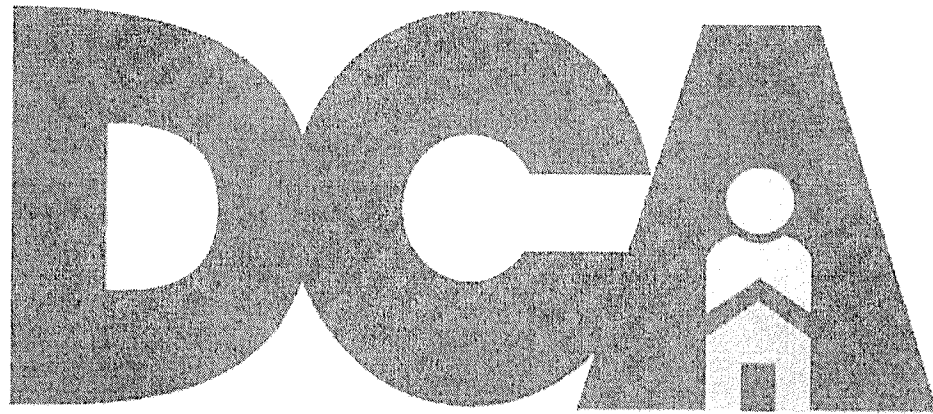


# 2023

Woodbridge Township FD No. 1

# Fire District Budget

[woodbridgefirecommissioners.org](http://woodbridgefirecommissioners.org)



NJ DEPARTMENT OF  
**Community Affairs**

Division of Local Government Services

<b>Year</b>	2023	<b>Board of Fire Commissioners:</b>	
<b>Fire District</b>	Woodbridge Township FD No. 1	<i>Chairperson</i>	JOHN C. KENNY
<b>County</b>	Middlesex	<i>Treasurer</i>	JAY BARCELLONA
<b>Web Address</b>	woodbridgefirecommissioners.org	<i>Secretary</i>	JEFFREY MORAN
<b>Election Month</b>	February	<i>Commissioner</i>	ROBERT MINKLER SR
		<i>Commissioner</i>	PATRICK KENNY

Certification Sections		Expand Section Length	
<b>Preparer and Preparer - Other Assets Certification</b>		<i>Vehicle List</i>	Standard
<b>Preparer Name</b>	MICHAEL R. BART	<i>Accumulated Absences</i>	Standard
<b>Title</b>	AUDITOR	<i>Salary &amp; Benefit Detail</i>	Standard
<b>Address</b>	104 MAIN STREET, WOODBRIDGE, NJ 07095	<i>Capital Budget Detail</i>	Standard
<b>Phone</b>	732-634-5680		
<b>Fax</b>	732-602-1059		
<b>Email</b>	MBART@BARTCPAUS.COM		

Approval Certification	
<b>Officer's Name</b>	JOHN C. KENNY
<b>Title</b>	PRESIDENT
<b>Address</b>	418 SCHOOL ST; PO BOX 320, WOODBRIDGE NJ 07095
<b>Phone</b>	732-634-2393
<b>Fax</b>	848-999-2192
<b>Email</b>	KENNY.J@WFDNJ01.ORG

Internet Certification	
<b>Officer's Name</b>	JOHN C. KENNY
<b>Title</b>	PRESIDENT

Adoption Certification	
<b>Officer's Name</b>	JEFFREY MORAN
<b>Title</b>	SECRETARY
<b>Address</b>	418 SCHOOL ST; PO BOX 320, WOODBRIDGE, NJ 07095
<b>Phone</b>	732-634-2393
<b>Fax</b>	848-999-2192
<b>Email</b>	MORAN.J@WFDNJ01.ORG

**2023 FIRE DISTRICT BUDGET**  
**Certification Section**

**2023**

Woodbridge Township FD No. 1

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

*It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

*It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2023 PREPARER'S CERTIFICATION

Woodbridge Township FD No. 1

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to stature in that; all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	MBART@BARTCPAUS.COM
Name:	MICHAEL R. BART
Title:	AUDITOR
Address:	104 MAIN STREET, WOODBRIDGE, NJ 07097
Phone Number:	732-634-5680
Fax Number:	732-602-1059
E-mail Address:	MBART@BARTCPAUS.COM

# 2023 PREPARER'S CERTIFICATION

## OTHER ASSETS

Woodbridge Township FD No. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A:2-1 et seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A:14-78.6.

Preparer's Signature:	MBART@BARTCPAUS.COM
Name:	MICHAEL R. BART
Title:	AUDITOR
Address:	104 MAIN STREET, WOODBRIDGE, NJ 070
Phone Number:	732-634-5680
Fax Number:	732-602-1059
E-mail Address:	MBART@BARTCPAUS.COM

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	woodbridgefirecommissioners.org
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organizations which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying Compliance: JOHN C. KENNY  
Title of Officer Certifying Compliance: PRESIDENT  
Signature: kenny.j@wfdnj01.org

# 2023 APPROVAL CERTIFICATION

Woodbridge Township FD No. 1

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on December 14, 2022.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the Board of Commissioners thereof.

<b>Officer's Signature:</b>	KENNY.J@WFDNJ01.ORG
<b>Name:</b>	JOHN C. KENNY
<b>Title:</b>	PRESIDENT
<b>Address:</b>	418 SCHOOL ST; PO BOX 320, WOODBR
<b>Phone Number:</b>	732-634-2393
<b>Fax Number:</b>	848-999-2192
<b>E-mail Address:</b>	KENNY.J@WFDNJ01.ORG



# 2023 FIRE DISTRICT BUDGET RESOLUTION

Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

WHEREAS, the Annual Budget for Woodbridge Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2022; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$17,077,310.00 which includes an amount to be raised by taxation of \$15,288,244.00 and Total Appropriations of \$17,077,310.00; and

WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 14, 2022 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 17, 2023.

