2015

(Fire District name and number)

Fire District Budget

(Fire District Web Address)

Department Of

Community Affairs

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

_____
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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.A. 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: _____

2015 PREPARER'S CERTIFICATION

_____

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, 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.

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 required schedules are completed and attached.

Preparer's Signature:			
Name:			
Title:			
Address:			
Phone Number:		Fax Number:	
E-mail address:			

2015 PREPARER'S CERTIFICATION
OTHER ASSETS

_____
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, 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 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:			
Title:			
Address:			
Phone Number:		Fax Number:	
E-mail address:			

2015 APPROVAL CERTIFICATION

_____

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the ____ day of _____ , _____.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the Board of Commissioners thereof.

Officer's Signature:			
Name:			
Title:			
Address:			
Phone Number:		Fax Number:	
E-mail address:			

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- ☐ A description of the Fire District's mission and responsibilities
- ☐ Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- ☐ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☐ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior 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 commissioners, setting forth the time, date, location and agenda of each meeting
- ☐ Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners 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 below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance _____

Title of Officer Certifying compliance _____

Signature _____

2015 FIRE DISTRICT BUDGET RESOLUTION

_____
(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the _____ Fire District No. _____ (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of _____; 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 $_____ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of $_____ as an appropriation from restricted fund balance to be used as budget revenue]];* and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $_____, which includes an amount to be raised by taxation of $_____, and Total Appropriations of $_____; 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 has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on _____ that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 Fire District'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 Fire District will consider the Annual Budget for adoption on _____.

_____ _____
(Secretary's Signature) (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

2015 ADOPTION CERTIFICATION

_____

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the ___ day of _____, _____.

Officer's Signature:			
Name:			
Title:			
Address:			
Phone Number:		Fax Number:	
E-mail address:			

2015 ADOPTED BUDGET RESOLUTION

_____
(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the _____ Fire District No. _____ (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of _____; 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 $_____ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of $_____ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on _____ that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, 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 $_____, which includes amount to be raised by taxation of $_____, and Total Appropriations of $_____; 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 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

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

2. Complete a brief statement on 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 Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

3. Include a statement explaining how the Fire 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 Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

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

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.

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 explain the reasons for the occurrence of the deficit.

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, provide the organization's incorporated name and amounts.

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

Total Assessed Valuation of District	$
Proposed Tax Rate per $100 of Assessed Valuation	$

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?	$

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	

FIRE DISTRICT CONTACT INFORMATION
2015

Please complete the following information regarding this Fire District. **All** information requested below must be completed.

Name of Fire District:			
Address:			
City, State, Zip:			
Phone: (ext.)		Fax:	

Preparer's Name:			
Preparer's Address:			
City, State, Zip:			
Phone: (ext.)		Fax:	
E-mail:			

Chairman:			
Phone: (ext.)		Fax:	
E-mail:			

Secretary/Treasurer:			
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:			
Name of Firm:			
Address:			
City, State, Zip:			
Phone: (ext.)		Fax:	
E-mail:			

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

_____
(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

Answer all questions below completely and attach additional information as required.

1) Provide the number of regular voting members of the governing body: _____

2) Provide the number of alternate voting members of the governing body: _____

3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? _____ *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*

4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? _____ *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*

5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? _____ *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*

6) Was the Fire District a party to a business transaction with one of the following parties:
   a. A current or former commissioner, officer, or employee? _____
   b. A family member of a current or former commissioner, officer, or employee? _____
   c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? _____

   If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
   a. First class or charter travel _____
   b. Travel for companions _____
   c. Tax indemnification and gross-up payments _____
   d. Discretionary spending account _____
   e. Housing allowance or residence for personal use _____
   f. Payments for business use of personal residence _____
   g. Vehicle/auto allowance or vehicle for personal use _____
   h. Health or social club dues or initiation fees _____
   i. Personal services (i.e.: maid, chauffeur, chef) _____

   If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

_____
(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? _____ *If "yes," attach explanation including amount paid.*

10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? _____ *If "yes," attach explanation including amount paid.*

11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? _____

12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? _____ *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*

13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? _____ *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

Complete the attached table for all persons required to be listed per #1-2 below.

1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
2) List all of the Fire District's former commissioners and officers who received more than $10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

Fire District Schedule of Commissioners and Officers (Continued)

XYZ Fire District #1
County Name

	Name	Title	Average Hours per Week Dedicated to Position	Position: Commissioner	Position: Officer	Position: Former	Reportable Compensation from Fire District (W-2/ 1099): Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1											$ -						
2											-						$ -
3											-						-
4											-						-
5											-						-
6											-						-
7											-						-
8											-						-
9											-						-
10											-						-
11											-						-
12											-						-
13											-						-
14											-						-
15											-						-
	Total:						$ -	$ -	$ -	$ -	$ -				$ -	$ -	$ -

Enter the total number of employees/ independent contractors who received more than $100,000 in total reportable compensation for the most recent fiscal year completed:

Schedule of Health Benefits - Detailed Cost Analysis

XYZ Fire District #1
County Name

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			$ -			$ -	$ -	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
GRAND TOTAL	0		$ -	0		$ -	$ -	#DIV/0!

Is medical coverage provided by the SHBP (Yes or No)?
Is prescription drug coverage provided by the SHBP (Yes or No)?

Schedule of Accumulated Liability for Compensated Absences

XYZ Fire District #1
County Name

Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2014	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit (check applicable items)*		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2014		$ -			

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:
Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:	**XYZ Fire District #1**
County:	**County Name**

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	
Cap Bank Available from 2012 (See Levy Cap Certification)	
Cap Bank Available from 2013 (See Levy Cap Certification)	
Cap Bank Available from 2014 (See Levy Cap Certification)	
Cap Bank Used from 2012	
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	
New Ratables - Increase in Valuations (New Construction and Additions)	
Adopted Fire District Tax Rate (three decimals) per $100	$0.000
Projected Tax Rate based upon Proposed Levy	#DIV/0!

