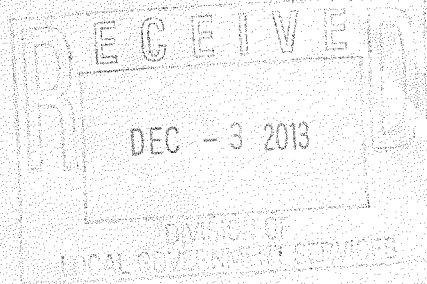


2014



Township of Freehold Fire District No. 1

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

Township of Freehold

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: 12/4/13

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

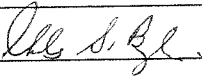
Township of Freehold

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:	CHARLES S. BUSCAGLIA		
Title:	TREASURER		
Address:	P.O. BOX 6903, Freehold, NJ 07728		
Phone Number:	732 904-9478	Fax Number:	N/A
E-mail address	N/A		

PREPARER'S CERTIFICATION OTHER ASSETS

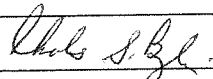
2014
Township of Freehold

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:	CHARLES S. BUSCAGLIA		
Title:	TREASURER		
Address:	P.O. Box 6903, Freehold, NJ 07728		
Phone Number:	732 904-9478	Fax Number:	N/A
E-mail address	N/A		

APPROVAL CERTIFICATION

2014

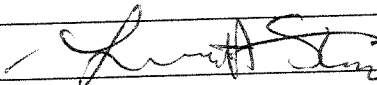
Township of Freehold

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 Freehold Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 26th 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:	LAWRENCE STORY		
Title:	SECRETARY		
Address:	476 Ely Harmony Road, Freehold, NJ 07728		
Phone Number:	732 462-3575	Fax Number:	N/A
E-mail address	N/A		

2014 Fire District Information

Internet Web Site Information and Certification

Fire District's Web Address	
------------------------------------	--

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.

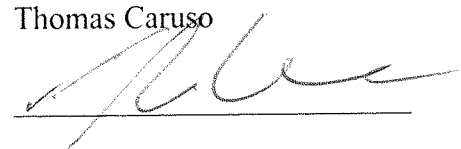
- A description of the fire district's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual 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

Thomas Caruso

Signature



2014 BUDGET RESOLUTION

Township of Freehold

Fire District No. 1

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

WHEREAS, the Annual Budget for the Township of Freehold 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 26, 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.) *Include the following as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as a budget revenue];* and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 1,614,000, which includes amount to be raised by taxation of \$ ~~1,197,628~~, and Total Appropriations of \$ 1,614,000; and

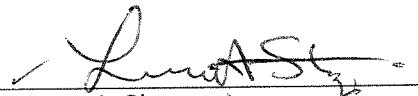
WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 26, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Township of Freehold 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 Freehold Fire District No. 1 will consider the Annual Budget for adoption on December 17, 2013.


(Secretary's Signature)

NOV. 26, 2013
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
R. BUSCAGLIA	X			
L. STORRY	X			
T. CARUSO	X			
S. JOSHI	X			
C. BUSCAGLIA	X			

2014 BUDGET MESSAGE

Township of Freehold

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 Districts plans to hire an employee during the calendar year 2014 therefore, the proposed budget Cost of Operations & Maintenance Salary & Wages and Fringe Benefits line items were increased by \$24,000 and \$14,000, respectively.

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 proposed budget will increase the tax rate by an insignificant amount. The Restricted Fund Balance and the Unreserved Fund Balance anticipated in the proposed budget to fund the cost of the proposed capital projects with no issuance of debt. The projected impact on the 2015 budget is minimal since the proposed balance of Unreserved Fund Balance (after utilization in the 2014 Budget) is deemed to be adequate to support the subsequent year's 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 not exceeding the Levy Cap.

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

N/A

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

The District plans to add an extension to the existing building and purchase a new fire truck with no debt issued.

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.

None

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.

None

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	\$ 3,050,850,600
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$.039

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?	\$ N/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?

