

2014

LOCAL GOVT SERVICES
2013 NOV 25 P 12:40

RECEIVED

BUENA BOROUGH FIRE
DISTRICT NO. 2

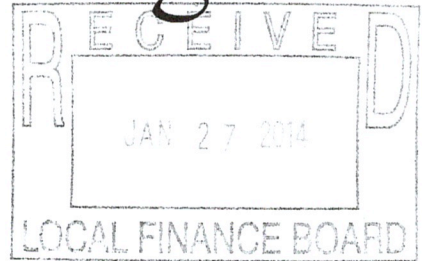
(name)

Fire District Budget

Department Of



Community
Affairs



Division of Local Government Services

PREPARER'S CERTIFICATION

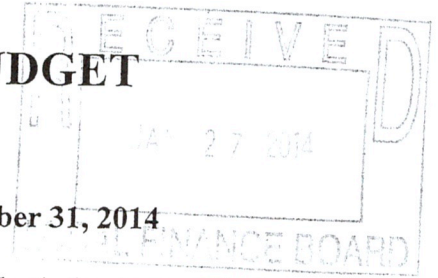
2014

BUENA BOROUGH FIRE DISTRICT

(Name)

FIRE DISTRICT NO. 2 BUDGET

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



It is hereby certified that the Fire District No. 2 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioners' resolve with respect to statute in that; all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated, all items of appropriation are properly set forth and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District No. 2.

It is further certified that all proposed budgeted amounts and totals are correct. Also I, hereby, provide reasonable assurance that all assertions contained herein are accurate and all Supplemental Schedules required are completed and attached.

| | | | |
|-----------------------|--|-------------|--------------|
| Preparer's Signature: | | | |
| Name: | WILLIAM J MARTINI JR | | |
| Title: | CPA, RMA | | |
| Address: | 1135 E CHESTNUT AVE VINELAND, NJ 08360 | | |
| Phone Number: | 856-691-8934 X203 | Fax Number: | 856-696-2256 |
| E-mail address | BILLJR@MMCPA.NET | | |

**PREPARER'S CERTIFICATION
OTHER ASSETS**

2014

**BUENA BOROUGH
FIRE DISTRICT**

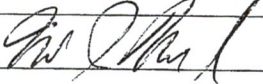
(Name)

FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported above herein have been determined not to be Capital Assets pursuant to N.J.S.A 40A:14-84 and 40A:14-85. Therefore the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A 40A: 14-78.6.

| | | | |
|-----------------------|---|-------------|--------------|
| Preparer's Signature: |  | | |
| Name: | WILLIAM J MARTINI JR | | |
| Title: | CPA, RMA | | |
| Address: | 1135 E CHESTNUT AVE VINELAND, NJ 08360 | | |
| Phone Number: | 856-691-8934 X203 | Fax Number: | 856-696-2256 |
| E-mail address | BILLJR@MMCPA.NET | | |

2014 BUDGET RESOLUTION

Buena Borough

(Name)

Fire District No. 2

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

WHEREAS, the Annual Budget for the Buena Borough Fire District No. 2 For the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of NOVEMBER 5, 2013; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *Include the following as appropriate: [includes a proposed public referendum in the amount of \$ _____ 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 a budget revenue];* and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 188,802 which includes amount to be raised by taxation of \$ 188,802, and Total Appropriations of \$188,802; and


WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No. 2 has taken into account the assessed valuation of taxable property in the Fire District No. ,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 2, at an open public meeting held on NOVEMBER 5, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Buena Borough Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Fire District No. 2_ 's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Buena Borough Fire District No. 2 will consider the Annual Budget for adoption on JANURY 14, 2014.


(Secretary's Signature)

11/21/13
(Date)

Board of Commissioners Recorded Vote

| Member | Aye | Nay | Abstain | Absent |
|-----------------|-----|-----|---------|--------|
| JEFF PACE | X | | | |
| Jerome H. Irick | X | | | |
| Dominick Pace | X | | | |
| Arnold English | X | | | |
| John Gallo | X | | | |

2014 BUDGET MESSAGE

Buena Borough

(Name)

Fire District No. 2 Budget

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

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

The 2014 is requesting Funding for the Budget from taxation relatively constant from previous years.

