

ADOPTED  
2014

Township of Pittsgrove  
Fire District No. 3  
**Fire District Budget**

Department Of



**Community  
Affairs**

Division of Local Government Services

**2014**

**TOWNSHIP OF PITTSBORO  
FIRE DISTRICT NO. 3 BUDGET**

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

*For Division Use Only*

**CERTIFICATION OF APPROVED BUDGET**

*It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S. 40A:5A-11.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

**By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

*It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

**By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

# PREPARER'S CERTIFICATION

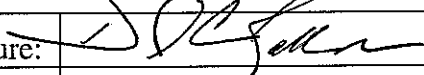
2014

## TOWNSHIP OF PITTSBORO FIRE DISTRICT NO. 3 BUDGET

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

It is hereby certified that the Fire District No. 3 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. 3.

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:	David C. Rollison		
Title:	Partner		
Address:	6 North Broad Street, Suite 201 Woodbury, NJ 08096		
Phone Number:	(856) 853-0440	Fax Number:	(856) 845-4128
E-mail address	<a href="mailto:drollison@bowmanllp.com">drollison@bowmanllp.com</a>		

**PREPARER'S CERTIFICATION  
OTHER ASSETS**

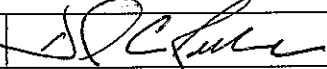
**2014**

**TOWNSHIP OF PITTSBORO  
FIRE DISTRICT NO. 3 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:	David C. Rollison		
Title:	Partner		
Address:	6 North Broad Street, Suite 201 Woodbury, NJ 08096		
Phone Number:	(856) 853-0440	Fax Number:	(856) 845-4128
E-mail address	<a href="mailto:drollison@bowmanllp.com">drollison@bowmanllp.com</a>		

# APPROVAL CERTIFICATION

2014

## TOWNSHIP OF PITTS GROVE

### FIRE DISTRICT NO. 3 BUDGET

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

It is hereby certified that the Fire District No. 3 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 Pittsgrove Fire District No. 3, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 6<sup>th</sup> 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:	Joe Snyder		
Title:	Secretary		
Address:	64 Dealtown Road Pittsgrove, NJ 08318		
Phone Number:	(856) 358-2411	Fax Number:	N/A
E-mail address	N/A		

## 2014 Fire District Information

Please fill out the following information regarding this Fire District:

<b>Name of Fire District:</b>	Township of Pittsgrove Fire District No. 3 (Centerton)		
<b>Address:</b>	64 Dealtown Road		
<b>City, State, Zip:</b>	Pittsgrove	NJ	08318
<b>Phone Number: (ext)</b>	(856) 358-2411	<b>Fax:</b>	N/A

<b>Preparer's Name:</b>	David C. Rollison		
<b>Preparer's Address:</b>	6 North Broad Street, Suite 201		
<b>City, State, Zip:</b>	Woodbury	NJ	08096
<b>Preparer's #: (ext.)</b>	(856) 853-0440	<b>Fax:</b>	(856) 845-4128
<b>Preparer's Cell #:</b>	N/A		
<b>Preparer's E-mail:</b>	<a href="mailto:drollison@bowmanllp.com">drollison@bowmanllp.com</a>		

<b>Chairman:</b>	Rick Smith		
<b>Phone Number: (ext.)</b>	(856) 358-2411	<b>Fax:</b>	N/A
<b>E-mail:</b>	N/A		

<b>Secretary/ Treasurer:</b>	Joe Snyder (Secretary)		
<b>Phone Number: (ext.)</b>	(856) 358-2411	<b>Fax:</b>	N/A
<b>E-mail:</b>	N/A		

<b>Name of Auditor:</b>	David C. Rollison, CPA		
<b>Name of Firm:</b>	Bowman & Company, LLP		
<b>Address:</b>	6 North Broad Street, Suite 201		
<b>City, State, Zip:</b>	Woodbury	NJ	08096
<b>Phone Number: (ext.)</b>	(856) 853-0440	<b>Fax:</b>	(856) 845-4128
<b>E-mail:</b>	<a href="mailto:drollison@bowmanllp.com">drollison@bowmanllp.com</a>		