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

2014 FIRE DISTRICT BUDGET

Freehold 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 *	\$228,372 *	\$236,800 *
RESTRICTED FUND BALANCE	* A-2 *	\$178,000 *	\$250,000 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$406,372 *	\$486,800 *
		=====	=====

----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 *	\$5,000 *	\$6,000 *
OTHER REVENUE	* A-5 *		* *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$5,000 *	\$6,000 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Freehold 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)	* * *	\$5,000 *	\$4,000 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$5,000 *	\$4,000 *
		=====	=====
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 *		
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *		
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$416,372 *	\$496,800 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$1,197,628 *	\$946,000 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$1,614,000 *	\$1,442,800 *
		=====	=====

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

\$1,197,628

Amount Over Levy Cap

\$0

2014 FIRE DISTRICT BUDGET

Freehold Township Fire District # 1 (Monmouth)

BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----		2013 CURRENT YEAR FINAL BUDGET -----
ADMINISTRATION				
SALARY & WAGES	* A-9 *	\$52,000	*	\$40,800 *
FRINGE BENEFITS	* A-13 *	\$5,000	*	\$5,000 *
OTHER EXPENSES	* A-11 *	\$50,000	*	\$50,000 *
		-----		-----
TOTAL ADMINISTRATION	* E-1 *	\$107,000	*	\$95,800 *
		=====		=====
COST OF OPERATIONS & MAINTENANCE				
SALARY & WAGES	* A-10 *	\$24,000	*	*
FRINGE BENEFITS	* A-14 *	\$14,000	*	*
OTHER EXPENSES	* A-12 *	\$724,000	*	\$758,000 *
		-----		-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$762,000	*	\$758,000 *
		=====		=====

2014 FIRE DISTRICT BUDGET

Freehold 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 *	*	*
FRINGE BENEFITS	* A-16 *	*	*
OTHER EXPENSES	* A-17 *	\$5,000 *	\$4,000 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$5,000 *	\$4,000 *
		=====	=====
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *	*	*
EQUIPMENT	* *	*	*
MATERIALS & SUPPLIES	* *	*	*
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *	*	*
		=====	=====

2014 FIRE DISTRICT BUDGET

Freehold 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 *	\$90,000 =====	* \$85,000 =====	*

2014 FIRE DISTRICT BUDGET

Freehold 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)			Firefighting Equip	* * *			*
(2) BUILDING EXPANSION		12/16/2012	Asset Type (Select)	* 100% *			\$500,000 *
(3) PUMPER		2/16/2013	Asset Type (Select)	* 82% *	\$650,000		*
(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 *	\$650,000		\$500,000 *
RESERVE FOR FUTURE CAPITAL OUTLAYS				* C-2 *			*
TOTAL CAPITAL APPROPRIATIONS				* E-8 *	\$650,000		\$500,000 *
(C-1 + C-2)					=====		=====
Capital Appropriations offset with Restricted Fund					\$178,000		\$250,000
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund							

2014 FIRE DISTRICT BUDGET

Freehold Township Fire District # 1 (Monmouth)

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	*	*	*
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 (E1+E2+E3+E4+E5+E6+E7+E8+E9)	*	B-2	*	\$1,614,000	\$1,442,800

2014 FIRE DISTRICT BUDGET

Freehold 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

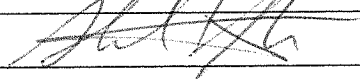
2014 ADOPTION CERTIFICATION

Township of Freehold

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 Freehold Fire District No. 1, pursuant to N.J.A.C. 5:31-2.4, on the seventeenth day of December, 2013.

Secretary's Signature:			
Name:	Lawrenc Story SHYAMAL JOSHI		
Title:	Secretary		
Address:	P.O. Box 6903, Freehold, NJ 07728		
Phone Number:	732 904-9478	Fax Number:	N/A
E-mail address	N/A		

2014 ADOPTED BUDGET RESOLUTION

Township of Freehold

Fire District No. 1

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

WHEREAS, the Annual Budget for the Freehold 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 Freehold Fire District No. 1 at its open public meeting of November 26, 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.)*[include as appropriate: includes a proposed public referendum in the amount of \$ 0 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$ 0 as an appropriation from restricted fund balance to be used as a budget revenue]*; and,

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,614,000, which includes amount to be raised by taxation of \$ ~~1,197,628~~ and Total Appropriations of \$ 1,614,000; and

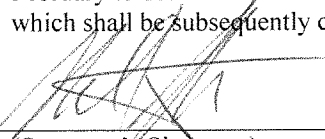
948,600

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 Freehold Fire District No. 1, at an open public meeting held on November 26, 2013 that the Annual Budget of the Township of Freehold Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby adopted and, [subject to the proposed referendum being approved by 50 percent of the voters] shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ 1,614,000, which includes amount to be raised by taxation of \$ 1,197,628 and Total Appropriations of \$ 1,614,000; 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)

