

**Board of Fire Commissioners  
GLOUCESTER TOWNSHIP FIRE DISTRICT 6  
Special Meeting Minutes – 2023 Budget**

**Meeting Held:** December 20, 2022  
**Meeting Place:** Board Office  
**Meeting Called to Order:** 6:55pm  
**Members of Board Present:** **Chairman** – George Brown  
**Vice Chairman** – Brian Robinson  
**Treasurer** – Steven Funkhouser  
**Secretary** – George Flinn  
**Commissioner** – Derek Grier  
**Administrative Clerk** – Renee Evans  
**Solicitor** – David Carlamere, excused

**Salute the Flag**

**Adm.Cl.Evans:** This is a Special Meeting December 20, 2022 6:55pm

**The Sunshine Law** – George Brown: In accordance with the NJ Sunshine Law this meeting is open to the public. The public portion will follow the regular business of the Board.

**Roll call Commissioners:**  
All present.

**Budget – Comm. Brown**

**Comm. Brown:** This is the first reading of the budget. So we'll just read the numbers.

**Adm.Cl.Evans:** This is the proposed budget for 2023.

The Adm. Salary and wages	181,534.09
The Fringe Benefits	120,144.63
Adm. Expenses	
Election	4,700.00
Membership & Dues	2,000.00
Office Expenses	3,500.00
Professional Services	41,700.00
Miscellaneous	1,000.00
Operations	
Salaries & Wages	367,603.86
Fringe Benefits	326,460.11

**Adm.Cl.Evans:** Would you like me to read every expense?

**Comm. Brown:** No, that won't be necessary. (a copy of the Proposed budget is attached to the minutes)

<b>Adm.Cl.Evans:</b>	Total expenditures	1,862,148.69
	Revenue other than Taxation	180,530.75
	Amount to be raised by Taxation	1,681,617.94
	Total Revenues	1,862,148.69

**Adm.Cl.Evans:** The total amount for 2022 to be raised by taxation was \$1,648,645.04, and the total budget was \$2,315,447.99.

**CPA Passarella:** So last year we accounted for the roof, and the roof numbers are not included in the 2023?

**Comm. Flinn:** It probably wouldn't be in the budget because you're carrying that money to pay that expense.

**CPA Passarella:** The same amount?

**Comm. Funkhouser:** It's \$398,000.00.

**CPA Passarella:** And that was the biggest thing, is there anything that needed to be added to 2023 for that item? We're lower than 2022 numbers.

## **Budget – continued**

**Comm. Brown:** If there was, it hasn't been approved yet, we'd have to have a resolution for additional amounts I think it's important to get in the minutes that we didn't receive... there was insufficient notice for the Commissioners to be here, and I'm speaking for myself, we didn't receive a formal report from the Engineers and there were items in the Engineer's report, correct me if I'm wrong Steve, that were not previously considered. I think we just want to show that that's not in the budget. Now if we can get that resolved before the second reading we should probably put it in there for the second reading.

**CPA Passarella:** That's fine.

**Comm. Brown:** So make a note, the second reading is the update to do the changes to the budget for the roof estimate. And I had one question, and I'm just glancing at this for the first time, the \$20,000 for the sign. Where would I find that?

**Adm.Cl.Evans:** It was added in your numbers, wasn't it?

**Comm. Brown:** That was one of the reasons why I knew about it, but I'm wondering where we put it.

**Adm.Cl.Evans:** Wasn't it in computers?

**Comm. Flinn:** Where did you hide it at...Maintenance and Building, right?

**Comm. Brown:** The question is, is that a replacement or for repairs?

**Comm. Flinn:** There's the man right there. Is that the sign price?

**F.A./V.C. Brown:** That's full replacement. They have not yet provided a quote for repair

**Comm. Flinn:** So you're second question is, I believe you hid that in computers.

**Adm.Cl.Evans:** In Computer Maintenance?

**Comm. Brown:** It was not hidden anywhere, it was listed as a Computer item.

**Comm. Flinn:** Oh, a computer item.

**Comm. Brown:** Yes, but if it's a new sign, it should be a Capital improvement and not an expense.

**CPA Passarella:** Yes.

**Comm. Flinn:** So you're saying we should make another line item for that and move it out.

**Comm. Brown:** I'm saying if your Accountant agrees that that's correct, it just needs to be revised to show that as additional Capital.

**CPA Passarella:** I would recommend you do that. I've seen it go both ways, they'll let it slide but easier if you do it this way.

