

2014

TOWNSHIP OF NEPTUNE
FIRE DISTRICT #1

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

Township of Neptune

(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 Neptune

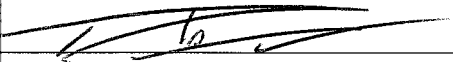
(Name)

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:	Thomas P. Fallon, CPA, RMA (1)		
Title:	Auditor		
Address:	1390 Route 36, Suite 102, Hazlet, NJ 07730		
Phone Number:	732-888-2070	Fax Number:	732-888-6245
E-mail address	tfallon@falloncpa.com		

(1) This budget was prepared using information provided by the Fire District.

PREPARER'S CERTIFICATION OTHER ASSETS

2014

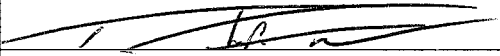
Township of Neptune
(Name)

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:	Thomas P. Fallon, CPA, RMA		
Title:	Auditor		
Address:	1390 Route 36, Suite 102, Hazlet, NJ 07730		
Phone Number:	732-888-2070	Fax Number:	732-888-6245
E-mail address	tfallon@falloncpa.com		

APPROVAL CERTIFICATION

2014

Township of Neptune
(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 Neptune Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 10th 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:	Frank Martuscelli		
Title:	Clerk		
Address:	P.O. Box 457, Neptune, NJ 07754-0457		
Phone Number:	732-988-8510	Fax Number:	732-988-8774
E-mail address	neptunefiredistrict@verizon.net		

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Township of Neptune Fire District No. 1		
Address:	230 Neptune Boulevard		
City, State, Zip:	Neptune, NJ 07754		
Phone Number: (ext)	732-988-8510	Fax:	732-988-8774

Preparer's Name:	Thomas P. Fallon		
Preparer's Address:	1390 Route 36, Suite 102		
City, State, Zip:	Hazlet, NJ 07730		
Preparer's #: (ext.)	732-888-2070	Fax:	732-888-6245
Preparer's Cell #:	732-616-4990		
Preparer's E-mail:	tfallon@falloncpa.com		

Chairman:	John Fritz		
Phone Number: (ext.)	732-988-8510	Fax:	732-988-8774
E-mail:	neptunefiredistrict@verizon.net		

Secretary/ Treasurer:	Joseph Shafto		
Phone Number: (ext.)	732-988-8510	Fax:	732-988-8774
E-mail:	neptunefiredistrict@verizon.net		

Name of Auditor:	Thomas P. Fallon		
Name of Firm:	Fallon & Larsen LLP		
Address:	1390 Route 36, Suite 102		
City, State, Zip:	Hazlet, NJ 07730		
Phone Number: (ext.)	732-888-2070	Fax:	732-888-6245
E-mail:	tfallon@falloncpa.com		

Membership of Board of Commissioners (Full Name)	Title
John Fritz	President
Frank Lane	Vice President
Frank Martuscelli	Clerk
Joseph Shafto	Treasurer
Todd Puryear	Deputy Clerk / Personnel

2014 Fire District Information

Internet Web Site Information and Certification

Fire District's Web Address

www.neptunefiredept.org

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

___Joseph Shafto_____

Signature

2014 BUDGET RESOLUTION

TOWNSHIP OF NEPTUNE

(Name)

Fire District No. 1

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

WHEREAS, the Annual Budget for the Township of Neptune 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 10, 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 \$3,543,742, which includes amount to be raised by taxation of \$ 2,867,325, and Total Appropriations of \$ 3,543,742; 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 10, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Township of Neptune 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 Neptune Fire District No. 1 will consider the Annual Budget for adoption on January 21, 2014.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

2014 BUDGET MESSAGE

Township of Neptune

(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.

There are no significant increases or decreases.

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.**

There will be no impact on the district's tax rate which is expected to remain at \$0.132 per \$100 in assessed valuation. The district is utilizing \$550,000 of unrestricted fund balance with no projected impact on next years' budget.

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's budget is compliant with 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

Not Applicable.

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 District is funding its capital needs on a pay as you go basis and will be providing for new apparatus, equipment, vehicles, and building fund.

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.

Neptune First Aid Squad, Inc.	\$30,000
Hamilton First Aid Squad, Inc.	\$30,000
Shark River Hills First Aid Squad, Inc.	\$30,000

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	\$2,168,114,900
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$0.132 (same rate as 2013)

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?