\_\_\_\_\_  
 MORAN.J@WFDNJ01.ORG  
 (Secretary's Signature)

\_\_\_\_\_  
 12/14/2022  
 (Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
JOHN C. KENNY	X			
ROBERT MINKLER SR	X			
PATRICK KENNY	X			
JAY BARCELLONA	X			
JEFFREY MORAN	X			

# 2023 ADOPTION CERTIFICATION

Woodbridge Township FD No. 1

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on January 17, 2023.

<b>Officer's Signature:</b>	MORAN.J@WFDNJ01.ORG		
<b>Name:</b>	JEFFREY MORAN		
<b>Title:</b>	SECRETARY		
<b>Address:</b>	418 SCHOOL ST; PO BOX 320, WOODBRIDGE, NJ 07095		
<b>Phone Number:</b>	732-634-2393	<b>Fax:</b>	848-999-2192
<b>E-mail address:</b>	MORAN.J@WFDNJ01.ORG		

# 2023 ADOPTED BUDGET RESOLUTION

Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

WHEREAS, the Annual Budget for the Woodbridge Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 17, 2023; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the adopted budget includes a proposed public referendum in the amount of \$3,435,000.00 in excess of the allowable amount to be raised by taxation; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$17,077,310.00 which includes amount to be raised by taxation of \$15,288,244.00, and Total Appropriations of \$17,077,310.00; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 17, 2023 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$17,077,310.00, which includes amount to be raised by taxation of \$15,288,244.00, and Total Appropriations of \$17,077,310.00; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

\_\_\_\_\_  
MORAN.J@WFDNJ01.ORG  
(Secretary's Signature)

\_\_\_\_\_  
1/17/2023  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
JOHN C. KENNY	X			
ROBERT MINKLER SR	X			
PATRICK KENNY	X			
JAY BARCELLONA	X			
JEFFREY MORAN	X			

**2023 FIRE DISTRICT BUDGET  
Narrative and Information Section**

# 2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

1. When is the Fire District's annual election? (February and/or November)  
If November, was the resolution submitted to the Division?

February

2. Complete a brief statement on the 2023 proposed Annual Budget and make comparison to the 2022 adopted budget.

Total Appropriations are budgeted to increase \$6,298,312 largely due to increases for New Firefighter Salaries, Health Benefits, Fringe Benefits, Uniforms, Turnout Gear & Radios. The District is also budgeting to spend \$2,200,000 in Capital Projects approved by the voters of the District in 2022.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Interest Income decrease \$5,000 due to less investable funds on hand in 2023. Uniform Safety Act revenues decrease \$47,263 due to decreased fines due to better compliance. Administrative Salaries and Wages increase \$45,411 due to increased responsibilities taken on by the Administrative Secretary regarding increased personnel and capital projects commencing in 2023 which requires an increase in salary of \$24,611, as well as the hiring of an intern at a cost of \$20,800. Administrative Fringe Benefits increase because of increased salary costs. Operations benefits increase \$542,012 due to the hiring of 11 additional firefighters. The District also entered into a new interlocal substation agreement to operate a substation in the District, at a cost of \$50,400. Fire Prevention Revenues are expected to decrease primarily due to less fine being collected due to less offenders of existing fire codes within the District. Professional services are budgeted to decrease \$27,000 due to less need for outside legal counsel in 2023.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The 2023 budget will increase the Amount to be Raised by Taxation by \$2,976,840.48. The District will be utilizing \$1,678,031 in available Fund Balance. This will not have an impact on the 2024 budget.

*After referendum defeated*

# 2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Woodbridge Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

1. When is the Fire District's annual election? (February and/or November)  
If November, was the resolution submitted to the Division?

February

2. Complete a brief statement on the 2023 proposed Annual Budget and make comparison to the 2022 adopted budget.

Total Appropriations are budgeted to increase \$6,298,312 largely due to increases for New Firefighter Salaries, Health Benefits, Fringe Benefits, Uniforms, Turnout Gear & Radios. The Voters of the District are being asked to approve a referendum authorizing \$3,435,000 for these additional expenses. The District is also budgeting to spend \$2,200,000 in Capital Projects approved by the voters of the District in 2022.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Interest Income decrease \$5,000 due to less investable funds on hand in 2023. Uniform Safety Act revenues decrease \$47,263 due to decreased fines due to better compliance. Administrative Salaries and Wages increase \$45,411 due to increased responsibilities taken on by the Administrative Secretary regarding increased personnel and capital projects commencing in 2023 which requires an increase in salary of \$24,611, as well as the hiring of an intern at a cost of \$20,800. Administrative Fringe Benefits increase because of increased salary costs. Operations & Maintenance Salaries and Wages will increase \$3,876,479 primarily as a result of the proposed referendum on hiring more firefighters. Operations benefits increase \$542,012 due to the hiring of 11 additional firefighters. The District also entered into a new interlocal substation agreement to operate a substation in the District, at a cost of \$50,400. Fire Prevention Revenues are expected to decrease primarily due to less fine being collected due to less offenders of existing fire codes within the District. Professional services are budgeted to decrease \$27,000 due to less need for outside legal counsel in 2023.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The 2023 budget will increase the Amount to be Raised by Taxation by \$6,411,840 provided the District voters approve the proposed Referendum. The District will be utilizing \$1,678,031 in available Fund Balance. This will not have an impact on the 2024 budget.

# 2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

The District will be exceeding the Levy Cap by \$3,674,142 by proposing a referendum asking ofr \$3,435,000 as well as utilizing \$239,142 in available Cap Bank.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2023 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.

The District will be budgeting \$2,200,000 for voter approved capital projects in 2023. The District does not have any debt service obligations in 2023 and beyond.

8. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14- 78.6, then explain the reasons for the occurrence of the deficit.

N/A

# 2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

9. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No
----

10. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$	684,738,500.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	2.2327

11. Is the Fire District providing for a first-year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	X	Yes		If yes, how much is appropriated?	
----	---	-----	--	-----------------------------------	--

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
----	--	-----	--



# FIRE DISTRICT CONTACT INFORMATION

## 2023

Please complete the following information regarding this Fire District. All information requested below must be completed.