2015 Budget Summary

XYZ Fire District #1
County Name

	2015 Proposed Budget	*2014 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Current Year*	*% Increase (Decrease) Proposed vs. Current Year*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	$ -	$ -	$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	-	-	-	#DIV/0!
Amount to be Raised by Taxation to Support Budget	-	-	-	#DIV/0!
Total Anticipated Revenues	-	-	-	#DIV/0!
APPROPRIATIONS				
Total Administration	-	-	-	#DIV/0!
Total Cost of Operations & Maintenance	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	-	-	-	#DIV/0!
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ -	$ -	#DIV/0!

2015 Revenue Schedule

XYZ Fire District #1
County Name

	2015 Proposed Budget	2014 Adopted Budget	$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	$ -		$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Other Revenue (List in Detail)				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	$ -	$ -	$ -	#DIV/0!

2015 Appropriations Schedule

XYZ Fire District #1
County Name

	2015 Proposed Budget	*2014 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Current Year*	*% Increase (Decrease) Proposed vs. Current Year*
Administration - Personnel				
Salary & Wages (excluding Commissioners)	$ -		$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	-	-	-	#DIV/0!
Administration - Other (List)				
Other Admin Expense #1			-	#DIV/0!
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	-	-	-	#DIV/0!
Total Administration	-	-	-	#DIV/0!
Cost of Operations & Maintenance - Personnel				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1			-	#DIV/0!
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	-	-	-	#DIV/0!
Total Operations & Maintenance	-	-	-	#DIV/0!
Appropriations Offset with Revenue - Personnel				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
Appropriations Offset with Revenue - Other (List)				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	$ -	$ -	$ -	#DIV/0!

2015 Schedule of Salaries and Benefits

XYZ Fire District #1
County Name

Administrative Positions Excluding Commissioners (List Individually)	*Number of Staff*	*Annual Wages*	*2015 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2015 Proposed Budget Fringe Benefits*
Position #1			$ -					$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			$ -	$ -	$ -	$ -	$ -	$ -

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2015 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2015 Proposed Budget Fringe Benefits*
Position #1			$ -					$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			$ -	$ -	$ -	$ -	$ -	$ -

Salary Offset by Revenue Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2015 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2015 Proposed Budget Fringe Benefits*
Position #1			$ -					$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			$ -	$ -	$ -	$ -	$ -	$ -
Total Administration, Operations & Offset by Revenue			$ -	$ -	$ -	$ -	$ -	$ -

2015 Proposed Capital Budget

XYZ Fire District #1
County Name

CAPITAL IMPROVEMENTS (N.J.S.A. 40A:14-84)

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2015 Proposed Budget*	*2014 Adopted Budget*
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

DOWN PAYMENTS (N.J.S.A. 40A:14-85)

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2015 Proposed Budget*	*2014 Adopted Budget*
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	-
RESERVE FOR FUTURE CAPITAL OUTLAYS						
TOTAL CAPITAL APPROPRIATIONS					$ -	$ -

Capital Appropriations Offset with Restricted Fund		
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

5 Year Debt Service Schedule - Principal

XYZ Fire District #1
County Name

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
Capital Leases												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	-	-	-	-	-	-	-	-
Intergovernmental Loans												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

5 Year Debt Service Schedule - Interest

XYZ Fire District #1
County Name

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

2015 Fund Balance Reconciliation

XYZ Fire District #1
County Name

UNRESTRICTED FUND BALANCE	
Beginning balance January 1, 2014 (1)	$ -
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	-
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	-
Less: Fund Balance utilized in 2015 Proposed Budget	
Proposed balance after utilization in 2015 Proposed Budget	$ -
RESTRICTED FUND BALANCE	
Beginning balance January 1, 2014 (1)	$ -
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	-
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	-
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	$ -

(1) This line item must agree to audited financial statements.

2015 Referendums

XYZ Fire District #1
County Name

Summary of Referendum Line Items	*2015 Proposed Budget Amount Requested*	*2014 Final Budget*
Total Referendum Line Items	$ -	$ -

Tax Levy Requested minus Maximum Allowable Levy $ -
As this page is adjusted this amount changes, should =$0
(For Reference Purposes Only - from Levy Cap Summary based on Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	*2015 Proposed Budget Amount Requested*	*2014 Final Budget*
Total Release of Restricted Fund Balance	$ -	$ -

2015 Levy Cap Summary

XYZ Fire District #1
County Name

LEVY CAP CALCULATION			
Prior Year Amount to be Raised by Taxation for Fire District Purposes			$ -
Changes in Service Provider (+/-)			-
DLGS Approved Adjustments			-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation			-
Plus: 2% Cap Increase			-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS			-
Exclusions			
Shared Service Exclusion			-
Change in Total Debt Service Appropriation			-
Allowable Pension Increases			-
Allowable Increase in Health Care Costs			-
Changes in LOSAP Contributions (+/-)			-
Extraordinary Costs due to a "Declared" Emergency			-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays			-
Total Exclusions			-
Less: Cancelled or Unexpended Referendum Amounts			-
Increase in Ratable Valuation (New Construction/Additions)	$ -		
Prior Year Local Fire District Tax Rate (3 decimals/$100)		$0.000	-
ADJUSTED TAX LEVY			-
Amount Utilized from Levy Cap Bank from 2012			-
Amount Utilized from Levy Cap Bank from 2013			-
Amount Utilized from Levy Cap Bank from 2014			-
Maximum Tax Levy Before Referendum			-
Amount Proposed for Levy Cap Referendum			-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			$ -

