

2014

WASHINGTON TOWNSHIP FIRE
DISTRICT NO. 1

(name)

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

WASHINGTON
TOWNSHIP

(Name)

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2014 to December 31, 2014

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. 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: _____

PREPARER'S CERTIFICATION

2014

WAHINGTON TOWNSHIP

(Name)

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2014 to December 31, 2014

It is hereby certified that the Fire District No. 1 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioners' resolve with respect to statute 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 No. 1.

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 Supplemental Schedules required are completed and attached.

Preparer's Signature:			
Name:	KENNETH A. JINKS		
Title:	CERTIFIED PUBLIC ACCOUNTANT		
Address:	1 MOUNTAIN BLVD, WARREN, NJ 07059		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	URBANJINKS@MSN.COM		

PREPARER'S CERTIFICATION OTHER ASSETS

2014

WASHINGTON TOWNSHIP

(Name)

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2014 to December 31, 2014

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, 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 above 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:			
Name:	KENNETH A. JINKS		
Title:	CERTIFIED PUBLIC ACCOUNTANT		
Address:	1 MOUNTAIN BLVD, WARREN, NJ 07059		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	URBANJINKS@MSN.COM		

APPROVAL CERTIFICATION

2014

WASHINGTON TOWNSHIP

(Name)

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2014 to December 31, 2014

It is hereby certified that the Fire District No. 1 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Washington Township Fire District No.1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 11th day of December, 2013.

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

Secretary's Signature:			
Name:	KARL SPOLARICH		
Title:	SECRETARY		
Address:	PO BOX 152, WASHINGTON, NJ 07882		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	URBANJINKS@MSN.COM		

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	WASHINGTON TOWNSHIP FIRE DISTRICT NO. 1		
Address:	PO BOX 152		
City, State, Zip:	WASHINGTON	NJ	07882
Phone Number: (ext)	908-756-8700	Fax:	908-756-5838

Preparer's Name:	KENNETH A. JINKS		
Preparer's Address:	1 MOUNTAIN BLVD		
City, State, Zip:	WARREN	NJ	07059
Preparer's #: (ext.)	908-756-8700	Fax:	908-756-5838
Preparer's Cell #:			
Preparer's E-mail:	<u>URBANJINKS@MSN.COM</u>		

Chairman:	RALPH DORIO		
Phone Number: (ext.)	908-689-3064	Fax:	
E-mail:			

Secretary/ Treasurer:	KARL SPOLARICH		
Phone Number: (ext.)	908-208-9862	Fax:	
E-mail:			

Name of Auditor:	KENNETH A. JINKS		
Name of Firm:	URBAN AND JINKS, PA		
Address:	1 MOUNTAIN BLVD		
City, State, Zip:	WARREN	NJ	07059
Phone Number: (ext.)	908-756-8700	Fax:	908-756-5838
E-mail:	<u>URBANJINKS@MSN.COM</u>		

Membership of Board of Commissioners (Full Name)	Title
RALPH DORIO	CHAIRMAN
MARGARET TOBIN	TREASURER
KARL SPOLARICH	SECRETARY
MATTHEW NOCTOR	ASST TREASURER
CARL SHOTWELL	ASST CHAIRMAN

2014 Fire District Information Internet Web Site Information and Certification

Fire District's Web Address	www.firedistrict1.comcastbiz.net
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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. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- A description of the fire district's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal 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 board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission 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 organization 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 Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance _____

Signature _____

2014 BUDGET RESOLUTION

WASHINGTON TOWNSHIP

(Name)

Fire District No. 1

FISCAL YEAR: From January 1, 2014 to December 31, 2014

WHEREAS, the Annual Budget for the Washington Township Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Board of Commissioners of the Fire District No.1 at its open public meeting of December 11, 2013; 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 \$ 513,592, which includes amount to be raised by taxation of \$487,887, and Total Appropriations of \$513,592; 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 No. 1 has taken into account the assessed valuation of taxable property in the Fire District No. 1,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 1, at an open public meeting held on December 11, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Washington Township Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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 said Fire District No. 1 '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 Washington Township Fire District No. 1 will consider the Annual Budget for adoption on January 8, 2014.