<b>Name of Fire District:</b>	<b>Woodbridge Township FD No. 1</b>		
<i>Address:</i>	PO BOX 320		
<i>City, State, Zip:</i>	WOODBIDGE	NJ	07095
<i>Phone: (ext.)</i>	732-634-2393	<i>Fax:</i>	848-999-2192
<i>Fire District E-mail:</i>			

<b>Preparer's Name:</b>	MICHAEL R. BART		
<i>Preparer's Address:</i>	104 MAIN STREET		
<i>City, State, Zip:</i>	WOODBIDGE	NJ	07095
<i>Phone: (ext.)</i>	732-634-5680	<i>Fax:</i>	732-602-1059
<i>E-mail:</i>	MBART@BARTCPAUS.COM		

<b>Chairperson:</b>	JOHN C. KENNY		
<i>Phone: (ext.)</i>	732-770-0329	<i>Fax:</i>	848-999-2192
<i>E-mail:</i>	KENNY.J@WFDNJ01.ORG		

<b>Secretary:</b>	JEFFREY MORAN		
<i>Phone: (ext.)</i>	732-742-0566	<i>Fax:</i>	848-999-2192
<i>E-mail:</i>	MORAN.J@WFDNJ01.ORG		

<b>Treasurer:</b>	JAY BARCELLONA		
<i>Phone: (ext.)</i>	732-925-2881	<i>Fax:</i>	848-999-2192
<i>E-mail:</i>	BARCELLONA.J@WFDNJ01.ORG		

<b>Name of Auditor:</b>	MICHAEL R. BART, CPA		
<i>Name of Firm:</i>	BART & BART, CPA		
<i>Address:</i>	104 MAIN STREET		
<i>City, State, Zip:</i>	WOODBIDGE	NJ	07095
<i>Phone: (ext.)</i>	732-634-5680	<i>Fax:</i>	732-602-1059
<i>E-mail:</i>	MBART@BARTCPAUS.COM		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Woodbridge Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

Answer all questions below completely.

- 1) Provide the number of regular voting members of the governing body: 

5
---
- 2) Provide the number of alternate voting members of the governing body: 

0
---

- 3) Does the fire district have any amounts receivable from current or former commissioners, officers, or employees? 

No
----

  
*If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.*

- 4) Was the fire district a party to a business transaction with one of the following parties:
- a. A current or former commissioner, officer, or employee? 

No
----
  - b. A family member of a current or former commissioner, officer, or employee? 

Yes
-----
  - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? 

No
----

*If the answer to any of the above is "yes," provide a description of the transaction, including the name of the commissioner, officer, or employee (or family member thereof) of the fire district; the name of the entity and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.*

**FORMER FIRE COMMISSIONER TODD HOWELL AND CURRENT BOARD ATTORNEY CHRISTOPHER HOWELL ARE FATHER & SON. CHRISTOPHER HOWELL IS PAID \$48,000 ANNUALLY FOR LEGAL SERVICES AND WAS AWARDED THE CONTRACT WITHOUT COMPETITIVE BIDDING FOR PROFESSIONAL SERVICES PURSUANT TO NJSA 40A:11-5(1)(a)(i).**

- 5) Did the fire district provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
- a. First class or charter travel 

No
----
  - b. Travel for companions 

No
----
  - c. Tax indemnification and gross-up payments 

No
----
  - d. Discretionary spending account 

No
----
  - e. Housing allowance or residence for personal use 

No
----
  - f. Payments for business use of personal residence 

No
----
  - g. Vehicle/auto allowance or vehicle for personal use 

No
----
  - h. Health or social club dues or initiation fees 

No
----
  - i. Personal services (i.e.: maid, chauffeur, chef) 

No
----

*If the answer to any of the above is "yes," provide a description of the transaction including the name and position of the individual and the amount expended.*

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

6) Use the "**Vehicle List**" tabs to list of the fire district's vehicles including make, model, and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized district personnel, indicate "motor pool." Do not attach the list as a separate document.

7) Did the fire district make any payments to current of former commissioners or employees for severance or termination?

*If "yes", provide an explanation including amount paid.*

8) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses?

*If "yes," provide an explanation including amount paid.*

9) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District?

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided?

*If "yes," attach in FAST a copy of the agreement. If "no," provide a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*

11) Does the fire District have a Length of Services Award Program (LOSAP) plan?

*If "yes," indicate:*

*a) the year it was implemented*

1999
------

*b) the total number of volunteer members presently eligible to participate*

35
----

*c) the total number of volunteer members presently vested*

25
----

*d) whether the annual contribution for each vested member is fixed or based on an automatic increase*

Fixed
-------

*e) the total LOSAP budgeted for the current year*

\$ 60,000.00
--------------

*f) the Fire District's LOSAP Plan Contractor*

*g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

Yes
-----

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88?

*If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.*

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget?

*If "yes", for each supplemental emergency appropriation:*

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

*Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.*



# FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

## Woodbridge Township FD No. 1

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

*Complete the attached table for all persons required to be listed per #1-2 below.*

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the Fire District with voting rights. Include alternates for the purposes of this schedule.

**Officer:** A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial officer as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transaction such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable Compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year.

Woodbridge Township FD No. 1  
Middlesex

Reportable Compensation from Fire District  
(W-2/ 1099)

Name	Title	Average Hours per Week Dedicated to Position	Position		Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
			Commissioned	Former Officer					
1 JOHN C. KENNY	PRESIDENT	37	X		\$ 17,500.00			\$ 17,500.00	
2 ROBERT MINKLER SR	VICE PRESIDENT	20	X		\$ 15,250.00			\$ 15,250.00	
3 PATRICK KENNY	2ND VICE PRES	20	X		\$ 13,750.00			\$ 13,750.00	
4 JAY BARCELLONA	TREASURER	20	X		\$ 13,750.00			\$ 13,750.00	
5 JEFFREY MORAN	SECRETARY	20	X		\$ 13,750.00			\$ 13,750.00	
6								\$ -	
7								\$ -	
8								\$ -	
9								\$ -	
10								\$ -	
11								\$ -	
12								\$ -	
13								\$ -	
14								\$ -	
15								\$ -	
<b>Total:</b>					\$ 74,000.00	\$ -	\$ -	\$ -	\$ 74,000.00