CAP BANK CALCULATION			
Amount to be Raised by Taxation	$ -		
Cap Bank Available from Prior Year (2012) for 2015 Budget		-	
Cap Bank Available from Prior Year (2013) for 2015 Budget		-	
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget			-
Cap Bank Available from Prior Year (2014) for 2015 Budget		-	
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget			-
Cap Bank from Current Year (2015) Available for 2016 Budget			-
Cap Bank Available from 2015 for 2016 Budget			$ -

2015 Shared Services Exclusion Worksheet

XYZ Fire District #1
County Name

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted
												$ -	$ -					$ -	$ -
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2015 Levy Cap Exclusion Calculations

XYZ Fire District #1
County Name

PENSION CONTRIBUTION CALCULATION		
2015 Proposed Budget PERS Contribution Appropriated	$	-
2015 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2014 Base Amount		-
Pension Contribution Exclusion	$	-

LOSAP CALCULATION		
2015 Proposed Budget LOSAP Appropriation	$	-
2014 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion (+/-)	$	-

DEBT SERVICE CALCULATION		
2015 Proposed Budget Total Debt Service Appropriation	$	-
2014 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION		
2015 Proposed Budget Total Capital Appropriation	$	-
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		-
2014 Adopted Budget Total Capital Appropriation		-
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		-
Capital Expenditure Exclusion	$	-

HEALTH INSURANCE EXCLUSION CALCULATION		
SFY 2015 State Health Benefits Program Average Increase	7.40%	
2015 Proposed Budget Administration Health Insurance Appropriation	$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2015 Proposed Budget Group Health Insurance		-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		
2014 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2014 Amount Budgeted = % Increase		0.00%
SFY 2015 State Health Average **7.40%** Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	$	-
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$	-
2015 Increase in Appropriation	$	-

2015 FIRE DISTRICT BUDGET INSTRUCTIONS
CONTENTS

General Information

Preliminary Review of the 2015 Budget Form & Content

Step 1- Completing the 2014 Current Year Adopted Budget Information

Step 2- Completing the 2015 Proposed Revenue Information

Step 3 - Completing the 2015 Proposed Appropriations Information

Step 4 - Completing the Five Year Debt Service Schedules

Step 5 - Completing the Budget Narrative and Informational Section

Step 6 - Completing the Resolution Approving the 2015 Budget

Step 7 - Completing the Approval/Preparers Certifications

Step 8 - Completing the Certification & Resolution Adopting the 2015 Budget

Step 9 - Printing Budget Pages from Excel

GENERAL INFORMATION

WHO MUST FILE

Every duly created Fire District must submit copies of its approved and adopted Fire District Budgets for each fiscal year to the Director of the Division of Local Government Services for review and certification pursuant to N.J.S.A. 40A:5A-10 and 11 and N.J.A.C. 5:31-2.4.

WHEN TO FILE

The introduced and approved Fire District Budget is to be transmitted to the Director no later than December 22, 2014, which is no later than 60 days prior to the annual election on February 21, 2015.

The Fire District must adopt the budget no less than 28 days after the approval of the budget, and no later than January 27, 2015, which is 25 days prior to the annual election on February 21, 2015. The adopted budget is to be transmitted to the Director within 10 days of adoption.

WHERE TO FILE

Send two original hard copies of the complete budget package to:

Division of Local Government Services
Bureau of Authority Regulation
Department of Community Affairs
101 South Broad Street
P.O. Box 803
Trenton, New Jersey 08625-0803

In addition to the hard copies mailed to the address above, e-mail a pdf of the complete budget package to authoritiesunit@dca.state.nj.us with the name of the Fire District in the subject line.

WHAT TO FILE

Two full sets of the introduced and approved Annual Budget, inclusive of the Budget Narrative and Information Section, certifications and resolution with recorded vote no later than December 22, 2014.

Two full sets of the Adopted Annual Budget, inclusive of the Budget Narrative and Information Section, Adoption Certification and resolution with recorded vote, within seven (7) days after adoption.

AVAILABLE ASSISTANCE

After reviewing the budget forms and reading the instructions, if questions remain, contact the Bureau of Authority Regulation at (609) 984-0132 to request assistance. Please do so as early as possible **before** introducing the budget.

PRELIMINARY REVIEW OF THE 2015 FIRE DISTRICT BUDGET
FORM AND CONTENT

Familiarity with the arrangement and content of the budget document will be helpful in following the instructions. It is suggested the preparer first review the form and content, especially if this is the preparer's first occasion preparing the budget.

The Information Sheet tab in the Excel workbook should be completed first, followed by Financial Schedules pages F-2, F-3, F-5, F-9, F-11 and F-12 for the 2014 adopted budget information. Only cells highlighted yellow require input. The data input in these cells will carry through to the rest of the Financial Schedules.

Financial Schedules pages F-2, F-3, F-4, F-5, F-6, F-7, F-8, F-9, and F-11, should be completed next for the 2015 proposed budget. Only cells highlighted yellow require input. The data input in these cells will carry through to the rest of the Financial Schedules.

No input is required on pages F-1 or F-10. These pages will automatically populate from the data entered on other pages. Page F-1 should be reviewed carefully to ensure that the anticipated surplus is greater than or equal to zero. The Fire District may not anticipate a deficit for the proposed year's operations.