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.**

This Budget will have minimal impact on the tax rate, if at all.

3. Include a statement explaining how the District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the district to exceed the Levy Cap, and how they are being addressed by a referendum.

The District is in compliance with the levy cap

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

N/A

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

THIS BUDGET INCLUDES THE 1ST YEAR PAYMENT ON BORROWINGS APPROVED BY THE LOCAL FINANCE BOARD FOR THE PURCHASE OF A FIRE TRUCK

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

| |
|-----|
| N/A |
|-----|

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

| |
|----|
| NO |
|----|

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 | \$159,059,406 |
| 7b. Proposed Tax Rate per \$100 of Assessed Valuation | \$.120(FD), 2.820 (MR) |

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: | X |
|-----|--|------|---|

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----

| | CROSS REF. | 2014 PROPOSED BUDGET | 2013 CURRENT YEAR FINAL BUDGET |
|------------------------------------|-----------------------|-------------------------------------|---|
| ----- | ----- | ----- | ----- |
| RESTRICTED FUND BALANCE | * A-1 * | | * \$54,917 * |
| RESTRICTED FUND BALANCE | * A-2 * | | * * * |
| TOTAL FUND BALANCE UTILIZED | * R-1 * | ===== | * \$54,917 * |
| | | ===== | ===== |

--MISCELLANEOUS ANTICIPATED REVENUES----

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

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

| | CROSS REF. ----- | 2014 PROPOSED BUDGET ----- | 2013 CURRENT YEAR FINAL BUDGET ----- |
|---|------------------------|-------------------------------------|---|
| ADMINISTRATION | | | |
| SALARY & WAGES | * A-9 * | | * |
| PENSION & RETIREMENT BENEFITS | * A-13 * | | * |
| OTHER EXPENSES | * A-11 * | \$40,100 | \$36,800 * |
| | | ----- | ----- |
| TOTAL ADMINISTRATION | * E-1 * | \$40,100 * | \$36,800 * |
| | | ===== | ===== |
| COST OF OPERATIONS & MAINTENANCE | | | |
| SALARY & WAGES | * A-10 * | | * |
| PENSION & RETIREMENT BENEFITS | * A-14 * | | * |
| OTHER EXPENSES | * A-12 * | \$77,000 | \$181,957 * |
| | | ----- | ----- |
| TOTAL COST OF OPERATIONS & MAINTENANCE | * E-2 * | \$77,000 * | \$181,957 * |
| | | ===== | ===== |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS

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

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

BUDGETED APPROPRIATIONS

| | CROSS REF. | 2014 PROPOSED BUDGET | 2013 CURRENT YEAR FINAL BUDGET |
|---|---------------|----------------------------|--------------------------------------|
| | ----- | ----- | ----- |
| EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14) | | | |
|) | * * | | * * |
|) | * * | | * * |
|) | * * | | * * |
| OTHER DEFERRED CHARGES (List & Cite Statute) | | | |
|) Declared State of Emergency (NJS 40A:4-45.45 10b) | * * | | * * |
|) | * * | | * * |
|) | * * | | * * |
| TOTAL DEFERRED CHARGES | * E-5 * | ----- ===== | ----- ===== |
| CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6) | * E-6 * | ----- ===== | ----- ===== |
| LENGTH OF SERVICE AWARD PROGRAM | | | |
| OSAP) - CONTRIBUTION (PL 1997, c 388) | * E-7 * | \$20,502 | * \$22,888 * |
| | | ===== | ===== |