No:	<input type="checkbox"/>	Yes:	<input type="checkbox"/>
-----	--------------------------	------	--------------------------

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$550,000 *	\$655,000 *
RESTRICTED FUND BALANCE	* A-2 *		
TOTAL FUND BALANCE UTILIZED	* R-1 *	----- \$550,000 * =====	----- \$655,000 * =====

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

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$35,417	\$35,417 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		\$12,500 *
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$35,417	\$47,917 *
		=====	=====
MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:			
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* * *		*
ANNUAL REGISTRATION FEES	* * *		*
PENALTIES AND FINES	* * *		*
OTHER REVENUES	* * *		*
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *		*
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$91,000	\$91,000 *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$91,000	\$91,000 *
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$676,417	\$793,917 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$2,867,325	\$2,833,730 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$3,543,742	\$3,627,647 *
		=====	=====

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

\$2,900,348

Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----		2013 CURRENT YEAR FINAL BUDGET -----
ADMINISTRATION				
SALARY & WAGES	* A-9 *	\$177,000	*	\$161,000 *
FRINGE BENEFITS	* A-13 *	\$82,100	*	\$77,720 *
OTHER EXPENSES	* A-11 *	\$357,600	*	\$345,600 *
		-----		-----
TOTAL ADMINISTRATION*	E-1 *	\$616,700	*	\$584,320 *
		=====		=====
COST OF OPERATIONS & MAINTENANCE				
SALARY & WAGES	* A-10 *	\$598,950	*	\$667,950 *
FRINGE BENEFITS	* A-14 *	\$370,000	*	\$406,560 *
OTHER EXPENSES	* A-12 *	\$1,073,100	*	\$1,114,317 *
		-----		-----
TOTAL COST OF OPERATIONS & MAINTENANCE*	E-2 *	\$2,042,050	*	\$2,188,827 *
		=====		=====

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* A-15 *	\$60,000 *	\$80,000 *
FRINGE BENEFITS	* A-16 *	\$47,575 *	\$27,000 *
OTHER EXPENSES	* A-17 *	\$42,417 *	*
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$149,992 *	\$107,000 *
		=====	=====
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *	*	*
EQUIPMENT	* *	*	*
MATERIALS & SUPPLIES	* *	\$90,000 *	\$90,000 *
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *	\$90,000 *	\$90,000 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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 *	\$100,000	\$100,000
		=====	=====

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1

**BUDGETED APPROPRIATIONS
CAPITAL APPROPRIATIONS**

CAPITAL IMPROVEMENTS (NJS 40A:14-84)						2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		-----	-----
(1) Acquisition of New Trucks and Equip.		10/15/2013	Fire Apparatus	* 100% *		\$450,000	\$450,000 *
(2) Purchase of Vehicles		10/15/2013	Vehicles	* 100% *		\$45,000 *	\$45,000 *
(3) Building Fund		10/15/2013	Building	* 100% *		\$50,000 *	\$50,000 *
(4)			Asset Type (Select) *	* *			* *
(5)			Asset Type (Select) *	* *			* *
(6)			Asset Type (Select) *	* *			* *
DOWN PAYMENTS (N.J.S. 40A:14-85)							
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>			
(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 *		\$545,000 *	\$545,000 *
RESERVE FOR FUTURE CAPITAL OUTLAYS							
				* C-2 *			* *
TOTAL CAPITAL APPROPRIATIONS						-----	-----
(C-1 + C-2)							
				* E-8 *		\$545,000 *	\$545,000 *
						=====	=====

Capital Appropriations offset with Restricted Fund
 Capital Appropriations offset with Grants
 Capital Appropriations offset with Unrestricted Fund

