

2014

Township of Gloucester
Fire District No. 1

(name)

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

**Township of
Gloucester**

(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

Township of Gloucester

(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:	Gary Emmett		
Title:	Treasurer		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	
E-mail address			

PREPARER'S CERTIFICATION OTHER ASSETS

2014

Township of Gloucester
(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:	Gary Emmett		
Title:	Treasurer		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	
E-mail address			

APPROVAL CERTIFICATION

2014

Township of Gloucester
(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 Township of Gloucester Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 12th day of November, 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:	Woodrow Minner		
Title:	Secretary		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	
E-mail address			

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Township of Gloucester Fire District No. 1		
Address:	P.O. Box 38		
City, State, Zip:	Glendora	NJ	08029
Phone Number: (ext)	(856) 939-1177	Fax:	(856) 939-1194

Preparer's Name:	Gary Emmett		
Preparer's Address:	P.O. Box 38		
City, State, Zip:	Glendora	NJ	08029
Preparer's #: (ext.)	(856)767-1839	Fax:	(856)939-1194
Preparer's Cell #:	(609)820-2988		
Preparer's E-mail:			

Chairman:	Philip A. Knast		
Phone Number: (ext.)	(856)939-1177	Fax:	(856)939-1194
E-mail:			

Secretary/ Treasurer:	Gary Emmett		
Phone Number: (ext.)	(856)939-1177	Fax:	(856)939-1194
E-mail:			

Name of Auditor:	John F. Dailey, Jr.		
Name of Firm:	Bowman and Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone Number: (ext.)	(856)435-6200 ext. 883	Fax:	(856)782-5083
E-mail:			

Membership of Board of Commissioners (Full Name)	Title
Philip A. Knast	Chairman
Gary Emmett	Treasurer
Woodrow Minner	Secretary
John Atkinson	Clerk
Howard Brooks	Commissioner

2014 Fire District Information

Internet Web Site Information and Certification

Fire District's Web Address	
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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

Township of Gloucester

(Name)

Fire District No. 1

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

WHEREAS, the Annual Budget for the Township of Gloucester 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 November 12; 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 \$346,666.00, which includes amount to be raised by taxation of \$_303,800.00, and Total Appropriations of \$346,666.00; and

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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District 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 November 12, 2013, that the Annual Budget, including appended Supplemental Schedules, of the Township of Gloucester 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 Township of Gloucester Fire District No. 1 will consider the Annual Budget for adoption on December 10, 2013.


(Secretary's Signature)

Nov. 12, 2013
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
JOHN ATKINSON JR	Yes			
HOWARD BROOKS	Yes			
WOODROW MINNER	Yes			
GARY A EMMETT	Yes			
PHILIP A KNAST	Yes			

2014 BUDGET MESSAGE

Township of Gloucester
(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 proposed 2014 budget appropriations will increase by \$9,897.00 as compared to the 2013 adopted budget. This is a 2.9% increase in operations.

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 in the proposed 2014 budget of \$303,800.00 is an increase of \$5,900.00 over the 2013 budget amount of \$297,900.00. The 2014 tax rate is expected to increase by .001 over the 2013 tax rate. The District will utilize \$32,382.00 unrestricted fund balance to aid in tax rate stabilization. This will reduce unreserved fund balance by less than 10%.

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 amount to be raised by taxation in the proposed 2014 budget of \$303,800.00 is a \$5,900.00 increase over the 2013 budget amount. Under the Property Tax Levy Cap, the amount to be raised by taxation is limited to a 2% increase over the amount from the prior year; however certain adjustments are allowable additions in the calculation. The amount to be raised by taxation of \$303,800.00 for the proposed budget is less than the maximum amount allowed.

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

Not applicable.

2014 BUDGET MESSAGE (CONT'D)

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 2014 budget includes an appropriation of \$43,000.00 for the annual payment of a capital lease for fire apparatus.

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.

Not applicable.

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.

Not applicable.

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	\$377,828,100
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$0.080

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?	\$
-----	-------------------------------------	------	--------------------------	-----------------------------------	----

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?

Not applicable.