(Secretary's Signature)

December 11, 2013

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
R. DORIO	X			
C. SHOTWELL	X			
K. SPOLARICH	X			
M. TOBIN	X			
M. NOCTOR	X			

2014 BUDGET MESSAGE

WASHINGTON TOWNSHIP

(Name)

Fire District No. 1 Budget

FISCAL YEAR: From January 1, 2014 to December 31, 2014

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The total budget is increasing from \$501,176 in 2013 to \$513,592 in 2014.

2. Complete a brief statement describing the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **If unreserved fund balance is reduced by more than 10%, explain the projected impact on the following year's budget.**

The amount to be raised by taxation is increasing from \$475,671 in 2013 to \$487,887 in 2014.

3. Include a statement explaining how the District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the district to exceed the Levy Cap, and how they are being addressed by a referendum.

The district is under the Property Tax Levy Cap.

4. If the District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation

N/A

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

The reserve for future capital outlays is \$61,500.

6. 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 an explanation as to reasons for occurrence must be disclosed.

N/A

7. 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 to N.J.S.A 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts.

N/A

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

7a. Total Assessed Valuation of District	\$684,127,841
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.070

9. 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:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>	If yes, how much is appropriated?	\$	<input type="text"/>
-----	-------------------------------------	------	--------------------------	-----------------------------------	----	----------------------

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:	<input type="checkbox"/>	Yes:	<input type="checkbox"/>
-----	--------------------------	------	--------------------------

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *		*
RESTRICTED FUND BALANCE	* A-2 *		*
TOTAL FUND BALANCE UTILIZED	* R-1 *	----- =====	----- =====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *		*
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *		*
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *		*
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *		*
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *		*
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *		*
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *		*
RENTAL INCOME	* *		*
SALE OF ASSETS	* A-3 *		*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$900	\$700
OTHER REVENUE	* A-5 *		*
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	----- \$900 =====	----- \$700 =====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* *		* *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		* *
TOTAL OPERATING GRANT REVENUE	* R-3 *	-----	-----
		=====	=====
MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:			
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* *		* *
ANNUAL REGISTRATION FEES	* *	\$24,805	\$24,805 *
PENALTIES AND FINES	* *		* *
OTHER REVENUES	* *		* *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$24,805	\$24,805 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *		* *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$24,805	\$24,805 *
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$25,705	\$25,505 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$487,887	\$475,671 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$513,592	\$501,176 *
		=====	=====

Maximum Allowable Amount to be raised by Taxation \$487,887
(For Reference Purposes Only from LC1 based on
Information provided by the district- see instructions.)

Amount Over Levy Cap \$0

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
ADMINISTRATION			
SALARY & WAGES	* A-9 *	\$9,500	\$9,500
FRINGE BENEFITS	* A-13 *		
OTHER EXPENSES	* A-11 *	\$64,500	\$69,701
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$74,000	\$79,201
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
SALARY & WAGES	* A-10 *		
FRINGE BENEFITS	* A-14 *		
OTHER EXPENSES	* A-12 *	\$276,445	\$257,268
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$276,445	\$257,268
		=====	=====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* A-15 *	\$17,400 *	\$16,800 *
FRINGE BENEFITS	* A-16 *		
OTHER EXPENSES	* A-17 *	\$8,200 *	\$8,200 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$25,600 *	\$25,000 *
		=====	=====
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *		
EQUIPMENT	* *		
MATERIALS & SUPPLIES	* *		
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *		
		=====	=====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

BUDGETED APPROPRIATIONS

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)			
(1)	*	*	*
(2)	*	*	*
(3)	*	*	*
OTHER DEFERRED CHARGES (List & Cite Statute)			
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	*	*	*
(2)	*	*	*
(3)	*	*	*
TOTAL DEFERRED CHARGES	* E-5 *	----- =====	----- =====
CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6)	* E-6 *	----- =====	----- =====
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)	* E-7 *	\$32,000 =====	\$32,000 =====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1

