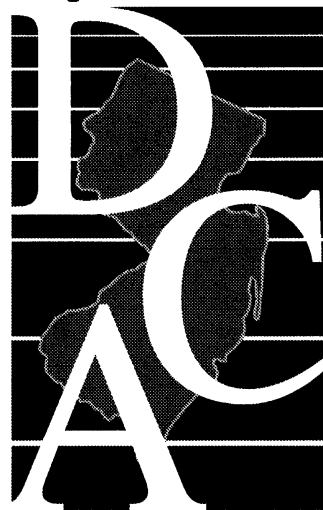


2013

Washington Township

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2013

Washington Township

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

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

2013

Washington Township

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

It is hereby certified that the Fire District No. 1 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. 1.

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:	Edwin Etschman		
Title:	Fire Commissioner		
Address:	P.O. Box 653 Turnersville, NJ 08012		
Phone Number:	856-863-4000	Fax Number:	856-589-0239
E-mail address	eetschman@wtfd10.com		

PREPARER'S CERTIFICATION OTHER ASSETS

2013

Washington Township

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

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:	Edwin Etschman		
Title:	Fire Commissioner		
Address:	P.O. Box 653 Turnersville, NJ 08012		
Phone Number:	856-863-4000	Fax Number:	856-589-0239
E-mail address	eetschman@wtf10.com		

APPROVAL CERTIFICATION

2013

Washington Township

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

It is hereby certified that the Fire District No. 1 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Washington Township Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 6th day of December, 2012.

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:	Frank Stella		
Title:	Fire Commission Secretary		
Address:	P.O. Box 653 Turnersville, NJ 08012		
Phone Number:	856-863-4000	Fax Number:	856-589-0239
E-mail address	fstella@wtfd10.com		

2013 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Washington Township Fire District No. 1		
Address:	P.O. Box 653		
City, State, Zip:	Turnersville	NJ	08012
Phone Number: (ext)	856-863-4000	Fax:	856-589-0239

Preparer's Name:	Edwin Etschman		
Preparer's Address:	P.O. Box 653		
City, State, Zip:	Turnersville	NJ	08012
Preparer's #: (ext.)	856-863-4000	Fax:	856-589-0239
Preparer's Cell #:	856-297-4336		
Preparer's E-mail:	eetschman@wtfd10.com		

Chairman:	Sam Micklus		
Phone Number: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	smicklus@wtfd10.com		

Secretary/ Treasurer:	Frank Stella / Larry Kennie		
Phone Number: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	fstella@wtfd10.com / lkennie@wtfd10.com		

Name of Auditor:	Rodney R. Haines		
Name of Firm:	Holman & Frenia, PC		
Address:	618 Stokes Road.		
City, State, Zip:	Medford	NJ	08055
Phone Number: (ext.)	609-953-0612	Fax:	609-953-8443
E-mail:	Rodney@holmanfrenia.com		

Membership of Board of Commissioners (Full Name)	Title
Sam Micklus	Chairman
Michael Vinci	Vice Chairman
Frank Stella	Secretary
Larry Kennie	Treasurer
Edwin Etschman	Commissioner

2013 BUDGET RESOLUTION

Washington Township

Fire District No. 1

FISCAL YEAR: From January 1, 2013 to December 31, 2013

WHEREAS, the Annual Budget for the Washington Township Fire District No. 1 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 has been presented before the Board of Commissioners of the Fire District No1 at its open public meeting of December 6, 2012; 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 \$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 introduced reflects Total Revenues of \$5,777,092, which includes amount to be raised by taxation of \$5,465,389, and Total Appropriations of \$5,777,092; 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. 1 has taken into account the assessed valuation of taxable property in the Fire District No. 1,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 1, at an open public meeting held on December 6, 2012 that the Annual Budget, including appended Supplemental Schedules, of the Washington Township Fire District No. 1 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 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. 1 '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 Washington Township Fire District No. 1 will consider the Annual Budget for adoption on January 3, 2013.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Edwin Etschman	X			
Larry Kennie	X			
Sam Micklus	X			
Frank Stella	X			
Michael Vinci				X

2013 BUDGET MESSAGE

Washington Township

Fire District No. 1 Budget

FISCAL YEAR: From January 1, 2013 to December 31, 2013

1. Complete a brief statement on the 2013 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

Total Appropriations in the 2013 budget will increase by approximately \$111,000. This is mainly due to increases in salaries and employee benefits.

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 be approximately \$163,000 higher than in 2012. This is due to less fund balance being appropriated in the 2013 budget. The District will utilize \$150,000 of unrestricted fund balance in the 2013 budget. This should have little effect on the 2013 budget as it is anticipated that the fund balance from the 2012 budget will be approximately \$200,000. The tax rate will increase from 20.7 cents to 21.3 cents per \$100 of valuation. For a property assessed at \$200,000 there will be an increase of approximately \$12 in the annual fire district tax.

