

2014

BRIDGEWATER TOWNSHIP FIRE
DISTRICT NO. 4

(name)

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

**BRIDGEWATER
TOWNSHIP**

(Name)

FIRE DISTRICT NO. 4 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

BRIDGEWATER TOWNSHIP

(Name)

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that the Fire District No. 4 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. 4.

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:	KENNETH A. JINKS		
Title:	CERTIFIED PUBLIC ACCOUNTANT		
Address:	1 MOUNTAIN BLD, WARREN, NJ 07059		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	<u>URBANJINKS@MSN.COM</u>		

PREPARER'S CERTIFICATION OTHER ASSETS

2014

BRIDGEWATER TOWNSHIP

(Name)

FIRE DISTRICT NO. 4 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:	KENNETH A. JINKS		
Title:	CERTIFIED PUBLIC ACCOUNTANT		
Address:	1 MOUNTAIN BLVD, WARREN, NJ 07059		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	URBANJINKS@MSN.COM		

APPROVAL CERTIFICATION

2014

BRIDGEWATER TOWNSHIP

(Name)

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that the Fire District No. 4 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Bridgewater Township Fire District No. 4, 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:	DAVID BEREHEIKO		
Title:	SECRETARY		
Address:	672 EAST MAIN ST, BRIDGEWATER, NJ 08807		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	URBANJINKS@MSN.COM		

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	BRIDGEWATER TOWNSHIP FIRE DISTRICT NO. 4		
Address:	672 EAST MAIN ST		
City, State, Zip:	BRIDGEWATER	NJ	08807
Phone Number: (ext.)	908-756-8700	Fax:	908-756-5838

Preparer's Name:	KENNETH A. JINKS		
Preparer's Address:	1 MOUNTAIN BLVD		
City, State, Zip:	WARREN	NJ	07059
Preparer's #: (ext.)	908-756-8700	Fax:	908-756-5838
Preparer's Cell #:			
Preparer's E-mail:	<u>URBANJINKS@MSN.COM</u>		

Chairman:	ALLEN KURDYLA		
Phone Number: (ext.)	908-500-0357	Fax:	
E-mail:			

Secretary/ Treasurer:	CARL SPOLARICH		
Phone Number: (ext.)	908-526-3987	Fax:	
E-mail:			

Name of Auditor:	KENNETH A. JINKS		
Name of Firm:	URBAN AND JINKS, PA		
Address:	1 MOUNTAIN BLVD		
City, State, Zip:	WARREN	NJ	07059
Phone Number: (ext.)	908-756-8700	Fax:	908-756-5838
E-mail:	<u>URBANJINKS@MSN.COM</u>		

Membership of Board of Commissioners (Full Name)	Title
ALLEN KURDYLA	CHAIRMAN
CARL SPOLARICH	TREASURER
DAVID BEREHEIKO	SECRETARY
ANTHONY RANALLO	ASST TREASURER
PAUL ORLOFF	ASST SECRETARY

2014 Fire District Information

Internet Web Site Information and Certification

Fire District's Web Address	www.bridgewaternj.gov
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- ☐ A description of the fire district's mission and responsibilities
- ☐ Commencing with 2013, the budgets of at least three consecutive fiscal years
- ☐ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☐ Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal years
- ☐ The fire district's rules, regulations, and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- ☐ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- ☐ Beginning January 1, 2013, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission and their committees; for at least three consecutive fiscal years
- ☐ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the fire district
- ☐ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the fire district but shall not include volunteers receiving benefits under a length of service award program (LOSAP)

It is hereby certified by the Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance _____

Signature _____

2014 BUDGET RESOLUTION

BRIDGEWATER TOWNSHIP

(Name)

Fire District No. 4

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

WHEREAS, the Annual Budget for the Bridgewater Township Fire District No. 4 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. 4 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.); and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,029,109 which includes amount to be raised by taxation of \$534,001, and Total Appropriations of \$1,029,109; and

WHEREAS, the amount to be raised by taxation to support the district bud get, 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. 4 has taken into account the assessed valuation of taxable property in the Fire District No. 4,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 4, at an open public meeting held on November 26, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Bridgewater Township Fire District No. 4 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. 4'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 Bridgewater Township Fire District No. 4 will consider the Annual Budget for adoption on January 21, 2014.