BUDGETED APPROPRIATIONS CAPITAL APPROPRIATIONS

CAPITAL IMPROVEMENTS (NJS 40A:14-84)					2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %		
(1)			Asset Type (Select) *	*		*
(2)			Asset Type (Select) *	*		*
(3)			Asset Type (Select) *	*		*
(4)			Asset Type (Select) *	*		*
(5)			Asset Type (Select) *	*		*
(6)			Asset Type (Select) *	*		*
DOWN PAYMENTS (N.J.S. 40A:14-85)						
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %		
(1)			Asset Type (Select) *	*		*
(2)			Asset Type (Select) *	*		*
(3)			Asset Type (Select) *	*		*
(4)			Asset Type (Select) *	*		*
(5)			Asset Type (Select) *	*		*
Total Capital Improvements/Down Payments					* C-1 *	\$0 * \$0 *
RESERVE FOR FUTURE CAPITAL OUTLAYS					* C-2 *	\$61,500 * \$61,500 *
TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)					* E-8 *	\$61,500 * \$61,500 *
Capital Appropriations offset with Restricted Fund						[]
Capital Appropriations offset with Grants						[]
Capital Appropriations offset with Unrestricted Fund						[]

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

BUDGETED APPROPRIATIONS DEBT SERVICE FOR CAPITAL APPROPRIATIONS

		<u>CROSS REF.</u>		<u>2014 PROPOSED BUDGET</u>		<u>2013 CURRENT YEAR FINAL BUDGET</u>
PRINCIPAL PAYMENTS						
GENERAL OBLIGATION BONDS	*	P-1	*		*	*
BOND ANTICIPATION NOTES	*	P-2	*		*	*
CAPITAL LEASES	*	P-3	*	\$36,675	*	\$37,114
INTERGOVERNMENTAL LOANS	*	P-4	*		*	*
OTHER BONDS OR NOTES	*	P-5	*		*	*
				-----		-----
TOTAL PRINCIPAL PAYMENTS	*	D-1	*	<u>\$36,675</u>	*	<u>\$37,114</u>
INTEREST PAYMENTS						
GENERAL OBLIGATION BONDS	*	I-1	*		*	*
BOND ANTICIPATION NOTES	*	I-2	*		*	*
CAPITAL LEASES	*	I-3	*	\$7,372	*	\$9,093
INTERGOVERNMENTAL LOANS	*	I-4	*		*	*
OTHER BONDS OR NOTES	*	I-5	*		*	*
				-----		-----
TOTAL INTEREST PAYMENTS	*	D-2	*	<u>\$7,372</u>	*	<u>\$9,093</u>
				-----		-----
TOTAL DEBT SERVICE (D1+D2)	*	E-9	*	<u>\$44,047</u>	*	<u>\$46,207</u>
				=====		=====
TOTAL BUDGETED APPROPRIATIONS	*	B-2	*	<u>\$513,592</u>	*	<u>\$501,176</u>
(E1+E2+E3+E4+E5+E6+E7+E8+E9)				=====		=====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

BUDGETED APPROPRIATIONS

		2014 Proposed Budget	2013 Final Budget
		SS Page #	Amount Requested
Summary of Referendum Line Items			
Insert new rows here			
TOTAL Referendum Line Items		\$0	\$0

Tax Levy Requested minus Maximum Allowable Levy \$0
 As this page is adjusted this amount changes should = \$0
 (For Reference Purposes Only - from LC1 based on
 Information provided by the district- see instructions.)

		SS Page #	Amount Requested
Summary of Release of Restricted Fund Balance Referendum Line Items			
Insert new rows here			
TOTAL Release of Restricted Fund Balance		\$0	\$0

2014 ADOPTION CERTIFICATION

WASHINGTON TOWNSHIP

(Name)

Fire District No. 1 Budget

FISCAL YEAR: From January 1, 2014 to December 31, 2014

It is hereby certified that the Fire District No. 1 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Washington Township Fire District No. 1, pursuant to N.J.A.C. 5:31-2.4, on the 8th day of January, 2014.

