

2014

**EAST BRUNSWICK TOWNSHIP
FIRE DISTRICT NO. 1 BUDGET**

Department Of



**Community
Affairs**

Division of Local Government Services

2014

EAST BRUNSWICK TOWNSHIP

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

EAST BRUNSWICK TOWNSHIP

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:	ROBERT MCDONALD		
Title:	TREASURER		
Address:	680 OLD BRIDGE TURNPIKE EAST BRUNSWICK, NJ 08816		
Phone Number:	(732) 257-1505	Fax Number:	(732) 257-0960
E-mail address	ebfd54@yahoo.com		

**PREPARER'S CERTIFICATION
OTHER ASSETS**

2014

EAST BRUNSWICK TOWNSHIP

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:	ROBERT MCDONALD		
Title:	TREASURER		
Address:	680 OLD BRIDGE TURNPIKE EAST BRUNSWICK, NJ 08816		
Phone Number:	(732) 257-1505	Fax Number:	(732) 257-0960
E-mail address	ebfd54@yahoo.com		

APPROVAL CERTIFICATION

2014

EAST BRUNSWICK TOWNSHIP

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 EAST BRUNSWICK TOWNSHIP Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C 5:31-2.4, on the 3rd 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:	FREDERICK J. HOOVER, JR.		
Title:	BOARD CLERK		
Address:	680 OLD BRIDGE TURNPIKE EAST BRUNSWICK, NJ 08816		
Phone Number:	(732) 257-1505	Fax Number:	(732) 257-0960
E-mail address			

2013 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	EAST BRUNSWICK FIRE DISTRICT NO. 1		
Address:	680 OLD BRIDGE TURNPIKE		
City, State, Zip:	EAST BRUNSWICK	NJ	8816
Phone Number: (ext)	(732) 257-1505	Fax:	(732) 257-0960

Preparer's Name:	ROBERT MCDONALD		
Preparer's Address:	680 OLD BRIDGE TURNPIKE		
City, State, Zip:	EAST BRUNSWICK	NJ	8816
Preparer's #: (ext.)	(732) 257-1505	Fax:	(732) 257-0960
Preparer's Cell #:			
Preparer's E-mail:	ebfd54@yahoo.com		

Chairman:	BRUCE SMITH		
Phone Number: (ext)	(732) 257-1505	Fax:	(732) 257-0960
Preparer's E-mail:			

Secretary/Treasurer:	ROBERT MCDONALD		
Phone Number: (ext)	(732) 257-1505	Fax:	(732) 257-0960
Preparer's E-mail:	ebfd54@yahoo.com		

Name of Auditor:	GERARD STANKIEWICZ		
Name of Firm:	SAMUEL KLEIN AND COMPANY		
Address:	36 WEST MAIN STREET SUITE 301		
City, State, Zip:	FREEHOLD	NJ	7728
Phone Number: (ext)	(732) 780-2600	Fax:	
Preparer's E-mail:	Gstank@samuelklein-cpa-rma.com		

Membership of Board of Commissioners (Full Name)	Title
BRUCE SMITH	CHAIRMAN
JAMES J. WHALEN, SR.	VICE CHAIRMAN
ROBERT MCDONALD	TREASURER
FREDERICK J. HOOVER, JR.	BOARD CLERK
MICHAEL MOSHER	ASST. CLERK/TREAS.

2014 BUDGET RESOLUTION

EAST BRUNSWICK TOWNSHIP

Fire District No. 1

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

WHEREAS, the Annual Budget for the EAST BRUNSWICK 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 EAST BRUNSWICK TOWNSHIP Fire District 1 at its open public meeting of December 3, 2013; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:45.44 et. seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,399,601, which includes amount to be raised by taxation of \$1,976,000 and Total Appropriations of \$2,399,601; 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 of surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in Fire District No. 1.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of Fire District No. 1, at an open public meeting held on December 3, 2013 that the Annual Budget, including appended Supplemental Schedules, of the EAST BRUNSWICK 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 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 EAST BRUNSWICK TOWNSHIP Fire District No. 1 will consider the Annual Budget for adoption on January 7, 2014.

December 3, 2013

(Secretary's Signature)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
HOOVER JR.	✓			
MC DONALD	✓			
MOSHER	✓			
SMITH	✓			
WHALEN, SR.				✓

2014 BUDGET MESSAGE

EAST BRUNSWICK TOWNSHIP

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 2014 Budget is \$114,714 higher than the 2013 Budget.

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 district is appropriating \$313,345 of fund balance offset the amount to be raised by taxation. This is the first increase in District taxes in five years. The district does not anticipate that the use of surplus funds will have a negative impact on the 2015 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 is \$56,827 under the Tax Levy Cap and has a total CAP Bank of 180,635.

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

The District is not planning on passing a resolution for the Release of Restricted Fund Balance.