(Secretary's Signature)

November 26, 2013

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
A. KURDYLA	X			
C. SPOLARICH	X			
D. BEREHEIKO	X			
A. RANALLO	X			
P. ORLOFF	X			

2014 BUDGET MESSAGE

BRIDGEWATER TOWNSHIP

(Name)

Fire District No. 4 Budget

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

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The total budget is increasing from \$559,116 in 2013 to \$1,029,109 in 2014. See #5 below.

2. Complete a brief statement describing the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **If unreserved fund balance is reduced by more than 10%, explain the projected impact on the following year's budget.**

The amount to be raised by taxation is increasing from \$522,978 in 2013 to \$534,001 in 2014.

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 under the Property Tax Levy Cap.

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

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.

Reserve for future capital outlays is \$125,000. The debt service for 2014 reflects the payments on debt in the amount of \$101,202 which includes interest of \$19,170. The lease period ends in 2023. Down payment of \$460,00 came from the Capital Fund.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year, pursuant to N.J.S.A 40A:14-78.6, then an explanation as to reasons for occurrence must be disclosed.

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.

Finderne Volunteer First Aid & Rescue Squad, Inc. \$5,000.

8. Complete the following based on the municipal assessor's latest information, pursuant to N.J.S. 54:4-35:

7a. Total Assessed Valuation of District	\$1,040,254,200
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$0.050

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?	\$ <input type="text"/>
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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"/>
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2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
UNRESTRICTED FUND BALANCE	* A-1 *	\$30,000 *	\$30,000 *
RESTRICTED FUND BALANCE	* A-2 *	\$460,000 *	* *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$490,000 * =====	\$30,000 * =====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *		* *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *		* *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *		* *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *		* *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *		* *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *		* *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *		* *
RENTAL INCOME	* *		* *
SALE OF ASSETS	* A-3 *		* *
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$2,500 *	\$2,500 *
OTHER REVENUE	* A-5 *		* *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$2,500 * =====	\$2,500 * =====

Bridgewater Township Fire District # 4 (Somerset)**----ANTICIPATED REVENUES----**

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$2,608	* \$3,638 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		* *
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$2,608	* \$3,638 *
		=====	=====
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 *	\$495,108	* \$36,138 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET			
	* R-5 *	\$534,001	* \$522,978 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$1,029,109	* \$559,116 *
		=====	=====

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

\$635,192

Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

2013 CURRENT YEAR FINAL BUDGET	2014 PROPOSED BUDGET	CROSS REF. BUDGET

ADMINISTRATION

SALARY & WAGES

* A-9 *

* \$14,200 *

* \$9,200 *

FRINGE BENEFITS

* A-13 *

*

*

OTHER EXPENSES

* A-11 *

* \$111,250 *

* \$124,000 *

COST OF OPERATIONS & MAINTENANCE

SALARY & WAGES

* A-10 *

*

*

FRINGE BENEFITS

* A-14 *

*

*

OTHER EXPENSES

* A-12 *

* \$166,859 *

* \$226,528 *

PAGE 6

TOTAL COST OF OPERATIONS & MAINTENANCE * E-2 *

* \$166,859 *

* \$226,528 *

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

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 *	\$2,608 *	\$3,638 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$2,608 *	\$3,638 *
		=====	=====
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *	*	*
			*
EQUIPMENT	* *	*	*
			*
MATERIALS & SUPPLIES	* *	\$5,000 *	\$27,750 *
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *	\$5,000 *	\$27,750 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

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	* \$43,000 =====	* \$43,000 =====