<b>Membership of Board of Commissioners (Full Name)</b>	<b>Title</b>
Rick Smith	Chairman
Bill Cole	Vice Chairman
Joe Snyder	Secretary
Ray Chassier	Treasurer
Bill Paterson	Clerk

# 2014 Fire District Information

## Internet Web Site Information and Certification

Fire District's Web Address	NOT AVAILABLE AT THIS TIME---WORK-IN-PROCESS
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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 \_\_\_\_\_ N/A \_\_\_\_\_

Signature \_\_\_\_\_ N/A \_\_\_\_\_

# 2014 BUDGET RESOLUTION

## TOWNSHIP OF PITTSGROVE

### Fire District No. 3

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

WHEREAS, the Annual Budget for the Township of Pittsgrove Fire District No. 3 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Board of Commissioners of the Township of Pittsgrove Fire District No. 3 at its open public meeting of November 6, 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 \$ 269,425.00, which includes amount to be raised by taxation of \$268,771.00, and Total Appropriations of \$269,425.00; 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. 3 has taken into account the assessed valuation of taxable property in the Fire District No. 3,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Pittsgrove Fire District No. 3, at an open public meeting held on November 6, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Township of Pittsgrove Fire District No. 3 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. 3 '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 Pittsgrove Fire District No. 3 will consider the Annual Budget for adoption on January 7, 2014.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

#### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
SMITH				
COLE				
CHASSIER				
SNYDER				
PATTERSON				



# 2014 BUDGET MESSAGE

## TOWNSHIP OF PITTSBORO

### Fire District No. 3 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.

<u>Revenue:</u>	<u>2014</u>	<u>2013</u>
Surplus Anticipated - Unrestricted		\$ 33,018.00
Surplus Anticipated - Restricted	\$ 200,000.00	
Grant Revenue	654.00	654.00
District Taxes	268,771.00	260,565.00
Total	<u>\$ 469,425.00</u>	<u>\$ 294,237.00</u>

<u>Appropriations:</u>		
Current Operating Expenses	\$ 138,796.00	\$ 138,596.00
Capital Appropriations	229,699.00	57,711.00
LOSAP	15,000.00	12,000.00
Debt Service Appropriations	85,930.00	85,930.00
Total	<u>\$ 469,425.00</u>	<u>\$ 294,237.00</u>

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 tax rate for 2014 will be \$0.147, which is a \$0.004 increase from 2013. Overall, such increase is nominal.

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 amount to be raised by taxation in the proposed 2014 budget of \$268,771.00 is a 3.05% increase over the prior year amount of \$260,565.00, which is in compliance with the Property Tax Levy Cap.

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

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 is currently appropriating monies to fund debt service for a capital project approved in 2010. Monies appropriated as "Reserve for Future Capital Outlays" is necessary to fund future capital projects. The 2014 budget includes an appropriation in the amount of \$200,000 for the acquisition of real property. Such appropriation is funded from restricted fund balance and was approved at a special meeting held on December 18, 2013.

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

N/A

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts.

N/A

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

7a. Total Assessed Valuation of District	\$183,304,800.00
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$0.00147

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:		Yes:		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:		Yes:	
-----	--	------	--

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**----ANTICIPATED REVENUES----**

<b>----FUND BALANCE UTILIZED----</b>	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR FINAL BUDGET</b>
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *		\$33,018 *
RESTRICTED FUND BALANCE	* A-2 *	\$200,000 *	*
<b>TOTAL FUND BALANCE UTILIZED</b>	* R-1 *	\$200,000 *	\$33,018 *
		=====	=====

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

## 2014 FIRE DISTRICT BUDGET

### Pittsgrove Township Fire District # 3 (Salem)

#### ----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$654	\$654 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		*
<b>TOTAL OPERATING GRANT REVENUE</b>	* R-3 *	\$654	\$654 *
		\$654	\$654 *
<b>MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:</b>			
<b>UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)</b>			
RESERVES UTILIZED	* * *		* *
ANNUAL REGISTRATION FEES	* * *		* *
PENALTIES AND FINES	* * *		* *
OTHER REVENUES	* * *		* *
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	* A-7 *		* *
<b>OTHER REVENUES OFFSET WITH APPROPRIATIONS</b>	* A-8 *		* *
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	* R-4 *		* *
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$200,654	\$33,672 *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>	* R-5 *	\$268,771	\$260,565 *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	* B-2 *	\$469,425	\$294,237 *