Enter the total number of employees/ Independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

**Woodbridge Township FD No. 1  
Middlesex**

	<b># of Covered Members (Medical &amp; Rx) Proposed Budget</b>	<b>Annual Cost Estimate per Employee Proposed Budget</b>	<b>Total Cost Estimate Proposed Budget</b>	<b># of Covered Members (Medical &amp; Rx) Current Year</b>	<b>Annual Cost per Employee Current Year</b>	<b>Total Current Year Cost</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	1	15,504.84	15,504.84	1	13,024.80	13,024.80	2,480.04	19.0%
Parent & Child	0	-	-	0	-	-	-	0.0%
Employee & Spouse (or Partner)	9	27,320.55	245,884.95	5	23,200.68	116,003.40	129,881.55	112.0%
Family	34	39,188.22	1,332,399.48	33	33,193.91	1,095,399.03	237,000.45	21.6%
Employee Cost Sharing Contribution (enter as negative -)			(309,181.06)			(266,260.47)	(42,920.59)	16.1%
<b>Subtotal</b>	<b>44</b>		<b>1,284,608.21</b>	<b>39</b>		<b>958,166.76</b>	<b>326,441.45</b>	<b>34.1%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage	0	-	-	0	-	-	-	0.0%
Parent & Child	0	-	-	0	-	-	-	0.0%
Employee & Spouse (or Partner)	1	30,525.24	30,525	2	25,565.16	51,130.32	(20,605.08)	-40.3%
Family	1	42,886.92	42,887	1	35,967.60	35,967.60	6,919.32	19.2%
Employee Cost Sharing Contribution (enter as negative -)			(2,221)			(2,678.00)	457.14	-17.1%
<b>Subtotal</b>	<b>2</b>		<b>71,191</b>	<b>3</b>		<b>84,419.92</b>	<b>(13,228.62)</b>	<b>-15.7%</b>
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	5	5,625.60	28,128.00	6	4,892.42	29,354.52	(1,226.52)	-4.2%
Parent & Child	1	26,558.92	26,558.92	1	22,727.76	22,727.76	3,831.16	16.9%
Employee & Spouse (or Partner)	15	17,952.87	269,293.05	14	19,292.37	270,093.18	(800.13)	-0.3%
Family	8	44,786.35	358,290.80	6	40,159.44	240,956.64	117,334.16	48.7%
Employee Cost Sharing Contribution (enter as negative -)						-	-	0.0%
<b>Subtotal</b>	<b>29</b>		<b>682,270.77</b>	<b>27</b>		<b>563,132.10</b>	<b>119,138.67</b>	<b>21.2%</b>
<b>GRAND TOTAL</b>	<b>75</b>		<b>2,038,070.28</b>	<b>69.00</b>		<b>1,605,718.78</b>	<b>432,351.50</b>	<b>26.9%</b>

Is medical coverage provided by the SHBP (Yes or No)?

Yes
-----

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes
-----







**2023 FIRE DISTRICT BUDGET  
FINANCIAL SCHEDULES SECTION**

**Instructions:**

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

<b>Name of Fire District:</b>	<b>Woodbridge Township FD No. 1</b>
<b>County:</b>	<b>Middlesex</b>
<b>Year:</b>	<b>2023</b>

<b>Levy Cap Calculation Summary</b>	
2022 Adopted Budget - Amount to be Raised by Taxation	\$ 8,876,403.63
Cap Bank Available from 2020 (See Levy Cap Certification)	\$ -
Cap Bank Available from 2021 (See Levy Cap Certification)	\$ 11,367.00
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ 227,775.00
Cap Bank Used from 2020	\$ -
Cap Bank Used from 2021	\$ 11,367.00
Cap Bank Used from 2022	\$ 227,775.00
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 682,344,700.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 2,393,800.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$1.300
Projected Tax Rate based upon Proposed Levy	2.232712796

**Instructions:**

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

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<b>Name of Fire District:</b>	<b>Woodbridge Township FD No. 1</b>
<b>County:</b>	<b>Middlesex</b>
<b>Year:</b>	<b>2023</b>

<b>Levy Cap Calculation Summary</b>	
2022 Adopted Budget - Amount to be Raised by Taxation	\$ 8,876,403.63
Cap Bank Available from 2020 (See Levy Cap Certification)	\$ -
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Cap Bank Used from 2021	\$ 11,367.00
Cap Bank Used from 2022	\$ 227,775.00
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 682,344,700.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 2,393,800.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$1.300
Projected Tax Rate based upon Proposed Levy	1.731061436

*After referendum defeat*

## Budget Summary

### Woodbridge Township FD No. 1 Middlesex

	<u>2023 Proposed Budget</u>	<u>2022 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	1,678,031.00	1,739,548.00	(61,517.00)	-3.5%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	5,000.00	10,000.00	(5,000.00)	-50.0%
Total Other Revenue	22,352.00	22,100.00	252.00	1.1%
Total Operating Grant Revenue	6,873.00	6,873.00	-	0.0%
Total Revenues Offset with Appropriations	<u>76,810.00</u>	<u>124,073.00</u>	<u>(47,263.00)</u>	-38.1%
Total Revenues and Fund Balance Utilized	1,789,066.00	1,902,594.00	(113,528.00)	-6.0%
Amount to be Raised by Taxation to Support Budget	<u>11,853,244.11</u>	<u>8,876,403.63</u>	<u>2,976,840.48</u>	33.5%
Total Anticipated Revenues	<u>13,642,310.11</u>	<u>10,778,997.63</u>	<u>2,863,312.48</u>	26.6%
<b>APPROPRIATIONS</b>				
Total Administration	1,584,798.35	1,464,405.81	120,392.54	8.2%
Total Cost of Operations & Maintenance	9,680,701.76	8,635,095.82	1,045,605.94	12.1%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	76,810.00	124,073.00	(47,263.00)	-38.1%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	60,000.00	60,000.00	-	0.0%
Total Capital Appropriations	2,240,000.00	495,423.00	1,744,577.00	352.1%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
Total Appropriations	<u>13,642,310.11</u>	<u>10,778,997.63</u>	<u>2,863,312.48</u>	26.6%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

