

2014

BUENA VISTA TOWNSHIP
FIRE DISTRICT #2

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

**BUENA VISTA
TOWNSHIP**

FIRE DISTRICT NO. 2 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

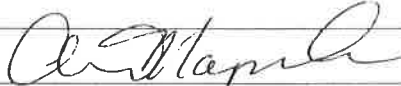
BUENA VISTA TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that the Fire District No. 2 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. 2.

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:	Austin B. Maggioncalda		
Title:	Public Accountant		
Address:	PO Box 606, Buena, NJ 08310		
Phone Number:	(856) 696-2200	Fax Number:	(856) 794-9798
E-mail address	abmpa@comcast.net		

PREPARER'S CERTIFICATION OTHER ASSETS

2014


BUENA VISTA TOWNSHIP

FIRE DISTRICT NO. 2 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:	Austin B. Maggioncalda		
Title:	Public Accountant		
Address:	PO Box 606, Buena, NJ 08310		
Phone Number:	(856) 696-2200	Fax Number:	(856) 794-9798
E-mail address	abmpa@comcast.net		

APPROVAL CERTIFICATION

2014

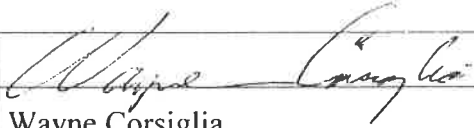
BUENA VISTA TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that the Fire District No. 2 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Buena Vista Township Fire District No. 2, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 19th 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:	Wayne Corsiglia		
Title:	Secretary		
Address:	4835 Landis Avenue, Vineland, NJ 08361		
Phone Number:	(856) 805-3225	Fax Number:	(856) 794-4656
E-mail address	Wcorsiglia@comcast.net		

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Buena Vista Township Fire District #2		
Address:	PO Box 703		
City, State, Zip:	Buena	NJ	08310
Phone Number: (ext)	(856) 213-5848	Fax:	(856) 213-5846

Preparer's Name:	Austin B. Maggioncalda		
Preparer's Address:	PO Box 606		
City, State, Zip:	Bucna	NJ	08310-0606
Preparer's #: (ext.)	(856) 696-2200	Fax:	(856) 794-9798
Preparer's Cell #:			
Preparer's E-mail:	abmpa@comcast.net		

Chairman:	Dave Ricci		
Phone Number: (ext.)	(609) 381-0705	Fax:	(856) 825-6970
E-mail:	DaveRicci@Big3Precision.NJ.com		

Secretary/ Treasurer:	Wayne Corsiglia		
Phone Number: (ext.)	(609) 805-3225	Fax:	(856) 794-4656
E-mail:	Wecorsiglia@comcast.net		

Name of Auditor:	James Preziosi		
Name of Firm:	Preziosi, Nicholson & Associates, PA		
Address:	1101 Wheaton Avenue Suite 100		
City, State, Zip:	Millville	NJ	08322
Phone Number: (ext.)	(856) 794-8400	Fax:	(856) 794-8411
E-mail:	Jim@millvillecpa.com		

Membership of Board of Commissioners (Full Name)	Title
Dave Ricci	Chairman
Wayne Corsiglia	Secretary
Bob Pagliughi	Treasurer
Karl Molinelli	Commissioner
Lonnie Ricci	Commissioner

2014 Fire District Information Internet Web Site Information and Certification

Fire District's Web Address	
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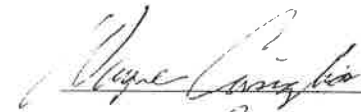

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. NJSA 40A:14-70.2 requires the following items as the minimum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


 _____ SEC


2014 BUDGET RESOLUTION

BUENA VISTA TOWNSHIP

Fire District No. 2

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

WHEREAS, the Annual Budget for the Buena Vista Township Fire District No. 2 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. 2 at its open public meeting of November 19, 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 \$ N/A in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$ N/A 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 \$ 616,388, which includes amount to be raised by taxation of \$ 333,125, and Total Appropriations of \$ 616,388; 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. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 2, at an open public meeting held on November 19, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Buena Vista Township Fire District No. 2 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. 2 '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 Buena Vista Township Fire District No. 2 will consider the Annual Budget for adoption on January 21, 2014.


(Secretary's Signature)

11/19/13
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Dave Ricci	✓			
Wayne Corsiglia	✓			
Bob Pagliughi	✓			
Karl Molinelli	✓			
Lonnie Ricci	✓			

2014 BUDGET MESSAGE

BUENA VISTA TOWNSHIP

Fire District No. 2 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.