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

BUDGETED APPROPRIATIONS DEBT SERVICE FOR CAPITAL APPROPRIATIONS

			2014	2013	
	<u>CROSS</u>		<u>PROPOSED</u>	<u>CURRENT YEAR</u>	
	<u>REF.</u>		<u>BUDGET</u>	<u>FINAL BUDGET</u>	
PRINCIPAL PAYMENTS					
GENERAL OBLIGATION BONDS	*	P-1	*	*	*
BOND ANTICIPATION NOTES	*	P-2	*	*	*
CAPITAL LEASES	*	P-3	*	*	*
INTERGOVERNMENTAL LOANS	*	P-4	*	*	*
OTHER BONDS OR NOTES	*	P-5	*	*	*
			-----	-----	
TOTAL PRINCIPAL PAYMENTS	*	D-1	*	*	*
			=====	=====	
INTEREST PAYMENTS					
GENERAL OBLIGATION BONDS	*	I-1	*	*	*
BOND ANTICIPATION NOTES	*	I-2	*	*	*
CAPITAL LEASES	*	I-3	*	*	*
INTERGOVERNMENTAL LOANS	*	I-4	*	*	*
OTHER BONDS OR NOTES	*	I-5	*	*	*
			-----	-----	
TOTAL INTEREST PAYMENTS	*	D-2	*	*	*
			-----	-----	
TOTAL DEBT SERVICE (D1+D2)	*	E-9	*	*	*
			=====	=====	
TOTAL BUDGETED APPROPRIATIONS	*	B-2	*	*	*
(E1+E2+E3+E4+E5+E6+E7+E8+E9)			\$3,543,742	\$3,627,647	
			=====	=====	

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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			\$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.)

**Summary of Release of Restricted Fund Balance
Referendum Line Items**

**SS
Page
#**

**Amount
Requested**

Insert new rows here				
TOTAL Release of Restricted Fund Balance			\$0	\$0

2014

Township of Neptune

Fire District No. 1

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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

	CROSS REF	2014 PROPOSED BUDGET
	-----	-----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$2,773,608 *
(2) Utilized in Current Year's Adopted Budget	* *	\$655,000 *
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$2,118,608 *
(4) Estimated Results of Current Budget Operations	* *	\$600,000
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$2,718,608 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$550,000 *
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$2,168,608 *
		=====
RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$1,614,033 *
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$1,614,033 *
(11) Estimated Results of Operations in Current Budget	* *	*
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$1,614,033 *
(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	* *	#REF! *
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	\$1,614,033 *
		=====

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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

----SALE OF ASSETS----

DESCRIPTION OF ASSET
 (list individually)

**CROSS
REF.**

**PURCHASE
BASIS**

**2014
PROPOSED
SALE VALUE**

- (1)
- (2)
- (3)

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

TOTAL SALE OF ASSETS

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

**CROSS
REF.**

**2014
PROPOSED
BUDGET**

**2013
FINAL
BUDGET**

INVESTMENTS/ACCOUNTS (List Each)

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)
- (7)

*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
-----		-----	-----
*	A-4	*	*
=====		=====	=====

**TOTAL INTEREST ON INVESTMENTS
 AND DEPOSITS**

----OTHER REVENUE----

LIST IN DETAIL:

**CROSS
REF.**

**2014
PROPOSED
BUDGET**

**2013
FINAL
BUDGET**

- (1)
- (2)
- (3)
- (4)
- (5)

*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
-----		-----	-----
*	A-5	*	*
=====		=====	=====

TOTAL OTHER REVENUE

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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

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

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

LIST IN DETAIL:

(1) Heritage / Fireman's Fund Grant	*	*	*	\$12,500	*
(2)	*	*	*		*
(3)	*	*	*		*
(4)	*	*	*		*
(5)	*	*	*		*
(6)	*	*	*		*
(7)	*	*	*		*
(8)	*	*	*		*
(9)	*	*	*		*

TOTAL OTHER GRANTS & ENTITLEMENTS	*	A-6	*	\$12,500	*
				=====	=====

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

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

LIST IN DETAIL:

(1) Annual Registration Fees	*	*	\$90,000	*	\$90,000	*
(2) Penalties and Fines	*	*	\$1,000	*	\$1,000	*
(3)	*	*		*		*
(4)	*	*		*		*
(5)	*	*		*		*
(6)	*	*		*		*
(7)	*	*		*		*
(8)	*	*		*		*
(9)	*	*		*		*

TOTAL OTHER REVENUES OFF-SET	*	A-8	*	\$91,000	*	\$91,000	*
				=====		=====	

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS		\$25,000	\$25,000
(2) OTHER	AP-1	\$152,000	\$152,000
		-----	-----
TOTAL ADMINISTRATION	A-9	\$177,000	\$177,000
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
(1) Appendix brought forward	AP-2	\$431,600	\$598,950
		-----	-----
TOTAL COST OF OPERATIONS S&W	A-10	\$431,600	\$598,950
		=====	=====
OTHER COSTS OFFSET BY REVENUES			
(1) Appendix brought forward	AP-3	\$60,000	\$60,000
		-----	-----
TOTAL Salaries Offset by Revenues	A-15	\$60,000	\$60,000
		=====	=====