Buena Borough Fire District # 2

**BUDGETED APPROPRIATIONS
CAPITAL APPROPRIATIONS**

| CAPITAL IMPROVEMENTS (NJS 40A:14-84) | | | | | 2014 | 2013 |
|---|-----------------------------|-------------------------------|-----------------------|---------------------------|---------------------------------|---|
| <u>List Project Separately</u> | <u>Date of LFB Approval</u> | <u>Date of Voter Approval</u> | <u>Asset Type</u> | <u>Affirmative Vote %</u> | <u>PROPOSED BUDGET</u> ----- | <u>CURRENT YEAR FINAL BUDGET</u> ----- |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |

| DOWN PAYMENTS (N.J.S. 40A:14-85) | | | | | | |
|---|-----------------------------|-------------------------------|-----------------------|---------------------------|--|---|
| <u>List Project Separately</u> | <u>Date of LFB Approval</u> | <u>Date of Voter Approval</u> | <u>Asset Type</u> | <u>Affirmative Vote %</u> | | |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |
| | | | Asset Type (Select) * | * | | * |

| | | | | | | | | |
|--|---|------------|---|-------|-----|-------|-----|-------|
| Total Capital Improvements/Down Payments | * | C-1 | * | ----- | \$0 | ----- | \$0 | * |
| RESERVE FOR FUTURE CAPITAL OUTLAYS | * | C-2 | * | | | | | * |
| 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 | [] | [] |

Buena Borough Fire District # 2 (Atlantic)

**BUDGETED APPROPRIATIONS
DEBT SERVICE FOR CAPITAL APPROPRIATIONS**

| | <u>CROSS REF.</u> | <u>2014 PROPOSED BUDGET</u> | <u>2013 CURRENT YEAR FINAL BUDGET</u> |
|--|-----------------------|-------------------------------------|---|
| PRINCIPAL PAYMENTS | | | |
| GENERAL OBLIGATION BONDS | * P-1 * | * | * |
| BOND ANTICIPATION NOTES | * P-2 * | * | * |
| CAPITAL LEASES | * P-3 * | * | * |
| INTERGOVERNMENTAL LOANS | * P-4 * | * | * |
| OTHER BONDS OR NOTES | * P-5 * | \$45,944 * | * |
| TOTAL PRINCIPAL PAYMENTS | * D-1 * | <u>\$45,944 *</u> | <u>*</u> |
| INTEREST PAYMENTS | | | |
| GENERAL OBLIGATION BONDS | * I-1 * | * | * |
| BOND ANTICIPATION NOTES | * I-2 * | * | * |
| CAPITAL LEASES | * I-3 * | * | * |
| INTERGOVERNMENTAL LOANS | * I-4 * | * | * |
| OTHER BONDS OR NOTES | * I-5 * | \$5,256 * | * |
| TOTAL INTEREST PAYMENTS | * D-2 * | <u>\$5,256 *</u> | <u>*</u> |
| TOTAL DEBT SERVICE (D1+D2) | * E-9 * | <u>\$51,200 *</u> | <u>*</u> |
| TOTAL BUDGETED APPROPRIATIONS (+E2+E3+E4+E5+E6+E7+E8+E9) | * B-2 * | <u>\$188,802 *</u> | <u>\$241,645 *</u> |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

BUDGETED APPROPRIATIONS

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

Tax Levy Requested minus Maximum Allowable Levy
 as this page is adjusted this amount changes should = \$0
 For Reference Purposes Only - from LC1 based on
 information provided by the district- see instructions.)

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

2014 ADOPTION CERTIFICATION

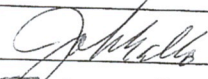
Buena Borough

(Name)

Fire District No. 2__ Budget

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

It is hereby certified that the Fire District No. 2 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Buena Borough Fire District No. 2, pursuant to N.J.A.C. 5:31-2.4, on the 14 day of JANUARY, 2014.

| | | | |
|------------------------|---|-------------|--------------|
| Secretary's Signature: |  | | |
| Name: | John Gallo | | |
| Title: | Secretary | | |
| Address: | 255 E. Wheat Road PO Box 176, Minotola, NJ 08341 | | |
| Phone Number: | 856-697-2626 | Fax Number: | 856-697-6062 |
| E-mail address | minotolafireco@comcast.net | | |

2014 ADOPTED BUDGET RESOLUTION

Buena Borough

(Name)

Fire District No. 2

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

WHEREAS, the Annual Budget for the Buena Borough Fire District No2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented for adoption before the Board of Commissioners of the Buena Borough Fire District No. 2 at its open public meeting of January 15, 2014; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. Seq) and,