December 17, 2013
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
R. BUSCAGLIA	X			
T. CARUSO	X			
S. JOSHI	X			
C.S. BUSCAGLIA	X			
L. STORY				X

2014

Township of Freehold Fire District No. 1

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Freehold Township Fire District # 1 (Monmouth)

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

	CROSS REF		2014 PROPOSED BUDGET	
	-----		-----	
UNRESTRICTED FUND BALANCE				
(1) Beginning Balance January 1, 2013	* AUDIT *		\$692,596	*
(2) Utilized in Current Year's Adopted Budget	* *		\$236,800	*
(3) Proposed Balance Available (Line 1 - Line 2)	* *		\$455,796	*
(4) Estimated Results of Current Budget Operations	* *		\$194,526	
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *		\$650,322	*
(6) Utilized in Proposed 2014 Budget	* A-1 *		\$228,372	*
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *		\$421,950	*
			=====	

RESTRICTED FUND BALANCE				
(8) Beginning Balance January 1, 2013	* AUDIT *		\$428,000	*
(9) Utilized in Current Year's Adopted Budget	* *		\$250,000	*
(10) Proposed Balance Available (Line 8 - Line 9)	* *		\$178,000	*
(11) Estimated Results of Operations in Current Budget	* *			*
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *		\$178,000	*
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *		\$178,000	*
B. Release Referendum Resolution (Page 10A)	* *			*
C. Total Proposed Use of Restricted Fund Balance	* *		\$178,000	*
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *			*
			=====	

2014 FIRE DISTRICT BUDGET

Freehold Township Fire District # 1 (Monmouth)

-----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

Freehold Township Fire District # 1 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS		\$40,000	\$40,000
(2) OTHER	AP-1	\$12,000	\$12,000
TOTAL ADMINISTRATION		A-9	\$52,000
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
(1) Appendix brought forward	AP-2	\$24,000	\$24,000
TOTAL COST OF OPERATIONS S&W		A-10	\$24,000
		=====	=====
OTHER COSTS OFFSET BY REVENUES			
(1) Appendix brought forward	AP-3		
TOTAL Salaries Offset by Revenues		A-15	
		=====	=====

2014 FIRE DISTRICT BUDGET

Freehold 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				
	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

Freehold Township Fire District # 1 (Monmouth)

**-----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		\$3,250		\$3,250
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance		\$9,000		\$9,000
(4)	Other Fringe	\$5,000	\$1,750		\$6,750
	TOTAL PROPOSED BUDGET	\$5,000	\$14,000		\$19,000
	Cross Reference	A-13	A-14	A-16	

	FINAL BUDGET Title	2013			Total
		Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1)	Public Employee RS Contribution				
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance				
(4)	Other Fringe	\$5,000			\$5,000
	TOTAL FINAL BUDGET	\$5,000			\$5,000
	Cross Reference	A-13	A-14	A-16	

2014 FIRE DISTRICT BUDGET

Freehold Township Fire District # 1 (Monmouth)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
Administration Other Expenses			
(1) Other Expenses	AP-4	\$50,000	\$50,000
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$50,000	\$50,000
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$618,000	\$686,000
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7	\$106,000	\$72,000
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$724,000	\$758,000
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$5,000	\$4,000
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17	\$5,000	\$4,000

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

Freehold 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	2013	2014	2015	2016	2017	2018
							Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
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												
		TOTAL PAYMENTS P-4										
Other Bonds Or Notes												
Insert new rows here												
		TOTAL PAYMENTS P-5										
Total Principal Debt Payments D-1												

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.

