

EXHIBIT "F"
VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN, PREPARED BY
VOORHEES CHIEF OF POLICE LOUIS BORDI, DATED DECEMBER 14, 2016

VOORHEES POLICE DEPARTMENT

1180 WHITE HORSE ROAD
VOORHEES, NEW JERSEY 08043



LOUIS J. BORDI
CHIEF OF POLICE

(856) 627-5858
DEPARTMENTAL PHONE

December 14, 2016

The Honorable Mayor Michael R. Mignogna
and Committee Members
Township of Voorhees
2400 Voorhees Town Center
Voorhees, NJ 08043

Dear Mayor Mignogna and Committee Members:

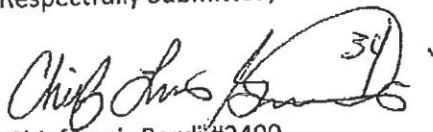
I have been asked to participate in the Voorhees Township Public Safety Consolidation Plan as it pertains to the dissolution of Voorhees Fire District No. 3. I have been tasked to produce a transition plan that will provide the guidance needed to restore the safety, health, and welfare of the department members, while addressing deficiencies in planning, organizing, staffing, directing, coordinating, reporting, and budgeting.

The first part of my report gives a description of the problem identified through the review of other professional reports, interviews of personnel associated with our current fire district, and other fire professionals.

The next part of my report identifies the approach I will use to work through an extensive evaluation of the overall functionality of the department. This will be done with the participation of the career and volunteer members of the new municipal fire department, with specific goals and objectives identified. This evaluation requires leadership qualities that have not been identified in the fire department or the board of fire commissioners.

Finally, my report will provide a detailed list of identified areas of need and a fluid timetable for the completion of numerous critical evaluations. I will be diligent in my duties as the Acting Director of Fire and EMS Operations and restore legitimacy to an important public safety entity, that supplies crucial services to our community.

Respectfully Submitted,


Chief Louis Bordi #3400



VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN

ABSTRACT

This plan will provide guidance for the rehabilitation of a fire department that failed financially, managerially, and operationally for a decade. These failures have led to a lack of the necessary safety, health, and welfare of its department members and especially the community it serves.

Prepared by: Louis Bordi

VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN

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PROBLEM STATEMENT

It has been reported that the Voorhees Fire District Board of Commissioners has mishandled the fire district managerially and financially for the last decade (See Appendix A: Carter Report). This has led the fire district to operate in a crisis management mode in every facet of their operation, which includes, but is not limited to;

- A financial crisis that has led to unpaid mandatory obligations (See Appendix B: Financial Evaluation)
- Absolutely no long term strategic planning for:
 - Senior staff succession up to and including Fire Chief
 - In-service and specialty training
 - Appropriate staffing levels for career/volunteer firefighters and EMS
 - Personal fire safety equipment such as turnout gear and breathing apparatus
 - Long term fleet maintenance, management, and procurement of support vehicles, fire trucks, and Ambulances, and
 - Union contracts and negotiations

This type of neglect, over a long period of time, has created a damaged culture inside the fire department. It has created dissention in the ranks, a poor reputation of our fire department, and ultimately a fire safety hazard for our residents.

We owe it to our residents, visitors, and the people that work for the fire department to reverse this disruptive, contentious trend and provide superior fire/EMS services.

APPROACH

There must be a plan to unify the career firefighters, the volunteer firefighters, the emergency medical technicians (EMT's), and the civilian staff of the Voorhees Fire Department. This plan must improve morale, productivity, efficiency, effectiveness, and safety through proven comprehensive leadership methods.

There will be an initial evaluation of current leadership and management style inside the Department. Management is a term freely used by many administrators, yet the principles of management are not often properly applied. The mission and the goals of the fire department are established externally by law, and internally by formal policy or simply tradition. The role of the department leadership is to find efficient means administratively, programmatically, and technologically for achieving these goals. This is done by traditional managerial functions: planning, organizing, staffing, directing, coordinating, reporting, and budgeting. In addition to these traditional functions, the organization's top executive is expected to provide inspirational leadership while maintaining an organizational culture of team work, unity, and mutual success. The importance of sound management of the quality of life in a community cannot be overemphasized. The Voorhees Fire Department is in need of effective leadership. Effective leadership is the key to improving the administration of the fire and EMS services in Voorhees. I intend to provide that leadership.

Volunteer firefighters provide an enormous economic benefit to our community, which cannot be understated. Their retention is paramount to our success as we move through this plan. They will continue to provide a tremendous contribution to our combination fire department and our community. We have to ensure they are proportionately funded, trained, and equipped to maximize operational effectiveness. The importance of leadership in the department is paramount as it will directly affect the retention of current members and the attraction of new ones. We must:

- Emphasize the importance of local support for this community service
- Provide appropriate levels of funding for necessary safety gear and training
- Engage in strategic planning that emphasizes volunteer retention and cooperation with the career firefighters
- Use uniform incident management systems to increase effectiveness and efficiency

This report will give a broad overview of the current state of the fire department, with specific methods and recommendations for improvement. Some of my recommendations may include combining bureaus, elimination of positions, manipulation of work schedules, and consolidating jobs to maximize the use of sworn, civilian personnel, and volunteers. This will become more clear as we move through this plan with the input of the key stakeholders. This is necessary in order to maximize all available resources and give the taxpayer the most for their tax dollars. The report will include my 1-year, 3-year and 5-year plan for the Voorhees Fire Department. In addition, it will address issues related to improving morale, productivity, accountability, and efficiency.

(1). A "Combination" Fire Department is a mix of career and volunteer personnel in the same department

VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN

These recommendations also contain approaches for responding to concerns expressed by both sworn, volunteer, and non-sworn personnel in Voorhees. I also received critical information from other research reports pertaining to our fire district, personal interviews with fire professionals locally and regionally, and professional publications. These approaches will improve the operation and delivery of fire, EMS, and fire prevention services to Voorhees Township.

FIRE DEPARTMENT OVERVIEW

The Voorhees Fire Department is a combination department comprised of career firefighters, career and part time emergency medical technicians (EMT's), part time/volunteer firefighters, and civilian staff. It has a 2016 budget of \$7,506,596.00. There are currently two fire stations:

Station #2: 2002 S. Burntmill Road

Station #3: 423 Cooper Road

The Voorhees Fire Department has numerous vehicles (See Appendix C).

The current reported staffing levels are reported below.

Career Firefighters: Total 22

The command staff is comprised of:

- 1 Vacant Fire Chief
- 1 Deputy Chief
- 2 Battalion Chiefs
- 1 Captain, 1 Vacant Captain
- 2 Lieutenants

Total Firefighters (FF)

- 16 career Firefighters, 2 Temporary FF**

Volunteer Firefighters

- 20 volunteers: **
- 6 Voorhees Residents

EMT's: 2 Ambulance staffed 24/7

- 8 Full Time EMT's
- 12 Part time EMT's

** Denotes at the time of this report.

VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN

YEAR #1

1st 6 MONTHS:

- Departmental Meeting to communicate and receive feedback on EXPECTATIONS!!!
- Individual Employee Meetings: Career and Volunteer
- Weekly Meetings: 1 Union & 3 bargaining Units
- Staff Meetings: Daily/Weekly
- 2017 Budget
- Analysis of the current organizational chart/chain of command
- Senior Staff Structure/Responsibilities
 - Identify all Positions and Appointments
 - Fire Marshal
 - Fire Official
 - EMS Medical Director Appointment
- Specific job descriptions for all positions
- Review daily work assignments
- Review the current work schedule effectiveness
- Review and institute overtime control measures
- Initiate a staffing level analysis
- Obtain updated resumes from all department members
- Evaluate the current training: specific to all employees at all levels
- Review contractual obligations made by the prior commission
- Review the Rules and Regulations Manual
- Review the current Policies and Procedures
- Monitor and mediate contractual negotiations
 - Firefighters "Acting Up" beyond the front-line supervisor
 - Management rights infringements
- Review pending litigation against the department
- Review and attempt to resolve pending union grievances
- Review pending employee discipline matters and work toward a conclusion
- Review the payment structured for the volunteer fire services.
- Review the services provided by our volunteer fire fighters and determine if their participation can be increased to help supply superior fire services.
- Review the current strategies to attract volunteers to our fire department.
- Invigorate the "Junior Fire Fighter" program
- Explore the initiation of an "Explorer" program
- Review current state of personal fire fighter equipment.
- Review current vehicle inventory: Needs vs Wants.
 - Fire Trucks: Lease or Recondition
 - Support Vehicles
 - Ambulance
- Review equipment and vehicle maintenance programs.
- Review the status of IT needs.

VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN

YEAR #1

1st 6 MONTHS:

- Meet with the Voorhees Township Committee Public Safety Director regularly to update on all the progress of the department.
- Attend and address the full Township Committee at the weekly/monthly meetings to update, advise, recommend, and receive information on all fire and EMS affairs.

The purpose of the first 6 months will be to formulate specific plans to address identified priorities, with specific goals and objectives. I anticipate our research will require immediate action on some identified issues, based on the information received thus far; specifically, hiring practices, departmental structure, overtime, safety equipment, and work schedule to name a few.

Once our goals are identified, we will formulate objectives with timetables for completion. These goals and objectives will be clearly communicated to all levels of the organization, with each team member's specific role and responsibilities identified; realizing that the action plan will be closely monitored for efficiency and effectiveness. We will institute proven methods such as "Strategic Planning", "SWOT Analysis", "Strategic Gap Analysis", and "Managing by Objectives (MBO)", to identify, manage, and ultimately improve all fire, EMS, services.

VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN

YEAR #1: CONTINUED

2nd 6 MONTHS:

- Review and prioritize the information and projects identified from the research obtained during our first 6 months.
- Ensure there is enough input from our key stakeholders to ensure buy-in at all levels.
- Emphasize open communications, embrace the need for transition, and set high expectations that build on our successes.
- Improve the fire department image through the addition of a robust Community Affairs function that will engage our community through the numerous social media outlets.
- Continue to identify opportunities to maximize "Esprit De Corps" amongst the volunteer and career firefighters.
- Ensure a new departmental structure, chain of command, and job specifications/responsibilities are instituted.
- Initiate new policies and procedure that are congruent with the standards of modern combination fire and EMS departments.
- Formalize a training program to address minimum mandatory training for all levels and identify advanced training for specialty areas based on assignment and responsibility.
- Initiate an aggressive plan to attract Voorhees residents and area residents to become volunteers.
- Initiate a "Junior Fire Fighter" program.
- Initiate a program to attract and involve career and volunteer fire fighters that have retired or separated their service from our fire department.
- Institute a monthly report for the Voorhees Township Committee to communicate the progress and workflow of the fire department.
- Ensure new rules and regulations are promulgated through township ordinance.
- The departments mission statement needs to be evaluated periodically to ensure the department is meeting its service goals of an ever-changing society.
- Finalize long-term planning for staffing of all levels of the agency, personal equipment, safety equipment, vehicles, etc.
- Formulate and finalize a long-term strategic plan that will take the Voorhees Fire Department through 2021.
- Start the analysis to determine the needs associated with operating two fire houses in Voorhees.
- Prepare for the 2018 budget cycle that will continue to address staffing and equipment needs.
- Institute the POSS Scheduling and payroll software for the department to create accountability and consistency for scheduling, time management, and accountability.