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 property tax levy cap essentially limits the maximum amount to be raised by taxation to the previous year plus 2% with certain exceptions. The district can also utilize amounts in the Cap Bank Available from prior years. The district will utilize approximately \$38,000 of it's prior year Cap Bank in the 2013 budget, The district will not exceed the property tax levy cap.

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

Not Applicable

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.

The proposed budget does not include any new capital projects. The proposed budget includes debt service payments required by the 2003 and 2006 General Obligation Bonds. These bonds include refinancing of the 1993 bond issue and the new bonds for construction of a fire station. The 2003 General Obligation Bonds were approved by the Local Finance Board on April 9, 2003 and the 2006 Bonds were approved on April 12, 2006. Also included is a Capital lease payment for the 2010 apparatus approved by the Local Finance Board on April 14, 2010.

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.

Not Applicable

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.

Not Applicable

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	\$2,565,554,707
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$0.213

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? ***Not Applicable***

No:	<input type="checkbox"/>	Yes:	<input type="checkbox"/>
-----	--------------------------	------	--------------------------

2013 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Gloucester)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	0 PROPOSED BUDGET	0 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$150,000 *	\$200,000 *
RESTRICTED FUND BALANCE	* A-2 *	\$0 *	\$0 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$150,000 *	\$200,000 *
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	0 PROPOSED BUDGET	0 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0 *	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0 *	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0 *	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0 *	\$0 *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0 *	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0 *	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0 *	\$0 *
RENTAL INCOME	* *	\$0 *	\$0 *
SALE OF ASSETS	* A-3 *	\$0 *	*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$1,000 *	\$5,000 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$1,000 *	\$5,000 *
		=====	=====

2013 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Gloucester)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	0 PROPOSED BUDGET	0 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$16,419 *	\$16,419 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0 *	\$0 *
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$16,419 *	\$16,419 *
		=====	=====

MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

	CROSS REF.	0 PROPOSED BUDGET	0 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* * *	\$0 *	\$0 *
ANNUAL REGISTRATION FEES	* * *	\$0 *	\$0 *
PENALTIES AND FINES	* * *	\$0 *	\$0 *
OTHER REVENUES	* * *	\$0 *	\$0 *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$0 *	\$0 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$144,284 *	\$142,495 *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$144,284 *	\$142,495 *
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$311,703 *	\$363,914 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$5,465,389 *	\$5,302,555 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$5,777,092 *	\$5,666,469 *
		=====	=====

Maximum Allowable Amount to be raised by Taxation \$5,465,544
 (For Reference Purposes Only from LC1 based on
 Information provided by the district- see instructions.)

Amount Over Levy Cap \$0

2013 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Gloucester)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----- ----ADMINISTRATION---- -----	CROSS REF. -----	0 PROPOSED BUDGET -----	0 CURRENT YEAR FINAL BUDGET -----
SALARY & WAGES	* A-9 *	\$145,672	* \$143,429 *
FRINGE BENEFITS	* A-13 *	\$96,865	* \$81,233 *
OTHER EXPENSES	* A-11 *	\$155,992	* \$165,799 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$398,529	* \$390,461 *
		=====	=====

----- ----COST OF OPERATIONS & MAINTENANCE---- -----	CROSS REF. -----	0 PROPOSED BUDGET -----	0 CURRENT YEAR FINAL BUDGET -----
SALARY & WAGES	* A-10 *	\$1,459,342	* \$1,370,064 *
FRINGE BENEFITS	* A-14 *	\$1,011,853	* \$937,945 *
OTHER EXPENSES	* A-12 *	\$1,390,813	* \$1,390,891 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$3,862,008	* \$3,698,900 *
		=====	=====

2013 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Gloucester)

----BUDGETED APPROPRIATIONS----

---OPERATING APPROPRIATIONS---

---OPERATING APPROPRIATIONS OFF-SET---	CROSS	0	0
WITH REVENUES	REF.	PROPOSED	CURRENT YEAR
-----	-----	-----	-----
SALARY & WAGES	* A-15 *	\$110,164 *	\$169,341 *
FRINGE BENEFITS	* A-16 *	\$128,048 *	\$131,374 *
OTHER EXPENSES	* A-17 *	\$70,900 *	\$39,000 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET			
WITH REVENUES	* E-3 *	\$309,112 *	\$339,715 *
		=====	=====

---APPROPRIATIONS FOR DULY INCORPORATED---	CROSS	0	0
FIRST AID/RESCUE SQUAD ASSOC.	REF.	PROPOSED	CURRENT YEAR
(N.J.S. 40A:14-85.1)	-----	-----	-----
-----	-----	-----	-----
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$0 *	\$0 *
		-----	-----
TOTAL APPROPRIATIONS FOR DULY			
INCORP. FIRST AID/RESCUE SQUAD ASSOC.	* E-4 *	\$0 *	\$0 *
		=====	=====