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4

BUDGETED APPROPRIATIONS CAPITAL APPROPRIATIONS

CAPITAL IMPROVEMENTS (NJS 40A:14-84)						2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %			
(1)			Asset Type (Select) *	*			*
(2)			Asset Type (Select) *	*		*	*
(3)			Asset Type (Select) *	*		*	*
(4)			Asset Type (Select) *	*		*	*
(5)			Asset Type (Select) *	*		*	*
(6)			Asset Type (Select) *	*		*	*
DOWN PAYMENTS (N.J.S. 40A:14-85)							
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %			
(1) FIRE APPARATUS AND RELATED EQUIPMENT	7/15/2013	5/16/2013	Fire Apparatus	* 100% *		\$460,000 *	* *
(2)			Asset Type (Select) *	*		*	*
(3)			Asset Type (Select) *	*		*	*
(4)			Asset Type (Select) *	*		*	*
(5)			Asset Type (Select) *	*		*	*
Total Capital Improvements/Down Payments						* C-1 * \$460,000 *	* \$0 *
RESERVE FOR FUTURE CAPITAL OUTLAYS						* C-2 * \$125,000 *	* \$125,000 *
TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)						* E-8 * \$585,000 *	* \$125,000 *
Capital Appropriations offset with Restricted Fund						\$460,000	
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund							

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

BUDGETED APPROPRIATIONS

DEBT SERVICE FOR CAPITAL APPROPRIATIONS

2014 PROPOSED BUDGET	CROSS REF.	2013 CURRENT YEAR FINAL BUDGET
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PRINCIPAL PAYMENTS

GENERAL OBLIGATION BONDS	* P-1	*		*
BOND ANTICIPATION NOTES	* P-2	*		*
CAPITAL LEASES	* P-3	*	\$81,482	*
INTERGOVERNMENTAL LOANS	* P-4	*		*
OTHER BONDS OR NOTES	* P-5	*		*
TOTAL PRINCIPAL PAYMENTS	* D-1	*	\$81,482	*

INTEREST PAYMENTS

GENERAL OBLIGATION BONDS	* I-1	*		*
BOND ANTICIPATION NOTES	* I-2	*		*
CAPITAL LEASES	* I-3	*	\$19,710	*
INTERGOVERNMENTAL LOANS	* I-4	*		*
OTHER BONDS OR NOTES	* I-5	*		*
TOTAL INTEREST PAYMENTS	* D-2	*	\$19,710	*
TOTAL DEBT SERVICE (D1+D2)	* E-9	*	\$101,192	*

TOTAL BUDGETED APPROPRIATIONS
(E1+E2+E3+E4+E5+E6+E7+E8+E9)

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

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

BRIDGEWATER TOWNSHIP

(Name)

Fire District No. 4 Budget

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

It is hereby certified that the Fire District No. 4 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Bridgewater Township Fire District No. 4, pursuant to N.J.A.C. 5:31-2.4, on the 21st day of January, 2014.

Secretary's Signature:			
Name:	DAVID BEREHEIKO		
Title:	SECRETARY		
Address:	672 EAST MAIN ST, BRIDGEWATER, NJ 08807		
Phone Number:	908-756-8700	Fax Number:	908-756-5838
E-mail address	<u>URBANJINKS@MSN.COM</u>		

2014 ADOPTED BUDGET RESOLUTION

BRIDGEWATER TOWNSHIP

(Name)

Fire District No. 4

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

WHEREAS, the Annual Budget for the Bridgewater Township Fire District No. 4 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 Bridgewater Township Fire District No. 4 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.); and,

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,029,109, which includes amount to be raised by taxation of \$534,001 and Total Appropriations of \$1,029,109; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Bridgewater Township Fire District No. 4, at an open public meeting held on January 21, 2014 that the Annual Budget of the Bridgewater Township Fire District No. 4 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 \$1,029,109, which includes amount to be raised by taxation of \$534,001 and Total Appropriations of \$1,029,109; 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)

January 21, 2014

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
A. KURDYLA	X			
C. SPOLARICH	X			
D. BEREHEIKO	X			
A. RANALLO	X			
P. ORLOFF	X			

2014

BRIDGEWATER TOWNSHIP FIRE
DISTRICT NO. 4

(name)

Supplemental
Schedules

Department Of



Community
Affairs

Division of Local Government Services

Bridgewater Township Fire District # 4 (Somerset)