VOORHEES PUBLIC SAFETY CONSOLIDATION TRANSITION PLAN

YEAR #3

- Start the process to become an accredited agency - Accreditation is a progressive and time-proven way of helping agencies attain professional status and improve their overall performances. This will be a major undertaking, but I feel the township and agency will greatly benefit from being accredited.
 - The primary goal will be to improve the department's Insurance Service Office (ISO) Public Protection Classification (PPC) rating of 3 to a better rating.
- Institute employee evaluation process -- The lack of a process does not give an accurate picture of what an employee is doing. I would put together a committee, that included the collective bargaining units, to develop an evaluation system that is fair and impartial. I would ensure to train the raters to reduce the variation in grading
- Continue staffing level studies -- This should be done to determine if we are properly staffed, through career and volunteers, to provide the best possible services to the residents of the township, while maintaining economic stability. Review and recommend a candidate for the position of Fire Chief.
- Conduct a space needs analysis of the 2 fire stations -- We must determine if the need to operate 2 fire stations with overlapping resources is cost effective and if it meets the needs of our future.
- Promulgate training standards for supervisor and upper management -- The need to have succession planning within the department is essential for long term stability and growth for the department. I would ensure supervisors and senior management attend the best courses our county, state, region, and country has to offer.
 - The New Jersey Certified Public Supervisor and Certified Public Manager program is nationally recognized and would be mandatory advanced training.
 - The National Fire Academy is located in Emmitsburg MD, which offers Executive Fire Officer Program (EFOP) will be a requirement for senior management who prove they are capable to attend.
- Institute a Professional Development Program -- In an effort to stay on course for continued success for the department, a clear policy on "Career Pathing" for all department members will be initiated. There will also be a Leadership Development Program that will supply a roadmap for success and fulfillment for first line officers.

YEAR #5

- Become an accredited agency – Accreditation status represents a significant professional achievement. Accreditation acknowledges the implementation of policies and procedures that are conceptually sound and operationally effective.
 - The goal will be to obtain an Insurance Service Office (ISO) Public Protection Classification (PPC) rating of 1, which has many benefits to the department and community as a whole.
- Agency expansion or reduction – We must determine if the agency size is consistent with the demands of our community and the ever-changing economic environment.
 - We must continue to recruit, retain, and highly train our career and volunteer partners.
- Start the process for a new 5-year strategic plan – We must be committed to strategic planning to ensure we are focused on important resources such as personnel, finances, equipment, and safety mitigation.
- Oversight, mentoring, and coaching – The importance of continued oversight and mentoring for the Fire Chief and the department will be crucial to ensure we don't return to the mistakes of our past. A recommendation and decision by Voorhees Township Committee to continue with oversight should be made based on all the information available at this time.

CONCLUSION

This report includes numerous specific recommendations that I believe can lead to a more responsive, better managed, more efficient fire department. It will be a fire department which the officers and community will be proud of. The recommendations call for changes not only in the organizational structure of the department, but its management and operations as well. Implementation of these recommendations will assist the Voorhees Fire Department in improving its responsiveness to the problems it confronts and the needs and expectations of the community.

One of the primary responsibilities of a department's administration is to ensure the organization's operational elements have the ability and means to accomplish their service delivery responsibilities. Without sufficient oversight, planning, documentation, training, and maintenance, the department will struggle to perform their duties at all levels.

Clearly, the attitude of "We have always done it this way" must be abandoned. We will adopt a new attitude geared towards conservative spending on resources that make the most sense, based on the circumstances, must be adopted. I believe we can accomplish this goal together by constant and consistent evaluations of our departmental and community needs.

My career, my family and community service have always been the three most important aspects of my life. I have served Voorhees for almost 30 years, with the last 16 years in a senior command level position, including the last 4.5 years as the Chief of Police and Emergency Management Coordinator. I am honest and dependable, have an excellent work ethic, high moral standards, and a high level of motivation. I have also earned the respect and support of my subordinates, peers, supervisors, and our community. I will supply the leadership, guidance, and support that will turn the Voorhees Fire Department into a highly productive, highly trained, highly respected, and well equipped department that Voorhees Township deserves.

APPENDIX A

**ANALYSIS, EVALUATION AND
RECOMMENDATIONS ON THE
FINANCIAL CONDITION OF THE
BOARD OF COMMISSIONERS,
FIRE DISTRICT NO. 3,
TOWNSHIP OF VOORHEES**

December 14, 2016

The Honorable Mayor Michael R. Mignogna
And Committee Members
Township of Voorhees
2400 Voorhees Town Center
Voorhees, NJ 08043

Dear Mayor Mignogna and Committee Members:

You have retained us to participate in the Township's Public Safety Consolidation Transition Plan. We are charged with providing to the Mayor and Committee an analysis of Voorhees Fire District No. 3's (the VFD) current financial position and evaluate their ability to continue as a viable municipal entity. We are to provide you with an opinion of the cost or savings the Township will realize if the services are consolidated into the Township's Public Safety Department under the direction of the Township's Chief of Police, as acting director of fire and EMS operations.

The first part of our report will discuss and analyze the VFD's financial condition based upon the facts presented in the 2015 annual financial statements as prepared by the VFD and audited by Bowman & Company, LLP. We analyzed the 2016 Budget that was prepared by the VFD.

The next part of our report will evaluate the VFD's ability to continue as a viable municipal entity based upon our trend analysis and recommendations.

Finally, we will express our thoughts on whether the Township would experience a cost or a savings to the taxpayers should the Committee decide to consolidate. The analysis will be based strictly upon financial information, as we are not qualified to analyze firematic or personnel needs of the district. Any projections in this area must be incorporated into our financial projections.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we have informed you of any material errors that may have come to our attention and any fraud or illegal acts that came to our attention, unless they were clearly inconsequential. We have informed you of any deficiencies or material weaknesses in internal controls that we observed to the extent possible.

In the following pages, you will get the picture of a fire district that receives approximately \$6 million of tax dollars and approximately \$1.5 million of program revenue but, as of December 31, 2015, only had approximately \$139,700 of unrestricted surplus and \$137,700 of restricted surplus. There are numerous areas where the VFD has not complied with State and Federal regulations. Personnel overtime pay is out of control. In reading the minutes and looking at the financial documents you get the idea that the VFD Board is either unqualified to run a \$7.5 million operation, or they are unwilling. It is my opinion that the commissioners are overwhelmed and unqualified.

The Honorable Mayor Michael R. Mignogna
And Committee Members
Township of Voorhees
2400 Voorhees Town Center
Voorhees, NJ 08043

It appears that they have relegated their financial responsibilities to their Fire Chief and then their Deputy Chief. In the VFD minutes it is recorded that during a public session the VFD Board is questioned on the financial stability of the district. The VFD Board's response is that the Deputy Chief will resolve the financial questions. The Deputy Chief tells the VFD that he has higher priorities than the books and records of the VFD.

My opinion is that if the Township dissolves the VFD and consolidates the firematic and medical services as a department of the township this will benefit the residents of Voorhees, the fire and EMS personnel, and the taxpayers of Voorhees. If the Township consolidates the VFD into the Township, the Township will inherit all the assets and all the liabilities. The Township will also inherit the VFD's tax rate which will generate approximately \$6 million for the Township to utilize for firematic expenses. My opinion is that with the savings from economy of scale, and the improved management of personnel and other potential reorganization, the Township will actually realize a significant savings in emergency services.

Very truly yours,

KOERNER & KOERNER, P.A.

Oliver S. Walling III, CPA

**AN ANALYSIS OF THE FINANCIAL CONDITION OF
BOARD OF COMMISSIONERS,
FIRE DISTRICT NO. 3,
TOWNSHIP OF VOORHEES**

The books and records as prepared by the VFD for the year ended December 31, 2015, were audited by the VFD's independent auditor, Bowman & Company, LLP, who were appointed by resolution 3-4-2016. It should be noted that per N.J.S.A. 40A:5A-15 a fire district is required to have their annual audit completed within four months of the year end. The 2014 audit was completed in April 2015, but was not accepted by the VFD Board until January 21, 2016, by Resolution 1-4-2016. The auditor was not able to complete the 2015 audit report until June 14, 2016. The VFD resolution accepting the audit was not located.

Copies of audited financial statements and budgets of the VFD were obtained through the VFD's web site. It should be noted that as of the date of this report, the VFD is not in complete compliance with N.J.S.A. 40A:14-70.2 as it pertains to minutes and resolutions of the VFD, and most of those documents on the site are incomplete. The failure to maintain a proper web site denies the Committee and residents the transparency required by law.

There are a minimum of three sets of financial statements required for fire district financials: the Generally Accepted Auditing Principles (GAAP) statements; fund statements; and budgetary comparison schedule. The audited financial statements appear to be complete and appropriate for the VFD.

In 2014 the VFD had approximately \$2,046,000 of cash in bank, but approximately 77% of it was restricted for capital purchases, primarily a firehouse. In 2015 the cash in bank was approximately \$1,129,000, with approximately 14% being restricted for capital purchases. The remaining 86% of cash is almost entirely offset with current liabilities. The VFD had basically put themselves in an extremely unstable financial position.

The amount of the VFD's General Fund surplus is approximately \$139,700. This is a dangerously low balance for this fire district. Good fiscal management requires that fire districts maintain a surplus of approximately 20% of the amount to be raised by taxation. The Board would need approximately \$1,200,000 in surplus to fund the first quarter of the year. This is recommended because the districts do not receive the first tax payment from the township until April.¹ Prior to January 1 of each year fire districts are required to adopt a temporary budget not to exceed 14% of the prior year's operating budget. The temporary budget for 2017 should be approximately \$985,700.

¹ In the past, Voorhees Township has transferred the first quarter property tax payments to the VFD as early as January to prevent the district from defaulting on their obligations because they did not have the funds to operate.

The VFD's fiduciary responsibility comes in the form of the Budgetary Comparison Schedule. Fire districts are funded through the striking of a fire tax on the property owners of the Township. In February, the VFD presents the legal voters of the Township a budget with an amount to be raised by taxation. The Board is bound by the legally adopted budget, by line item. Boards are not permitted to exceed the amount of each line. It is the function of the board treasurer to certify the availability of funds to pay for purchases. The law does provide to the boards the option to make line item transfers at the end of the year. Once the transfers are made the treasurer can certify the availability of funds and the purchases can be made.