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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	Financial Clerk	1	\$55,500	\$55,500
	Board Secretary	1	\$49,000	\$49,000
	Administrator	1	\$35,000	\$35,000
	Part Time Clerical	1	\$12,500	\$12,500
	TOTAL ADMINISTRATION S&W appendix	AP-1	\$152,000	\$152,000
	Operation & Maintenance Postions (list Individually)			
Insert new rows here	Firefighter	1	\$50,000	\$50,000
	Firefighter	3	\$83,675	\$251,025
	Firefighter	1	\$82,750	\$82,750
	Fire Inspector	1	\$72,400	\$72,400
	Standby		\$25,361	\$25,361
	Per Diem		\$46,000	\$46,000
	Fire Prevention		\$24,500	\$24,500
	Holiday Pay		\$10,500	\$10,500
	Shared Services - Per Diem		\$36,414	\$36,414
	TOTAL COST OF OPERATIONS S&W Appendix	AP-2	\$431,600	\$598,950
	Salary Offset by Revenue Postions (list Individually)			
Insert new rows here	Uniform Fire Safety - Fire Official	1	\$60,000	\$60,000
	Total Salaries Offset By Revenue Appendix	AP-3	\$60,000	\$60,000

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

-----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	\$11,679		\$17,075	\$28,754
(2) Police & Fire RS Contribution		\$68,258		\$68,258
(3) Employee Group Health Insurance	\$55,921	\$280,742	\$26,000	\$362,663
(4) Other Fringe	\$14,500	\$21,000	\$4,500	\$40,000
TOTAL PROPOSED BUDGET	\$82,100	\$370,000	\$47,575	\$499,675
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	\$11,370			\$11,370
(2) Police & Fire RS Contribution		\$101,010		\$101,010
(3) Employee Group Health Insurance	\$51,850	\$284,550	\$25,000	\$361,400
(4) Other Fringe	\$14,500	\$21,000	\$2,000	\$37,500
TOTAL FINAL BUDGET	\$77,720	\$406,560	\$27,000	\$511,280
Cross Reference	A-13	A-14	A-16	

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
Administration Other Expenses			
(1) Other Expenses	AP-4	\$357,600	\$345,600
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$357,600	\$345,600
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$1,073,100	\$1,114,317
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7		
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$1,073,100	\$1,114,317
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$42,417	\$12,500
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17	\$42,417	\$12,500

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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		\$2,100	\$2,100
	Insurance		\$190,000	\$185,000
	Office Expense and Warehouse Supplies		\$35,500	\$35,000
	Professional Services		\$70,000	\$65,500
	Travel Expenses		\$3,000	\$3,000
	Fire Prevention		\$10,000	\$10,000
	Office Rental		\$47,000	\$45,000
Total Additional Administration Operating Expenses		AP-4	\$357,600	\$345,600
Admin - Other Assets, Non-Bondable				
Total Additional Administration Other Assets		AP-5		
Cost of Operations - Operating				
Insert new rows here	Uniforms		\$7,700	\$7,700
	Advertising		\$1,000	\$1,000
	Facilities Maintenance		\$100,000	\$100,000
	Vehicle Maintenance and Repair		\$190,000	\$140,000
	Buildings and Grounds Repairs and Maintenance		\$140,000	\$205,000
	Lease Rental Charges		\$77,200	\$77,200
	Supplies and Equipment Expense		\$65,000	\$65,000
	Training and Education		\$16,000	\$15,000
	Travel Expenses		\$5,200	\$3,000
	Utilities		\$117,000	\$114,500
	Hydrant Rental		\$215,000	\$204,500
	Aid to Volunteer Fire Company		\$64,000	\$64,000
	Operations Fire Bureau			\$7,000
	Other Expenses Supplemental Fire Services			\$35,417
	Gear Maintenance		\$75,000	\$75,000
Total Additional Operating Expenses Operations		AP-6	\$1,073,100	\$1,114,317
Cost of Operations - Other Assets, Non-Bondable				
Total Additional Cost of Operations Other Assets		AP-7		

Other Expenses Offset by Revenue - Operating

Supplemental Fire Services - Scott Bottles		\$35,417	
Operations - Uniform Fire Safety		\$7,000	
Heritage/Fireman's Fund Grant - Thermal Camera			\$12,500
Total Additional Operating Expenses Offset by Revenue	AP-8	\$42,417	\$12,500