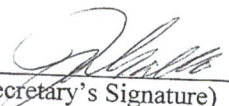
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 188,802, which includes amount to be raised by taxation of \$ 188,802 and Total Appropriations of \$ 188,802; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Buena Borough Fire District No.2, at an open public meeting held on January 15, 2014 that the Annual Budget of the January 15, 2014 Fire District No.2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby adopted and, [subject to the proposed referendum being approved by 50 percent of the voters] shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$188,802, which includes amount to be raised by taxation of \$188,802 and Total Appropriations of \$188,802; and,

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and,

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount of money to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

1/14/14
(Date)

Board of Commissioners Recorded Vote

| Member | Aye | Nay | Abstain | Absent |
|----------------|-----|-----|---------|--------|
| JEFF PACE | X | | | |
| Jerome Irick | X | | | |
| Dominick Pace | X | | | |
| Arnold English | X | | | |
| John Gallo | X | | | |

2014

Buena Borough Fire District No. 2
(name)

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

| | CROSS REF ----- | 2014 PROPOSED BUDGET ----- |
|--|-----------------------|-------------------------------------|
| UNRESTRICTED FUND BALANCE | | |
| (1) Beginning Balance January 1, 2013 | * AUDIT * | \$101,689 * |
| (2) Utilized in Current Year's Adopted Budget | * * | \$54,917 * |
| (3) Proposed Balance Available (Line 1 - Line 2) | * * | ----- \$46,772 * |
| (4) Estimated Results of Current Budget Operations | * * | |
| (5) Anticipated Balance December 31, 2013 (Line 3 + Line 4) | * * | ----- \$46,772 * |
| (6) Utilized in Proposed 2014 Budget | * A-1 * | |
| (7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6) | * * | ----- \$46,772 * ===== |
| RESTRICTED FUND BALANCE | | |
| (8) Beginning Balance January 1, 2013 | * AUDIT * | \$204,329 * |
| (9) Utilized in Current Year's Adopted Budget | * * | |
| (10) Proposed Balance Available (Line 8 - Line 9) | * * | ----- \$204,329 * |
| (11) Estimated Results of Operations in Current Budget | * * | |
| (12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11) | * * | ----- \$204,329 * |
| (13) A. Used in Proposed Budget for Capital Purposes (Page 9) | * A-2 * | |
| B. Release Referendum Resolution (Page 10A) | * * | |
| C. Total Proposed Use of Restricted Fund Balance | * * | #REF! * |
| (14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B) | * * | ----- \$204,329 * ===== |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

----SALE OF ASSETS----

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

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

| ----- INVESTMENTS/ACCOUNTS (List Each) | CROSS REF. ----- | 2014 PROPOSED BUDGET ----- | 2013 FINAL BUDGET ----- |
|---|------------------------|-------------------------------------|----------------------------------|
| | * | * | * * * |
| | * | * | * * * |
| | * | * | * * * |
| | * | * | * * * |
| | * | * | * * * |
| | * | * | * * * |
| TOTAL INTEREST ON INVESTMENTS AND DEPOSITS | * A-4 * | ----- ===== | ----- ===== |

----OTHER REVENUE----

| ----- LIST IN DETAIL: | CROSS REF. ----- | 2014 PROPOSED BUDGET ----- | 2013 FINAL BUDGET ----- |
|----------------------------|------------------------|-------------------------------------|----------------------------------|
| | * | * | * * * |
| | * | * | * * * |
| | * | * | * * * |
| | * | * | * * * |
| | * | * | * * * |
| TOTAL OTHER REVENUE | * A-5 * | ----- ===== | ----- ===== |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

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

| | | |
|---------------|----------------------------|-------------------------|
| CROSS REF. | 2014 PROPOSED BUDGET | 2013 FINAL BUDGET |
| ----- | ----- | ----- |

LIST IN DETAIL:

| | | | | |
|----|---|---|---|---|
| 1) | * | * | * | * |
| 2) | * | * | * | * |
| 3) | * | * | * | * |
| 4) | * | * | * | * |
| 5) | * | * | * | * |
| 3) | * | * | * | * |
| 7) | * | * | * | * |
| 3) | * | * | * | * |
| 3) | * | * | * | * |