The Board's 2015 Budgetary Comparison Schedule does not indicate the date the line item transfers were made. What is apparent is that the VFD overspent half of the line items before the transfers were made. Approximately half of those items were salary and fringe benefits items. The VFD was in default on their hydrant rental payments for water access in order to fight fires. The VFD was also in arrears with their pension payments to the State of New Jersey. These issues are the actions of an irresponsible board of commissioners.

According to the 2015 audited financial statements the VFD had a cash deficit of approximately \$181,400. The Board overspent their approved appropriations by approximately \$118,300 and had a shortfall in revenues of approximately \$63,100. This \$181,400 cash deficit has to be provided for in the 2017 Budget and is subject to the Levy Cap. If the VFD and the Treasurer were monitoring revenues and expenses monthly, they should have seen the shortages and adjusted expenses appropriately. Proper fiscal management would have accounted and provided for unexpected expenses, if any.

In the 2015 audited financial report, the auditors indicated that they became aware of four significant deficiencies, material weaknesses and instances of noncompliance related to the financial statements that are required to be reported. They are:

- The first finding states that there did not exist a functioning general ledger system. A functioning general ledger system is a fundamental requirement of every entity. It is impossible to provide proper fiscal management if there is not a proper accounting system. This indicates that the VFD as a whole lacked the knowledge to perform their fiduciary responsibility. It could also explain why there so many line items over budget. The finding also states that the bank accounts were not reconciled on a monthly basis. Not reconciling bank statements on a monthly basis is totally inexcusable. The Commissioners are recipients of tax dollars and by New Jersey State statutes are held to the highest degree of responsibility. This is a condition that could have been easily corrected at the very beginning. There are professionals who provide the exact services that were required in this situation. The Board's lack of oversight is responsible for the weaknesses in this audit.
- The next finding relates to the special nature of fire district accounting. State administrative law requires that the districts maintain a purchase order journal and encumber the budget as purchase orders are issued. Failure to control purchase orders are probably the main reason that the VFD has overspent the 2015 Budget. The auditors state that this failure resulted in an understatement of their balance sheet by

approximately \$651,700. This is a very significant understatement. The auditor does not explain further the nature of the understatement, but it can be assumed from the information provided, that it was a combination of the Treasurer's lack of knowledge and the VFD's failure of oversight.

- Finding number three relates to the overspending of the 2015 Budget. The budget was adjusted to reflect no shortages or overages in line items except for hydrant rentals. N.J.S.A. 40A:14-78.9 states that the VFD is legally permitted to expend funds only to the voter approved line item amount. The statute further provides that the VFD may make line item transfers in November, December, January, and February of each year. It appears that the VFD made line item transfers subsequent to the time permitted by law. It is the function of the VFD Treasurer to certify the availability of funds prior to the issuance of purchase orders or the payment of bills. It is clearly evident that the treasurer was not performing their statutory function with regards to expenditure of tax dollars.
- The final finding reports that the VFD was in violation of Internal Revenue Service, Department of Labor, and Division of Pensions and Benefits laws and requirements. This is another serious breach of the fiduciary responsibility of the VFD with regards to employees' and taxpayer funds. This negligence is subject to fines and penalties which is a non-budgeted and non-permitted use of taxpayer funds. This malfeasance must be attributed to the VFD as a whole and not shouldered by one individual. Proper internal controls would have prevented this oversight, or at least discovered it in a timely fashion.

These findings indicate that this board was unprepared and unqualified to assume their responsibilities as board members. Reading minutes of their meetings demonstrates a Board without sufficient knowledge to run a \$7.5 million budget. In the January 21, 2016 minutes it states that a member of the public asked if there is an expense report. He was told that there was no Treasurer's Report at this time. It appears that Deputy Chief Wharton has been given the bookkeeping task along with his firematic duties. He responds that they are still working on November, 2015. The minutes go on to state "Deputy Chief Wharton stated that he does not even know how to get the numbers and said that the Township has offered its full service to help out with the financials, etc." According to township officials the offer of assistance was not utilized by the VFD. In further discussion at the meeting regarding the adoption of the 2016 Budget, Commissioner Vandegrift stated that line item transfers were not presented as of the January meeting. He further asked how could the VFD know what their expenses were since the bank accounts were not reconciled since August, 2015. Chairman Hanney's statement in the minutes that "we know what is paid and what is not paid and we do know what is in our bank accounts" is contradicted by the 2015 audited financial statement and our subsequent findings.

At the January 21, 2016 Board meeting the VFD passed resolution 01-03-2016 which authorized a shared services agreement with the Township of Voorhees for administrative and financial assistance. The Deputy Chief was instructed to pursue the Township's assistance. According to the Township, this assistance was never requested.

The 2014 annual audit was accepted at this meeting by Resolution 01-04-2016. The annual audited is required to be completed and accepted by the VFD within 120 days of the calendar year end. This is another clear violation of state statute.

In further discussion at this meeting, Commissioner Vandegift asked the Deputy Chief when the books and records would be brought up to date. In the minutes "Deputy Chief Wharton stated that he would like to finish soon, however, he has other pressing matters to be completed first." Nothing is more pressing than the financial recording keeping of taxpayer dollars, yet the VFD fails to take definitive action.

The minutes state further that during the public section of the meeting a citizen stood up and "wondered why the Treasurer did not have any of the financial information." He asked "what role the Treasurer actually does on the VFD and Chairman Hanney indicated that he just reads the Treasurer's report." It appears that the VFD is unaware of N.J.S.A. 40A:14-89 that states "the treasurer of the fire district shall be the custodian and disbursing officer of the moneys of the said district." Further conversations indicated that much of the district's current financial difficulties were blamed on the actions of the prior chief. The truth is the VFD has failed the public by not performing their fiduciary responsibilities.

In summary, when reading the 2015 audit and the available minutes, one gets the picture of a Board who continues to delegate their responsibilities to the Fire Chief, and then to the Deputy Chief. It would appear that even though they seem to blame the Chief for their financial difficulties, they still refuse to exert proper controls over their employees. The VFD is responsible to the residents and taxpayers to accommodate their spending within the limits of the voter approved budgets. Yet, they have exhausted their surplus funds down to almost zero, costs continue to escalate, and they have allowed a cash deficit which will only add stress to their stressed finances. In the last five years the tax rate has increased every year. The amount to be raised by taxation has increased by approximately 26% over the last five years. A five million dollar firehouse was an irresponsible decision considering the VFD's financial condition. The outlook is not good and that is why S&P Global Ratings downgraded their rating and gave them a negative outlook.

The Board is currently operating under their 2016 Budget. The amount to be raised by taxation increased by approximately \$229,600, this is a 3.9% increase. This increase resulted in an increase in the tax rate per \$100 of assessed value by \$.007. There was no fund balance utilized this year because the VFD has depleted its surplus to almost a zero balance.

The Board increased administrative costs by approximately \$85,500. \$40,000 of the increase was an increase to the Chief's salary. The operating salaries were reduced by approximately \$102,400. This appears to have been accomplished by reducing the budget for overtime and the hiring of another fulltime firefighter. Benefits per man range from approximately \$22,000 to \$44,000. The total of the benefits has been increased by \$277,000. Benefits are a significant portion of the budget at 29%. Retiree benefits will continue to grow with the passage of time and the increase in retirees. This will be an issue, in future union contracts.

An error was noted on Page F-8 of the budget. The fund balances reported on this page do not agree with the amounts reported in the 2015 audited financial statements. The amounts in the

budget are higher than the audit, especially the restricted funds. The significance here is that the VFD was not aware of the significant discrepancy between the audit and their budget. The Board did not monitor and exercise control here either.

The VFD supplements their career paid firefighters with volunteer firefighters who receive per diem compensation for supporting shifts. The VFD does not have a limit on the compensation paid to the volunteers and some of the volunteers receive significant compensation. There is a problem with the reporting method that the VFD uses for these paid firefighters. The VFD treats the volunteers as subcontractors and issues them Form 1099. According to our research and experience they are considered compensated employees of the VFD. As such, they are subject to payroll taxes, workers compensation, and possibly some of the higher paid volunteers may qualify for benefits.

The financial exposure to the VFD is significant if they are audited by the New Jersey Department of Labor. Not only will the penalty, interest, and tax be material, NJDOL has an agreement with the Internal Revenue Service to share information. The IRS will come in next and do an audit that will result in even greater fines, penalties, and taxes.

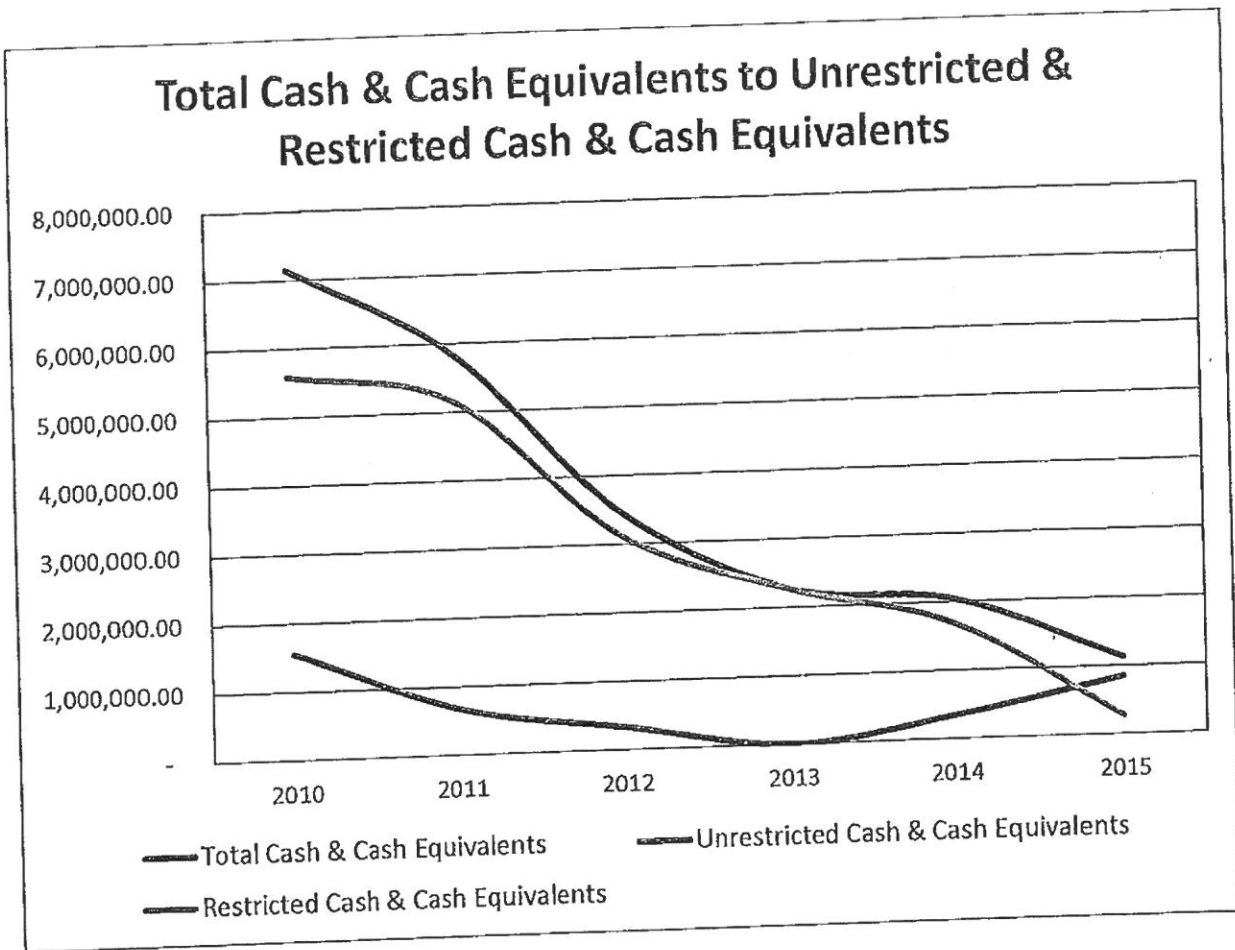
In summary, based upon the available public records, the VFD has exhibited a lack of fiduciary responsibility in the handling of funds received from the taxpayers of the Township of Voorhees. The commissioners have not taken charge of the district's finances and delegate whenever possible. They are not permitted to delegate away their responsibility and therefore, must be held accountable for the current financial instability of the VFD.