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 2007 authorization was be funded by bonds issued by East Brunswick Township in 2013. The Budget includes an appropriation for reserve for future capital outlay in the amount of \$60,000

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	2013	\$	716,017,288
7b	Proposed Tax Rate per \$100 of Assessed Valuation		\$	0.276

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

No:	X	Yes:		If yes, how much is appropriated?	\$
-----	---	------	--	-----------------------------------	----

a. 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? N/A

No:		Yes:	
-----	--	------	--

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$313,245 *	\$258,531 *
RESTRICTED FUND BALANCE	* A-2 *		
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$313,245 *	\$258,531 *
		=====	=====

----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)	* *	\$9,000 *	\$9,000 *
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 *	\$10,000 *	\$20,000 *
OTHER REVENUE	* A-5 *		
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$19,000 *	\$29,000 *
		=====	=====

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF. ----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$6,356	\$6,356 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		*
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$6,356 =====	\$6,356 * =====
MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:			
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* * *		*
ANNUAL REGISTRATION FEES	* * *	\$25,000	\$25,000 *
PENALTIES AND FINES	* * *		*
OTHER REVENUES	* * *	\$60,000	\$60,000 *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$85,000	\$85,000 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *		*
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$85,000 =====	\$85,000 * =====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$423,601 =====	\$378,887 * =====
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$1,976,000	\$1,906,000 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$2,399,601 =====	\$2,284,887 * =====

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

\$2,032,827

Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
ADMINISTRATION			
SALARY & WAGES	* A-9 *	\$95,000 *	\$86,557 *
FRINGE BENEFITS	* A-13 *	\$205,215 *	\$208,235 *
OTHER EXPENSES	* A-11 *	\$445,892 *	\$396,592 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$746,107 *	\$691,384 *
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
SALARY & WAGES	* A-10 *		
FRINGE BENEFITS	* A-14 *		
OTHER EXPENSES	* A-12 *	\$955,900 *	\$913,400 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$955,900 *	\$913,400 *
		=====	=====

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* A-15 *	\$164,194 *	\$159,217 *
FRINGE BENEFITS	* A-16 *		
OTHER EXPENSES	* A-17 *	\$35,000 *	\$40,500 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$199,194 *	\$199,717 *
		=====	=====
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

East Brunswick Township Fire District # 1 (Middlesex)

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 *	\$90,000	\$90,000
		=====	=====

2014 FIRE DISTRICT BUDGET

East Brunswick 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)			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)						
<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 *	----- \$0	----- \$0 *
RESERVE FOR FUTURE CAPITAL OUTLAYS				* C-2 *	\$60,000	* \$128,150 *
TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)				* E-8 *	----- \$60,000	----- \$128,150 *
Capital Appropriations offset with Restricted Fund					-----	-----
Capital Appropriations offset with Grants					-----	-----
Capital Appropriations offset with Unrestricted Fund					-----	-----

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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	*	*	*
INTERGOVERNMENTAL LOANS	*	P-4	\$200,000	*	\$210,000
OTHER BONDS OR NOTES	*	P-5	*	*	*
TOTAL PRINCIPAL PAYMENTS	*	D-1	<u>\$200,000</u>	*	<u>\$210,000</u>
INTEREST PAYMENTS					
GENERAL OBLIGATION BONDS	*	I-1	*	*	*
BOND ANTICIPATION NOTES	*	I-2	*	*	*
CAPITAL LEASES	*	I-3	*	*	*
INTERGOVERNMENTAL LOANS	*	I-4	\$148,400	*	\$52,236
OTHER BONDS OR NOTES	*	I-5	*	*	*
TOTAL INTEREST PAYMENTS	*	D-2	<u>\$148,400</u>	*	<u>\$52,236</u>
TOTAL DEBT SERVICE (D1+D2)	*	E-9	<u>\$348,400</u>	*	<u>\$262,236</u>
TOTAL BUDGETED APPROPRIATIONS (E1+E2+E3+E4+E5+E6+E7+E8+E9)	*	B-2	<u>\$2,399,601</u>	*	<u>\$2,284,887</u>

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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

**EAST BRUNSWICK TOWNSHIP
FIRE DISTRICT NO. 1 BUDGET**

Supplemental
Schedules

Department Of



**Community
Affairs**

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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

	CROSS REF	2014 PROPOSED BUDGET
	-----	-----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$1,823,332 *
(2) Utilized in Current Year's Adopted Budget	* *	\$258,531 *
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$1,564,801 *
(4) Estimated Results of Current Budget Operations	* *	\$10,000
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$1,574,801 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$313,245 *
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$1,261,556 *
		=====
RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$586,300 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$586,300 *
(11) Estimated Results of Operations in Current Budget	* *	\$128,150 *
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$714,450 *
(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)	* *	\$714,450 *
		=====