Other Expenses Offset by Revenue - Other Assets, Non-Bondable

Total Costs Offset by Revenue Other Assets	AP-9		
---	-------------	--	--

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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

PRINCIPAL PAYMENTS

	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Final Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
					2013	2014	2015	2016	2017	2018
TOTAL PAYMENTS P-5										
Total Principal Debt Payments D-1										

2014 FIRE DISTRICT BUDGET

Neptune Township Fire District # 1 (Monmouth)

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

INTEREST PAYMENTS		Date of Project Approval	% of Approval	Date of Voter Approval	Date of LFB Approval	Final Budget	2013	Proposed Budget	2014	Projected Budget	2015	Projected Budget	2016	Projected Budget	2017	Projected Budget	2018
Total Interest Debt Payments		D-2															

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
133401	Neptune Township Fire District # 1	Monmouth	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$2,833,730
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$2,833,730
Plus 2% Cap increase.....	\$56,675
Adjusted Tax Levy Prior to Exclusions.....	\$2,890,405

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)..... \$7,533,100

Prior Year Local Fire District Tax Rate (3 decimals/\$100).... \$0.132 **\$9,944**

Adjusted Tax Levy..... **\$2,900,348**

 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..... **\$2,900,348**

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

Maximum Allowable Amount to be Raised by Taxation..... **\$2,900,348**

Cap Bank Calculation

Amount To Be Raised By Taxation..... \$2,867,325

Cap Bank Available from Prior Year (2011) for 2014's Budget..... \$69,166

Cap Bank Available from Prior Year (2012) for 2014's Budget..... \$82,499

Revised Cap Bank from Prior Year (2012) available for 2015's Budget..... **\$82,499**

Cap Bank Available from Prior Year (2013) for 2014's Budget..... \$63,764

Revised Cap Bank from Prior Year (2013) available for 2015's Budget..... \$63,764

Cap Bank from Current Year (2014) available for 2015's Budget..... \$33,023

Cap Bank Available from 2014 for 2015's Budget..... **\$33,023**

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER	
Neptune Township Fire District # 1	Monmouth		
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		\$55,921	\$51,850
Operations & Maintenance Health Insurance Appropriation		\$280,742	\$284,550
A. Proposed Budget Group Health Insurance		\$336,663	\$336,400
NET INCREASE (DECREASE)		\$263	
1. Net Increase Divided by 2013 Amount Budgeted = % Increase		0.08%	
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		0.08%	
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		\$263	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Neptune Township Fire District # 1	Monmouth	
Proposed Budget PERS Contribution Appropriated		\$28,754
Proposed Budget PFRS Contribution Appropriated		\$68,258
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$17,075
*Net Current Year Base Amount		\$79,937
Final Budget PERS Contribution		\$11,370
Final Budget PFRS Contribution		\$101,010
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$112,380
Pension Contribution Exclusion		\$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Neptune Township Fire District # 1	Monmouth	
LOSAP - Proposed Budget		\$100,000
LOSAP - Final Budget		\$100,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Neptune Township Fire District # 1	Monmouth	
Total Debt Service Appropriation (Proposed Budget)		\$0
Current Year Base Amount		\$0
Total Debt Service Appropriation Expended (Final Budget)		\$0
Final Budget Base Amount		\$0
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Neptune Township Fire District # 1	Monmouth	
Total Capital Appropriation (Proposed Budget)		\$545,000
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		\$545,000
Total Capital Appropriation (Final Budget)		\$545,000
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		\$545,000
Capital Expenditure Exclusion		\$0

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

Shared Services Calculation Sheet

Fire District	EXAMINER
Neptune Township Fire District # 1 (Monmouth)	
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

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.

Neptune Township Fire District # 1 (Monmouth)	Neptune Township Fire District # 1 Monmouth
Preparer's First Name:	Thomas
Preparer's Last Name:	Fallon
Preparer's Phone Number:	732-888-2070
Preparer's email:	tfallon@falloncpa.com

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)	\$2,833,730
Cap Bank Available from 2011 (See Levy Cap Certification)	\$69,166
Cap Bank Available from 2012 (See Levy Cap Certification)	\$82,499
Cap Bank Available from 2013 (See Levy Cap Certification)	\$63,764
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	2,168,114,900
New Ratables - Increase in Valuations (New Construction and Additions)	\$7,533,100
Adopted Fire District Tax Rate (per \$100)	\$0.132

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