**AN ANALYSIS OF THE DISTRICT'S VIABILITY
BOARD OF COMMISSIONERS,
FIRE DISTRICT NO. 3,
TOWNSHIP OF VOORHEES**

When considering the viability of an entity, it is usually informative to study where the problem came from, if possible, and how long it has been an issue or trend. Is the current situation just a hiccup in a history of responsible fiscal management, or is it a long term slide where fiscal management has spiraled out of control. The current Commissioners have been on the VFD for four to seven years, except for the current treasurer who was appointed to the VFD in 2016. The Board membership appears to be relatively stable over the period under study. A term is three years and all the commissioners during this period had at least three years of experience on the Board of Commissioners.

Over the next few pages we will present in graphic form various financial factors that indicate to us that the current financial situation was not the result of some single event, but rather was the result of the VFD to properly manage its finances and its personnel. While it is relatively easy for us to look at a six year graphic analysis of revenues and expenses and see the downward spiral, the Board should have been knowledgeable enough to determine that they could not continue to the tax rate and overspend the budget. In the minutes there were comments from the public that indicated a greater concern for the financial issues than the VFD appeared to of had.

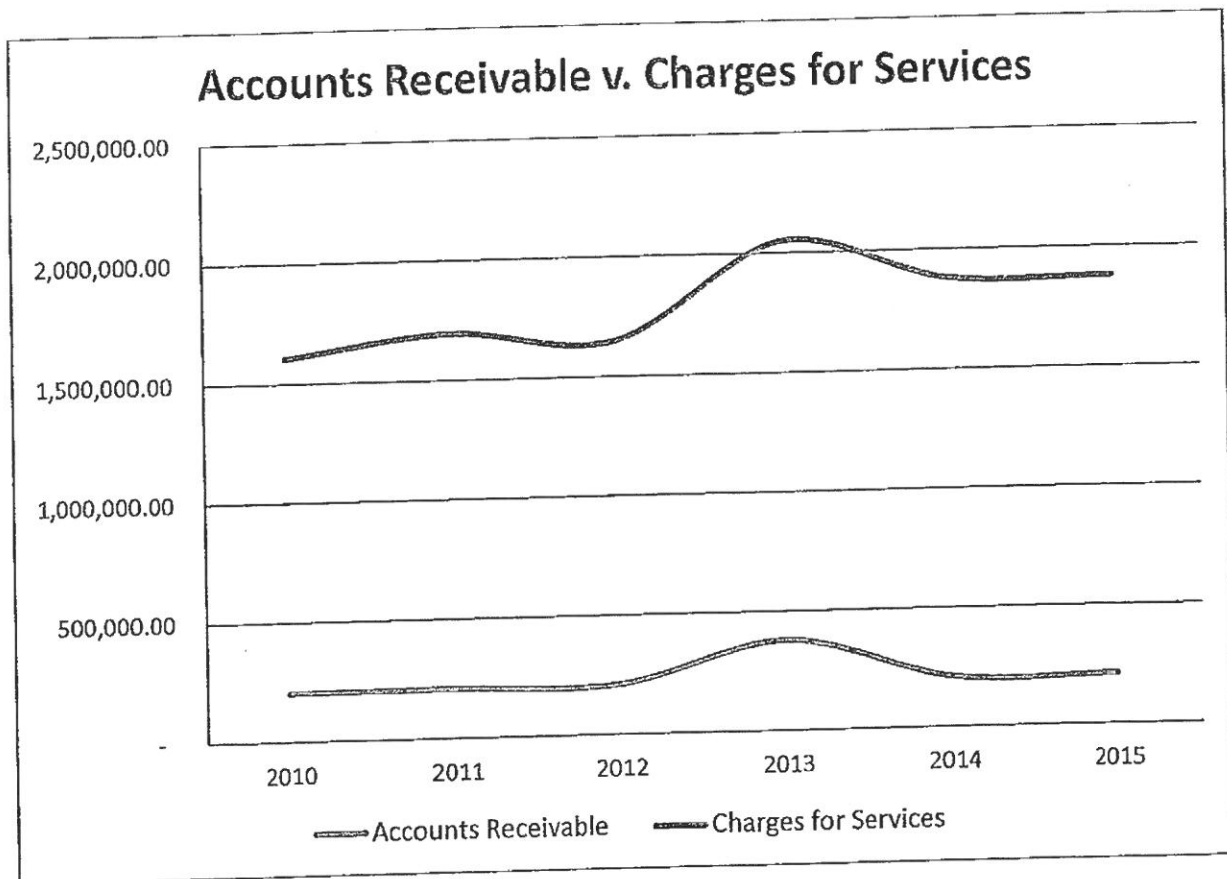
We look at different factors over the next few pages. Some are broad based factors that display the overall trend. Others are narrow factors that we feel are significant indicators in our analysis of the VFD's financial operations and viability.



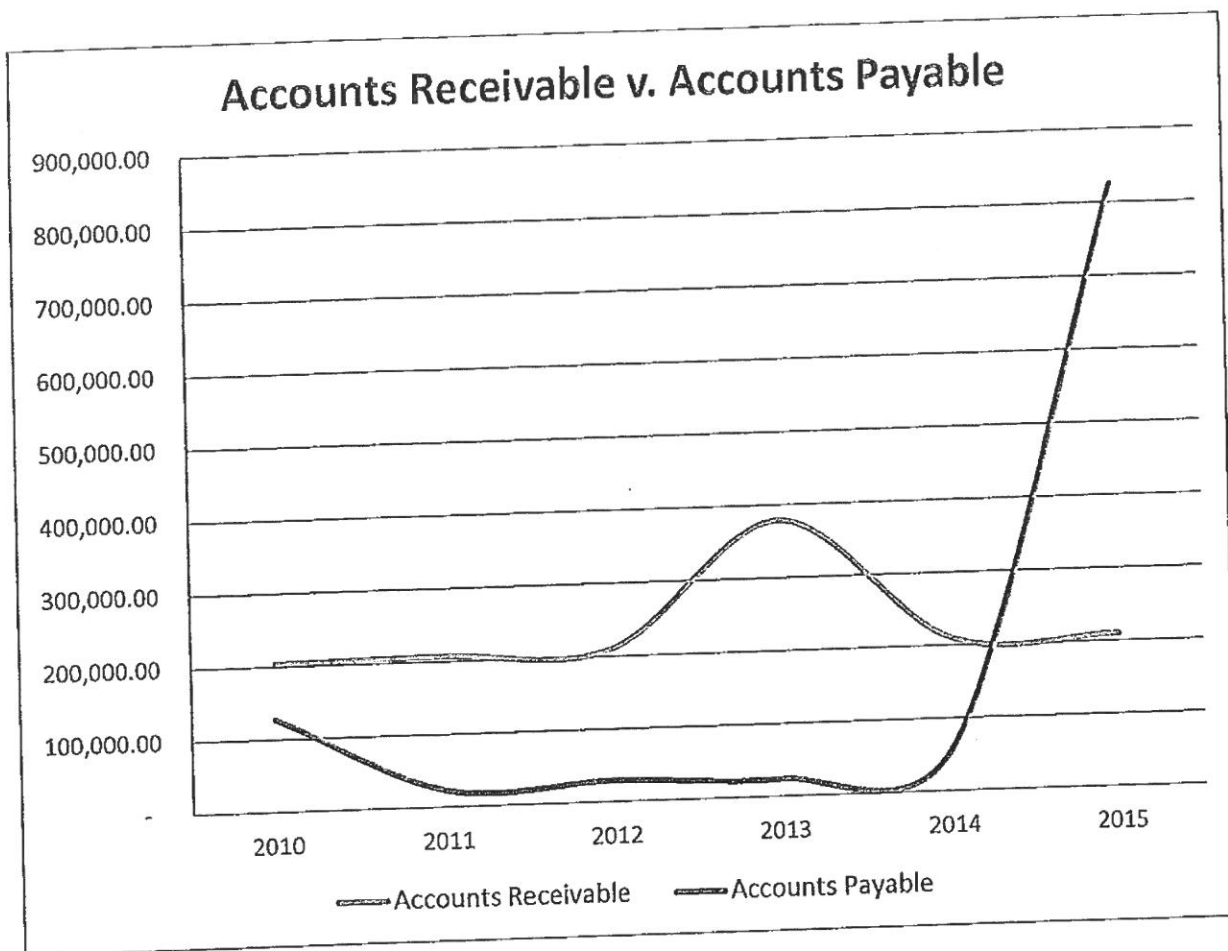
The first factor to be analyzed should be the VFD's cash funds. Cash funds are necessary to pay the firefighters and all the supporting bills. Without cash, no entity can survive. Cash is the easiest to manage and the easiest to mismanage or divert. In 2010 the VFD had approximately \$7.1 million in the bank as restricted and unrestricted cash funds. Approximately \$5.4 million of that was restricted for the construction of a firehouse. As construction progressed those funds were withdrawn from the bank account. In 2013 the VFD was overdrawn in the bank account. This is not permissible and indicates a lack of internal control over cash funds. Bank reconciliations were not timely prepared as reported in the 2015 audit findings.