TOTAL OTHER GRANTS & ENTITLEMENTS

| | | | | |
|---|-----|---|-------|-------|
| * | A-6 | * | ----- | ----- |
| | | | ===== | ===== |

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

| | | |
|---------------|----------------------------|-------------------------|
| CROSS REF. | 2014 PROPOSED BUDGET | 2013 FINAL BUDGET |
| ----- | ----- | ----- |

LIST IN DETAIL:

| | | | | |
|----|---|---|---|---|
| 1) | * | * | * | * |
| 2) | * | * | * | * |
| 3) | * | * | * | * |
| 4) | * | * | * | * |
| 5) | * | * | * | * |
| 3) | * | * | * | * |
| 7) | * | * | * | * |
| 3) | * | * | * | * |
| 3) | * | * | * | * |

TOTAL OTHER REVENUES OFF-SET

| | | | | |
|---|-----|---|-------|-------|
| * | A-8 | * | ----- | ----- |
| | | | ===== | ===== |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

----SUPPLEMENTAL SCHEDULES----

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

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

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

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

| PROPOSED BUDGET | 2014 | | | |
|-------------------------------------|-------------|---|-------------------------------------|-------|
| | Admin | Cost of Operation and Maintenance | Other Costs Offset by Revenue | Total |
| Title | | | | |
| (1) Public Employee RS Contribution | | | | |
| (2) Police & Fire RS Contribution | | | | |
| (3) Employee Group Health Insurance | | | | |
| (4) Other Fringe | | | | |
| TOTAL PROPOSED BUDGET | | | | |
| Cross Reference | A-13 | A-14 | A-16 | |

| FINAL BUDGET | 2013 | | | |
|-------------------------------------|-------------|---|-------------------------------------|-------|
| | Admin | Cost of Operation and Maintenance | Other Costs Offset by Revenue | Total |
| Title | | | | |
| (1) Public Employee RS Contribution | | | | |
| (2) Police & Fire RS Contribution | | | | |
| (3) Employee Group Health Insurance | | | | |
| (4) Other Fringe | | | | |
| TOTAL FINAL BUDGET | | | | |
| Cross Reference | A-13 | A-14 | A-16 | |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

| | Cross Ref | 2014 Proposed Budget | 2013 Final Budget |
|--|----------------------|-------------------------------------|------------------------------|
| | | ----- | ----- |
| Administration Other Expenses | | | |
| (1) Other Expenses | AP-4 | \$40,100 | \$36,800 |
| (2) Contingent Expenses | | | |
| (3) Other Assets, Non-Bondable | AP-5 | | |
| | | ----- | ----- |
| TOTAL ADMINISTRATION OTHER EXPENSES | A-11 | \$40,100 | \$36,800 |
| | | ===== | ===== |
| Cost of Operations Other Expenses | | | |
| 1) Other Expenses | AP-6 | \$67,000 | \$171,957 |
| 2) Contingent Expenses | | | |
| 3) Other Assets, Non-Bondable | AP-7 | \$10,000 | \$10,000 |
| | | ----- | ----- |
| TOTAL COST OF OPERATIONS OTHER EXPENSES | A-12 | \$77,000 | \$181,957 |
| | | ===== | ===== |
| Other Expenses Offset by Revenue | | | |
| 1) Other Expenses | AP-8 | | |
| 2) Contingent Expenses | | | |
| 3) Other Assets, Non-Bondable | AP-9 | | |
| | | ----- | ----- |
| TOTAL Other Expenses Offset by Revenue | A-17 | | |
| | | ===== | ===== |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

| | | Date of Project | Date of Voter Approval | % of Approval | Date of LFB Approval | Final Budget | | | | | |
|---------------------------------|--|-----------------|------------------------|---------------|----------------------|--------------|----------|----------|----------|----------|------|
| | | | | | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| PRINCIPAL PAYMENTS | | | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS P-1 | | | | | | | | | | | |
| Bond Anticipation Notes | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS P-2 | | | | | | | | | | | |
| Capital Leases | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS P-3 | | | | | | | | | | | |
| Intergovernmental Loans | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS P-4 | | | | | | | | | | | |
| Other Bonds Or Notes | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS P-4 | | | | | | | | | | | |
| TRUCK LOAN | | | | | | | | | | | |
| | | 11/29/12 | 100.00% | 6/12/13 | | \$45,944 | \$46,950 | \$47,978 | \$49,029 | \$50,103 | |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