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

CROSS REF	-----
PROPOSED BUDGET	-----
2014	

UNRESTRICTED FUND BALANCE

(1)	Beginning Balance January 1, 2013	* AUDIT *	\$586,043	*
(2)	Utilized in Current Year's Adopted Budget	*	\$30,000	*
(3)	Proposed Balance Available (Line 1 - Line 2)	*	\$556,043	*
(4)	Estimated Results of Current Budget Operations	*	\$35,000	*
(5)	Anticipated Balance December 31, 2013 (Line 3 + Line 4)	*	\$591,043	*
(6)	Utilized in Proposed 2014 Budget	* A-1 *	\$30,000	*
(7)	Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	*	\$561,043	*

RESTRICTED FUND BALANCE

(8)	Beginning Balance January 1, 2013	* AUDIT *	\$679,746	*
(9)	Utilized in Current Year's Adopted Budget	*		*
(10)	Proposed Balance Available (Line 8 - Line 9)	*	\$679,746	*
(11)	Estimated Results of Operations in Current Budget	*	\$125,000	*
(12)	Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	*	\$804,746	*
(13)	A. Used in Proposed Budget for Capital Purposes (Page 9) B. Release Referendum Resolution (Page 10A) C. Total Proposed Use of Restricted Fund Balance	* A-2 *	\$460,000	*
(14)	Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	*	\$344,746	*

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

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

----SALE OF ASSETS----

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

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

INVESTMENTS/ACCOUNTS (List Each)	CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
(1) BANK ACCOUNTS	*	\$2,500	\$2,500
(2)	*		
(3)	*		
(4)	*		
(5)	*		
(6)	*		
(7)	*		
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$2,500	\$2,500
		=====	=====

----OTHER REVENUE----

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

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

-----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

Bridgewater Township Fire District # 4 (Somerset)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS		\$14,200	\$14,200
(2) OTHER	AP-1		
		-----	-----
TOTAL ADMINISTRATION	A-9	\$14,200	\$14,200
		=====	=====
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

Bridgewater Township Fire District # 4 (Somerset)

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

Bridgewater Township Fire District # 4 (Somerset)

-----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

Bridgewater Township Fire District # 4 (Somerset)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
	-----	-----	-----
Administration Other Expenses			
(1) Other Expenses	AP-4	\$101,250	\$109,000
(2) Contingent Expenses		\$10,000	\$15,000
(3) Other Assets, Non-Bondable	AP-5		
		-----	-----
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$111,250	\$124,000
		=====	=====
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$156,859	\$211,528
(2) Contingent Expenses		\$10,000	\$15,000
(3) Other Assets, Non-Bondable	AP-7		
		-----	-----
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$166,859	\$226,528
		=====	=====
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$2,608	\$3,638
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		-----	-----
TOTAL Other Expenses Offset by Revenue	A-17	\$2,608	\$3,638
		=====	=====

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

Other Expense Appendix (N.J.S.A. 40A:14-78.6)

Use this page only if additional lines are required on the Supplemental Other Expenses Insert additional rows where indicated to ensure they are included in the total Totals will be reflected on SS-6

2014 2013

		Cross Ref.	Proposed Budget	Current Year Final Budget
Admin - Operating				
Insert new rows here	ELECTION		\$1,000	\$1,000
	ADVERTISING		\$1,500	\$1,500
	INSURANCE		\$45,000	\$50,000
	OFFICE		\$750	\$7,500
	PROFESSIONAL FEES		\$13,000	\$9,000
	RENT		\$40,000	\$40,000
Total Additional Administration Operating Expenses		AP-4	\$101,250	\$109,000
Admin - Other Assets, Non-Bondable				
Insert new rows				
Total Additional Administration Other Assets		AP-5		
Cost of Operations - Operating				
Insert new rows here	MAINTENANCE & REPAIRS		\$76,359	\$126,028
	OPERATING MATERIALS & SUPPLIES		\$50,000	\$50,000
	TRAINING & EDUCATION		\$10,000	\$15,000
	TURN OUT GEAR		\$20,500	\$20,500
Total Additional Operating Expenses Operations		AP-6	\$156,859	\$211,528
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows				
Total Additional Cost of Operations Other Assets		AP-7		
Other Expenses Offset by Revenue - Operating				
Insert new rows	SUPPLEMENTAL FIRE SERVICE		\$2,608	\$3,638
Total Additional Operating Expenses Offset by Revenue		AP-8	\$2,608	\$3,638
Other Expenses Offset by Revenue - Other Assets, Non-Bondable				
Insert new rows				
Total Costs Offset by Revenue Other Assets		AP-9		