In the above graph, the top line represents the total cash and cash equivalents during the period under study. The middle line is primarily the bond funds used to build the firehouse. The bottom line is the unrestricted cash and cash equivalents that have been decreasing through 2014 where it moves up. The uptick in 2014 through 2015 is due to the VFD's decision to pay a substantial accounts payable balance in the subsequent year.

Another important factor is the accounts receivable balance. Receivables need to be monitored because it is an asset that will be converted to cash in the near future. It is important to monitor it along with the charges for services. If charges are decreasing and receivables increasing this indicates that the VFD needs to start asking questions to determine the problem. The Board's accounts receivable appears to be fairly steady from year to year. There is no indication as to whether it is being managed or mismanaged.

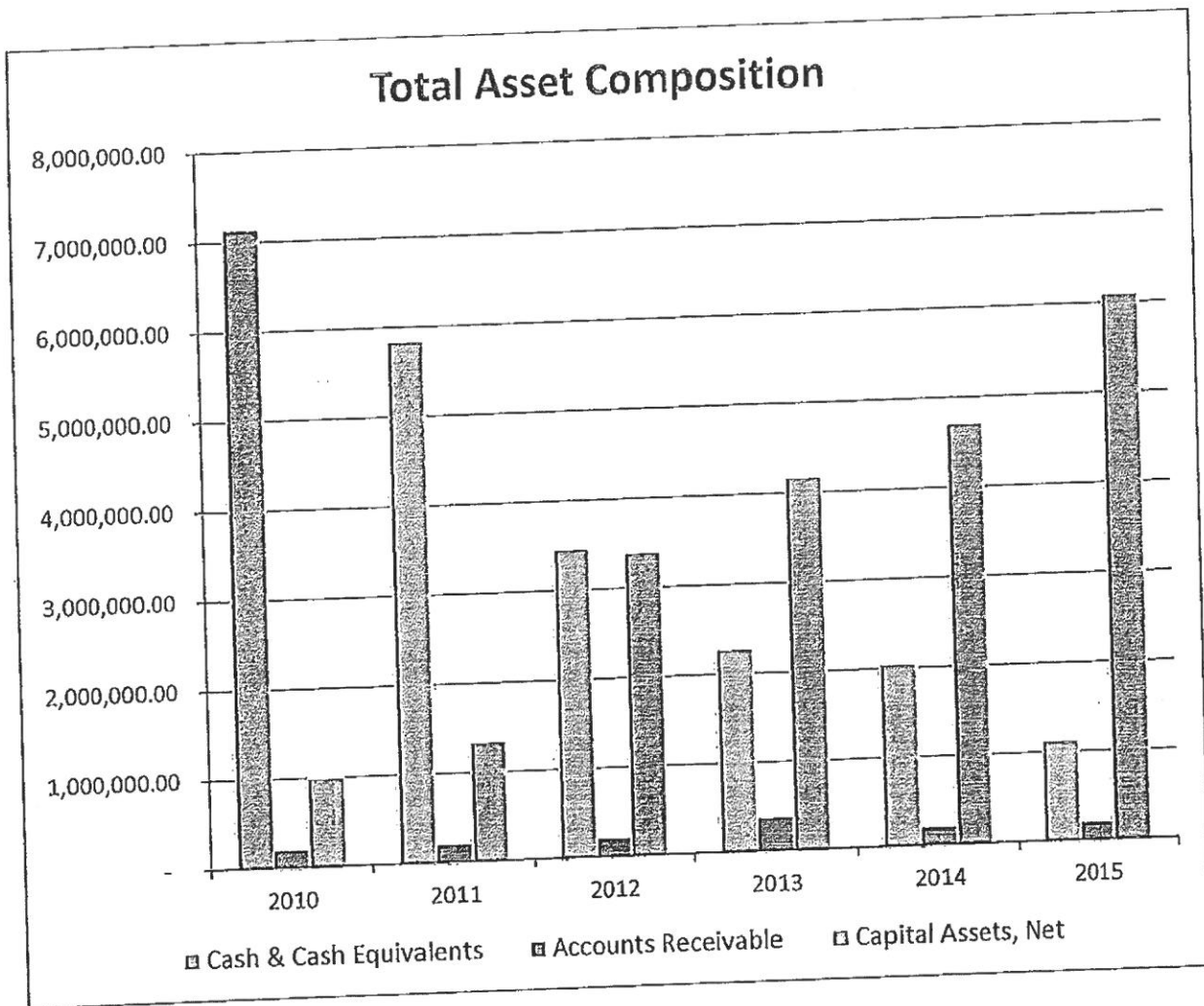


This chart displays the relationship between the fees charged for services and the collections of these fees. The top line displays the amount that was charged for the services and the bottom line displays the fees due. The relationship between the two lines are fairly constant where as the fees charged moves up, so does the line for fees receivable. In 2013 there is an uptick with the amount charged increasing greater than the receivable indicating that collections had improved, though not in the same proportion. Where the receivable line returns to its original trend, the fees charged line remains at a higher level indicating collections had improved, but not as improved as they needed to be.



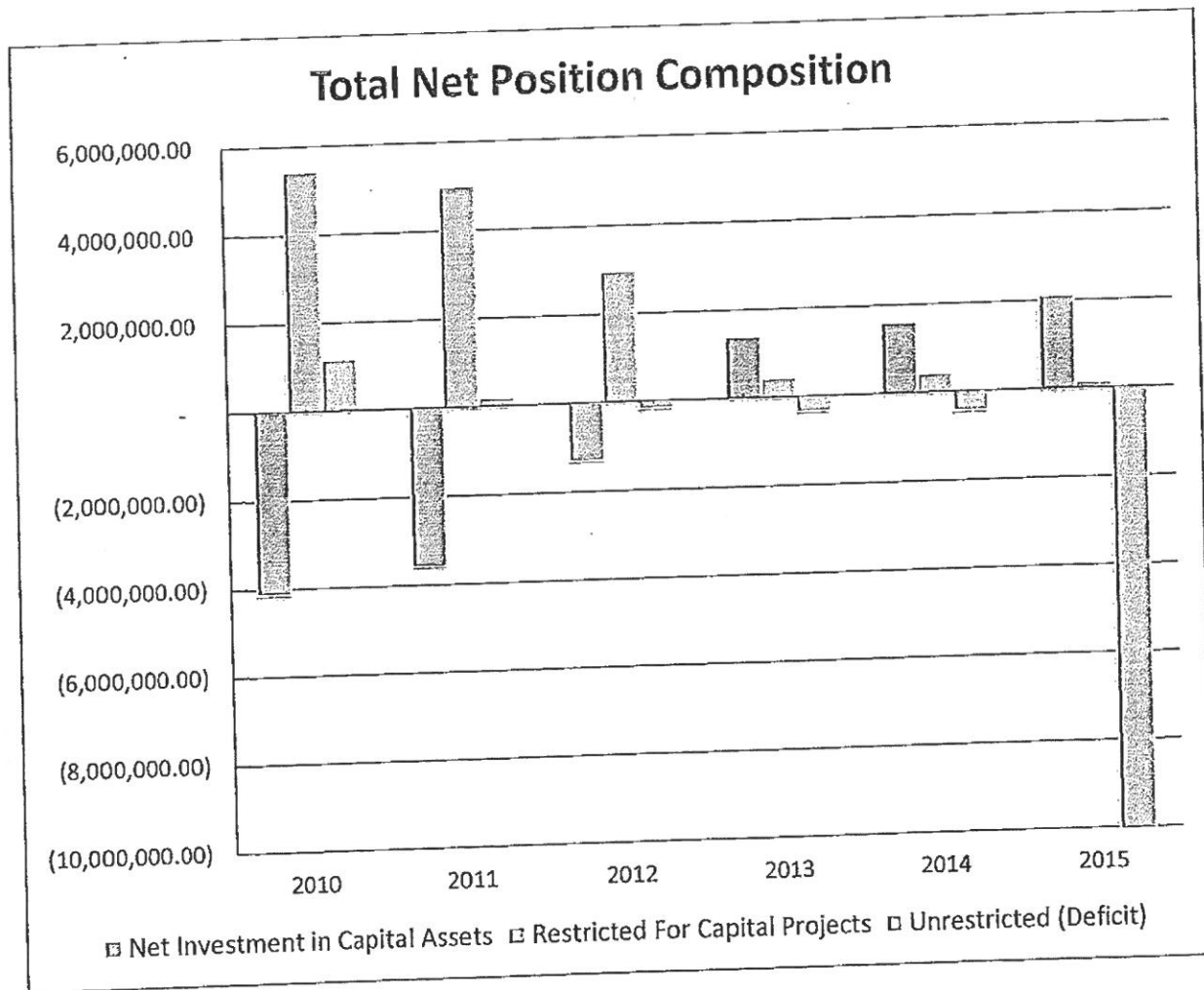
This chart displays the relationship between accounts receivable and accounts payable. Generally, collections of accounts receivable are utilized to reduce accounts payable. The accounts receivable is a relatively straight line. There is a bump in 2013 that represents a grant that was charged to 2013 but not received until 2014 when the line continues in the \$200,000 range. Whereas, the accounts payable takes a dip in 2013 and resumes low through 2014. In 2011 the VFD used cash to pay down their payables. In the 2014 – 2015 period the VFD held on to the cash and went into 2016 with a large accounts payable due.

The VFD's cash management process is reactive without significant planning for future cash funds needs. It is the treasurer's statutory responsibility to advise the Board that status of the financial condition of the district, and to manage the cash funds responsibly.