PRINCIPAL PAYMENTS

| Project | Date of Approval | Voter | % of Approval | Date of LFB Approval | 2013 | | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
|-----------------------------------|------------------|-------|---------------|----------------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|----------|----------|
| | | | | | Final Budget | Proposed Budget | Final Budget | Proposed Budget | Final Budget | Proposed Budget | Final Budget | Proposed Budget | Final Budget | Proposed Budget | | |
| TOTAL PAYMENTS P-5 | | | | | | | \$45,944 | \$45,944 | \$46,950 | \$46,950 | \$47,978 | \$47,978 | \$49,029 | \$49,029 | \$50,103 | \$50,103 |
| Total Principal Debt Payments D-1 | | | | | | | \$45,944 | \$45,944 | \$46,950 | \$46,950 | \$47,978 | \$47,978 | \$49,029 | \$49,029 | \$50,103 | \$50,103 |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

| | | Date of Project | Date of Voter Approval | % of Approval | Date of LFB Approval | Final Budget 2013 | Proposed Budget 2014 | Projected Budget 2015 | Projected Budget 2016 | Projected Budget 2017 | Projected Budget 2018 |
|---|------------|-----------------|------------------------|---------------|----------------------|-------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| INTEREST PAYMENTS | | | | | | | | | | | |
| General Obligation Bonds | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS I-1 | | | | | | | | | | | |
| Bond Anticipation Notes | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS I-2 | | | | | | | | | | | |
| Capital Leases | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS I-3 | | | | | | | | | | | |
| Intergovernmental Loans | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| TOTAL PAYMENTS I-4 | | | | | | | | | | | |
| Other Bonds Or Notes | | | | | | | | | | | |
| Insert new rows here | | | | | | | | | | | |
| | TRUCK LOAN | 11/29/12 | 100.00% | 6/12/13 | | \$5,256 | \$4,250 | \$3,222 | \$2,171 | \$1,097 | |
| TOTAL PAYMENTS I-5 | | | | | | \$5,256 | \$4,250 | \$3,222 | \$2,171 | \$1,097 | |
| Total Interest Debt Payments D-2 | | | | | | \$5,256 | \$4,250 | \$3,222 | \$2,171 | \$1,097 | |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

INTEREST PAYMENTS

| Date of Project | Date of Voter Approval | % of Approval | Date of LFB Approval | Final Budget | Proposed Budget | Projected Budget | Projected Budget | Projected Budget | Projected Budget |
|-----------------|------------------------|---------------|----------------------|--------------|-----------------|------------------|------------------|------------------|------------------|
| | | | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |

2014 FIRE DISTRICT BUDGET

Buena Borough Fire District # 2 (Atlantic)