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$32,382 *	\$27,885 *
RESTRICTED FUND BALANCE	* A-2 *		
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$32,382 *	\$27,885 *
		=====	=====

----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 *	\$500 *	\$500 *
OTHER REVENUE	* A-5 *		*
		=====	=====
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$500 *	\$500 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$2,584 *	\$2,584 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$2,584 *	\$2,584 *
		=====	=====
MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:			
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* *		
ANNUAL REGISTRATION FEES	* *		
PENALTIES AND FINES	* *		
OTHER REVENUES	* *	\$7,400 *	\$7,900 *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$7,400 *	\$7,900 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *		
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$7,400 *	\$7,900 *
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$42,866 *	\$38,869 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET			
	* R-5 *	\$303,800 *	\$297,900 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$346,666 *	\$336,769 *
		=====	=====

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

\$304,117

Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
ADMINISTRATION			
SALARY & WAGES	* A-9 *		*
FRINGE BENEFITS	* A-13 *		*
OTHER EXPENSES	* A-11 *	\$52,990	\$50,520 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$52,990	\$50,520 *
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
SALARY & WAGES	* A-10 *		*
FRINGE BENEFITS	* A-14 *		*
OTHER EXPENSES	* A-12 *	\$230,484	\$224,349 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$230,484	\$224,349 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* A-15 *		*
FRINGE BENEFITS	* A-16 *		*
OTHER EXPENSES	* A-17 *	\$20,192	\$18,900 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$20,192	\$18,900 *
		=====	=====
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

Gloucester Township Fire District # 1 (Camden)

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 *	=====	=====

2014 FIRE DISTRICT BUDGET

Gloucester 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	*
RESERVE FOR FUTURE CAPITAL OUTLAYS					* C-2	*
TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)					* E-8	*
Capital Appropriations offset with Restricted Fund						
Capital Appropriations offset with Grants						
Capital Appropriations offset with Unrestricted Fund						

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

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 *	\$30,512	\$29,296 *
INTERGOVERNMENTAL LOANS	*	P-4 *		*
OTHER BONDS OR NOTES	*	P-5 *		*
TOTAL PRINCIPAL PAYMENTS	*	D-1 *	<u><u>\$30,512</u></u>	<u><u>\$29,296</u></u> *
INTEREST PAYMENTS				
GENERAL OBLIGATION BONDS	*	I-1 *		*
BOND ANTICIPATION NOTES	*	I-2 *		*
CAPITAL LEASES	*	I-3 *	\$12,488	\$13,704 *
INTERGOVERNMENTAL LOANS	*	I-4 *		*
OTHER BONDS OR NOTES	*	I-5 *		*
TOTAL INTEREST PAYMENTS	*	D-2 *	<u><u>\$12,488</u></u>	<u><u>\$13,704</u></u> *
TOTAL DEBT SERVICE (D1+D2)	*	E-9 *	<u><u>\$43,000</u></u>	<u><u>\$43,000</u></u> *
TOTAL BUDGETED APPROPRIATIONS (E1+E2+E3+E4+E5+E6+E7+E8+E9)	*	B-2 *	<u><u>\$346,666</u></u>	<u><u>\$336,769</u></u> *

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

BUDGETED APPROPRIATIONS

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

Tax Levy Requested minus Maximum Allowable Levy
 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.)

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

2014 ADOPTION CERTIFICATION

Township of Gloucester

(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 _ Fire District No. 1, pursuant to N.J.A.C. 5:31-2.4, on the 10th day of December, 2013.

Secretary's Signature:			
Name:	Woodrow Minner		
Title:	Secretary		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	
E-mail address			

2014 ADOPTED BUDGET RESOLUTION

Township of Gloucester

(Name)

Fire District No. 1

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

WHEREAS, the Annual Budget for the Township of Gloucester Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented for adoption before the Board of Commissioners of the Township of Gloucester Fire District No. 1 at its open public meeting of December 10, 2013; and

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

WHEREAS, the adopted budget 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 presented for adoption reflects Total Revenues of \$346,666.00, which includes amount to be raised by taxation of \$303,800.00 and Total Appropriations of \$346,666.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Gloucester Fire District No. 1, at an open public meeting held on December 10, 2013 that the Annual Budget of the Township of Gloucester Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$346,666.00, which includes amount to be raised by taxation of \$303,800.00 and Total Appropriations of \$346,666.00 and,

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

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


(Secretary's Signature)

DEC 10, 2013
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
JOHN ATKINSON	YES			
HOWARD BROOKS	YES			
WOODROW MINNER	YES			
GARY EMMETT	YES			
PHILIP KNAST	YES			

2014

Township of Gloucester
Fire District No. 1

(name)