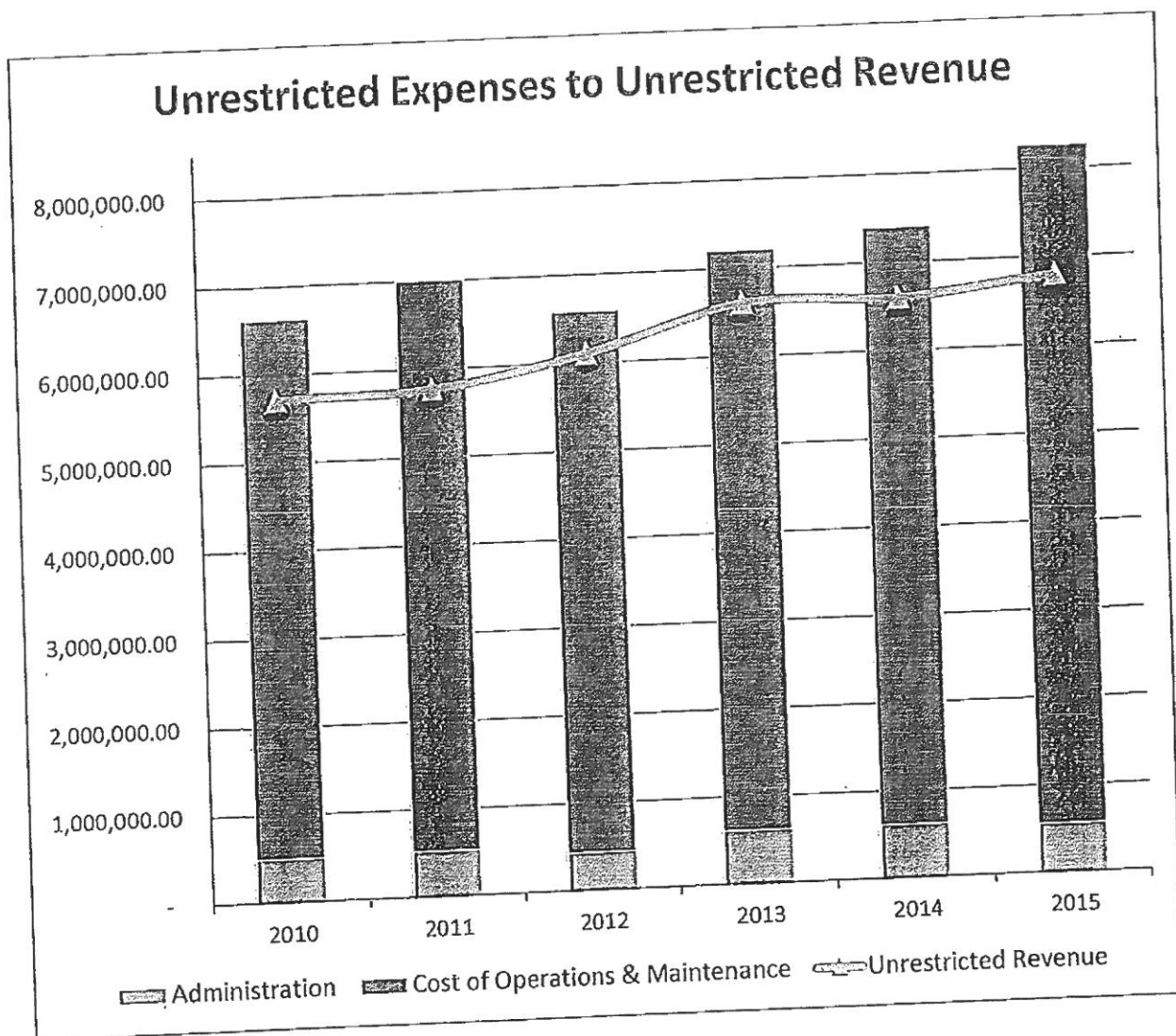


The VFD has two major categories of assets, cash and fixed assets. As stated above cash is necessary to pay the VFD's bills and personnel costs. Another important function of cash is to purchase plant, property, and equipment. A prime example of the conversion of cash into plant, property, and equipment is displayed above. The VFD received the proceeds of the issuance of bonds and in 2010 it sits in restricted cash funds. As construction progresses the cash goes down and the capital assets increase. The capital asset bar does not reach the level of the original bar because the cash is also used to reduce accounts payable as we saw on the previous chart.

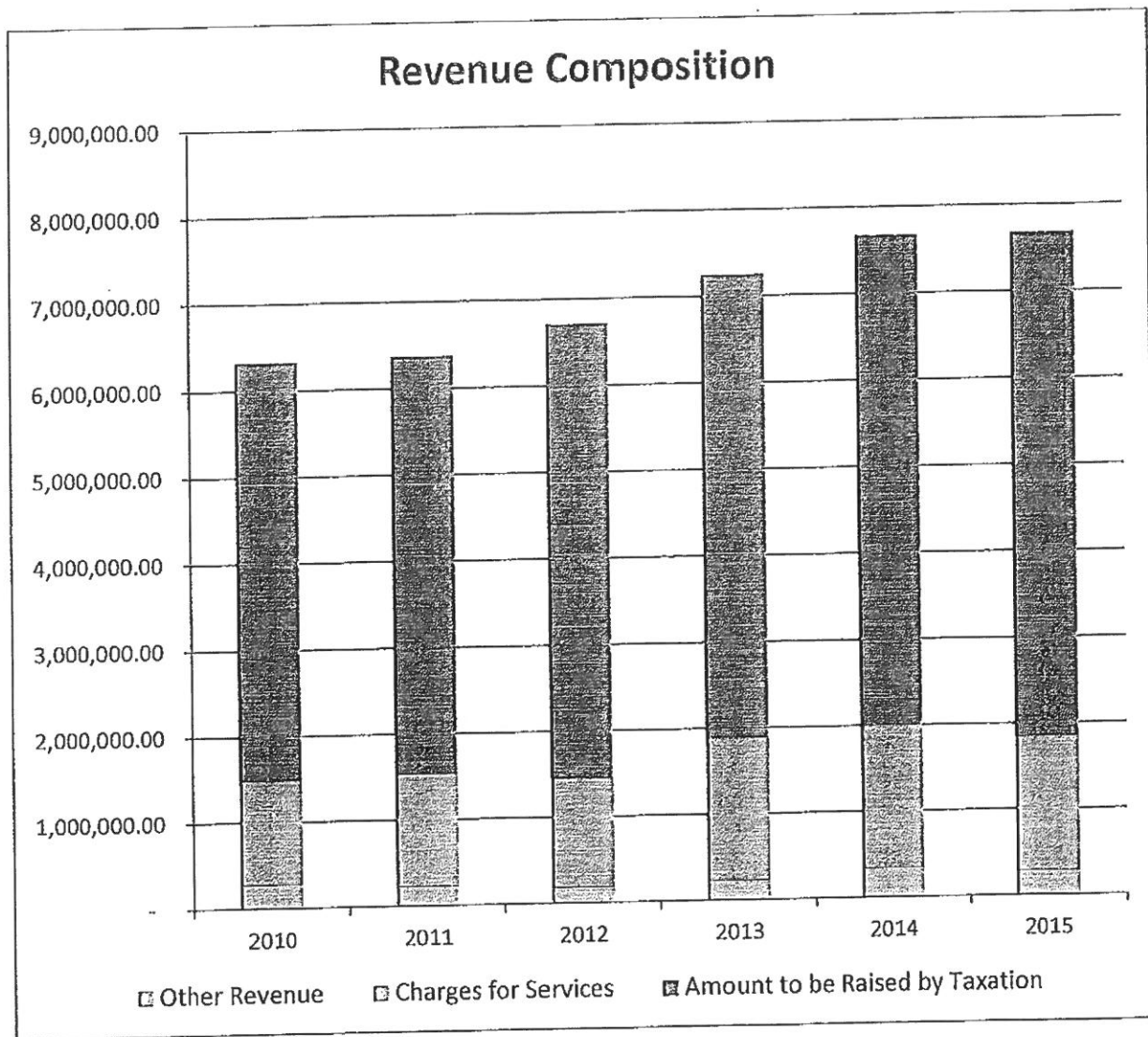
It is evident from this graph that the decrease in cash did not move in conjuncture with the increase in capital assets. If you compare the changes in years 2013 through 2015 you see that the cash is decreasing faster than the assets are increasing. A further indication that the VFD was spending more than it could afford.



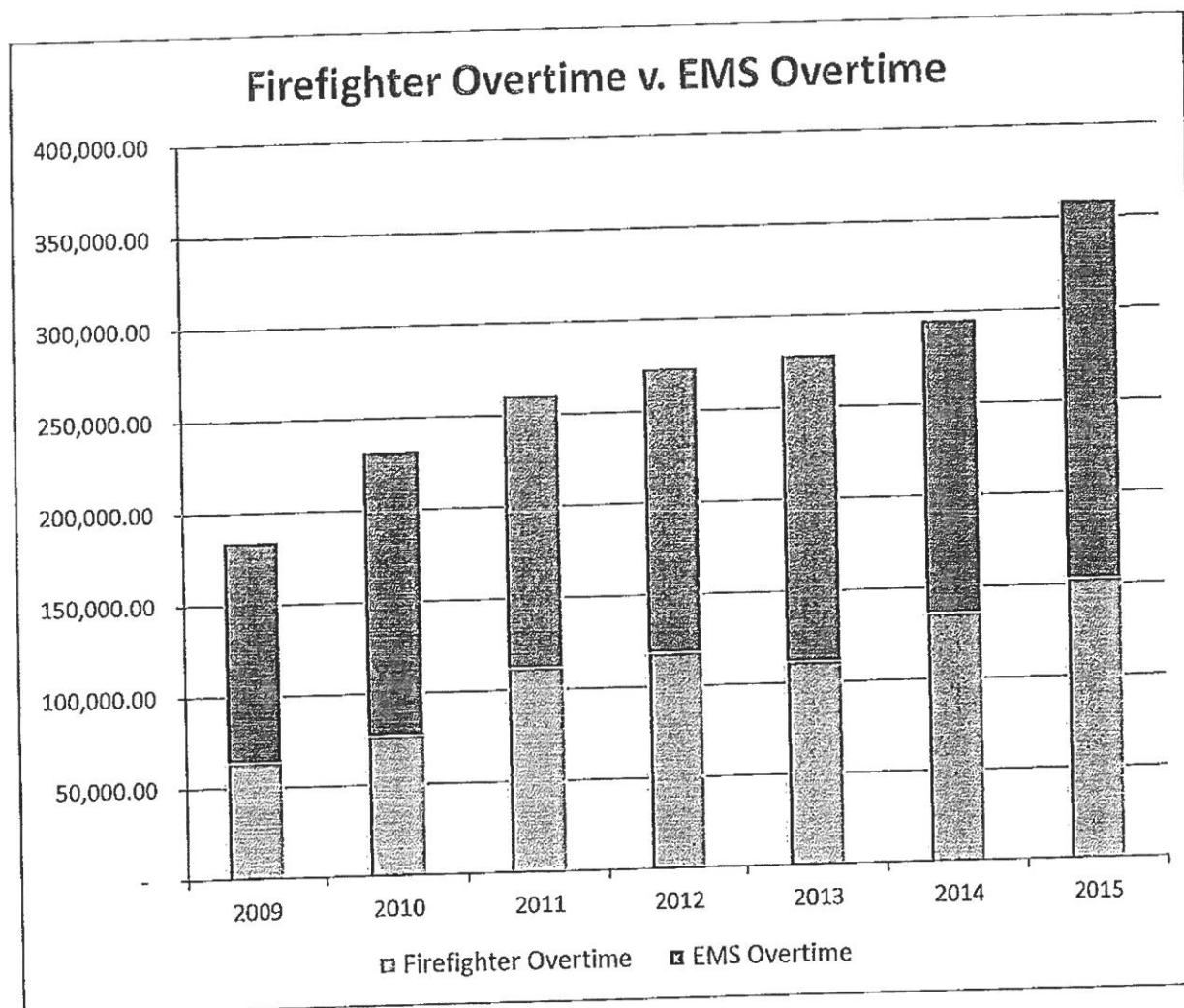
Net position in the VFD is the net impact of its liabilities against its assets. The first bar to the left is the investment in fixed assets. This is a negative because the debt service is netted against the capital assets. The second bar is the restricted fund balance. As the fund balance is converted into the firehouse, that bar is reduced and the negative investment in fixed assets moves up into positive territory. The alarming part of the graph is the unrestricted fund balance 2012 bar drops to a deficit and constantly decreases through the balance of the study period. NJDCA recommends that the unrestricted fund balance be approximately 20% of the amount to be raised by taxation. The first tax check is not required to be distributed to the district until April each year. The VFD needs the 20% of the amount to be raised by taxation in their cash balance to pay their expenses in the first quarter of the year. The last bar to the far right is the unrestricted fund balance at December 31, 2015. The huge increase in the deficit is due to implementing GASB 68 which relates to the reporting of all future pension liability.