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

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

| | | 2014 | 2013 | |
|--|---------------------------------|---------------|--------------------|------------------------------|
| | | Cross Ref. | Proposed Budget | Current Year Final Budget |
| Admin - Operating | | | | |
| insert new rows here | MEMBERSHIP DUES/TRAINING | | \$4,300 | \$4,300 |
| | OFFICE SUPPLIES/EXPENSE | | \$1,500 | \$1,500 |
| | PROFESSIONAL SERVICES | | \$9,000 | \$9,000 |
| | DEATH BENEFITS | | \$1,200 | \$1,200 |
| | BUILDING MAINTENANCE | | \$10,000 | \$9,100 |
| | MEMBERSHIP SALARIES/BIIKKEEPING | | \$13,100 | \$10,700 |
| | MISCELLANEOUS EXPENSE | | \$1,000 | \$1,000 |
| Total Additional Administration Operating Expenses | | AP-4 | \$40,100 | \$36,800 |
| Admin - Other Assets, Non-Bondable | | | | |
| rows here | | | | |
| | | | | |
| Total Additional Administration Other Assets | | AP-5 | | |
| Cost of Operations - Operating | | | | |
| rows here | INSURANCE | | \$8,000 | \$12,160 |
| | EQUIPMENT MAINTENANCE | | \$17,000 | \$17,000 |
| | UTILITIES | | \$16,000 | \$16,000 |
| | TRUCK EMERGENCY EXPENDITURES | | \$20,000 | \$120,797 |
| | ANNUAL TEST/INSPECTION | | \$6,000 | \$6,000 |
| Total Additional Operating Expenses Operations | | AP-6 | \$67,000 | \$171,957 |
| Cost of Operations - Other Assets, Non-Bondable | | | | |
| rows here | PURCHASE OF SMALL ASSETS | | \$10,000 | \$10,000 |
| | | | | |
| Total Additional Cost of Operations Other Assets | | AP-7 | \$10,000 | \$10,000 |
| Other Expenses Offset by Revenue - Operating | | | | |
| rows here | | | | |
| | | | | |
| Total Additional Operating Expenses Offset by Revenue | | AP-8 | | |

Fire District Summary Levy Cap Calculation

| FDCode | Fire District | COUNTY | EXAMINER |
|--------|---------------------------------|----------|----------|
| 010402 | Buena Borough Fire District # 2 | Atlantic | |

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

| | |
|--|------------------|
| Prior Year Amount to be Raised by Taxation for Fire District Purposes..... | \$186,728 |
| Changes in Service Provider (+/-)..... | \$0 |
| DLGS Approved Adjustments..... | \$0 |
| Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation..... | \$186,728 |
| Plus 2% Cap increase..... | \$3,735 |
| Adjusted Tax Levy Prior to Exclusions..... | \$190,463 |
| Exclusions: | |
| Shared Service Exclusion..... | \$0 |
| Change in Total Debt Service Appropriation..... | \$51,200 |
| Allowable pension increases..... | \$0 |
| Allowable increase in health care costs..... | \$0 |
| Changes in LOSAP contributions (+/-)..... | -\$2,386 |
| Extraordinary Costs due to a "Declared" Emergency | \$0 |
| Net Capital Improvement Fund and/or Down | |
| Payment on Improvements and Reserve for Future | \$0 |
| Add Total Exclusions..... | \$48,814 |
| Less Cancelled or Unexpended Referendum Amounts..... | \$0 |
| Increase in Ratable Valuation (New Construction/Additions)..... | \$879,000 |
| Prior Year Local Fire District Tax Rate (3 decimals/\$100)..... | \$0.120 |
| Adjusted Tax Levy..... | \$1,055 |
| Adjusted Tax Levy..... | \$240,331 |
| Amount Utilized from Levy Cap Bank from 2011..... | \$0 |
| Amount Utilized from Levy Cap Bank from 2012..... | \$0 |
| Amount Utilized from Levy Cap Bank from 2013..... | \$0 |
| Net Total: Maximum Tax Levy Before Referendum..... | \$240,331 |
| Amount Proposed for Levy Cap Referendum..... | \$0 |
| Maximum Allowable Amount to be Raised by Taxation..... | \$240,331 |

Cap Bank Calculation

| | |
|--|-----------|
| Amount To Be Raised By Taxation..... | \$188,802 |
| Cap Bank Available from Prior Year (2011) for 2014's Budget..... | \$7,399 |
| Cap Bank Available from Prior Year (2012) for 2014's Budget..... | \$30 |
| Revised Cap Bank from Prior Year (2012) available for 2015's Budget..... | \$30 |
| Cap Bank Available from Prior Year (2013) for 2014's Budget..... | \$10,782 |
| Revised Cap Bank from Prior Year (2013) available for 2015's Budget..... | \$10,782 |
| Cap Bank from Current Year (2014) available for 2015's Budget..... | \$51,529 |
| Cap Bank Available from 2014 for 2015's Budget..... | \$51,529 |