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

\$269,334

Amount Over Levy Cap

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**BUDGETED APPROPRIATIONS  
OPERATING APPROPRIATIONS**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR FINAL BUDGET</b>
	-----	-----	-----
<b>ADMINISTRATION</b>			
SALARY & WAGES	* A-9 *		*
FRINGE BENEFITS	* A-13 *		*
OTHER EXPENSES	* A-11 *	\$58,050	\$57,850 *
		-----	-----
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	\$58,050	\$57,850 *
		=====	=====
<b>COST OF OPERATIONS &amp; MAINTENANCE</b>			
SALARY & WAGES	* A-10 *		*
FRINGE BENEFITS	* A-14 *		*
OTHER EXPENSES	* A-12 *	\$80,746	\$80,746 *
		-----	-----
<b>TOTAL COST OF OPERATIONS &amp; MAINTENANCE</b>	<b>* E-2 *</b>	\$80,746	\$80,746 *
		=====	=====

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**BUDGETED APPROPRIATIONS  
OPERATING APPROPRIATIONS**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR FINAL BUDGET</b>
	-----	-----	-----
<b>APPROPRIATIONS OFF-SET WITH REVENUE</b>			
SALARY & WAGES	* A-15 *	*	*
FRINGE BENEFITS	* A-16 *	*	*
OTHER EXPENSES	* A-17 *	*	*
		-----	-----
<b>TOTAL APPROPRIATIONS OFFSET WITH REVENUE</b>	<b>* E-3 *</b>	*	*
		=====	=====
<b>DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)</b>			
VEHICLES	* *	*	*
EQUIPMENT	* *	*	*
MATERIALS & SUPPLIES	* *	*	*
		-----	-----
<b>TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS</b>	<b>* E-4 *</b>	*	*
		=====	=====

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**BUDGETED APPROPRIATIONS**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR FINAL BUDGET</b>
	-----	-----	-----
<b>EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)</b>			
(1)	*      *		*      *
(2)	*      *		*      *
(3)	*      *		*      *
<b>OTHER DEFERRED CHARGES (List &amp; Cite Statute)</b>			
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	*      *		*      *
(2)	*      *		*      *
(3)	*      *		*      *
<b>TOTAL DEFERRED CHARGES</b>	*    E-5   *	----- =====	----- =====
<b>CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6)</b>	*    E-6   *	----- =====	----- =====
<b>LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)</b>	*    E-7   *	\$15,000 =====	\$12,000   * =====

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3**

**BUDGETED APPROPRIATIONS  
CAPITAL APPROPRIATIONS**

<b>CAPITAL IMPROVEMENTS (NJS 40A:14-84)</b>						<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR FINAL BUDGET</b>
<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) Purchase of Real Property	N/A	12.18.13	Asset Type (Select) *	100% *		\$200,000	*
(2)			Asset Type (Select) *	*		*	*
(3)			Asset Type (Select) *	*		*	*
(4)			Asset Type (Select) *	*		*	*
(5)			Asset Type (Select) *	*		*	*
(6)			Asset Type (Select) *	*		*	*
<b>DOWN PAYMENTS (N.J.S. 40A:14-85)</b>							
<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) *	*		*	*
<b>Total Capital Improvements/Down Payments</b>						* C-1 * \$200,000	* \$0 *
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>						* C-2 * \$29,699	* \$57,711 *
<b>TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)</b>						* E-8 * \$229,699	* \$57,711 *
Capital Appropriations offset with Restricted Fund						\$200,000	
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund							



**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**BUDGETED APPROPRIATIONS  
DEBT SERVICE FOR CAPITAL APPROPRIATIONS**

