

2014

LOCAL GOVT SERVICES

2014 JAN 29 P 2:28

BUENA VISTA TOWNSHIP
FIRE DISTRICT NO. 4

RECEIVED

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

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.

Buena Vista Township Fire District # 4 (Atlantic)

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

Township Fire District
 # 4
 Atlantic
 James
 Preziosi
 856.794.8400
jim@millvillecpa.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)

\$65,868
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
0
73,413,200
\$169,300
\$0.090

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)
 Division of Local Government Services 2014 Levy Cap Calculation

\$0.092
 Page 1

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 4 (Atlantic)

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

	CROSS REF	2014 PROPOSED BUDGET
	-----	-----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$77,974 *
(2) Utilized in Current Year's Adopted Budget	* *	\$6,382 *
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$71,592 *
(4) Estimated Results of Current Budget Operations	* *	(\$50,000)
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$21,592 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$21,592 *
		=====
RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$7,031 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$7,031 *
(11) Estimated Results of Operations in Current Budget	* *	
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$7,031 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	
B. Release Referendum Resolution (Page 10A)	* *	
C. Total Proposed Use of Restricted Fund Balance	* *	
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	\$7,031 *
		=====

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 4 (Atlantic)

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

-----SALE OF ASSETS-----

		CROSS REF.	PURCHASE BASIS	2014 PROPOSED SALE VALUE	
	DESCRIPTION OF ASSET (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 REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET	
	INVESTMENTS/ACCOUNTS (List Each)	-----	-----	-----	-----
(1)	OPERATING	*	*	* \$250 *	*
(2)		*	*	*	*
(3)		*	*	*	*
(4)		*	*	*	*
(5)		*	*	*	*
(6)		*	*	*	*
(7)		*	*	*	*
	TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	----- -----	* \$250 *	* ----- -----

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

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

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 4 (Atlantic)

-----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

Buena Vista Township Fire District # 4 (Atlantic)

----SUPPLEMENTAL SCHEDULES----

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

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 4 (Atlantic)

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

Buena Vista Township Fire District # 4 (Atlantic)

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

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

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

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 4 (Atlantic)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
		-----	-----
Administration Other Expenses			
(1) Other Expenses	AP-4	\$14,500	\$14,500
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
		-----	-----
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$14,500	\$14,500
		=====	=====
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$34,838	\$40,500
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7	\$20,000	
		-----	-----
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$54,838	\$40,500
		=====	=====
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8		
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		-----	-----
TOTAL Other Expenses Offset by Revenue	A-17		
		=====	=====

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 4 (Atlantic)

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	INSURANCE		\$7,000	\$7,000
	OFFICE EXPENSE		\$3,000	\$3,000
	PROFESSIONAL FEES		\$4,500	\$4,500
Total Additional Administration Operating Expenses		AP-4	\$14,500	\$14,500
Admin - Other Assets, Non-Bondable				
insert new rows				
Total Additional Administration Other Assets		AP-5		
Cost of Operations - Operating				
insert new rows here	MAINTENANCE		\$10,338	\$16,000
	SUPPLIES		\$12,000	\$12,000
	UTILITIES		\$7,500	\$7,500
	INCENTIVE PROGRAM		\$5,000	\$5,000
Total Additional Operating Expenses Operations		AP-6	\$34,838	\$40,500
Cost of Operations - Other Assets, Non-Bondable				
insert new rows here	EQUIPMENT - NON-BONDABLE		\$20,000	
Total Additional Cost of Operations Other Assets		AP-7	\$20,000	
Other Expenses Offset by Revenue - Operating				
insert new rows				
Total Additional Operating Expenses Offset by Revenue		AP-8		
Other Expenses Offset by Revenue - Other Assets, Non-Bondable				
insert new rows				
Total Costs Offset by Revenue Other Assets		AP-9		

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
010504	Buena Vista Township Fire District # 4	Atlantic	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$65,868
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$65,868
Plus 2% Cap increase.....	\$1,317
Adjusted Tax Levy Prior to Exclusions.....	\$67,185

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).....	\$169,300
Prior Year Local Fire District Tax Rate (3 decimals/\$100).....	\$0.090
Adjusted Tax Levy.....	\$67,338
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.....	\$67,338
Amount Proposed for Levy Cap Referendum.....	\$0
Maximum Allowable Amount to be Raised by Taxation.....	\$67,338

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$67,338
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
Buena Vista Township Fire District # 4	Atlantic	

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

	<u>Proposed Budget</u>	<u>Final Budget</u>
Administration Health Insurance Appropriation	\$0	\$0
Operations & Maintenance Health Insurance Appropriation	\$0	\$0
A. Proposed Budget Group Health Insurance	\$0	\$0
NET INCREASE (DECREASE)	\$0	
1. Net Increase Divided by 2013 Amount Budgeted = % Increase	0.00%	
2. SFY 2014 State Health Average <u>6.6%</u> ; 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
Buena Vista Township Fire District # 4	Atlantic	
Proposed Budget PERS Contribution Appropriated		\$0
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$0
Final Budget PERS Contribution		\$0
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$0
Pension Contribution Exclusion		\$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Buena Vista Township Fire District # 4	Atlantic	
LOSAP - Proposed Budget		\$0
LOSAP - Final Budget		\$0
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Buena Vista Township Fire District # 4	Atlantic	
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
Buena Vista Township Fire District # 4	Atlantic	
Total Capital Appropriation (Proposed Budget)		\$0
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		\$0
Total Capital Appropriation (Final Budget)		\$20,000
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		\$20,000
Capital Expenditure Exclusion		\$0

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

Shared Services Calculation Sheet

Fire District	EXAMINER
Buena Vista Township Fire District # 4 (Atlantic)	
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