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

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

	CROSS REF -----	2014 PROPOSED BUDGET -----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$367,886 *
(2) Utilized in Current Year's Adopted Budget	* *	\$27,885 *
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$340,001 *
(4) Estimated Results of Current Budget Operations	* *	
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$340,001 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$32,382 *
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$307,619 *
		=====
RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$5,000 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$5,000 *
(11) Estimated Results of Operations in Current Budget	* *	
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$5,000 *
(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)	* *	\$5,000 *
		=====

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

-----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		* A-3 *	=====	=====

---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)	Certificates, interest on checking account	*	\$500	\$500
(2)		*		
(3)		*		*
(4)		*		*
(5)		*		*
(6)		*		*
(7)		*		*
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS		* A-4 *	\$500	\$500
			=====	=====

-----OTHER REVENUE-----

LIST IN DETAIL:		CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
(1)		*		*
(2)		*		*
(3)		*		*
(4)		*		*
(5)		*		*
TOTAL OTHER REVENUE		* A-5 *	=====	=====

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

-----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

Gloucester Township Fire District # 1 (Camden)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS			
(2) OTHER	AP-1	-----	-----
TOTAL ADMINISTRATION	A-9	=====	=====
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	-----	-----
TOTAL Salaries Offset by Revenues	A-15	=====	=====

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

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				
Total Salaries Offset By Revenue Appendix		AP-3		

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

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

PROPOSED BUDGET		2014		
Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(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		2013		
Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(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

Gloucester Township Fire District # 1 (Camden)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
<hr/>			
Administration Other Expenses			
(1) Other Expenses	AP-4	\$52,990	\$50,520
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
		<hr/>	<hr/>
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$52,990	\$50,520
		<hr/>	<hr/>
<hr/>			
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$200,384	\$193,649
(2) Contingent Expenses		\$3,000	\$3,000
(3) Other Assets, Non-Bondable	AP-7	\$27,100	\$27,700
		<hr/>	<hr/>
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$230,484	\$224,349
		<hr/>	<hr/>
<hr/>			
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$20,192	\$18,900
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		<hr/>	<hr/>
TOTAL Other Expenses Offset by Revenue	A-17	\$20,192	\$18,900
		<hr/>	<hr/>

Gloucester Township Fire District # 1 (Camden)

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

Proposed Budget

[illegible]

2014 FIRE DISTRICT BUDGET

Gloucester Township Fire District # 1 (Camden)

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	Election	\$1,200	\$1,200
	Insurance	300	300
	Dues and Fees	650	650
	Office Expenses	3,000	2,100
	Professional Services	28,400	28,370
	Commissioner Stipends	18,900	17,900
	Website Coordinator	540	-
	Total Additional Administration Operating Expenses	AP-4	\$52,990
Admin - Other Assets, Non-Bondable			
Insert new rows here			
	Total Additional Administration Other Assets	AP-5	
Cost of Operations - Operating			
Insert new rows here	Insurance	\$26,450	\$24,750
	Maintenance and Repair	28,350	27,170
	Supplies	600	600
	Training	5,600	5,500
	Conventions and Travel	500	500
	Uniforms	5,000	4,500
	Utilities	1,800	2,400
	Medical	4,000	3,200
	Fire Hydrant	39,000	39,000
	Other Outside Services	12,200	11,145
	Other Rentals and Leases	47,000	46,000
	Supplemental Fire Services Grant	2,584	2,584
	Volunteer Fringe Benefits	25,800	24,800
	Special Operations Group (S.O.G. Other Expenses)	1,500	1,500
	Total Additional Operating Expenses Operations	AP-6	\$200,384
Cost of Operations - Other Assets, Non-Bondable			
Insert new rows here	New Equipment	\$26,600	\$27,200
	Community Involvement	\$500	500
	Total Additional Cost of Operations Other Assets	AP-7	\$27,100
Other Expenses Offset by Revenue - Operating			
Insert new rows here	Fire Prevention Activities	\$7,000	\$7,500
	U.F.S.A. Stipends	8,700	8,400
	U.F.S.A. Office Supplies	3,442	1,750
	U.F.S.A. Dues	500	700
	U.F.S.A. Equipment	300	300
	U.F.S.A. Uniforms	250	250
	Total Additional Operating Expenses Offset by Revenue	AP-8	\$20,192
Other Expenses Offset by Revenue - Other Assets, Non-Bondable			
Insert new rows here			
	Total Costs Offset by Revenue Other Assets	AP-9	

Gloucester Township Fire District # 1 (Camden)

INTEREST PAYMENTS

[illegible]

2014 FIRE DISTRICT BUDGET

If you are preparing this workbook WITHOUT having the Instructions and Reference Guide Documents with you as you complete it, STOP and get them and consult them page by page as you complete the budget.