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

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

PRINCIPAL PAYMENTS					Final Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018	
General Obligation Bonds											
new rows here											
	TOTAL PAYMENTS P-1										
Bond Anticipation Notes											
new rows here											
	TOTAL PAYMENTS P-2										
Capital Leases											
Insert new rows here	CAPITAL LEASE	4/16/13	5/16/13	100.00%	7/15/13		\$81,482	\$83,267	\$85,090	\$86,954	\$88,858
TOTAL PAYMENTS P-3						\$81,482	\$83,267	\$85,090	\$86,954	\$88,858	
Intergovernmental Loans											
new rows here											
TOTAL PAYMENTS P-4											
Other Bonds Or Notes											
new rows here											
TOTAL PAYMENTS P-5											
Total Principal Debt Payments D-1						\$81,482	\$83,267	\$85,090	\$86,954	\$88,858	

2014 FIRE DISTRICT BUDGET

Bridgewater Township Fire District # 4 (Somerset)

---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											
new rows here											
	TOTAL PAYMENTS I-1										
Bond Anticipation Notes											
new rows here											
	TOTAL PAYMENTS I-2										
Capital Leases											
Insert new rows here	CAPITAL LEASE	4/16/13	5/16/13	100.00%	7/15/13		\$19,710	\$17,925	\$16,102	\$14,239	\$12,334
	TOTAL PAYMENTS I-3					\$19,710	\$17,925	\$16,102	\$14,239	\$12,334	
Intergovernmental Loans											
new rows here											
	TOTAL PAYMENTS I-4										
Other Bonds Or Notes											
new rows here											
	TOTAL PAYMENTS I-5										
Total Interest Debt Payments D-2						\$19,710	\$17,925	\$16,102	\$14,239	\$12,334	

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
180604	Bridgewater Township Fire District # 4	Somerset	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$522,978
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$522,978
Plus 2% Cap increase.....	\$10,460
Adjusted Tax Levy Prior to Exclusions.....	\$533,438

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$101,192
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.....	\$101,192
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions).....	\$1,125,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.050

Adjusted Tax Levy..... **\$635,192**

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..... **\$635,192**

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

Maximum Allowable Amount to be Raised by Taxation..... **\$635,192**

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$534,001
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.....	\$101,191
Cap Bank Available from 2014 for 2015's Budget.....	\$101,191

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER
Bridgewater Township Fire District # 4	Somerset	
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 Final Budget
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 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
Bridgewater Township Fire District # 4	Somerset	
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
Bridgewater Township Fire District # 4	Somerset	
LOSAP - Proposed Budget		\$43,000
LOSAP - Final Budget		\$43,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Bridgewater Township Fire District # 4	Somerset	
Total Debt Service Appropriation (Proposed Budget)		\$101,192
Current Year Base Amount		\$101,192
Total Debt Service Appropriation Expended (Final Budget)		\$0
Final Budget Base Amount		\$0
Debt Service Exclusion		\$101,192

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Bridgewater Township Fire District # 4	Somerset	
Total Capital Appropriation (Proposed Budget)		\$585,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$460,000
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$125,000
Total Capital Appropriation (Final Budget)		\$125,000
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		\$125,000
Capital Expenditure Exclusion		\$0

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

Shared Services Calculation Sheet

Fire District		EXAMINER
Bridgewater Township Fire District # 4 (Somerset)		
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

(List amounts as furnished and certified by each Provider)

LC Shared Svcs

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Shared Services Provider Entity	Shared Service (List Each Service Separately)	Improvement Costs	Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs	
		Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
					0	0		
					0	0		
					0	0		
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					0	0		
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