	<u>CROSS REF.</u>	<u>2014 PROPOSED BUDGET</u>	<u>2013 CURRENT YEAR FINAL BUDGET</u>
<b>PRINCIPAL PAYMENTS</b>			
GENERAL OBLIGATION BONDS	* P-1 *	*	*
BOND ANTICIPATION NOTES	* P-2 *	*	*
CAPITAL LEASES	* P-3 *	\$79,815	\$76,923
INTERGOVERNMENTAL LOANS	* P-4 *	*	*
OTHER BONDS OR NOTES	* P-5 *	*	*
<b>TOTAL PRINCIPAL PAYMENTS</b>	* D-1 *	<u>\$79,815</u>	<u>\$76,923</u>
<b>INTEREST PAYMENTS</b>			
GENERAL OBLIGATION BONDS	* I-1 *	*	*
BOND ANTICIPATION NOTES	* I-2 *	*	*
CAPITAL LEASES	* I-3 *	\$6,115	\$9,007
INTERGOVERNMENTAL LOANS	* I-4 *	*	*
OTHER BONDS OR NOTES	* I-5 *	*	*
<b>TOTAL INTEREST PAYMENTS</b>	* D-2 *	<u>\$6,115</u>	<u>\$9,007</u>
<b>TOTAL DEBT SERVICE (D1+D2)</b>	* E-9 *	<u>\$85,930</u>	<u>\$85,930</u>
<b>TOTAL BUDGETED APPROPRIATIONS</b> (E1+E2+E3+E4+E5+E6+E7+E8+E9)	* B-2 *	<u>\$469,425</u>	<u>\$294,237</u>

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**BUDGETED APPROPRIATIONS**

		2014 Proposed Budget	2013 Final Budget
		SS Page #	Amount Requested
<b>Summary of Referendum Line Items</b>			
Insert new rows here			
<b>TOTAL Referendum Line Items</b>		<b>\$0</b>	<b>\$0</b>

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.)

		SS Page #	Amount Requested
<b>Summary of Release of Restricted Fund Balance Referendum Line Items</b>			
Insert new rows here			
<b>TOTAL Release of Restricted Fund Balance</b>		<b>\$0</b>	<b>\$0</b>

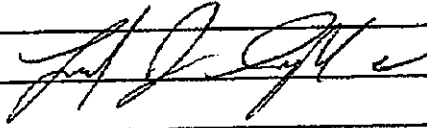
# 2014 ADOPTION CERTIFICATION

## TOWNSHIP OF PITTSGROVE

### Fire District No. 3 Budget

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

It is hereby certified that the Fire District No. 3 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Township of Pittsgrove Fire District No. 3, pursuant to N.J.A.C. 5:31-2.4, on the 7th day of January, 2014.

Secretary's Signature:			
Name:	Joe Snyder		
Title:	Secretary		
Address:	64 Dealtown Road Pittsgrove, NJ 08318		
Phone Number:	(856) 358-2411	Fax Number:	N/A
E-mail address	N/A		

# 2014 ADOPTED BUDGET RESOLUTION

## TOWNSHIP OF PITTSGROVE

### Fire District No. 3

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

WHEREAS, the Annual Budget for the Township of Pittsgrove Fire District No. 3 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 Township of Pittsgrove Fire District No. 3 at its open public meeting of January 7, 2014; 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,

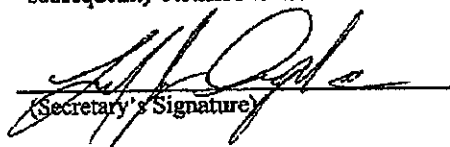
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$469,425.00, which includes amount to be raised by taxation of \$268,771.00 and Total Appropriations of \$469,425.00 ; and

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 Township of Pittsgrove Fire District No. 3, at an open public meeting held on January 7, 2014 that the Annual Budget of the Township of Pittsgrove Fire District No. 3 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$469,425.00, which includes amount to be raised by taxation of \$268,771.00 and Total Appropriations of \$469,425.00; 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)

1-7-14  
(Date)

#### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
SMITH	✓			
COLE	✓			
CHASSIER				✓
SNYDER	✓			
PATTERSON	✓			

2014

Township of Pittsgrove  
Fire District No. 3

# Supplemental Schedules

Department Of



Community  
Affairs

Division of Local Government Services

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**-----SUPPLEMENTAL SCHEDULES-----**