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically.
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.

6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully.

7. Next, follow the instructions below:

Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Gloucester Township Fire District # 1 (Camden)	Gloucester Township Fire District # 1 Camden Gary Emmett (609)820-2988
Preparer's First Name:	
Preparer's Last Name:	
Preparer's Phone Number:	
Preparer's email:	

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)	\$297,900
Cap Bank Available from 2011 (See Levy Cap Certification)	145,016
Cap Bank Available from 2012 (See Levy Cap Certification)	183
Cap Bank Available from 2013 (See Levy Cap Certification)	149
Cap Bank Used from 2011	
Cap Bank Used from 2012	
Cap Bank Used from 2013	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	377,500,500
New Ratables - Increase in Valuations (New Construction and Additions)	327,600
Adopted Fire District Tax Rate (per \$100)	\$0.079

To print out the Summary Levy Cap Calc Worksheet now, click on the LC 1 tab and click the print icon.

Projected Tax Rate based upon Proposed Levy (Page 5 R5)	\$0.080
---	---------

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
041501	Gloucester Township Fire District # 1	Camden	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$297,900
Changes in Service Provider (+/-).....	
DLGS Approved Adjustments.....	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$297,900
Plus 2% Cap increase.....	\$5,958
Adjusted Tax Levy Prior to Exclusions.....	\$303,858

Exclusions:

Shared Service Exclusion.....	
Change in Total Debt Service Appropriation.....	
Allowable pension increases.....	
Allowable increase in health care costs.....	
Changes in LOSAP contributions (+/-).....	
Extraordinary Costs due to a "Declared" Emergency (+/-)	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay.....	
Add Total Exclusions.....	
Less Cancelled or Unexpended Referendum Amounts.....	
Increase in Ratable Valuation (New Construction/Additions).....	\$327,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100).....	\$0.079
	\$259

Adjusted Tax Levy.....	\$304,117
Amount Utilized from Levy Cap Bank from 2011.....	
Amount Utilized from Levy Cap Bank from 2012.....	
Amount Utilized from Levy Cap Bank from 2013.....	
Subtotal: Maximum Tax Levy Before Referendum.....	\$304,117
Amount Proposed for Levy Cap Referendum.....	
Maximum Allowable Amount to be Raised by Taxation.....	\$304,117

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$303,800
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$145,016
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$183
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$183
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$149
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$149
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$317
Cap Bank Available from 2014 for 2015's Budget.....	\$317

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase:

6.6%

Fire District	COUNTY	EXAMINER	
Gloucester Township Fire District # 1	Camden		
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			
Operations & Maintenance Health Insurance Appropriation			
A. Proposed Budget Group Health Insurance			
NET INCREASE (DECREASE)			
1. Net Increase Divided by 2013 Amount Budgeted = % Increase			
2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy			
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap			
5. % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy			
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)			
2014 Increase in Appropriation			

Pension Contribution Calculation Sheet

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

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Gloucester Township Fire District # 1	Camden	
LOSAP - Proposed Budget		
LOSAP - Final Budget		
LOSAP Exclusion (+/-)		

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Gloucester Township Fire District # 1	Camden	
Total Debt Service Appropriation (Proposed Budget)		\$43,000
Current Year Base Amount		\$43,000
Total Debt Service Appropriation Expended (Final Budget)		\$43,000
Final Budget Base Amount		\$43,000
Debt Service Exclusion		

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Gloucester Township Fire District # 1	Camden	
Total Capital Appropriation (Proposed Budget)		
Capital Appropriation offset from Restricted Fund (Proposed Budget)		
Capital Appropriation offset from Grant Revenue (Proposed Budget)		
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		
Current Year Base Amount		
Total Capital Appropriation (Final Budget)		
Capital Appropriation offset from Restricted Fund (Final Budget)		
Capital Appropriation offset from Grant Revenue (Final Budget)		
Capital Appropriation offset from Unrestricted Fund (Final Budget)		
Final Budget Base Amount		
Capital Expenditure Exclusion		

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

Shared Services Calculation Sheet

Fire District		EXAMINER
Gloucester Township Fire District # 1 (Camden)		
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations		
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended		
Shared Service Exclusion		

(List amounts as furnished and certified by each Provider)

Tested