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

| Fire District | COUNTY | EXAMINER |
|---|-----------------|------------------------|
| Buena Borough Fire District # 2 | Atlantic | |
| <p style="font-size: small;">These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is approved for this expense, that amount must be manually entered</p> | | |
| | | Proposed Budget |
| | | Final Budget |
| Administration Health Insurance Appropriation | | \$0 |
| Operations & Maintenance Health Insurance Appropriation | | \$0 |
| Proposed Budget Group Health Insurance | | \$0 |
| NET INCREASE (DECREASE) | | \$0 |
| Net Increase Divided by 2013 Amount Budgeted = % Increase | | 0.00% |
| SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy | | 0.00% |
| % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap | | 0.00% |
| % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy | | \$0 |
| Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average) | | \$0 |
| 2014 Increase in Appropriation | | \$0 |

Pension Contribution Calculation Sheet

| Fire District | COUNTY | EXAMINER |
|--|----------|------------|
| Buena Borough Fire District # 2 | Atlantic | |
| Proposed Budget PERS Contribution Appropriated | | \$0 |
| Proposed Budget PFRS Contribution Appropriated | | \$0 |
| Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs | | \$0 |
| *Net Current Year Base Amount | | \$0 |
| Final Budget PERS Contribution | | \$0 |
| Final Budget PFRS Contribution | | \$0 |
| Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs | | \$0 |
| *Net Prior Year Base Amount | | \$0 |
| Pension Contribution Exclusion | | \$0 |

LOSAP Calculation Sheet

| Fire District | COUNTY | EXAMINER |
|---------------------------------|----------|------------------|
| Buena Borough Fire District # 2 | Atlantic | |
| LOSAP - Proposed Budget | | \$20,502 |
| LOSAP - Final Budget | | \$22,888 |
| LOSAP Exclusion (+/-) | | (\$2,386) |

Debt Service Calculation Sheet

| Fire District | COUNTY | EXAMINER |
|--|----------|-----------------|
| Buena Borough Fire District # 2 | Atlantic | |
| Total Debt Service Appropriation (Proposed Budget) | | \$51,200 |
| Current Year Base Amount | | \$51,200 |
| Total Debt Service Appropriation Expended (Final Budget) | | \$0 |
| Final Budget Base Amount | | \$0 |
| Debt Service Exclusion | | \$51,200 |

Capital Appropriation Calculation Sheet

| Fire District | COUNTY | EXAMINER |
|---|----------|------------|
| Buena Borough Fire District # 2 | Atlantic | |
| Total Capital Appropriation (Proposed Budget) | | \$0 |
| Capital Appropriation offset from Restricted Fund (Proposed Budget) | | \$0 |
| Capital Appropriation offset from Grant Revenue (Proposed Budget) | | \$0 |
| Capital Appropriation offset from Unrestricted Fund (Proposed Budget) | | \$0 |
| Current Year Base Amount | | \$0 |
| Total Capital Appropriation (Final Budget) | | \$0 |
| Capital Appropriation offset from Restricted Fund (Final Budget) | | \$0 |
| Capital Appropriation offset from Grant Revenue (Final Budget) | | \$0 |
| Capital Appropriation offset from Unrestricted Fund (Final Budget) | | \$0 |
| Final Budget Base Amount | | \$0 |
| Capital Expenditure Exclusion | | \$0 |

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

Shared Services Calculation Sheet

| Fire District | EXAMINER |
|--|----------|
| Buena Borough Fire District # 2 (Atlantic) | |
| Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations | \$0 |
| Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended | \$0 |
| Shared Service Exclusion | \$0 |
| | |

RECIPIENT'S SHARED SERVICES EXCLUSION WORKSHEET

(List amounts as furnished and certified by each Provider)

| Shared Services Provider Entity | Shared Service (List Each Service Separately) | Health Care Costs | | Pension Costs | | Debt Service Costs | | Capital Imp Co |
|---------------------------------|--|-------------------|------------|---------------|------------|--------------------|------------|-------------------|
| | | Current Year | Prior Year | Current Year | Prior Year | Current Year | Prior Year | Current Year |
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| Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