Total Budget appropriations have increased from \$478,000 for 2013 to \$ 616,388 for 2014 due to the anticipated purchase of a pumper truck.

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 will increase from \$ 309,125 in 2013 to \$ 333,125 in 2014 due to the down payment and anticipated loan payments for a new pumper truck. The tax rate will increase from .206 to .223. Unreserved fund balance of \$ 75,000 will be utilized in the current budget. The reduction in unreserved fund balance may impact the following year's Budget. However, the Commissioners anticipate that expenditures for improvements to the new building and equipment for the vehicles will decrease after year 2014, reducing costs of operations and capital purchases in the future. Reserved fund balance of \$ 206,388 will be utilized for the down payment on the new pumper truck.

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 (page 5, R-5), of \$ 333,125, in the proposed Budget, is less than the maximum Tax Levy Cap (page 5 and LC-1). The Buena Vista Township Fire District #2 is in compliance with the Property Tax Levy Cap Statute and is not requesting waivers.

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.

Capital appropriations include a \$ 30,000 reserve for future capital outlays and a \$ 206,388 down payment for a new pumper truck. Debt service of \$ 95,000 annually is included in the proposed budget for principal and interest on a thirty year \$1,750,000 USDA Rural Development loan for the fire house completed in year 2012. Beginning in year 2014, debt service will also include \$ 64,000 per year for the principal and interest on a \$ 400,000 seven year loan for a pumper truck. Total debt service for year 2014 is \$ 159,000.

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

N/A

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

Buena Vista Township Emergency Medical Services, Inc. as follows:	
Vehicles	\$ 3,800
Equipment	7,000
Materials & Supplies	<u>9,200</u>
Total	\$ 20,000

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	\$ 149,104,900
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.223

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"/>
-----	-------------------------------------	------	--------------------------	-----------------------------------	-------------------------

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

Buena Vista Township Fire District # 2 (Atlantic)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$75,000 *	\$77,000 *
RESTRICTED FUND BALANCE	* A-2 *	\$206,388 *	\$90,000 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$281,388 *	\$167,000 *
		=====	=====

----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	* *	\$375 *	\$375 *
SALE OF ASSETS	* A-3 *		
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$1,500 *	\$1,500 *
OTHER REVENUE	* A-5 *		
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$1,875 *	\$1,875 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* *		* *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		* *
TOTAL OPERATING GRANT REVENUE	* R-3 *	-----	-----
		=====	=====
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 *	\$283,263	\$168,875
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$333,125	\$309,125
		-----	-----
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$616,388	\$478,000
		=====	=====

Maximum Allowable Amount to be raised by Taxation \$379,273
 (For Reference Purposes Only from LC1 based on
 Information provided by the district- see instructions.)

Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

**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 *	\$50,000 *	\$59,000 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$50,000 *	\$59,000 *
		=====	=====
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *	\$3,800 *	\$3,800 *
EQUIPMENT	* *	\$7,000 *	\$7,000 *
MATERIALS & SUPPLIES	* *	\$9,200 *	\$9,200 *
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *	\$20,000 *	\$20,000 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

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 *	\$40,000	\$40,000 *
		=====	=====

2014 FIRE DISTRICT BUDGET

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) Site Work & Construction	5/11/2011	12/5/2009	Asset Type (Select) *	*			\$90,000 *
(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) Pumper Truck	<i>11/13/13</i>	2/16/2013	Asset Type (Select) *	100% *	\$206,388	*	*
(2)			Asset Type (Select) *	*		*	*
(3)			Asset Type (Select) *	*		*	*
(4)			Asset Type (Select) *	*		*	*
(5)			Asset Type (Select) *	*		*	*
Total Capital Improvements/Down Payments					* C-1 *	\$206,388	\$90,000 *
RESERVE FOR FUTURE CAPITAL OUTLAYS					* C-2 *	\$30,000	\$60,000 *
TOTAL CAPITAL APPROPRIATIONS					* E-8 *	\$236,388	\$150,000 *
(C-1 + C-2)						=====	=====
Capital Appropriations offset with Restricted Fund						\$206,388	\$90,000
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund							

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

**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 *	\$88,000 *	\$34,000 *
TOTAL PRINCIPAL PAYMENTS	* D-1 *	<u>\$88,000 *</u>	<u>\$34,000 *</u>
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 *	\$71,000 *	\$61,000 *
TOTAL INTEREST PAYMENTS	* D-2 *	<u>\$71,000 *</u>	<u>\$61,000 *</u>
TOTAL DEBT SERVICE (D1+D2)	* E-9 *	<u>\$159,000 *</u>	<u>\$95,000 *</u>
TOTAL BUDGETED APPROPRIATIONS (E1+E2+E3+E4+E5+E6+E7+E8+E9)	* B-2 *	<u>\$616,388 *</u>	<u>\$478,000 *</u>

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

BUDGETED APPROPRIATIONS

		2014 Proposed Budget	2013 Final Budget
Summary of Referendum Line Items		SS Page #	Amount Requested
Insert new rows here			\$0
TOTAL Referendum Line Items			\$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.)