Secretary's Signature:			
Name:	KARL SPOLARICH		
Title:	SECRETARY		
Address:	PO BOX 152, WASHINGTON, NJ 07882		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	<u>URBANJINKS@MSN.COM</u>		

2014

WASHINGTON TOWNSHIP FIRE DISTRICT NO. 1

(name)

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

-----SUPPLEMENTAL SCHEDULES-----

	CROSS REF	2014 PROPOSED BUDGET
	-----	-----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$321,112 *
(2) Utilized in Current Year's Adopted Budget	* *	
(3) Proposed Balance Available (Line 1 - Line 2)	* *	----- \$321,112 *
(4) Estimated Results of Current Budget Operations	* *	\$30,000
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	----- \$351,112 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	----- \$351,112 * =====

RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$150,000 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) Proposed Balance Available (Line 8 - Line 9)	* *	----- \$150,000 *
(11) Estimated Results of Operations in Current Budget	* *	\$61,500 *
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	----- \$211,500 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	
B. Release Referendum Resolution (Page 10A)	* *	
C. Total Proposed Use of Restricted Fund Balance	* *	
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	----- \$211,500 * =====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

----SUPPLEMENTAL SCHEDULES----

----SALE OF ASSETS----

DESCRIPTION OF ASSET
 (list individually)

**CROSS
REF.**

**PURCHASE
BASIS**

**2014
PROPOSED
SALE VALUE**

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
TOTAL SALE OF ASSETS			*	*
			=====	=====

**----INTEREST ON INVESTMENTS----
 AND DEPOSITS (N.J.S.A. 40A:5-15.1)**

INVESTMENTS/ACCOUNTS (List Each)

**CROSS
REF.**

**2014
PROPOSED
BUDGET**

**2013
FINAL
BUDGET**

(1)	*	*	\$900	\$700
(2)	*	*		
(3)	*	*		
(4)	*	*		
(5)	*	*		
(6)	*	*		
(7)	*	*		
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS			*	*
			=====	=====

----OTHER REVENUE----

LIST IN DETAIL:

**CROSS
REF.**

**2014
PROPOSED
BUDGET**

**2013
FINAL
BUDGET**

(1)	*	*		
(2)	*	*		
(3)	*	*		
(4)	*	*		
(5)	*	*		
TOTAL OTHER REVENUE			*	*
			=====	=====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

-----SUPPLEMENTAL SCHEDULES-----

**----OTHER GRANTS &----
ENTITLEMENTS**

CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
-----	-----	-----

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
TOTAL OTHER GRANTS & ENTITLEMENTS	*	A-6	*	*
		=====	=====	=====

**----OTHER REVENUES OFF-SET WITH----
APPROPRIATIONS**

CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
-----	-----	-----

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
TOTAL OTHER REVENUES OFF-SET	*	A-8	*	*
		=====	=====	=====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
	ADMINISTRATION		
(1) COMMISSIONERS		\$9,500	\$9,500
(2) OTHER	AP-1		
		-----	-----
TOTAL ADMINISTRATION	A-9	\$9,500	\$9,500
		=====	=====
	COST OF OPERATIONS & MAINTENANCE		
(1) Appendix brought forward	AP-2		
		-----	-----
TOTAL COST OF OPERATIONS S&W	A-10		
		=====	=====
	OTHER COSTS OFFSET BY REVENUES		
(1) Appendix brought forward	AP-3	\$8,700	\$17,400
		-----	-----
TOTAL Salaries Offset by Revenues	A-15	\$8,700	\$17,400
		=====	=====

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

Salary Expense Appendix (N.J.S.A. 40A:14-78.6)

	TITLE	# of Staff	Annual Wages	2014 Proposed Budget
	Administrative Postions (list Individually)			
Insert new rows here				
	TOTAL ADMINISTRATION S&W appendix	AP-1		
	Operation & Maintenance Postions (list Individually)			
Insert new rows here				
	TOTAL COST OF OPERATIONS S&W Appendix	AP-2		
	Salary Offset by Revenue Postions (list Individually)			
Insert new rows here	DIVISION OF FIRE SAFETY	2	\$8,700	\$17,400
	Total Salaries Offset By Revenue Appendix	AP-3	\$8,700	\$17,400

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

**-----SUPPLEMENTAL SCHEDULES-----
FRINGE BENEFIT COSTS**

PROPOSED BUDGET Title	2014			Total
	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution				
(2) Police & Fire RS Contribution				
(3) Employee Group Health Insurance				
(4) Other Fringe				
TOTAL PROPOSED BUDGET				
Cross Reference	A-13	A-14	A-16	