*after referendum  
defeated*

## Budget Summary

### Woodbridge Township FD No. 1 Middlesex

	<u>2023 Proposed Budget</u>	<u>2022 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	1,678,031.00	1,739,548.00	(61,517.00)	-3.5%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	5,000.00	10,000.00	(5,000.00)	-50.0%
Total Other Revenue	22,352.00	22,100.00	252.00	1.1%
Total Operating Grant Revenue	6,873.00	6,873.00	-	0.0%
Total Revenues Offset with Appropriations	<u>76,810.00</u>	<u>124,073.00</u>	<u>(47,263.00)</u>	-38.1%
Total Revenues and Fund Balance Utilized	1,789,066.00	1,902,594.00	(113,528.00)	-6.0%
Amount to be Raised by Taxation to Support Budget	<u>15,288,244.11</u>	<u>8,876,403.63</u>	<u>6,411,840.48</u>	72.2%
Total Anticipated Revenues	<u>17,077,310.11</u>	<u>10,778,997.63</u>	<u>6,298,312.48</u>	58.4%
<b>APPROPRIATIONS</b>				
Total Administration	1,584,798.35	1,464,405.81	120,392.54	8.2%
Total Cost of Operations & Maintenance	13,115,701.76	8,635,095.82	4,480,605.94	51.9%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	76,810.00	124,073.00	(47,263.00)	-38.1%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	60,000.00	60,000.00	-	0.0%
Total Capital Appropriations	2,240,000.00	495,423.00	1,744,577.00	352.1%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
Total Appropriations	<u>17,077,310.11</u>	<u>10,778,997.63</u>	<u>6,298,312.48</u>	58.4%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

**Woodbridge Township FD No. 1  
Middlesex**

	<u>2023 Proposed Budget</u>	<u>2022 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	1,678,031.00	1,739,548.00	(61,517.00)	-3.5%
Restricted Fund Balance	-	-	-	0.0%
Total Fund Balance Utilized	<u>1,678,031.00</u>	<u>1,739,548.00</u>	<u>(61,517.00)</u>	<u>-3.5%</u>
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	0.0%
Rental Income	-	-	-	0.0%
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<i>Sale of Assets (List Individually)</i>				
	-	-	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
INTEREST	5,000.00	10,000.00	(5,000.00)	-50.0%
	-	-	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
Total Interest on Investments & Deposits	<u>5,000.00</u>	<u>10,000.00</u>	<u>(5,000.00)</u>	<u>-50.0%</u>
<i>Other Revenue (List in Detail)</i>				
MISCELLANEOUS	1,300.00	1,300.00	-	0.0%
SOLAR PANELS - UTILITY REVENUE	10,000.00	10,000.00	-	0.0%
RENTAL INCOME	11,052.00	10,800.00	252.00	2.3%
	-	-	-	0.0%
Total Other Revenue	<u>22,352.00</u>	<u>22,100.00</u>	<u>252.00</u>	<u>1.1%</u>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	6,873.00	6,873.00	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
Total Operating Grant Revenue	<u>6,873.00</u>	<u>6,873.00</u>	<u>-</u>	<u>0.0%</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	0.0%
Annual Registration Fees	61,810.00	79,073.00	(17,263.00)	-21.8%
Penalties and Fines	5,000.00	5,000.00	-	0.0%
Other Revenues	10,000.00	40,000.00	(30,000.00)	-75.0%
Total Uniform Fire Safety Act	<u>76,810.00</u>	<u>124,073.00</u>	<u>(47,263.00)</u>	<u>-38.1%</u>
<i>Other Revenues Offset with Appropriations (List)</i>				
	-	-	-	0.0%
	-	-	-	0.0%
	-	-	-	0.0%
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Revenues Offset with Appropriations	<u>76,810.00</u>	<u>124,073.00</u>	<u>(47,263.00)</u>	<u>-38.1%</u>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u><u>1,789,066.00</u></u>	<u><u>1,902,594.00</u></u>	<u><u>(113,528.00)</u></u>	<u><u>-6.0%</u></u>