This graph shows the relationship between operating expenses and revenues. The bars indicate the operating expenses with administrative expense on the bottom and operations on top. Administrative expenses are basically constant. The operating expenses have, more or less, been increasing each year. This is understandable since personnel costs are subject to union contract increases each year. The line graph above represents the operating revenues. They too have been increasing each year. The problem is that the expenses continued to outpace the revenues and that has resulted in the decrease in the unrestricted funds. The VFD should have seen this trend earlier and taken action to get their finances in order before it became dangerously low.



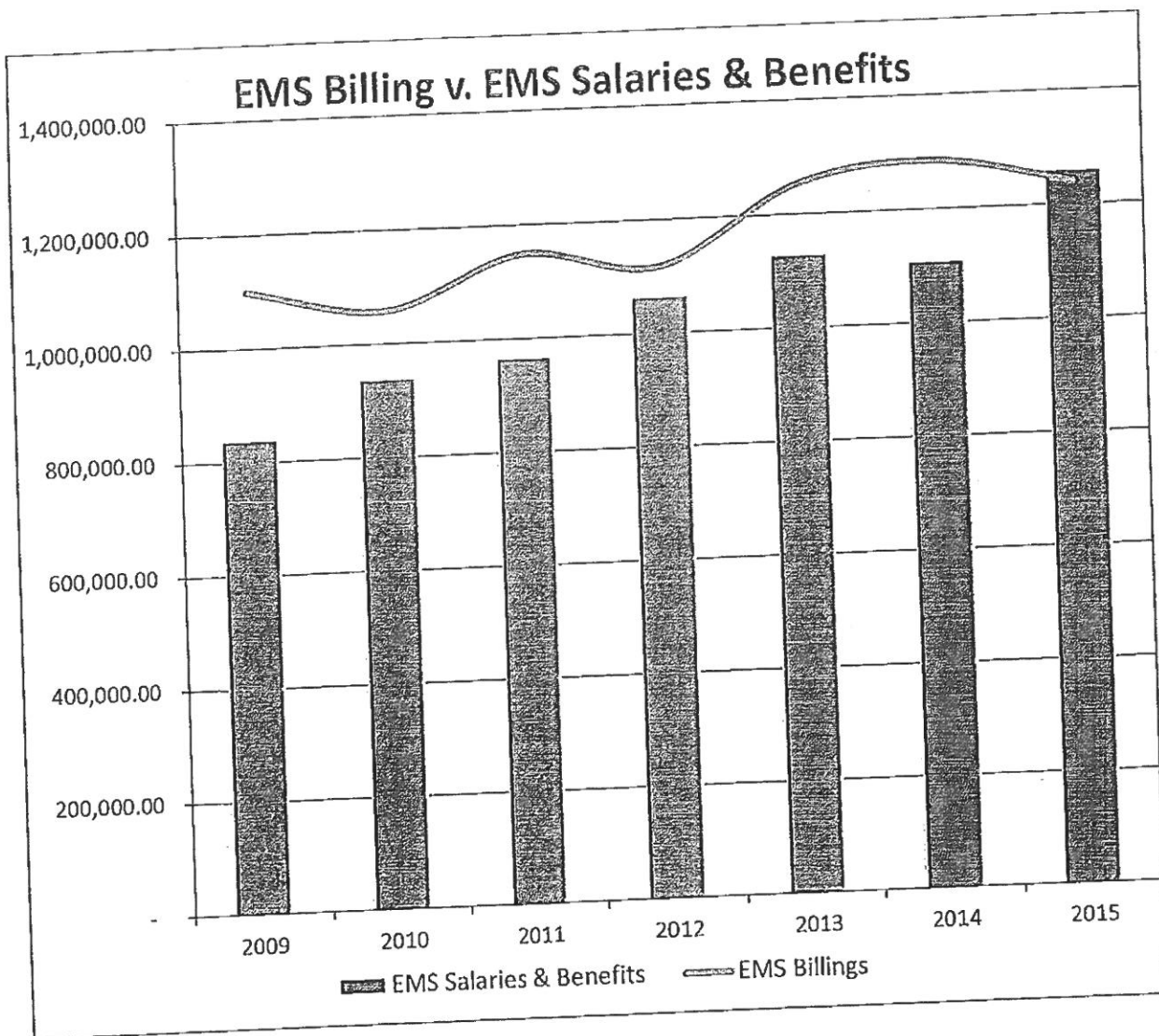
This graph displays the composition of the operating revenues. The bottom layer is the miscellaneous revenues. The next layer is the charges for services. This layer has been increasing, but only slightly. The VFD should have reviewed this area to determine if there were ways to increase fees. The top layer is the amount raised by taxation. This has been a steady increase, but not sufficient to cover the increases in expenses. The VFD has been raising the tax rate each of the study years but not enough to prevent the depletion of the fund balances.



Overtime is a significant expense to the district amounting to over 12% of total salaries. The chart above displays the overtime dollars during the study period. The bottom portion of each bar represents firefighter overtime. The top portion of each bar represents medical services overtime. We see that the medical services overtime has basically been greater than fire fighter overtime and has experienced the largest increase.

Tracking overtime is extremely important due to the cost of overtime wages to the district. The overtime dollars almost doubled during the study period ending up at over \$350,000 in 2015. The overtime has steadily increased during the period. The VFD should have better managed employee hours through per diem substitutes or the hiring of full time substitutes. Overtime hours need to be scrutinized because most employees like working overtime since their hourly rate is much higher.

The VFD cannot allow either the firematic side or the medical services to be understaffed, for obvious reasons of public safety. But, they also have the fiduciary responsibility to make certain that the coverage is there and the services are provided in the most cost effective method.



The cost effectiveness of the medical services is displayed in this chart. The top line reflects the medical billings charged. The bars represent the direct personnel costs of the medical services. As stated before, the charges for medical services has remained fairly steady with a gradual increase over the study period. The gap between the top of each bar and the line represents funds that would be available to cover indirect costs not displayed above. The gap between the bar and the line gradually decreases until in 2015 the bar has climbed above the line.

It appears that the medical services were able to pay for their personnel costs and the taxpayers funded the other operating and indirect costs. When that gap began to close, the VFD should have paid more attention to controlling costs and performed some long term planning. It appears they may have attempted short term fixes, but time ran out and the medical services began to cost the taxpayers more money as a result of the VFD's mismanagement.

The information for the charts we analyzed and have presented was obtained from the VFD's audited financial statements. The overall trend that we see from this information is that the VFD has been on a long, slow, downward spiral from financial stability to its current state of financial instability. We obtained a nine month general ledger from the VFD and analyzed the unaudited financial information. It appears that the VFD will overspend the approved 2016 budgeted appropriations. Despite the VFD's reassurances to the Township committee, the VFD continues to be mismanaged.

**AN ANALYSIS OF THE COST TO THE TOWNSHIP
BOARD OF COMMISSIONERS,
FIRE DISTRICT NO. 3,
TOWNSHIP OF VOORHEES**

If the Township of Voorhees dissolves the Township of Voorhees Fire District it will take possession of all the assets in the name of the VFD and it will assume all of the liabilities of the VFD.

On the asset side, this will include whatever cash is in the bank as of the date of dissolution. The emergency medical services billing receivable averages approximately \$400,000, but there is a contra balance of approximately \$200,000 for doubtful accounts. The Township will receive approximately \$8.8 million in plant, property, and equipment. This does not include approximately \$2.7 million of book depreciation. This also does not include non-capital equipment which may or may not be inventoried. The District has seven pieces of apparatus under operating leases that will be paid in full in 2016. If these are true operating leases they will revert to the lessor at the conclusion of 2016. The Township may have the option to purchase these vehicles. If they were financing leases and the VFD did not apply to the Local Finance Board for approval, then the VFD violated the Local Public Contract Laws.

Immediate savings will be realized with the elimination of professional services, commissioners' compensation and insurance costs. Savings will also be realized with the economy of scale purchasing practices. There may be an initial cost to the Township to cover shortages created though the mismanagement of the VFD. The Township will have to study personnel costs and see if there are ways to reduce some of those costs. An expert in firematic service management has been retained by the Township to study the VFD. He has developed a plan that will save the taxpayers money in future years. In 2015 the VFD did not collect sufficient funds from medical billings to just cover the personnel costs. The cost of operations was funded by tax dollars. The local fire services enforcement also needs to be funded by tax dollars because expenses are greater than revenues. If there is excess apparatus or equipment it can be sold to cover some of the fund shortages. Local control of emergency services has many benefits to the community and the emergency personnel themselves. The lines of communication are usually more open the closer the contacts are to each other. The District is in a downward fiscal spiral that needs to be stopped. These outsourced services could always be returned to local control when the situation improves.

Based upon our analysis, it is my opinion that the VFD should be dissolved and become a department of the Township. The benefits to the taxpayers and residents go beyond the monetary parameters. Financial controls and fiduciary accountability will be restored to the firematic services. The residents will realize a greater benefit with financial professionals in control of their tax dollars. This will enhance public safety by utilizing firematic professionals in their area of responsibility.