FINAL BUDGET Title	2013			Total
	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution				
(2) Police & Fire RS Contribution				
(3) Employee Group Health Insurance				
(4) Other Fringe				
TOTAL FINAL BUDGET				
Cross Reference	A-13	A-14	A-16	

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

-----SUPPLEMENTAL SCHEDULES-----

	Cross Ref	2014 Proposed Budget	2013 Final Budget
Administration Other Expenses			
(1) Other Expenses	AP-4	\$64,500	\$69,701
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$64,500	\$69,701
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$255,845	\$238,163
(2) Contingent Expenses		\$2,000	\$505
(3) Other Assets, Non-Bondable	AP-7	\$18,600	\$18,600
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$276,445	\$257,268
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$8,200	\$8,200
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17	\$8,200	\$8,200

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

Other Expense Appendix (N.J.S.A. 40A:14-78.6)

Use this page only if additional lines are required on the Supplemental Other Expenses Insert additional rows where indicated to ensure they are included in the total Totals will be reflected on SS-6

		2014	2013	
		Cross Ref.	Proposed Budget	Current Year Final Budget
Admin - Operating				
Insert new rows here	LEGAL		\$3,000	\$2,000
	ADVERTISING		\$300	\$200
	ELECTION		\$1,200	\$1,200
	AUDIT & ACCOUNTING		\$8,000	\$7,500
	OFFICE SUPPLIES		\$2,000	\$950
	INSURANCE		\$50,000	\$57,851
	Total Additional Administration Operating Expenses	AP-4	\$64,500	\$69,701
Admin - Other Assets, Non-Bondable				
Insert new rows				
	Total Additional Administration Other Assets	AP-5		
Cost of Operations - Operating				
Insert new rows here	RENT		\$55,197	\$55,197
	FIRE HYDRANTS		\$65,000	\$64,000
	TRUCK MAINTENANCE		\$41,158	\$32,746
	EQUIPMENT TESTING		\$8,650	\$8,650
	VEHICLE LEASES		\$48,000	\$48,000
	TRUCK FUEL		\$6,500	\$6,500
	TRAINING		\$10,000	\$10,000
	EQUIPMENT REPAIR		\$9,550	\$7,550
	TELEPHONE		\$9,000	\$2,730
	OSHA		\$2,470	\$2,470
	DUES & SUBSCRIPTIONS		\$320	\$320
Total Additional Operating Expenses Operations	AP-6	\$255,845	\$238,163	
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows here	BUNKER GEAR		\$6,000	\$6,000
	HOSE		\$1,000	\$1,000
	PPE		\$3,000	\$3,000
	RADIO EQUIPMENT		\$5,000	\$5,000
	PORTABLE EQUIPMENT		\$2,200	\$2,200
	HAZMAT AMINTENANCE		\$1,400	\$1,400
	Total Additional Cost of Operations Other Assets	AP-7	\$18,600	\$18,600
Other Expenses Offset by Revenue - Operating				
Insert new rows	SUPPLIES		\$8,200	\$8,200
	Total Additional Operating Expenses Offset by Revenue	AP-8	\$8,200	\$8,200
Other Expenses Offset by Revenue - Other Assets, Non-Bondable				
Insert new rows				
	Total Costs Offset by Revenue Other Assets	AP-9		

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

**----SUPPLEMENTAL SCHEDULES----
DEBT SERVICE SCHEDULE**

PRINCIPAL PAYMENTS					Final Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018	
General Obligation Bonds											
Insert new rows here											
TOTAL PAYMENTS P-1											
Bond Anticipation Notes											
Insert new rows here											
TOTAL PAYMENTS P-2											
Capital Leases											
Insert new rows here	CAPITAL LEASE	4/16/12	11/9/11	100.00%	3/31/12	\$37,114	\$36,675	\$37,812	\$38,984	\$40,192	\$41,438
TOTAL PAYMENTS P-3					\$37,114	\$36,675	\$37,812	\$38,984	\$40,192	\$41,438	
Intergovernmental Loans											
Insert new rows here											
TOTAL PAYMENTS P-4											
Other Bonds Or Notes											
Insert new rows here											
TOTAL PAYMENTS P-5											
Total Principal Debt Payments D-1					\$37,114	\$36,675	\$37,812	\$38,984	\$40,192	\$41,438	