**Woodbridge Township FD No. 1  
Middlesex**

	<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	110,411.00	65,000.00	45,411.00	69.9%
Commissioners	74,000.00	74,000.00	-	0.0%
Fringe Benefits	891,014.35	789,032.81	101,981.54	12.9%
<b>Total Administration - Personnel</b>	<b>1,075,425.35</b>	<b>928,032.81</b>	<b>147,392.54</b>	<b>15.9%</b>
<i>Administration - Other (List)</i>				
PROFESSIONAL SERVICES AND OUTSIDE SERVICES	380,000.00	407,000.00	(27,000.00)	-6.6%
COMPUTER/RENT/ELECTION	115,000.00	115,000.00	-	0.0%
MATCHING FUNDS/OFFICE	14,373.00	14,373.00	-	0.0%
Contingent Expenses			-	0.0%
			-	0.0%
			-	0.0%
<b>Total Administration - Other</b>	<b>509,373.00</b>	<b>536,373.00</b>	<b>(27,000.00)</b>	<b>-5.0%</b>
<b>Total Administration</b>	<b>1,584,798.35</b>	<b>1,464,405.81</b>	<b>120,392.54</b>	<b>8.2%</b>
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	8,538,142.97	4,661,663.01	3,876,479.96	83.2%
Fringe Benefits	2,664,633.79	2,122,620.81	542,012.98	25.5%
<b>Total Operations &amp; Maintenance - Personnel</b>	<b>11,202,776.76</b>	<b>6,784,283.82</b>	<b>4,418,492.94</b>	<b>65.1%</b>
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
RENTAL CHARGES/MAINTENANCE/INSURANCE/DISPATCH	1,476,304.00	1,460,671.00	15,633.00	1.1%
UTILITIES/UNIFORMS	93,000.00	93,000.00	-	0.0%
MISC & QUEENS RD SUBSTATION INTERLOCAL	343,621.00	297,141.00	46,480.00	15.6%
Contingent Expenses			-	0.0%
			-	0.0%
			-	0.0%
<b>Total Operations &amp; Maintenance - Other</b>	<b>1,912,925.00</b>	<b>1,850,812.00</b>	<b>62,113.00</b>	<b>3.4%</b>
<b>Total Operations &amp; Maintenance</b>	<b>13,115,701.76</b>	<b>8,635,095.82</b>	<b>4,480,605.94</b>	<b>51.9%</b>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	0.0%
Fringe Benefits	-	-	-	0.0%
<b>Total Appropriations Offset with Revenue - Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<i>Appropriations Offset with Revenue - Other (List)</i>				
FIRE PREVENTION BUREAU	76,810.00	124,073.00	(47,263.00)	-38.1%
			-	0.0%
			-	0.0%
Contingent Expenses			-	0.0%
			-	0.0%
			-	0.0%
<b>Total Appropriations Offset with Revenue - Other</b>	<b>76,810.00</b>	<b>124,073.00</b>	<b>(47,263.00)</b>	<b>-38.1%</b>
<b>Total Appropriations Offset with Revenue</b>	<b>76,810.00</b>	<b>124,073.00</b>	<b>(47,263.00)</b>	<b>-38.1%</b>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
<b>Total Duly Incorporated First Aid/Rescue Squad Associations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
<b>Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)</b>			-	0.0%
<b>Total Deferred Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	60,000.00	60,000.00	-	0.0%
<b>Total Capital Appropriations</b>	<b>2,240,000.00</b>	<b>495,423.00</b>	<b>1,744,577.00</b>	<b>352.1%</b>
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
<b>TOTAL APPROPRIATIONS</b>	<b>17,077,310.11</b>	<b>10,778,997.63</b>	<b>6,298,312.48</b>	<b>58.4%</b>



# FIRE DISTRICT PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Woodbridge Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

*Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"*

<i>Line Item:</i>	<i>Proposed 2023 Amount</i>	<i>Adopted 2022 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
OPERATIONS & MAINTENANCE			-	0.0%
MEDICAL TRANSPORT	500.00	500.00	-	0.0%
FURNITURE	10,000.00	10,000.00	-	0.0%
PROMOTIONS	7,500.00	3,500.00	4,000.00	114.3%
TRAINING & EDUCATION	65,000.00	65,000.00	-	0.0%
DUES & SUBSCRIPTIONS	2,000.00	2,000.00	-	0.0%
FUEL	25,000.00	20,000.00	5,000.00	25.0%
FIRE PREVENTION BUREAU	34,000.00	31,000.00	3,000.00	9.7%
PREPLANNING	4,000.00	7,000.00	(3,000.00)	-42.9%
TWP RADIO MAINTENANCE	21,221.00	24,141.00	(2,920.00)	-12.1%
AUTO EXPENSE-LEASE	30,000.00	40,000.00	(10,000.00)	-25.0%
VOLUNTEER RETENTION	20,000.00	20,000.00	-	0.0%
HEALTH & WELLNESS	10,000.00	10,000.00	-	0.0%
JOINT BOARD	6,000.00	6,000.00	-	0.0%
GREEN ST BUILDING & GROUNDS	48,000.00	48,000.00	-	0.0%
CONTINGENCY	10,000.00	10,000.00	-	0.0%
QUEENS RD SUBSTATION INTERLOC	50,400.00	-	50,400.00	100.0%
SUBTOTAL	343,621.00	297,141.00	46,480.00	15.6%
CAPITAL APPROPRIATIONS			-	0.0%
NEW ENGINE RESERVE	40,000.00	40,000.00	-	0.0%
FIRE PREVENTION BUREAU GARAGE	-	255,423.00	(255,423.00)	-100.0%
USED FIRE RESCUE TRUCK	-	200,000.00	(200,000.00)	-100.0%
FIREHOUSE EXTENSION & CAPITAL	820,000.00	-	820,000.00	100.0%
NEW SCBA AIR PAKS	640,000.00	-	640,000.00	100.0%
NEW RADIOS	630,000.00	-	630,000.00	100.0%
2 NEW VEHICLES	110,000.00	-	110,000.00	100.0%
SUBTOTAL	2,240,000.00	495,423.00	1,744,577.00	352.1%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%



Woodbridge Township FD No. 1

Middlesex

2023 Proposed

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2023 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2023 Proposed Budget Fringe Benefits</i>
ADMINISTRATIVE SECRETARY	1.00	\$ 89,611.00	\$ 89,611.00	\$ 10,588.00		\$ 32,405.37	\$ 3,236.00	\$ 46,229.37
COMMISSIONERS			\$ -	\$ 4,483.00		\$ 71,191.30	\$ 13,732.00	\$ 89,405.30
RETIREES			\$ -			\$ 682,270.68	\$ 71,108.00	\$ 753,378.68
INTERN (PART-TIME)	1.00	\$ 20,800.00	\$ 20,800.00				\$ 2,000.00	\$ 2,000.00
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
<b>Total Administration</b>	<b>2.00</b>		<b>\$ 110,411.00</b>	<b>\$ 15,071.00</b>	<b>\$ -</b>	<b>\$ 785,867.35</b>	<b>\$ 90,076.00</b>	<b>\$ 891,014.35</b>