FIRE DISTRICT BUDGET

Certification Section

Page C-1: Director's Certification (Division Use Only)

Page C-2: Preparer's Certification of the 2015 Fire District Budget

Page C-3: Preparer's Certification of Other Assets in the 2015 Fire District Budget

Page C-4: Approval Certification of the 2015 Fire District Budget

Page C-5: Fire District Internet Website Certification

Page C-6: Fire District Budget Resolution introducing and approving the 2015 Annual Budget and recorded vote

Page C-7: Adoption Certification of the 2015 Fire District budget

Page C-8: Fire District Budget Resolution adopting the 2015 Annual Budget and recorded vote

Narrative and Information Section

Page N-1: Fire District Budget Message and Analysis

Page N-2: Fire District Contact Information

Page N-3: Fire District Informational Questionnaire

Page N-4: Schedule of Commissioners and Officers

Page N-5: Schedule of Health Benefits – Detailed Cost Analysis

Page N-6: Schedule of Accumulated Liability for Compensated Absences

Financial Schedules Section

Page F-1: 2015 Budget Summary

Page F-2:	2015 Revenue Schedule
Page F-3:	2015 Appropriations Schedule
Page F-4:	2015 Schedule of Salaries and Benefits
Page F-5:	2015 Proposed Capital Budget
Page F-6:	Five Year Debt Service Schedule – Principal
Page F-7:	Five Year Debt Service Schedule – Interest
Page F-8:	2015 Fund Balance Reconciliation
Page F-9:	2015 Referendums
Page F-10:	2015 Levy Cap Summary
Page F-11:	2015 Shared Services Exclusion Worksheet
Page F-12:	2015 Levy Cap Exclusions

STEP 1

COMPLETING THE CURRENT YEAR ADOPTED BUDGET INFORMATION

Refer to the **2014** adopted budgets certified by the Director, including any amendments.

Enter the **2014** adopted budget amounts on the Information Sheet tab, and Pages F-2, F-3, F-5, F-9, F-11 and F-12 in the appropriate line items.

Totals for Revenues and Appropriations **MUST AGREE TO THE 2014 ADOPTED BUDGET** unless amendments were approved. All totals and subtotals will automatically calculate. Only enter data in the yellow highlighted cells.

On the Division's spreadsheet, click on the tab (bottom of spreadsheet) labeled "Information Sheet." Insert the Fire District's name, County and various levy cap information in the appropriate cells. This will automatically place this information throughout the spreadsheet.

STEP 2

COMPLETING THE 2015 PROPOSED REVENUE INFORMATION

ANTICIPATED REVENUES
(Page F-2)

Anticipated Revenues are input on Page F-2. Each revenue item listed must be completed according to the categories on the spreadsheet. If additional space is required for revenues that require itemization, attach a separate page and only insert the total of the attached schedule(s) on Page F-2 for that category. Include the supporting documentation to substantiate any revenue sources with a significant variance from the prior year (**i.e. grant documents, etc.**). Input is only required in yellow highlighted cells. Totals and subtotals will automatically calculate and totals will carry through to other pages of the budget document.

STEP 3

COMPLETING THE 2015 PROPOSED APPROPRIATIONS INFORMATION

N.J.S.A. 40A:5A-10 requires that each Fire District shall submit a budget for each fiscal year to the director prior to its adoption thereof. The budget shall comply with the terms and provisions of any bond resolutions and shall be in such form and detail as to items of revenue, expenditure and other content as shall be required by law or by rule and regulations of the Local Finance Board. Further, N.J.S.A. 40A:5A-11 states that no Fire District budget shall be finally adopted until the director shall have approved same. In granting the approval, the director shall consider, among other things, whether or not, items of appropriation are properly set forth.

In the above regard, N.J.A.C. 5:31-2.4 sets forth the procedures for preparation, introduction, approval and adoption of a fire district budget, including how appropriations are to be classified and presented in the documents to be submitted to the Director.

APPROPRIATIONS

(Pages F-3, F-4 and F-5)

Administration – Salary & Wages

An Administration Salary & Wage position is a position whereby compensation is provided an employee of the Fire District who has administrative duties. Enter the information for administration salaries and wages on Page F-4 in the yellow highlighted cells, excluding commissioner salaries and wages. Commissioner salaries and wages should be input directly on Page F-3 in the yellow highlighted cell.

Administration – Fringe Benefits

Enter the amount of fringe benefit expense for the present or future benefit of administrative employees as categorized on Page F-4 in the yellow highlighted cells. The following is an example of fringe benefits:

Pension Contributions
Social Security and Medicare Taxes
Unemployment Compensation Insurance Premiums
Workers Compensation Insurance Premiums
Life Insurance
Health and Accident Insurance
Hospital, Medical and Surgical Insurance
Major Medical Insurance
Dental Plans
Vision Plans
Other Group Insurance Plans For Employees
Payments in lieu of benefits
Auto allowances and other non-accountable expense allowances

DO NOT INCLUDE amounts paid by employees through payroll deductions or by other means.

Administration – Other Expenses

Other expenses include administrative costs not provided for in Salary & Wages or Fringe Benefits. Itemize other administrative expenses by type. If additional space is required, attach a separate schedule and enter only the total of the separate schedule on Page F-3 in the yellow highlighted cells.

Cost of Operations & Maintenance - Salary & Wages

A Cost of Operations & Maintenance position is a position whereby compensation is provided an employee of the Fire District who does not have administrative duties and whose functions are largely operational. Enter the Operations and Maintenance salaries and wages on Page F-4 in the yellow highlighted cells.

Cost of Operations & Maintenance – Fringe Benefits

Enter the amount of fringe benefit expense for the present or future benefit of operations and maintenance employees as categorized on Page F-4 in the yellow highlighted cells. See "Administration – Fringe Benefits" section above for examples of fringe benefits.

Cost of Operations & Maintenance – Other
Other Expenses include Cost of Operations and Maintenance not provided for in Salary & Wages or Fringe Benefits. Itemize other Cost of Providing Services expenses by type in the space provided. If additional space is required, attach a separate schedule and enter only the total of the separate schedule on Page F-3 in the yellow highlighted cells.

Other Statutory Appropriations
Complete the remaining yellow boxes for appropriations offset with revenue, First Aid/Rescue Squad appropriations, emergency appropriations and deferred charges, LOSAP, and cash deficit on Page F-3. If additional space is required for any of the appropriations that require itemization, attach a separate schedule and enter only the total of the separate schedule on Page F-3 in the yellow highlighted cells.