2014 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Warren)

**---SUPPLEMENTAL SCHEDULES---
DEBT SERVICE SCHEDULE**

INTEREST PAYMENTS					Final Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018	
General Obligation Bonds											
Insert new rows here											
TOTAL PAYMENTS I-1											
Bond Anticipation Notes											
Insert new rows here											
TOTAL PAYMENTS I-2											
Capital Leases											
Insert new rows here	CAPITAL LEASE	4/16/12	11/9/11	100.00%	3/31/12	\$9,093	\$7,372	\$6,235	\$5,063	\$3,855	\$2,609
TOTAL PAYMENTS I-3					\$9,093	\$7,372	\$6,235	\$5,063	\$3,855	\$2,609	
Intergovernmental Loans											
Insert new rows here											
TOTAL PAYMENTS I-4											
Other Bonds Or Notes											
Insert new rows here											
TOTAL PAYMENTS I-5											
Total Interest Debt Payments D-2					\$9,093	\$7,372	\$6,235	\$5,063	\$3,855	\$2,609	

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
212201	Washington Township Fire District # 1	Warren	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$475,671
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$475,671
Plus 2% Cap increase.....	\$9,513
Adjusted Tax Levy Prior to Exclusions.....	\$485,184

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
Allowable pension increases.....	\$0
Allowable increase in health care costs.....	\$0
Changes in LOSAP contributions (+/-).....	\$0
Extraordinary Costs due to a "Declared" Emergency	\$0
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future	\$0

Add Total Exclusions.....	\$0
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions)	\$3,860,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.070
	\$2,702

Adjusted Tax Levy.....

Amount Utilized from Levy Cap Bank from 2011.....	\$0
Amount Utilized from Levy Cap Bank from 2012.....	\$0
Amount Utilized from Levy Cap Bank from 2013.....	\$0

Subtotal: Maximum Tax Levy Before Referendum.....

Amount Proposed for Levy Cap Referendum.....	\$0
--	-----

Maximum Allowable Amount to be Raised by Taxation.....

\$487,887

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$487,887
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$0
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$0
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$0
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$39,708
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$39,708
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$0
Cap Bank Available from 2014 for 2015's Budget.....	\$0

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER
Washington Township Fire District # 1	Warren	

These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered

	<u>Proposed Budget</u>	<u>Final Budget</u>
Administration Health Insurance Appropriation	\$0	\$0
Operations & Maintenance Health Insurance Appropriation	\$0	\$0
A. Proposed Budget Group Health Insurance	\$0	\$0
NET INCREASE (DECREASE)	\$0	
1. Net Increase Divided by 2013 Amount Budgeted = % Increase	0.00%	
2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap	0.00%	
5. % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy	\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$0	
2014 Increase in Appropriation	\$0	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Washington Township Fire District # 1	Warren	
Proposed Budget PERS Contribution Appropriated		\$0
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$0
Final Budget PERS Contribution		\$0
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$0
Pension Contribution Exclusion		\$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Washington Township Fire District # 1	Warren	
LOSAP - Proposed Budget		\$32,000
LOSAP - Final Budget		\$32,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Washington Township Fire District # 1	Warren	
Total Debt Service Appropriation (Proposed Budget)		\$44,047
Current Year Base Amount		\$44,047
Total Debt Service Appropriation Expended (Final Budget)		\$46,207
Final Budget Base Amount		\$46,207
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Washington Township Fire District # 1	Warren	
Total Capital Appropriation (Proposed Budget)		\$61,500
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$61,500
Total Capital Appropriation (Final Budget)		\$61,500
Capital Appropriation offset from Restricted Fund (Final Budget)		\$0
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$61,500
Capital Expenditure Exclusion		\$0

The instructions can be found on the Instruction Tab of the workbook.

Shared Services Calculation Sheet

Fire District		EXAMINER
Washington Township Fire District # 1 (Warren)		
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations		\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended		\$0
Shared Service Exclusion		\$0