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

2014 ADOPTION CERTIFICATION

BUENA VISTA TOWNSHIP

Fire District No. 2 Budget

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

It is hereby certified that the Fire District No. 2 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Buena Vista Township Fire District No. 2, pursuant to N.J.A.C. 5:31-2.4, on the 21st day of January, 2014.

Secretary's Signature:			
Name:	Wayne Corsiglia		
Title:	Secretary		
Address:	4835 Landis Avenue, Vineland, NJ 08361		
Phone Number:	(609) 805-3225	Fax Number:	(856) 794-4656
E-mail address	Wcorsiglia@comcast.net		

2014 ADOPTED BUDGET RESOLUTION

BUENA VISTA TOWNSHIP

Fire District No. 2

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

WHEREAS, the Annual Budget for the Buena Vista Township Fire District No. 2 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 Buena Vista Township Fire District No. 2 at its open public meeting of January 21, 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.)*[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 \$ 616,388, which includes amount to be raised by taxation of \$ 333,125 and Total Appropriations of \$ 616,388; 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 Buena Vista Township Fire District No. 2, at an open public meeting held on January 21, 2014 that the Annual Budget of the Buena Vista Township Fire District No. 2 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 \$ 616,388, which includes amount to be raised by taxation of \$ 333,125 and Total Appropriations of \$ 616,388; 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)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Dave Ricci				
Wayne Corsiglia				
Bob Pagliughi				
Karl Molinelli				
Lonnie Ricci				

2014

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Supplemental Schedules



Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

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

	CROSS REF	2014 PROPOSED BUDGET	
	-----	-----	
UNRESTRICTED FUND BALANCE			
(1) Beginning Balance January 1, 2013	* AUDIT *	\$264,700	*
(2) Utilized in Current Year's Adopted Budget	* *	\$77,000	*
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$187,700	*
(4) Estimated Results of Current Budget Operations	* *		
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$187,700	*
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$75,000	*
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$112,700	*
		=====	

RESTRICTED FUND BALANCE			
(8) Beginning Balance January 1, 2013	* AUDIT *	\$275,987	*
(9) Utilized in Current Year's Adopted Budget	* *	\$90,000	*
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$185,987	*
(11) Estimated Results of Operations in Current Budget	* *	\$60,000	*
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$245,987	*
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	\$206,388	*
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)	* *	\$39,599	*
		=====	

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

----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)	Checking Accounts-Susquehanna Bank	*	\$1,000	\$1,000	*
(2)	Certificates of Deposit-Susquehanna Bank	*	\$500	\$500	*
(3)		*			*
(4)		*			*
(5)		*			*
(6)		*			*
(7)		*			*
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS		* A-4 *	\$1,500	\$1,500	*

----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

Buena Vista Township Fire District # 2 (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 # 2 (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 # 2 (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 # 2 (Atlantic)

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

	2014			
	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
PROPOSED BUDGET Title				
(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	

	2013			
	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
FINAL BUDGET Title				
(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 # 2 (Atlantic)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
		-----	-----
Administration Other Expenses			
(1) Other Expenses	AP-4	\$25,500	\$32,000
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
		-----	-----
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$25,500	\$32,000
		=====	=====
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$85,500	\$82,000
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7		
		-----	-----
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$85,500	\$82,000
		=====	=====
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$50,000	\$59,000
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		-----	-----
TOTAL Other Expenses Offset by Revenue	A-17	\$50,000	\$59,000
		=====	=====