Capital Appropriations
Enter the capital improvements proposed for the current fiscal year on Page F-5. Each asset/project should be listed separately, including a description of the asset/project, the asset type, date of Local Finance Board Approval, date of voter approval, percentage of voter approval, and proposed budget. If additional space is required, attach a separate schedule and enter only the total of the separate schedule on Page F-5 in the line item for Capital Improvement #1.

FUND BALANCE RECONCILIATION
(Page F-8)

Enter the unrestricted and restricted fund balance information from the December 31, 2013 audit into the yellow boxes at the top of each section. These amounts must agree to the audited financial statements. Next, enter the estimated results of operations for the current year (2014) according to unrestricted or restricted fund activity. Enter anticipated surplus as a positive and anticipated deficit as a negative. Finally, enter the fund balance to be used in the proposed budget. The Fire District must have sufficient fund balance to support amounts utilized in the proposed budget. If the Fire District does not have sufficient fund balance to utilize in the proposed budget, it must balance the budget either by increasing revenues or decreasing appropriations accordingly.

STEP 4

COMPLETING THE FIVE YEAR DEBT SERVICE SCHEDULES

Completion of the schedules on Pages F-6 and F-7 are required when a Fire District appropriates funds for the payment of maturing principal and/or interest for notes, bonds, capital leases, intergovernmental loans, and other obligations.

PRINCIPAL PAYMENTS
(Page F-6)

Enter the principal maturity for each obligation of the Fire District on Page F-6. Maturity schedules should agree to the most recent audit report for the Fire District. If there has been a change in the maturity schedule of an obligation since the most recent audit, or if there are new obligations listed on the schedule that were not included in the most recent audit, provide the supporting maturity schedule of the obligation that supports the amounts shown on Page F-6.

INTEREST PAYMENTS
(Page F-7)

Enter the interest payments for each obligation of the Fire District on Page F-7. Interest payments should agree to the most recent audit report for the Fire District. If there has been a change in the maturity schedule of an obligation since the most recent audit, or if there are new obligations listed on the schedule that were not included in the most recent audit, provide the supporting maturity schedule of the obligation that supports the amounts shown on Page F-7.

STEP 5

COMPLETING THE BUDGET NARRATIVE AND INFORMATION SECTION

Pursuant to N.J.A.C. 5:31-2.4, every Fire District budget must be prefaced by a narrative explanation describing the impact of the proposed plan, known as a Budget Message. The contents of the message will be considered assertions made by the governing body approving the introduction and adoption of the budget. Answer the questions in the narrative section completely and attach additional information as required. If questions are not answered completely or required information is not attached, the approval of the budget by the Division will be delayed until the required information is provided.

STEP 6

COMPLETING THE RESOLUTION APPROVING THE 2015 BUDGET
(Page C-6)

Paragraphs one, two and three of the approving resolution should be completed prior to the introduction of the budget and are reflective of the Total Anticipated Revenues, Amount to be Raised by Taxation, and Total Appropriations in the proposed budget.

The recorded vote should be completed by the secretary, and the secretary's certification should be completed within 10 days after the approval of the budget.

ALL CERTIFYING SIGNATURES MUST BE HAND-WRITTEN.

STEP 7

COMPLETING THE PREPARER'S CERTIFICATION
(Pages C-2 and C-3)

Enter the proper name of the Fire District and dates where applicable.

Enter the preparer's name, title, address and telephone/fax numbers and e-mail address where the preparer can be reached to answer questions. Please include telephone extension numbers if appropriate. An e-mail address must be provided where the preparer can be reached so that budget examination notes can be submitted electronically to the preparer. If an e-mail address is not provided, this will delay the Division's approval of the budget.

COMPLETING THE APPROVAL CERTIFICATION
(Page C-4)

Enter the proper name of the Fire District and dates where applicable.

Enter the name, title, address and telephone/fax number and e-mail address for an officer of the Fire District that has responsibility for the budget. For example, the Fire District's Secretary, Treasurer, Chairman, etc. may certify the approved budget. If a third party preparer is being used to prepare the budget package on behalf of the Fire District, the third party preparer may not sign Page C-4. Page C-4 must be signed only by an officer of the Fire District. An e-mail address must be provided where the officer can be reached so that they can be copied on all correspondence with the preparer relating to the Division's examination of the budget.

COMPLETING THE FIRE DISTRICT INTERNET WEBSITE CERTIFICATION
(Page C-5)

Confirm statutory compliance by checking the boxes for each item on Page C-5. An officer of the Fire District is required to sign this form to certify compliance. Please make sure that all items listed are included on the Fire District's website in compliance with the statute before submitting the budget package to the Division. Budgets will not be approved until the Fire District's website is in full compliance with the statute.

STEP 8

COMPLETING THE ADOPTION CERTIFICATION
(Page C-7)

Enter the proper name of the Fire District and dates where applicable. Enter the name, title, address and telephone/fax number and e-mail address for an officer of the Fire District that has responsibility for the budget. For example, the Fire District's Secretary, Treasurer, Chairman, etc. may certify the adopted budget. If a third party preparer is being used to prepare the budget package on behalf of the Fire District, the third party preparer may not sign Page C-7. Page C-7 must be signed only by an officer of the Fire District. An e-mail address must be provided where the officer can be reached.

COMPLETING THE RESOLUTION ADOPTING THE 2015 BUDGET
(Page C-8)

Paragraphs one, three, four, and six of the adoption resolution should be completed prior to the adoption of the budget and are reflective of the Total Anticipated Revenues, Amount to be Raised by Taxation, and Total Appropriations. If the budget as introduced is being amended, the adoption resolution should reflect the amended amounts for Total Anticipated Revenues, etc. The recorded vote should be completed by the secretary, and the secretary's certification should be completed within 10 days after the adoption of the budget.