	<b>CROSS REF</b>	<b>2014 PROPOSED BUDGET</b>	
	-----	-----	
<b>UNRESTRICTED FUND BALANCE</b>			
<b>(1) Beginning Balance January 1, 2013</b>	* AUDIT *	\$328,912	*
(2) Utilized in Current Year's Adopted Budget	* *	\$33,018	*
<b>(3) Proposed Balance Available (Line 1 - Line 2)</b>	* *	\$295,894	*
(4) Estimated Results of Current Budget Operations	* *		
<b>(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4) *</b>	* *	\$295,894	*
(6) Utilized in Proposed 2014 Budget	* <b>A-1</b> *		*
<b>(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)</b>	* *	\$295,894	*
		=====	
<b>RESTRICTED FUND BALANCE</b>			
<b>(8) Beginning Balance January 1, 2013</b>	* AUDIT *	\$251,879	*
(9) Utilized in Current Year's Adopted Budget	* *		*
<b>(10) Proposed Balance Available (Line 8 - Line 9)</b>	* *	\$251,879	*
(11) Estimated Results of Operations in Current Budget	* *	\$57,711	*
<b>(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)</b>	* *	\$309,590	*
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* <b>A-2</b> *	\$200,000	*
B. Release Referendum Resolution (Page 10A)	* *		*
C. Total Proposed Use of Restricted Fund Balance	* *	\$200,000	*
<b>(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)</b>	* *	\$109,590	*
		=====	

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**-----SUPPLEMENTAL SCHEDULES-----**

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

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

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

		CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
INVESTMENTS/ACCOUNTS (List Each)		-----	-----	-----
(1)		*      *		*      *
(2)		*      *		
(3)		*      *		*      *
(4)		*      *		
(5)		*      *		*      *
(6)		*      *		
(7)		*      *		*      *
<b>TOTAL INTEREST ON INVESTMENTS AND DEPOSITS</b>		* <b>A-4</b> *	----- =====	*      * ----- =====

**----OTHER REVENUE----**

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

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**-----SUPPLEMENTAL SCHEDULES-----**

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

<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 FINAL BUDGET</b>
-----	-----	-----

**LIST IN DETAIL:**

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
<b>TOTAL OTHER GRANTS &amp; ENTITLEMENTS</b>	*	<b>A-6</b>	*	*
		=====	=====	=====

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

<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 FINAL BUDGET</b>
-----	-----	-----

**LIST IN DETAIL:**

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
<b>TOTAL OTHER REVENUES OFF-SET</b>	*	<b>A-8</b>	*	*
		=====	=====	=====



**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**----SUPPLEMENTAL SCHEDULES----**

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

# 2014 FIRE DISTRICT BUDGET

## Pittsgrove Township Fire District # 3 (Salem)

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

	TITLE	# of Staff	Annual Wages	2014 Proposed Budget
	<b>Administrative Postions (list Individually)</b>			
Insert new rows here				
	<b>TOTAL ADMINISTRATION S&amp;W appendix</b>	<b>AP-1</b>		
	<b>Operation &amp; Maintenance Postions (list Individually)</b>			
Insert new rows here				
	<b>TOTAL COST OF OPERATIONS S&amp;W Appendix</b>	<b>AP-2</b>		
	<b>Salary Offset by Revenue Postions (list Individually)</b>			
Insert new rows here				
	<b>Total Salaries Offset By Revenue Appendix</b>	<b>AP-3</b>		

**2014 FIRE DISTRICT BUDGET**  
**Pittsgrove Township Fire District # 3 (Salem)**

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

	<b>PROPOSED BUDGET</b>	<b>2014</b>			<b>Total</b>
		<b>Admin</b>	<b>Cost of Operation and Maintenance</b>	<b>Other Costs Offset by Revenue</b>	
	<b>Title</b>				
(1)	Public Employee RS Contribution				
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance				
(4)	Other Fringe				
	<b>TOTAL PROPOSED BUDGET</b>				

**Cross Reference**

**A-13**

**A-14**

**A-16**

	<b>FINAL BUDGET</b>	<b>2013</b>			<b>Total</b>
		<b>Admin</b>	<b>Cost of Operation and Maintenance</b>	<b>Other Costs Offset by Revenue</b>	
	<b>Title</b>				
(1)	Public Employee RS Contribution				
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance				
(4)	Other Fringe				
	<b>TOTAL FINAL BUDGET</b>				