**Comm. Brown:** OK, so one correction.

**Comm. Grier:** Where is Apparatus in here?

**Comm. Brown:** Apparatus is a Capital item, and we're not buying anything next year so it wouldn't be in here. Are you talking about maintenance?

**Comm. Grier:** Can you put aside for it?

**Comm. Brown:** That's a truck reserve and, I don't see it here.

**Comm. Flinn:** Probably because it's got to come out of the other number that you have all that extra to decide where to put it at, because the budget's lower this year than last year.

**Comm. Brown:** It's lower because there's no truck reserve fund.

**Comm. Flinn:** But the balance of that budget equaled out and not lose that money we could probably put it back over.

**Comm. Brown:** Let's think about that because once you put it into the truck fund, it's not coming out. And I think with all the uncertainty regarding other things that I'm aware of in my lines, I don't want to get a trap in there if I don't have to. I'd rather do what they told me in accounting class, and use our imagination for that money.

**Comm. Flinn:** It sounds good to me...magic.

**Comm. Brown:** We could always move it over to fund balance.

**Comm. Flinn:** Once it's earmarked for a certain thing...

**CPA Passarella:** Or if it just stays in unrestricted, then you can move it.

**Comm. Flinn:** Can't we leave it as Capital improvement, what can we call it?

**Comm. Brown:** The idea is the Unreserved, you do your line items and don't spend it, then you can move it to Fund Balance at the end of the year.

**Comm. Flinn:** So you're saying where to put it now so you can move it. Put it in Equipment, because Fire Equipment is very expensive and nobody is going to question it up there. Nobody questions Fire Equipment. I would put it in Equipment, because they're not going to questions it at the State.

**Comm. Robinson:** We definitely need to put it somewhere where we can utilize it.

**CPA Passarella:** I think that's the way to do it. That gives you the flexibility that you need.

**Budget – continued**

**Comm. Brown:** Item No. 2, is we have to increase that amount for 2023.

**Comm. Flinn:** We just don't want to increase the taxation amount, right?

**Comm. Brown:** If you put it in the budget, you're saying you're going to spend it and that increases your taxation, but we're not going to spend it.

**Comm. Flinn:** To be raised by taxation.

**Comm. Brown:** It doesn't matter, if you don't spend it you have the authority to move it around at the end of the year. But if you put it in the budget identified, you're going to have to say you're going to raise taxes for that. So that's why the question about where are we relative to the cap is important. So let's do that. Anything else? (hearing none)

**Comm. Flinn:** I make the motion that we set the first reading of the budget.

**Comm. Brown:** So we'll redo those numbers, they're not quite correct, and what needs to be resolved is the issue of the roof and if it's going to go up, we need to have another vote, and that's where there's a little bit of a sticky wicket, I don't know if we can do that in the same year.

**Comm. Flinn:** We'll have a special meeting...

**Comm. Brown:** No, if you're going to increase, and I'm out of my league here so I'm looking to you, if we increase the expenditures for the Capital item, that has to be in the year it's budgeted, but we can't do that right now because we're up against a wall. So the only thing we could say we're going to do is, break the project up into two pieces and do the second piece in 2023.

**Comm. Funkhouser:** It's suggested in the report if you read the report.

**Comm. Robinson:** Is there a way to break it down in phases?

**Comm. Funkhouser:** According to him there is.

**Comm. Brown:** OK, so we're all on the same page about it.

**Comm. Funkhouser:** I'll find out exactly what the cost is after giving this report back. He sent it to me and Renee. He hadn't talked to me about it. So we'll find out what the total cost is, if he can give us the total cost.

**Comm. Brown:** That's going to be hard to do, until the bids go out, they can't do that. So that's the plan.

Motion made by Comm. Flinn, seconded by Comm. Robinson to accept the first reading (of the budget) and to fix the numbers of the first reading with the adjusted numbers.

**Comm. Brown:** And everybody understands that we'll still change things in the second reading.

**Comm. Robinson:** Correct.

**Comm. Brown:** Renee, you got that?

**Adm.Cl.Evans:** Um hum.

Roll call vote, all yes.

**Public Portion – George Brown**

**Comm. Brown:** Anything from the Public? (hearing none)

**Adjourn – George Brown**

Motion made by Comm. Grier, seconded by Comm. Flinn to adjourn the meeting at 7:15pm.

Roll call vote, all yes.