APPENDIX B

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REPORT TO TOWNSHIP OF VOORHEES

October 14, 2016

This report was created based upon the following:

1. An array of Fire District documents which were provided by Voorhees Township
2. Interviews with three of the five fire commissioners
3. Interviews with members of the career staff (fire and EMS)
4. Interviews with members of the volunteer staff (fire)
5. Interviews with civilian staff members
6. Meetings and discussions with Township Counsel, the Township Administrator, the Deputy Mayor, a member of the township council and the Township Finance Director

Documents Reviewed

1. IRS Issues for Firefighters
2. U.S. Department of Labor WISHARD Compliance Action Report
3. 40A:14-70 New Jersey Fire District Regulations
4. New Jersey Regulations on Dissolution of Authority by Local Unit
5. Unit Arrival Time Analysis (2013, 2014, 2015)
6. Average response Time of First Arriving Unit (2013, 2014, 2015)
7. 2010 Fire District Budget
8. 2011 Fire District Budget
9. 2012 Fire District Budget

10. 2013 Fire District Budget
11. 2014 Fire District Budget
12. 2015 Fire District Budget
13. 2016 Fire District Budget
14. Audit Report for year Ended December 31, 2012
15. Audit Report for year Ended December 31, 2013
16. Audit Report for year Ended December 31, 2014
17. Weekly Staffing Report(24/7)
18. Fire Operations Questions
19. Fleet Management Plan
20. Questions on ISO Report
21. Report on Failing PEOSHA Inspection (with fine of \$15,000 listed)
22. Proposed 2016 Budget documents
23. Certification of 2008 Fire District actions on new station
24. 2016 Department of Community Affairs Budgeting Requirements
25. Paperwork on hydrant and hydrant rental payments and issues about same with the New Jersey American Water Company
26. Courier Post article on issues between union and Chief Pacifico
27. Sample attendance Roster
28. Vehicle inventory
29. Vacation/Sick Leave/Time Off Roster
30. W-2 forms for 2011
31. 1099 forms for 2010

32. W-2 forms 2013
33. W-2 forms 2014
34. 2013 Voorhees Fire District Staffing & Deployment Assessment
35. Number of Fire District Fire and EMS calls 2013, 2014, 2015
36. Reports on EMS Billing Reports 2013, 2014, 2015
37. Contract for Burnt Mill Road Station
38. Vendor activity reports 2013, 2014, 2015
39. Court Paperwork for law suit against American LaFrance
40. Court paperwork on DeFilippis vs Voorhees Fire District law suit
41. Heavily redacted Payroll Register for 2015
42. Heavily redacted Monthly Journal 2010
43. Heavily redacted Payroll Journal and Monthly Journal 12/11/11 to 12/24/11
44. Heavily redacted Payroll Journal and Monthly Journal 12/09/12 to 12/22/12
45. Heavily redacted Payroll Register 12-08-2013 to 12/21/2013
46. Miscellaneous 1099 forms for 2011
47. Miscellaneous 1099 forms for 2012
48. Miscellaneous 1099 forms for 2013
49. Miscellaneous 1099 forms for 2014
50. National Fire Protection Association Fire Codes and Standards
51. Standard and Poor's Rating report on Voorhees Township Fire District #3 dated May 4, 2016
52. Vote of no confidence by IAFF Local 3249 against the Voorhees Township Board of Fire Commissioners District 3 and Deputy Chief Michael Wharton

53. October 11, 2016 letter from the International Association of Firefighters Local 3249 in which the union representing the career firefighters and emergency medical technicians calls for the dissolution of the fire district.

Findings from Staff Interviews (All Findings are based upon Comments Made by Each Class of Individuals Who Were Interviewed)

1. In the 2016 budget the board allocated \$75,000 for overtime in 2016 when the overtime for last year was well in excess of \$300,000.
2. The fire staff is concerned over the lack of fire service experience among the board of commissioners and the impact this has upon the delivery of fire protection services in the township.
3. The board failed to increase taxes over a period of time in order to allow it to cover the cost of the new fire station. This occurred in the years prior to the signing of the "two-percent cap law" by the state.
4. Based upon numerous comments the board used its capital reserve to cover the cost of the bond payments for the new station when this should have been accomplished by raising the annual fire tax rate to cover the cost of the building while maintaining an adequate budgetary surplus. This fact was noted in the S&P report of May 4, 2016.
5. The threat of layoffs apparently was used as a bargaining tool by the board. It was put forward, but never occurred.
6. The current EMS staff is a mix of full-time career and career per diem.
7. I am in agreement with those people with whom I spoke that an outside, civilian administrator is needed in order to provide better support services to improve the delivery of fire protection services.
8. Based upon a number of comments the board of fire commissioners never used the report of Mr. Robert Hill on the matter of harassment.
9. Current contract negotiations between the board and the union are not progressing because of an uncertainty over available funding.

10. Based upon the comments of numerous individuals, the training program for the department is insufficient to the needs of an active, suburban community such as Voorhees Township. The daily training is not sufficient to adequately cover any topic being presented. The training schedule I reviewed was not sufficient to cover the range of topics with which a modern fire department must be conversant. The emphasis on training has had a negative impact upon the department's ability to provide effective municipal fire protection services.
11. The condition of the department support-vehicle fleet is not good.
12. There is a need for new turnout gear and self-contained breathing apparatus.
13. The fleet of ambulances is aging out. Existing equipment does not have the latest technical innovations such as an electric lifting capability. This situation exposes the EMS staff to possible lifting injuries.
14. The fire apparatus fleet is going to be leased again. This was confirmed to me at the workshop meeting on April 7.
15. It was said to me by more than one person that the board intends to buy out the existing American-LaFrance lease. This was confirmed to me during my attendance at the April 7, 2016 workshop meeting of the board.
16. The board of fire commissioners did not plan for the costs of running and maintaining the new station to be included within their budget.
17. Based upon the comments of many individuals, there is confusion within the fire department as to who is supposed to be doing what. This is a serious safety issue because it can lead to important fire department operational, personnel, training, and operational tasks being overlooked or not performed.
18. My review of the Standard and Poor's (S&P) Rating Report indicated that the fire district bonds have been downgraded due to a negative outlook on the district's finances due to a finding of significant deterioration of the board's finances. The financial reserve posture of the district has been significantly reduced from prior levels. S&P noted that the board had posted deficits in five of the past six years.
19. This S&P downgrade also reflects the fact that they see only a one in three chance that the board "...will return reserves to their former strong levels over the next couple of years."

My Professional Opinions Based Upon My Interviews and a Review of Information Provided to Me by Voorhees Township

1. Over the past decade the board of fire commissioners failed to increase fire district taxes in a way which would have allowed them to cover the cost of building the new fire station without draining their capital reserve. This has required that operational funding be used for capital expenditures. This a fire safety issue because it has allowed for a number of negative things to occur. The apparatus fleet has grown older and less in tune with the appropriate National Fire Protection Association (NFPA) standards. In addition, ambulance fleet has aged out and does not meet the current standards for state of the art equipment including the latest technological innovations. Further, new turnout gear and breathing apparatus, as well as other equipment has not been acquired and a variety of tools have not been purchased. This has an impact on the level and quality of service which the fire district has been able to provide.
2. In my opinion the board of fire commissioners has ignored requirements for conducting labor relations. This has led to staffing issues which have required fire and EMS employees to work long hours on successive days. This has the potential for diminishing the ability of the individual members to respond in an alert and effective manner making this a safety issue. This has also required the expenditure of funds on legal matters which could have been better spent on operational issues.
3. Over the past twenty years, board members have abdicated their role in conducting the business of the fire district. They have given this over to the individuals charged with leading the fire department. It began with the late Chief Maxfield; it continued with retired Chief Pacifico, and has now been given to Deputy Chief Wharton. I saw this in action at the workshop meeting of the board which I attended back in April. This has led to a situation where important tasks are not being accomplished in a timely fashion and necessary equipment and staffing decisions are being put off due to a lack of attention and fiscal support.
4. It is my opinion that the board of fire commissioners does not understand what the actual needs for the position of deputy chief are. This has allowed for a situation to develop where things such as pension payments are not being made in a timely fashion. This has led to morale issues which always have an impact upon the effective delivery of fire protection services.
5. It is my opinion that there is no long-range planning for any aspect of department operations, fiscal or otherwise. This creates problem preparing for future fire safety-related operations and programs.

6. It is my opinion that the board of fire commissioners has failed to recognize the problems which they have created by the use of a Deputy Chief to run the fire department rather than a Fire Chief. They have created dissension between and among the staff which can create a fire safety problem when it comes to creating a unified fire protection team.
7. Owing to a series of administrative and managerial missteps, the board has placed themselves into a position where they lack the fiscal and operational resources to conduct their operations in an effective and efficient manner. This has a direction impact upon fire safety in the areas of staffing, apparatus, equipment, and maintenance. These issues form the bulk of the service delivery model for any fire department.
8. My portrayal of the operation of the fire district was confirmed by the findings of the Standard and Poors Ratings Direct Report on Voorhees Township Fire District #3 dated May 4, 2016 when they downgraded the district's bonds and spoke of their concern on the management of district financial resources. It is this lack of sufficient resources which has led to problems in providing proper staffing levels, up-to-date fire, and EMS apparatus as well as shortfalls in self-contained breathing apparatus and other fire department equipment. And these problems have manifested themselves in the vote of no-confidence which was taken by the union which represents the career firefighters and EMS technicians.
9. Based upon my review of the data I received, as supplemented by my many interviews and my five decades in the fire service, my sixteen years as a fire commissioner, and my ten years as a fire district board chairman, and my many years in a leadership role with the New Jersey Association of Fire Districts, I must state that the Voorhees Township Board of Fire Commissioners is perhaps the most poorly managed fire district with which I have ever interacted. Their inability to manage staff, provide adequate financial resources, develop adequate operational resources, and provide proper equipment has led to the point where I must recommend that Voorhees Township Fire District #3 should be dissolved. My opinion is supported by the letter from the union representing the career firefighters and EMS technicians which also called for the dissolution of the fire district.

Harry R. Carter, Ph.D.

APPENDIX C

Voorhees Fire District Vehicle List

662 – Kirkwood

Squad 66 – 2011 Spartan Gladiator Rescue Engine (leased)

Ladder 66 – 2011 Spartan Gladiator 100' Mid-Mount Ladder Tower (passed vote to purchase off lease for \$225,000)

6687 – 2011 Ford E-350 Horton Ambulance (own)

6688 – 2011 Ford E-350 Horton Ambulance (own)

Car 66B – 2003 Ford Expedition (own)

Battalion 6604 – 2007 Ford Expedition / 662's volunteer duty chief vehicle (own)

663 – Kresson

Quint 66 – 2011 Spartan Gladiator 103' Rear-Mount Ladder (leased)

Engine 66 – 2001 American LaFrance Engine (own)

6697 – 2011 Ford E-350 Horton Ambulance (own)

6698 – 2001 Ford E-350 Horton Ambulance (own)

Brush Unit 66 – 204 Ford F-350 Pick-up with bed mounted pump (own)

Car 66A – 2001 Ford Expedition (own)

Car 66C – 2004 Ford F-250 Pick-up (own)

Battalion 6603 – 2004 Ford Expedition / 663's volunteer duty chief vehicle (own)

Battalion 66 – 2000 Ford Expedition / career battalion chief's vehicle (own)

FM 66A – Out of Service Ford Crown Victoria (own)

6602 – 2006 Ford Expedition / Wharton's vehicle (own)