**Cross Reference**

**A-13**

**A-14**

**A-16**

**2014 FIRE DISTRICT BUDGET**

**Pittsgrove Township Fire District # 3 (Salem)**

**-----SUPPLEMENTAL SCHEDULES-----**

	<b>Cross Ref</b>	<b>2014 Proposed Budget</b>	<b>2013 Final Budget</b>
<b>Administration Other Expenses</b>			
(1) Other Expenses	<b>AP-4</b>	\$58,050	\$57,850
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	<b>AP-5</b>		
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	\$58,050	\$57,850
<b>Cost of Operations Other Expenses</b>			
(1) Other Expenses	<b>AP-6</b>	\$42,300	\$42,300
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	<b>AP-7</b>	\$38,446	\$38,446
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	\$80,746	\$80,746
<b>Other Expenses Offset by Revenue</b>			
(1) Other Expenses	<b>AP-8</b>		
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	<b>AP-9</b>		
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>		

## 2014 FIRE DISTRICT BUDGET

### Pittsgrove Township Fire District # 3 (Salem)

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

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

		Cross Ref.	2014 Proposed Budget	2013 Current Year Final Budget
<b>Admin - Operating</b>				
Insert new rows here	Office Expenses		\$3,000	\$3,000
	Legal Services		\$1,000	\$1,000
	Annual Audit, Budget, LOSAP		\$8,000	\$7,800
	Physicals		\$3,500	\$3,500
	Advertisements		\$650	\$650
	Insurance		\$37,000	\$37,000
	Administrative Service		\$4,900	\$4,900
<b>Total Additional Administration Operating Expenses</b>		<b>AP-4</b>	<b>\$58,050</b>	<b>\$57,850</b>
<b>Admin - Other Assets, Non-Bondable</b>				
Insert new rows here				
<b>Total Additional Administration Other Assets</b>		<b>AP-5</b>		
<b>Cost of Operations - Operating</b>				
Insert new rows here	Building Maintenance		\$13,300	\$13,300
	Equipment Repairs		\$10,000	\$10,000
	Utilities		\$12,000	\$12,000
	Training and Education		\$2,000	\$2,000
	Vehicle Fuel and Oil		\$5,000	\$5,000
<b>Total Additional Operating Expenses Operations</b>		<b>AP-6</b>	<b>\$42,300</b>	<b>\$42,300</b>
<b>Cost of Operations - Other Assets, Non-Bondable</b>				
Insert new rows here	Firefighting Equipment - Grant		\$654	\$963
	Radios/Pages		\$4,063	\$4,063
	Testing of New Equipment		\$4,500	\$4,500
	Miscellaneous Equipment		\$19,229	\$18,920
	Personal Protective Equipment		\$10,000	\$10,000
<b>Total Additional Cost of Operations Other Assets</b>		<b>AP-7</b>	<b>\$38,446</b>	<b>\$38,446</b>
<b>Other Expenses Offset by Revenue - Operating</b>				
Insert new rows here				
<b>Total Additional Operating Expenses Offset by Revenue</b>		<b>AP-8</b>		
<b>Other Expenses Offset by Revenue - Other Assets, Non-Bondable</b>				
Insert new rows here				
<b>Total Costs Offset by Revenue Other Assets</b>		<b>AP-9</b>		



2014 FIRE DISTRICT BUDGET

Pittsgrove Township Fire District # 3 (Salem)

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

INTEREST PAYMENTS		Date of Project Approval	% of Approval	Date of LFB Approval	Final Budget	2013	Proposed Budget	2014	2015	2016	2017	2018
General Obligation Bonds												
Insert new rows here												
TOTAL PAYMENTS I-1												
Bond Anticipation Notes												
Insert new rows here												
TOTAL PAYMENTS I-2												
Capital Leases												
Insert new rows here	4/6/10	4/27/10	100.00%	9/17/10	\$9,007		\$6,115		\$3,114			
Acquisition of Truck												
TOTAL PAYMENTS I-3												
Intergovernmental Loans												
Insert new rows here												
TOTAL PAYMENTS I-4												
Other Bonds Or Notes												
Insert new rows here												
TOTAL PAYMENTS I-5												
Total Interest Debt Payments D-2												
					\$9,007		\$6,115		\$3,114			