Pursuant to N.J.S.A. 40A:5A-11 - "No Authority budget shall be finally adopted until the Director shall have approved same." If the Fire District adopts the budget before the Division has granted its approval of the budget, the adoption is invalid and the Fire District must re-adopt the budget after the Division has granted its approval of the budget.

STEP 9

PRINTING BUDGET PAGES USING EXCEL

To print entire budget sections: Select File. Select Print. In the lower left hand corner of the print box, print what; select Entire Workbook. Select OK.

To print individual pages: Select the individual tab along the bottom of the worksheet for the page to be printed. Select File. Select Print. Select OK.

After both the Word and Excel portions of the budget have been printed, the pages should be assembled according to the order detailed in the "Fire District Budget" section on Page 3 of these instructions. Any attachments and additional schedules should be placed immediately after the related page. For example, if a separate schedule of capital projects is included because additional space was required for Page F-5, the schedule should be placed immediately after Page F-5 and before Page F-6 in the budget package.

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION

2015 FIRE DISTRICT BUDGET CALENDAR

Actions	*Statutory Date*	*Suggested Date*
Introduction and approval of budget by Fire Commissioners at least 60 days prior to the annual election. LOSAP resolution must be adopted. **The introduced budget must be "cap compliant."**	12/22/2014	11/01/2014
District submits two copies of budget as introduced and approved by the Fire Commissioners to the Director of the DLGS, at least 60 days prior to the annual election. Submit two copies of adopted LOSAP resolution to DLGS. In addition, submit a pdf copy of the complete budget package to authoritiesunit@dca.state.nj.us with the name of the fire district in the subject line. **To place a property tax levy cap referendum on the budget, the submitted budget must include and identify the specific amounts and budget line items for which funds approved at referendum will be used.**	12/22/2014	11/01/2014
Advertisement of public hearing at least ten days prior to such hearing	01/09/2015	11/24/2014
A complete copy of the approved budget is posted and made available to each person requesting a copy during the week preceding the hearing and during the hearing.	01/12/2015 to 01/19/2015	11/27/2014 to 12/04/2014
Public hearing to be held not less than twenty-eight days after approval of the budget by Fire Commissioners. (After closing hearing, Fire Commissioners may adopt the budget without amendments, or may approve amendments).	01/19/2015	12/04/2014
Adoption of budget not later than twenty-five days prior to the annual election. **If a property tax levy referendum is included in the adopted budget, all amounts to be put out for public vote must be indicated. The Board of Commissioners must pass a resolution authorizing the referendum question at adoption. The amount to be raised by taxation must agree with the amount in the adopted budget.**	01/26/2015	12/11/2014
District submits two copies of complete adopted budget package to Director within seven days after adoption. In addition, submit a pdf copy of the adopted budget package to authoritiesunit@dca.state.nj.us with the name of the fire district in the subject line.	02/02/2015	12/18/2014
Division returns one certified copy of adopted budget to District within seven days.	02/09/2015	12/27/2014
Advertisement of certified, adopted budget at least seven days prior to the annual election.	02/13/2015	01/25/2015
Annual Election and LOSAP ratification. **A public question for a cap levy referendum is handled as part of the annual fire district election.**	02/21/2015	02/21/2015
Submit annual election results to Director within five days after annual voter referendum and copy of official ballot. **Please note: Failure to submit election results will delay certification of taxes to the municipal assessor.**	02/26/2015	02/26/2015

2015 FIRE DISTRICT BUDGET ELECTION
RESULTS CERTIFICATION

Please attach a copy of the Fire District Election Ballot to this form when it is submitted.

Municipality:		Fire District #:	
County:			

2015 ADOPTED BUDGET	
Amount to be Raised by Taxation	$
Tax Rate Per Hundred	$
Total Yes Votes	#
Total No Votes	#

OTHER REFERENDUM QUESTIONS

	Levy Cap Referendum *(N.J.S.A. 40A:45-45.1 et seq.)*	Initial LOSAP *(N.J.S.A. 40A:14-183 et seq.)*	CAPITAL PROJECTS *(N.J.S.A. 40A:14-84 AND 85)*		
			Capital #1 Description of Project:	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	$	$	$	$	$
Total Votes	#	#	#	#	#
Total "Yes" Votes	#	#	#	#	#
Total "No" Votes	#	#	#	#	#
% of Yes Votes	%	%	%	%	%

It is hereby certified that the above information complies with the requirements of law and regulation pursuant to N.J.A.C. 5:31-2.4(b),(c) and (d):

Signed Certification:		Date:	
Printed Name:			
Title:			
Telephone:		Fax:	
E-mail:			

Please return the results to the Division by February 26, 2015 to authoritiesunit@dca.state.nj.us or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

2015 FIRE DISTRICT SPECIAL ELECTION
TO AUTHORIZE DEBT (N.J.S.A. 40A:14-85 and 86)
RESULTS CERTIFICATION

Please attach a copy of the Special Election Ballot to this form when it is submitted.

Municipality:		Fire District #:	
County:			

OTHER REFERENDUM QUESTIONS

	CAPITAL PROJECTS *(N.J.S.A. 40A:14-84 AND 85)*		
	Capital #1 Description of Project:	**Capital #2 Description of Project:**	**Capital #3 Description of Project:**
Amount	$	$	$
Total Votes	#	#	#
Total "Yes" Votes	#	#	#
Total "No" Votes	#	#	#
% of Yes Votes	%	%	%

It is hereby certified that this referendum (special election) complies with the requirements of law pursuant to N.J.S.A. 40A:14-85 and 86:

Signed Certification:		Date:	
Printed Name:			
Title:			
Telephone:		Fax #:	
E-mail:			

Please return the results to the Division within one week of the election to authoritiesunit@dca.state.nj.us or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

FIRE DISTRICT SPECIAL MEETING
(N.J.S.A. 40A:14-84)
RESULTS CERTIFICATION

Please attach a copy of the Fire District Notice and Affidavit of Special Meeting Posting to this form when it is submitted.