2013 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Gloucester)

----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES---- -----	CROSS REF. -----	0 PROPOSED BUDGET -----	0 CURRENT YEAR FINAL BUDGET -----
EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)			
(1)	* * *	\$0 *	\$0 *
(2)	* * *	\$0 *	\$0 *
(3)	* * *	\$0 *	\$0 *
OTHER DEFERRED CHARGES - (List & Cite Statute)			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	* * *	n/a *	\$0 *
(2)	* * *	\$0 *	\$0 *
(3)	* * *	\$0 *	\$0 *
TOTAL DEFERRED CHARGES	* E-5 *	\$0 *	\$0 *
		=====	=====
----DEFICITS FROM OPERATIONS---- -----			
CASH DEFICIT OF PRECEEDING YEAR (N.J.S. 40A:14-78.6)	* E-6 *	\$0 *	\$0 *
		=====	=====
	CROSS REF. -----	0 PROPOSED BUDGET -----	0 CURRENT YEAR FINAL BUDGET -----
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	* E-7 *	\$250,000 *	\$285,400 *
		=====	=====

2013 FIRE DISTRICT BUDGET

Washington Township Fire District # 1

----BUDGETED APPROPRIATIONS----

----CAPITAL APPROPRIATIONS----

0	0
PROPOSED	CURRENT YEAR
BUDGET	FINAL BUDGET
-----	-----

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

<u>List Project Separately</u>	<u>Date of Voter Approva</u>	<u>Asset Type</u>	Affirmative Vote %		
(1)		Asset Type (Select) *	* *	\$0 *	\$0 *
(2)		Asset Type (Select) *	* *	\$0 *	\$0 *
(3)		Asset Type (Select) *	* *	\$0 *	\$0 *
(4)		Asset Type (Select) *	* *	\$0 *	\$0 *
(5)		Asset Type (Select) *	* *	\$0 *	\$0 *
(6)		Asset Type (Select) *	* *	\$0 *	\$0 *

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

<u>List Separately Project</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	Affirmative Vote %		
(1)			Asset Type (Select) *	* *	\$0 *
(2)			Asset Type (Select) *	* *	\$0 *
(3)			Asset Type (Select) *	* *	\$0 *
(4)			Asset Type (Select) *	* *	\$0 *
(5)			Asset Type (Select) *	* *	\$0 *

Total Capital Improvements/Down Payments	* C-1 *	-----	\$0 *	-----	\$0 *
---	----------------	-------	-------	-------	-------

RESERVE FOR FUTURE CAPITAL OUTLAYS	* C-2 *	-----	\$0 *	-----	\$0 *
---	----------------	-------	-------	-------	-------

TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)	* E-8 *	-----	\$0 *	-----	\$0 *
		=====		=====	

Capital Appropriations offset with Restricted Fund		
Capital Appropriations offset with Grants		
Capital Appropriations offset with Unrestricted Fund		

2013 FIRE DISTRICT BUDGET

Washington Township Fire District # 1 (Gloucester)

----BUDGETED APPROPRIATIONS----

----DEBT SERVICE FOR CAPITAL----

----APPROPRIATIONS----

----PRINCIPAL PAYMENTS----

		0	0
	CROSS	PROPOSED	CURRENT YEAR
	REF.	BUDGET	FINAL BUDGET
GENERAL OBLIGATION BONDS	* P-1 *	\$710,000	\$680,000
BOND ANTICIPATION NOTES	* P-2 *	\$0	\$0
CAPITAL LEASES	* P-3 *	\$92,226	\$88,484
INTERGOVERNMENTAL LOANS	* P-4 *	\$0	\$0
OTHER BONDS OR NOTES	* P-5 *	\$0	\$0
TOTAL PRINCIPAL PAYMENTS	* D-1 *	<u>\$802,226</u>	<u>\$768,484</u>

----INTEREST PAYMENTS----

		0	0
	CROSS	PROPOSED	CURRENT YEAR
	REF.	BUDGET	FINAL BUDGET
GENERAL OBLIGATION BONDS	* I-1 *	\$143,015	\$167,565
BOND ANTICIPATION NOTES	* I-2 *	\$0	\$0
CAPITAL LEASES	* I-3 *	\$12,202	\$15,944
INTERGOVERNMENTAL LOANS	* I-4 *	\$0	\$0
OTHER BONDS OR NOTES	* I-5 *	\$0	\$0
TOTAL INTEREST PAYMENTS	* D-2 *	<u>\$155,217</u>	<u>\$183,509</u>

TOTAL DEBT SERVICE APPROPRIATIONS

(D-1 + D-2)

	* E-9 *	<u>\$957,443</u>	<u>\$951,993</u>
TOTAL BUDGETED APPROPRIATIONS	* B-2 *	<u>\$5,777,092</u>	<u>\$5,666,469</u>
(E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8+ E-9)			