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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

----SALE OF ASSETS----

		CROSS	PURCHASE	2014
		REF.	BASIS	PROPOSED
DESCRIPTION OF ASSET				SALE VALUE
(list individually)				
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
TOTAL SALE OF ASSETS		* A-3 *		*

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

		CROSS	2014	2013
		REF.	PROPOSED	FINAL
INVESTMENTS/ACCOUNTS (List Each)			BUDGET	BUDGET
(1)	INTEREST ON INVESTMENTS	*	\$10,000	* \$20,000 *
(2)		*		*
(3)		*		*
(4)		*		*
(5)		*		*
(6)		*		*
(7)		*		*
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS		* A-4 *	\$10,000	* \$20,000 *

----OTHER REVENUE----

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

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

-----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

East Brunswick Township Fire District # 1 (Middlesex)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
	ADMINISTRATION		
(1) COMMISSIONERS		\$60,000	\$30,000
(2) OTHER	AP-1	\$60,000	\$65,000
		-----	-----
TOTAL ADMINISTRATION	A-9	\$120,000	\$95,000
		=====	=====
	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	\$78,774	\$164,194
		-----	-----
TOTAL Salaries Offset by Revenues	A-15	\$78,774	\$164,194
		=====	=====

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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	ADMINISTRATIVE ASSISTANT	1	\$60,000	\$60,000
	SUMMER HELP			\$5,000
	TOTAL ADMINISTRATION S&W appendix	AP-1	\$60,000	\$65,000
	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	FIRE MARSHALL	1	\$38,250	\$38,250
	FIRE INSPECTORS			\$72,420
	ON CALL COMPENSATION			\$13,000
	CLERK TYPIST	1	\$40,524	\$40,524
	Total Salaries Offset By Revenue Appendix	AP-3	\$78,774	\$164,194

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

**-----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	\$22,085			\$22,085
(2) Police & Fire RS Contribution				
(3) Employee Group Health Insurance	\$16,000			\$16,000
(4) Other Fringe	\$167,130			\$167,130
TOTAL PROPOSED BUDGET	\$205,215			\$205,215
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	\$21,205			\$21,205
(2) Police & Fire RS Contribution				
(3) Employee Group Health Insurance	\$16,000			\$16,000
(4) Other Fringe	\$171,030			\$171,030
TOTAL FINAL BUDGET	\$208,235			\$208,235
Cross Reference	A-13	A-14	A-16	

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
		-----	-----
Administration Other Expenses			
(1) Other Expenses	AP-4	\$445,892	\$396,592
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
		-----	-----
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$445,892	\$396,592
		=====	=====
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$728,300	\$710,800
(2) Contingent Expenses		\$100,000	\$100,000
(3) Other Assets, Non-Bondable	AP-7	\$127,600	\$102,600
		-----	-----
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$955,900	\$913,400
		=====	=====
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$35,000	\$40,500
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		-----	-----
TOTAL Other Expenses Offset by Revenue	A-17	\$35,000	\$40,500
		=====	=====

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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

	Cross Ref.	2014 Proposed Budget	2013 Current Year Final Budget
Admin - Operating			
Insert new rows here		\$2,200	\$2,200
		\$100,000	\$100,000
		\$2,000	\$2,000
		\$62,050	\$39,750
		\$87,250	\$87,250
		\$4,000	\$6,000
		\$26,892	\$26,892
		\$144,500	\$121,500
		\$3,500	\$3,500
		\$1,500	\$1,500
	\$12,000	\$6,000	
Total Additional Administration Operating Expenses	AP-4	\$445,892	\$396,592
Admin - Other Assets, Non-Bondable			
Insert new rows here			
Total Additional Administration Other Assets	AP-5		
Cost of Operations - Operating			
Insert new rows here		\$436,500	\$436,500
		\$151,000	\$151,000
		\$59,000	\$43,100
		\$22,100	\$21,500
		\$5,000	\$5,000
		\$49,700	\$48,700
	\$5,000	\$5,000	
Total Additional Operating Expenses Operations	AP-6	\$728,300	\$710,800
Cost of Operations - Other Assets, Non-Bondable			
Insert new rows here		\$35,000	\$35,000
		\$90,000	\$65,000
		\$2,600	\$2,600
Total Additional Cost of Operations Other Assets	AP-7	\$127,600	\$102,600
Other Expenses Offset by Revenue - Operating			
Insert new rows here		\$25,250	\$29,250
		\$9,750	\$11,250

	Total Additional Operating Expenses Offset by Revenue	AP-8	\$35,000 \$40,500
	Other Expenses Offset by Revenue - Other Assets, Non-Bondable		
Insert new rows here			
	Total Costs Offset by Revenue Other Assets	AP-9	

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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