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2023 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2023 Proposed Budget Fringe Benefits</i>
FIRE CHIEF	1.00	\$ 184,256.00	\$ 184,256.00			\$ -	\$ 3,236.00	\$ 3,236.00
DEPUTY FIRE CHIEFS	2.00	\$ 174,098.50	\$ 348,197.00			\$ 27,685.30	\$ 4,840.00	\$ 32,525.30
BATTALION CHIEFS	4.00	\$ 146,816.75	\$ 587,267.00			\$ 117,982.16	\$ 12,944.00	\$ 130,926.16
FIRE CAPTAINS	5.00	\$ 134,769.80	\$ 673,849.00			\$ 140,010.32	\$ 16,180.00	\$ 156,190.32
FIREFIGHTERS	19.00	\$ 62,968.00	\$ 1,196,392.00			\$ 620,606.22	\$ 77,484.00	\$ 698,090.22
FIRE PREVENTION SPECIALIST UFD	9.00	\$ 85,953.22	\$ 773,578.98			\$ 245,793.20	\$ 29,124.00	\$ 274,917.20
FIRE CAPTAIN/FIRE OFFICIAL	1.00	\$ 140,542.00	\$ 140,542.00			\$ 28,777.15	\$ 3,236.00	\$ 32,013.15
FIRE PREVENTION SPECIALIST UFD (FPB)	3.00	\$ 112,385.33	\$ 337,155.99			\$ 71,348.44	\$ 9,708.00	\$ 81,056.44
TERMINATION PAY	1.00	\$ 150,000.00	\$ 150,000.00					\$ -
OVERTIME & STIPENDS	1.00	\$ 788,715.00	\$ 788,715.00					\$ -
PFRS PENSION			\$ -		\$ 1,255,679.00			\$ 1,255,679.00
FPB SALARY OFFSET FROM REVENUE	(1.00)	\$ 76,810.00	\$ (76,810.00)					\$ -
REFERENDUM	1.00	\$ 3,435,000.00	\$ 3,435,000.00					\$ -
			\$ -					\$ -
<b>Total Operation &amp; Maintenance</b>	<b>46.00</b>		<b>\$ 8,538,142.97</b>	<b>\$ -</b>	<b>\$ 1,255,679.00</b>	<b>\$ 1,252,202.79</b>	<b>\$ 156,752.00</b>	<b>\$ 2,664,633.79</b>

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2023 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2023 Proposed Budget Fringe Benefits</i>
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
<b>Total Offset by Revenue</b>	<b>-</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Administration, Operations &amp; Offset by Revenue</b>	<b>48.00</b>		<b>\$ 8,648,553.97</b>	<b>\$ 15,071.00</b>	<b>\$ 1,255,679.00</b>	<b>\$ 2,038,070.14</b>	<b>\$ 246,828.00</b>	<b>\$ 3,555,648.14</b>

**Woodbridge Township FD No. 1  
Middlesex**

**CAPITAL IMPROVEMENTS (N.J.S.A. 40A:14-84)**

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>
FIRE PREVENTION BUREAU GARAGE		February	02/18/06	80%		\$ 255,423.00
USED FIRE TRUCK		February	11/10/21	96%		\$ 200,000.00
FIREHOUSE EXTENSION & ENVIRONMENTAL UPGRADE		February	12/09/22	74%	\$ 820,000.00	
NEW SCBA AIR PAKS		February	12/09/22	76%	\$ 640,000.00	
NEW RADIOS		February	12/09/22	74%	\$ 630,000.00	
2 NEW VEHICLES		February	02/19/22	62%	\$ 110,000.00	
Total Capital Improvements					\$ 2,200,000.00	\$ 455,423.00

**DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)**

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>

Total Down Payments	\$ -	\$ -
Total Capital Improvements & Down Payments	\$ 2,200,000.00	\$ 455,423.00
RESERVE FOR FUTURE CAPITAL OUTLAYS	\$ 40,000.00	\$ 40,000.00
<b>TOTAL CAPITAL APPROPRIATIONS</b>	<b>\$ 2,240,000.00</b>	<b>\$ 495,423.00</b>
Capital Appropriations Offset with Restricted Fund		
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		\$ 255,423.00



Woodbridge Township FD No. 1  
Middlesex

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year							Total Principal Outstanding	
				2022	2023	2024	2025	2026	2027	2028		Thereafter
<i>General Obligation Bonds</i>												\$ -
												\$ -
												\$ -
												\$ -
<b>Total Principal - General Obligation Bonds</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Bond Anticipation Notes</i>												-
												-
												-
<b>Total Principal - BANs</b>				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												-
												-
												-
<b>Total Principal - Capital Leases</b>												-
<i>Intergovernmental Loans</i>												-
												-
												-
<b>Total Principal - Intergovernmental Loans</b>												-
<i>Other Bonds or Notes Payable</i>												-
												-
												-
<b>Total Principal - Other Bonds or Notes</b>												-
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>												-

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

Capital Appropriations Offset with Restricted Fund  
 Capital Appropriations Offset with Grants  
 Capital Appropriations Offset with Unrestricted Fund


Woodbridge Township FD No. 1  
Middlesex

	Current Year 2022	2023	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
<b>Total Interest - General Obligation Bonds</b>									
<i>Bond Anticipation Notes</i>									
<b>Total Interest Payments - BANs</b>									
<i>Capital Leases</i>									
<b>Total Interest Payments - Capital Leases</b>									
<i>Intergovernmental Loans</i>									
<b>Total Interest Payments - Intergovernmental Other Bonds or Notes Payable</b>									
<b>Total Interest Payments - Other Bonds or Notes</b>									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>									

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet.  
Enter the interest payment due for each year indicated and thereafter until maturity.

Capital Appropriations Offset with Restricted Fund		
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

**Woodbridge Township FD No. 1  
Middlesex**

**UNRESTRICTED FUND BALANCE**

Beginning balance January 1, 2022 (1)	\$ (17,974,512.00)
Plus: Accrued Unfunded Pension Liability (1)	\$ 12,161,206.00
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	\$ 11,529,844.00
Less: Utilized in 2022 Adopted Budget	\$ 1,739,548.00
Proposed balance available	\$ 3,976,990.00
Estimated results of operations for the year ending December 31, 2022	\$ 950,000.00
Anticipated balance December 31, 2022	\$ 4,926,990.00
Less: Fund Balance utilized in 2023 Proposed Budget	\$ 1,678,031.00
Proposed balance after utilization in 2023 Proposed Budget	\$ 3,248,959.00

**RESTRICTED FUND BALANCE**

Beginning balance January 1, 2022 (1)	
Less: Utilized in 2022 Adopted Budget	\$ -
Proposed balance available	\$ -
Estimated results of operations for the year ending December 31, 2022	
Anticipated balance December 31, 2022	\$ -
Less: Restricted Fund Balance used in 2023 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2023 Proposed Budget	\$ -

*(1) This line item must agree to audited financial statements.*

**Woodbridge Township FD No. 1  
Middlesex**

<b>Summary of Referendum Line Items</b>	<i>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
<b>Total Referendum Line Items</b>	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy \$ 0.17  
 As this page is adjusted this amount changes, should = \$0  
 (For Reference Purposes Only - from Levy Cap Summary based on  
 Information provided by the district- see instructions.)