Municipality:		Fire District #:	
County:			

OTHER REFERENDUM QUESTIONS

	CAPITAL PROJECTS *(N.J.S.A. 40A:14-84)*		
	Capital #1 Description of Project:	**Capital #2 Description of Project:**	**Capital #3 Description of Project:**
Amount	$	$	$
Total Votes	#	#	#
Total "Yes" Votes	#	#	#
Total "No" Votes	#	#	#
% of Yes Votes	%	%	%

It is hereby certified that this referendum (special meeting) complies with the requirements of law pursuant to N.J.S.A. 40A:14-84:

Signed Certification:		Date:	
Printed Name:			
Title:			
Telephone:		Fax:	
E-mail:			

Please return the results to the Division within one week of the meeting to authoritiesunit@dca.state.nj.us or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

AFFIDAVIT OF POSTING SPECIAL MEETING NOTICE

The legal voters, at the annual meeting or at a special meeting called by the commissioners of the fire district, may vote to raise money for a firehouse, apparatus and appliances in connection therewith for fire extinguishing purposes, in an amount not exceeding 5 mills on the dollar of the last assessed valuation of the property in the fire district. The amount so voted for shall be included in the next succeeding annual budget of the fire district under the section for capital appropriations.

Any such special meeting shall be called on 10 days' notice by the board of fire commissioners, to be posted in five public places in the district, setting forth the time, place and object of the meeting and the legal voters shall determine the amount of money to be raised. ***(N.J.S.A. 40A:14-84)***

A separate certification is required to report the results of the special meeting as well as a copy of the notice that was posted.

■■■

FORM OF RESOLUTION REQUESTING APPROVAL OF ITEMS OF REVENUE AND APPROPROPRIATION NJSA 40A:14-78.5

WHEREAS, NJSA 40A:14-78.5 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the budget of any Fire District when such item shall have been made available by law and the amount was not determined at the time of the adoption of the budget; and

WHEREAS, the Director may also approve the insertion of an item of appropriation for an equal amount,

NOW, THEREFORE, BE IT RESOLVED, that the Fire District # _____ of the _____ of _____ in the County of _____, New Jersey, hereby requests the Director of the Division of Local Government Services to approve the insertion of an item of revenue in the budget of the year 20__ in the sum of $_____, which is now available from _____; and

BE IT FURTHER RESOLVED, that the like sum of $_____ is hereby appropriated under the caption _____; and

(if matching requirement)

BE IT FURTHER RESOLVED that the sum of $_____ representing the amount required for the Fire District's share of the aforementioned undertaking or improvement appears in the budget of the year 20__under the caption _____ and is hereby re-appropriated under the caption of _____.

(or, if matching requirement was not in original budget)

BE IT FURTHER RESOLVED that the sum of $_____ be anticipated from the proceeds of an emergency resolution theretofore adopted by the _____ (municipal governing body) providing for the Fire District's share of said project or undertaking and the appropriation of the last named sum be returned to the municipality from an appropriation funded by the Fire District in the district's budget for the year _____ (the year following the emergency appropriation).

Roll Call Vote:

Resolution No. ____

I, _____, as _____ (title) do hereby certify that the foregoing is a correct and true copy of a resolution adopted by the Fire District # _____ of the _____ of _____in the County of _____in the State of New Jersey.

FIRE DISTRICT BUDGET AMENDMENT CERTIFICATION FORM

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES

Pursuant to NJSA 40A:14-78.5 I hereby certify that the following resolution has been duly adopted by the Fire District # _____ of: _____

I hereby certify that the Fire District has realized and is in receipt of written notification from the funding source cited in the fire district resolution the revenue and appropriation identified below which meets all statutory requirements and will be included in the _____ Fire District Budget.

Resolution Number: _____

Date of Adoption: _____

Revenue Title: _____ Amount: $_____

Appropriation Title: _____ Amount: $_____

Local Match - Source: _____ Amount: $_____

_____
Name of Fire District Fire District #

_____
Signature of Certifying Officer

_____
Title of Certifying Officer

_____
Email Address

Approval is hereby given to the cited resolution adopted by the Fire District pursuant to NJSA 40A: 14-78.5.

For Director, Division of Local Government Services

by: _____

MODEL FIRE DISTRICT LEVY CAP REFERENDUM RESOLUTION

RESOLUTION BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT (insert Dist. #) **OF THE** *(name of municipality)* **IN THE COUNTY OF** *(name of county)* **AND STATE OF NEW JERSEY AUTHORIZING A PROPERTY TAX CAP LEVY REFERENDUM ON** *(date of referendum)*

WHEREAS, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget a fire district shall limit any increase in its property tax levy to two percent (2.0%) over the previous year's amount to be raised by taxation, subject to certain exceptions and additions; and,

WHEREAS, N.J.S.A. 40A:4-45.46(b), permits a fire district to increase amount to be raised by taxation by a percentage rate greater than two percent (2.0%) where said increase is approved by referendum; and,

WHEREAS, the Board of Commissioners of Fire District Number *(District #)* in the (*name of municipality)*, in the County of *(name of county)* has called for a referendum question as part of its annual election pursuant to N.J.S.A. 40A:4-45.46(b) because it finds it advisable and necessary to increase its *(insert budget year)* amount to be raised by taxation budget by more than two percent (2.0%) over the *(insert previous year)* amount to be raised by taxation, to provide and maintain essential district services for the residents of the district; and,