Freehold Township Fire District # 1 (Monmouth)

Freehold Township
Fire District # 1
Monmouth
CHARLES S.
BUSCAGLIA
732 904-9478

- 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)
- 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)

\$946,000
3,043,170,800
\$7,679,800
\$0.032

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) \$0.039

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
131601	Freehold 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.....	\$946,000
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$946,000
Plus 2% Cap increase.....	\$18,920
Adjusted Tax Levy Prior to Exclusions.....	\$964,920

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
Allowable pension increases.....	\$3,250
Allowable increase in health care costs.....	\$0
Changes in LOSAP contributions (+/-).....	\$5,000
Extraordinary Costs due to a "Declared" Emergency Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future	\$0 \$222,000

Add Total Exclusions.....	\$230,250
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions).....	\$7,679,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.032
	\$2,458

Adjusted Tax Levy.....	\$1,197,628
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.....	\$1,197,628
Amount Proposed for Levy Cap Referendum.....	\$0
Maximum Allowable Amount to be Raised by Taxation.....	\$1,197,628

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$1,197,628
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$0
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$0
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$0
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$0
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$0
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$0
Cap Bank Available from 2014 for 2015's Budget.....	\$0

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER																																	
Freehold 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		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;"><u>Proposed Budget</u></th> <th style="width: 25%; text-align: center;"><u>Final Budget</u></th> </tr> </thead> <tbody> <tr> <td>Administration Health Insurance Appropriation</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Operations & Maintenance Health Insurance Appropriation</td> <td style="text-align: right;">\$9,000</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>A. Proposed Budget Group Health Insurance</td> <td style="text-align: right;">\$9,000</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td style="text-align: right;">NET INCREASE (DECREASE)</td> <td style="text-align: right;">\$9,000</td> <td></td> </tr> <tr> <td>1. Net Increase Divided by 2013 Amount Budgeted = % Increase</td> <td style="text-align: right;">0.00%</td> <td></td> </tr> <tr> <td>2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy</td> <td style="text-align: right;">0.00%</td> <td></td> </tr> <tr> <td>3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap</td> <td style="text-align: right;">0.00%</td> <td></td> </tr> <tr> <td>5. % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy</td> <td style="text-align: right;">\$0</td> <td></td> </tr> <tr> <td>6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)</td> <td style="text-align: right;">\$0</td> <td></td> </tr> <tr> <td style="text-align: right;">2014 Increase in Appropriation</td> <td style="text-align: right;">\$0</td> <td></td> </tr> </tbody> </table>		<u>Proposed Budget</u>	<u>Final Budget</u>	Administration Health Insurance Appropriation	\$0	\$0	Operations & Maintenance Health Insurance Appropriation	\$9,000	\$0	A. Proposed Budget Group Health Insurance	\$9,000	\$0	NET INCREASE (DECREASE)	\$9,000		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	
	<u>Proposed Budget</u>	<u>Final Budget</u>																																	
Administration Health Insurance Appropriation	\$0	\$0																																	
Operations & Maintenance Health Insurance Appropriation	\$9,000	\$0																																	
A. Proposed Budget Group Health Insurance	\$9,000	\$0																																	
NET INCREASE (DECREASE)	\$9,000																																		
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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
Freehold Township Fire District # 1	Monmouth	
Proposed Budget PERS Contribution Appropriated		\$3,250
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$3,250
Final Budget PERS Contribution		\$0
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$0
Pension Contribution Exclusion		\$3,250

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Freehold Township Fire District # 1	Monmouth	
LOSAP - Proposed Budget		\$90,000
LOSAP - Final Budget		\$85,000
LOSAP Exclusion (+/-)		\$5,000

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Freehold 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
Freehold Township Fire District # 1	Monmouth	
Total Capital Appropriation (Proposed Budget)		\$650,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$178,000
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$472,000
Total Capital Appropriation (Final Budget)		\$500,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$250,000
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$250,000
Capital Expenditure Exclusion		\$222,000

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

Shared Services Calculation Sheet

Fire District		EXAMINER
Freehold 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

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY Freehold

COUNTY Monmouth

FIRE DISTRICT CODE: F01

TOTAL NUMBER OF FIRE DISTRICTS 2

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the **current tax year** filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 3,043,170,800 (1)

2. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on October 1 of the current calendar tax year *minus* the total valuation of any added assessment tax appeal reductions from the prior year. **Do not include** omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

7,679,800 (2)

09/26/13

DATE


ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District **TAX RATE** from **CURRENT YEAR** (expressed as a decimal, \$ per hundred).

0.032 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45).

\$ 2,457.54 (4)

09/26/13

DATE


TAX COLLECTOR SIGNATURE

THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FORM CNC-3. THIS FORM MAY BE REPRODUCED FOR DISTRIBUTION BUT CANNOT BE ALTERED OR AMENDED WITHOUT PRIOR APPROVAL.

1,031