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (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	Office Expense		\$5,000	\$6,500
	Miscellaneous Expense		\$5,000	\$10,000
	Professional Fees - Attorney		\$5,500	\$5,500
	Professional Fees - Audit & Accountant		\$10,000	\$10,000
	Total Additional Administration Operating Expenses	AP-4	\$25,500	\$32,000
Admin - Other Assets, Non-Bondable				
Insert new rows here				
	Total Additional Administration Other Assets	AP-5		
Cost of Operations - Operating				
Insert new rows here	Advertising		\$1,000	\$1,000
	Insurance		\$17,500	\$15,000
	Maintenance & Repairs		\$25,000	\$25,000
	Uniforms		\$12,000	\$12,000
	Utilities		\$25,000	\$25,000
	Training & Physicals		\$5,000	\$4,000
Total Additional Operating Expenses Operations	AP-6	\$85,500	\$82,000	
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows here				
	Total Additional Cost of Operations Other Assets	AP-7		
Other Expenses Offset by Revenue - Operating				
Insert new rows here	Hoses, tools, boots, equipment		\$50,000	\$59,000
	Total Additional Operating Expenses Offset by Revenue	AP-8	\$50,000	\$59,000

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

Buena Vista Township Fire District # 2 (Atlantic)

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

PRINCIPAL PAYMENTS		Date of Project Approval	Date of Voter Approval	% of Approval	Date of LFB Approval	Final Budget 2013	Proposed Budget 2014	Proposed Budget 2015	Proposed Budget 2016	Proposed Budget 2017	Proposed Budget 2018
General Obligation Bonds											
Insert new rows here											
TOTAL PAYMENTS P-1											
Bond Anticipation Notes											
Insert new rows here											
TOTAL PAYMENTS P-2											
Capital Leases											
Insert new rows here											
TOTAL PAYMENTS P-3											
Intergovernmental Loans											
Insert new rows here											
TOTAL PAYMENTS P-4											
Other Bonds Or Notes											
Insert new rows here	9/20/11	12/5/09	100.00%	5/11/11	\$34,000	\$35,000	\$36,250	\$37,500	\$39,000	\$40,250	
	4/16/13	2/16/13	100.00%	11/19/13		\$53,000	\$54,500	\$56,000	\$57,500	\$59,000	
TOTAL PAYMENTS P-5											
Total Principal Debt Payments D-1											
					\$34,000	\$88,000	\$90,750	\$93,500	\$96,500	\$99,250	
					\$34,000	\$88,000	\$90,750	\$93,500	\$96,500	\$99,250	

2014 FIRE DISTRICT BUDGET

Buena Vista Township Fire District # 2 (Atlantic)

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

INTEREST PAYMENTS		Date of Project Approval	% of Approval	Date of Voter Approval	Date of LFB Approval	Final Budget	2013	Proposed Budget	2014	Projected Budget	2015	Projected Budget	2016	Projected Budget	2017	Projected Budget	2018
General Obligation Bonds																	
Insert new rows here																	
Bond Anticipation Notes																	
Insert new rows here																	
Capital Leases																	
Insert new rows here																	
Intergovernmental Loans																	
Insert new rows here																	
Other Bonds Or Notes																	
Insert new rows here																	
	USDA	9/20/11	100.00%	12/5/09	5/11/11	\$61,000		\$60,000		\$58,750		\$57,500		\$56,000		\$54,750	
	Newfield National Bank	4/16/14	100.00%	2/16/13	11/13/13			\$11,000		\$9,500		\$8,000		\$6,500		\$5,000	
Total Interest Debt Payments D-2																	
						\$61,000		\$71,000		\$68,250		\$65,500		\$62,500		\$59,750	
						\$61,000		\$71,000		\$68,250		\$65,500		\$62,500		\$59,750	

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
010502			

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$309,125
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$309,125
Plus 2% Cap increase.....	\$6,183
Adjusted Tax Levy Prior to Exclusions.....	\$315,308

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$64,000
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.....	\$64,000
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions)	-\$16,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.208
	-\$34

Adjusted Tax Levy.....	\$379,273
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.....	\$379,273
Amount Proposed for Levy Cap Referendum.....	\$0
Maximum Allowable Amount to be Raised by Taxation.....	\$379,273

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$333,125
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$504
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$35,704
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$35,704
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$16,060
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$16,060
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$46,148
Cap Bank Available from 2014 for 2015's Budget.....	\$46,148

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER

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 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
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
LOSAP - Proposed Budget		\$40,000
LOSAP - Final Budget		\$40,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet		
Fire District	COUNTY	EXAMINER
Total Debt Service Appropriation (Proposed Budget)		\$159,000
Current Year Base Amount		\$159,000
Total Debt Service Appropriation Expended (Final Budget)		\$95,000
Final Budget Base Amount		\$95,000
Debt Service Exclusion		\$64,000

Capital Appropriation Calculation Sheet		
Fire District	COUNTY	EXAMINER
Total Capital Appropriation (Proposed Budget)		\$236,388
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$206,388
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$30,000
Total Capital Appropriation (Final Budget)		\$150,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$90,000
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$60,000
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 # 2 (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