WHEREAS, the Board of Commissioners of Fire District Number *(District #)* in the (*name of municipality)*, hereby determines that a *(insert the additional percent increase)* increase in the amount to be raised by taxation or *(insert dollar increase over the permitted amount)* in excess of the increase in the amount to be raised by taxation otherwise permitted by a two (2.0%) tax levy cap, will only become effective upon authorization by fifty percent (50%) of the voters casting a ballot at the annual fire district election and,

WHEREAS, this additional amount will be appropriated for the purposes set forth below, increasing the total appropriation for each such purpose from what would otherwise be provided under the limitations of a two percent (2.0%) tax levy cap, as set forth below:

Line item name	Amount for referendum
(insert additional rows as necessary)	

NOW, THEREFORE BE IT RESOLVED, that the question to be placed on the ballot shall be as follows:

> "Shall the Board of Commissioners of Fire District Number *(District #)* in the (*name of municipality)* be authorized to increase the *(insert year)* amount to be raised by taxation in the Fire District annual budget, by *(insert percent)* or *(insert dollar amount)* as provided by N.J.S.A. 40A:4-45.45, notwithstanding that its amount to be raised by taxation will exceed the two percent (2.0%) increase limitation.
>
> ___ Yes ___ No

INTERPRETIVE STATEMENT

A "yes" vote will authorize the Board of Commissioners of the fire district to adopt the budget that was approved by the Board. N.J.S.A. 40A:4-45.45 provides a tax levy "cap" of two percent (2.0%) on the amount of increase. This amount can be exceeded when approved by referendum of the voters.

The following are those line items to which the increases apply:

(List line items listed in the resolution – do not list amounts)

...

If referendum is approved (a "yes" vote), the amount to be raised by taxation will include this amount.

A "no" vote means that the Board of Commissioners must adopt the budget within the increase limits otherwise set forth by the law.

(Insert here "any other such relevant information as the Board may wish to include" in the Statement.).

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for *(insert date of referendum)*, between the hours of 2:00 and 9:00 p.m., prevailing time, in the manner provided by statute.

BE IT FURTHER RESOLVED, that the budget of the Board of Commissioners of Fire District *(insert number)* of the *(name of municipality)* for *(insert year)* is hereby authorized to be published in the *(name and date of official newspaper)* issue.

BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at the *(insert location, date and time of public hearing)* at which time and place objections to said budget may be presented by taxpayers or other interested parties.

BE IT FURTHER RESOLVED, that two (2) certified copies of this Resolution, shall be transmitted to the Director of the Division of Local Government Services, within 3 days after adoption with the recorded vote included thereon as required by N.J.S.A. 40A:4-5.

(insert local resolution closing, certification, and seal text)

MODEL FIRE DISTRICT BUDGET RELEASE OF RESTRICTED FUND BALANCE REFERENDUM RESOLUTION

RESOLUTION BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT (insert Dist. #) **OF THE** *(name of municipality)* **IN THE COUNTY OF** *(name of county)* **AND STATE OF NEW JERSEY AUTHORIZING A REFERENDUM TO APPROVE THE USE OF RESTRICTED FUND BALANCE ON** *(date of referendum)*

WHEREAS, the Board of Commissioners of Fire District Number *(District #)* in the (*name of municipality)*, in the County of *(name of county)* has previously appropriated funds to be used for capital improvement purposes and such funds are held as Restricted Fund Balance; and,

WHEREAS, the Board of Commissioners of Fire District Number *(District #)* in the (*name of municipality)*, in the County of *(name of county)* has determined that *<insert amount>* of its Restricted Fund Balance is not needed for such capital purposes as this time; and,

WHEREAS, the Board of Commissioners of Fire District Number *(District #)* in the (*name of municipality)*, in the County of *(name of county)* finds it advisable and necessary to release *<insert amount>* of Restricted Fund Balance and to use said amount as a general revenue in the district's 201_ budget to provide and maintain essential district services for the residents of the district; and,

WHEREAS, this additional amount will be appropriated for the purposes set forth below, increasing the total appropriation for each such purpose from what would otherwise be appropriated:

Line item name	Amount for referendum
(insert additional rows as necessary)	

NOW, THEREFORE BE IT RESOLVED, that the question to be placed on the ballot shall be as follows:

"Shall the Board of Commissioners of Fire District Number *(District #)* in the (*name of municipality)* be authorized to appropriate from its restricted Fund Balance in its (*insert year)* Fire District annual budget, *<insert amount>*?

___ Yes ___ No

INTERPRETIVE STATEMENT

A "yes" vote will authorize the Board of Commissioners of the fire district to adopt the budget that was approved by the Board that includes appropriating *<insert amount>* of Restricted Fund Balance. Because the funds were previously restricted for capital purposes, this amount can be included in the budget when approved by referendum of the voters.

The following are those line items to which the increases apply:

(List line items listed in the resolution – do not list amounts)

...

If referendum is approved (a "yes" vote), the budget will include this amount.

A "no" vote means that the Board of Commissioners must adopt the budget by reducing the appropriations described above.

(Insert here "any other such relevant information as the Board may wish to include" in the Statement.).

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for *(insert date of referendum)*, between the hours of 2:00 and 9:00 p.m., prevailing time, in the manner provided by statute; and,

BE IT FURTHER RESOLVED, that the budget of the Board of Commissioners of Fire District *(insert number)* of the *(name of municipality)* for *(insert year)* is hereby authorized to be published in the *(name and date of official newspaper)* issue; and,

BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at the *(insert location, date and time of public hearing)* at which time and place objections to said budget may be presented by taxpayers or other interested parties; and,

BE IT FURTHER RESOLVED, that the introduced budget is herewith amended as to form as necessary to reflect this resolution; and,

BE IT FURTHER RESOLVED, that two (2) certified copies of this Resolution, shall be transmitted to the Director of the Division of Local Government Services, within 3 days after adoption with the recorded vote included thereon as required by N.J.S.A. 40A:4-5.

(insert local resolution closing, certification, and seal text)