PRINCIPAL PAYMENTS		Final Budget	Proposed Budget	2014	2015	2016	2017	Proposed Budget	2018
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									
				TOTAL PAYMENTS P-3					
Intergovernmental Loans									
Insert new rows here				\$110,000	\$200,000	\$200,000	\$225,000	\$225,000	\$235,000
				\$100,000	\$200,000	\$200,000	\$225,000	\$225,000	\$235,000
				TOTAL PAYMENTS P-4					
Other Bonds Or Notes									
Insert new rows here									
				TOTAL PAYMENTS P-5					
Total Principal Debt Payments D-1				\$210,000	\$200,000	\$200,000	\$225,000	\$225,000	\$235,000

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

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

PRINCIPAL PAYMENTS		Final Budget		Proposed Budget		Proposed Budget		Proposed Budget		Proposed Budget	
Date of Project	Date of Voter Approval	Approval	% of LFB	2013	2014	2015	2016	2017	2018	2017	2018

2014 FIRE DISTRICT BUDGET

East Brunswick Township Fire District # 1 (Middlesex)

-----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									
			TOTAL PAYMENTS I-3						
Intergovernmental Loans									
Insert new rows here				\$968					
				\$51,268	\$148,400	\$144,400	\$140,150	\$135,650	\$131,050
			TOTAL PAYMENTS I-4	\$52,236	\$148,400	\$144,400	\$140,150	\$135,650	\$131,050
Other Bonds Or Notes									
Insert new rows here									
			TOTAL PAYMENTS I-5						
Total Interest Debt Payments D-2				\$52,236	\$148,400	\$144,400	\$140,150	\$135,650	\$131,050

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
120401	East Brunswick Township Fire District # 1	Middlesex	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$1,906,000
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$1,906,000
Plus 2% Cap increase.....	\$38,120
Adjusted Tax Levy Prior to Exclusions.....	\$1,944,120

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$86,164
Allowable pension increases.....	\$880
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.....	\$87,044
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions).....	\$625,200
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.266
	\$1,663

Adjusted Tax Levy.....	\$2,032,827
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.....	\$2,032,827
Amount Proposed for Levy Cap Referendum.....	\$0
Maximum Allowable Amount to be Raised by Taxation.....	\$2,032,827

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$1,976,000
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$54,537
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$59,724
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$59,724
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$64,084
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$64,084
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$56,827
Cap Bank Available from 2014 for 2015's Budget.....	\$56,827

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER
East Brunswick Township Fire District # 1	Middlesex	
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		Proposed Budget
Administration Health Insurance Appropriation		\$16,000
Operations & Maintenance Health Insurance Appropriation		\$0
A. Proposed Budget Group Health Insurance		\$16,000
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
East Brunswick Township Fire District # 1	Middlesex	
Proposed Budget PERS Contribution Appropriated		\$22,085
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$22,085
Final Budget PERS Contribution		\$21,205
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$21,205
Pension Contribution Exclusion		\$880

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
East Brunswick Township Fire District # 1	Middlesex	
LOSAP - Proposed Budget		\$90,000
LOSAP - Final Budget		\$90,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
East Brunswick Township Fire District # 1	Middlesex	
Total Debt Service Appropriation (Proposed Budget)		\$348,400
Current Year Base Amount		\$348,400
Total Debt Service Appropriation Expended (Final Budget)		\$262,236
Final Budget Base Amount		\$262,236
Debt Service Exclusion		\$86,164

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
East Brunswick Township Fire District # 1	Middlesex	
Total Capital Appropriation (Proposed Budget)		\$60,000
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		\$60,000
Total Capital Appropriation (Final Budget)		\$128,150
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		\$128,150
Capital Expenditure Exclusion		\$0

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

Shared Services Calculation Sheet

Fire District	EXAMINER
East Brunswick Township Fire District # 1 (Middlesex)	
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

RECIPIENT'S SHARED SERVICES EXCLUSION WORKSHEET

(List amounts as furnished and certified by each Provider)

Shared Services Provider Entity	Shared Service (List Each Service Separately)		Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	
Total	0	0	0	0	0	0	0	0	0	0	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.

East Brunswick Township Fire District # 1 (Middlesex)

Preparer's First Name:
 Preparer's Last Name:
 Preparer's Phone Number:

 Preparer's email:

Township Fire District
 # 1
 Middlesex
 Robert
 McDonald
 (732)921-0276
 george@oneilandlan
 g.com

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)

Cap Bank Available from 2011 (See Levy Cap Certification)

Cap Bank Available from 2012 (See Levy Cap Certification)

Cap Bank Available from 2013 (See Levy Cap Certification)

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

New Ratables - Increase in Valuations (New Construction and Additions)

Adopted Fire District Tax Rate (per \$100)

\$1,906,000
\$54,537
\$59,724
\$64,084
716,017,288
\$625,200
\$0.266

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)

\$0.276