<b>Summary of Release of Restricted Fund Balance Referendum Line Items</b>	<i>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

*after referendum  
defeated*

**Woodbridge Township FD No. 1  
Middlesex**

<b>Summary of Referendum Line Items</b>	<i>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
12 NEW HIRES (FIREFIGHTERS) SALARY/HEALTH BENEFITS/FRINGEBENEFITS/GEAR/UNIFORMS/RADIOS	\$ 3,435,000.00	
<b>Total Referendum Line Items</b>	<b>\$ 3,435,000.00</b>	<b>\$ -</b>

Tax Levy Requested minus Maximum Allowable Levy \$ -  
 As this page is adjusted this amount changes, should = \$0  
 (For Reference Purposes Only - from Levy Cap Summary based on  
 information provided by the district- see instructions.)

<b>Summary of Release of Restricted Fund Balance Referendum Line Items</b>	<i>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

**Woodbridge Township FD No. 1  
Middlesex**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation for Fire District Purposes	8,876,403.63
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	8,876,403.63
Plus: 2% Cap Increase	177,528.07
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>9,053,931.70</b>

*Exclusions*

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	214,330.00
Allowable Increase in Health Care Costs	314,720.84
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	2,000,000.00
Total Exclusions	2,529,050.84

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	2,393,800.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$1.300
	31,119.40

**ADJUSTED TAX LEVY**

Amount Utilized from Levy Cap Bank from 2020	-
Amount Utilized from Levy Cap Bank from 2021	11,367.00
Amount Utilized from Levy Cap Bank from 2022	227,775.00
Maximum Tax Levy Before Referendum	11,853,243.94
Amount Proposed for Levy Cap Referendum	3,435,000.00
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>15,288,243.94</b>

**CAP BANK CALCULATION**

Amount to be Raised by Taxation	15,288,244.11
Cap Bank Available from Prior Year (2020) for 2023 Budget	-
Cap Bank Available from Prior Year (2021) for 2023 Budget	11,367.00
Revised Cap Bank from Prior Year (2022) Available for 2023 Budget	-
Cap Bank Available from Prior Year (2022) for 2023 Budget	227,775.00
Revised Cap Bank from Prior Year (2022) Available for 2024 Budget	-
Cap Bank from Current Year (2023) Available for 2024 Budget	(3,674,142.17)
Cap Bank Available from (2023) for 2024 Budget	-



**Woodbridge Township FD No. 1**

**Middlesex**

**PENSION CONTRIBUTION CALCULATION**

2023 Proposed Budget PERS Contribution Appropriated	\$ 15,071.00
2023 Proposed Budget PFRS Contribution Appropriated	\$ 1,255,679.00
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2023 Base Amount	<u>\$ 1,270,750.00</u>
2022 Adopted Budget PERS Contribution	\$ 12,800.00
2022 Adopted Budget PFRS Contribution	\$ 1,043,620.00
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2022 Base Amount	<u>\$ 1,056,420.00</u>
<b>Pension Contribution Exclusion</b>	<u><u>\$ 214,330.00</u></u>

**LOSAP CALCULATION**

2023 Proposed Budget LOSAP Appropriation	\$ 60,000.00
2022 Adopted Budget LOSAP Appropriation	\$ 60,000.00
<b>LOSAP Exclusion (+/-)</b>	<u><u>\$ -</u></u>

**DEBT SERVICE CALCULATION**

2023 Proposed Budget Total Debt Service Appropriation	\$ -
2023 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2023 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2023 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	<u>\$ -</u>
2022 Adopted Budget Total Debt Service Appropriation	\$ -
2022 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2022 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2022 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2022 Base Amount	<u>\$ -</u>
<b>Debt Service Exclusion</b>	<u><u>\$ -</u></u>

**CAPITAL APPROPRIATION CALCULATION**

2023 Proposed Budget Total Capital Appropriation	\$ 2,240,000.00
2023 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2023 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2023 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	<u>\$ 2,240,000.00</u>
2022 Adopted Budget Total Capital Appropriation	\$ 495,423.00
2022 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2022 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2022 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ 255,423.00
2022 Base Amount	<u>\$ 240,000.00</u>
<b>Capital Expenditure Exclusion</b>	<u><u>\$ 2,000,000.00</u></u>

**HEALTH INSURANCE EXCLUSION CALCULATION**

SFY 2023	<b>21.6%</b>
2023 Proposed Budget Administration Health Insurance Appropriation	\$ 785,867.35
2023 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 1,252,202.79
2023 Proposed Budget Group Health Insurance	<u>\$ 2,038,070.14</u>
2022 Adopted Budget Administration Health Insurance Appropriation	677,843
2022 Adopted Budget Operations & Maintenance Health Insurance Appropriation	927,875
2022 Adopted Budget Group Health Insurance	<u>\$ 1,605,718.57</u>
Net Increase (Decrease)	<u>\$ 432,351.57</u>
Net Increase Divided by 2022 Amount Budgeted = % Increase	26.93%
SFY 2023 State Health Average 21.6% Less 2% = % Increase Added to Current Levy	19.60%
% Increase less % Increase Exclusion = % Increase Inside Cap	7.33%
% Increase Inside Cap * 2022 Expended = Added Amount Inside Cap	<u>\$ 117,630.73</u>
% Increase Exclusion * 2022 Expended = 2023 Appropriation Added to Levy	<u>\$ 314,720.84</u>
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$ 85,516.36</u>
2023 Increase in Appropriation	<u><u>\$ 432,351.57</u></u>