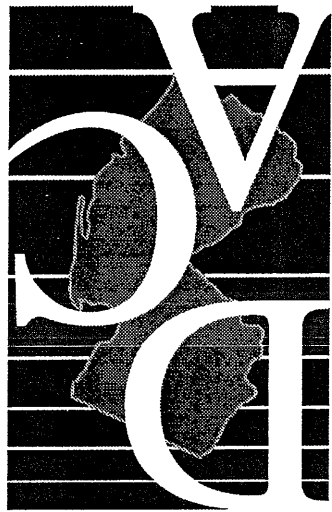


Division of Local Government Services

Community
Affairs



Department Of

Fire District Budget

Westville Fire District No. 1

RECEIVED

LOCAL GOVT SERVICES
2014 JAN 16 P 2:32

2014

FIRE DISTRICT NO. 1 BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Amended

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: [Signature]
Date: 7/10/14

PREPARER'S CERTIFICATION

2014

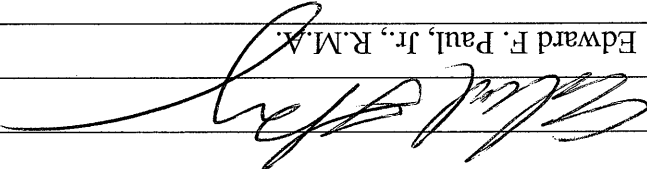
Westville

FIRE DISTRICT NO. 1 BUDGET

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

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:		Edward F. Paul, Jr., R.M.A.	
Title:		Auditor	
Address:		1301 North Broad Street, Woodbury, New Jersey 08096	
Phone Number:		856-848-6250	Fax Number: 856-848-0405
E-mail address:		e.paul@bbscpas.com	

PREPARER'S CERTIFICATION

OTHER ASSETS

2014

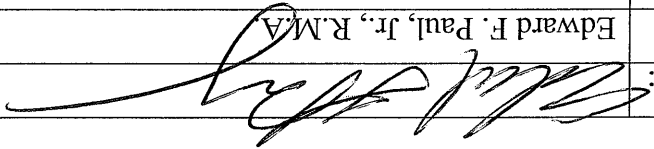
Westville

FIRE DISTRICT NO. 1 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:		Edward F. Paul, Jr., R.M.A.	
Title:		Auditor	
Address:		1301 North Broad Street, Woodbury, New Jersey 08096	
Phone Number:		856-848-6250	Fax Number: 856-848-0405
E-mail address:		e.paul@bbscpas.com	

APPROVAL CERTIFICATION

2014

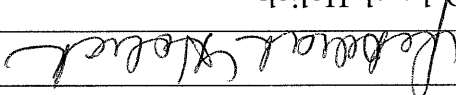
Westville

FIRE DISTRICT NO. 1 BUDGET

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

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 Westville Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 10th day of December, 2013.

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

Secretary's Signature:			
Name:		Deborah Holick	
Title:		Secretary	
Address:		23 West Olive Street, Westville, New Jersey 08093	
Phone Number:		856-456-9432	Fax Number: 856-456-8870
E-mail address:		wfdcommissioners@comcast.net	

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Westville Fire District No. 1		
Address:	23 West Olive Street		
City, State, Zip:	Westville	N.J.	08093
Phone Number: (ext.)	856-456-9432	Fax:	856-456-8870

Preparer's Name:	Edward F. Paul, Jr., R.M.A.		
Preparer's Address:	1301 North Broad Street		
City, State, Zip:	Woodbury	N.J.	08096
Preparer's #: (ext.)	856-848-6250	Fax:	856-848-0405
Preparer's Cell #:	609-820-5563		
Preparer's E-mail:	e.paul@bbscpas.com		

Chairman:	Fritz Sims		
Phone Number: (ext.)	856-456-9432	Fax:	856-456-8870
E-mail:	wfdcommissioners@comcast.net		

Secretary/Treasurer:	Deborah Holick, Secretary / Fritz Sims, Treasurer		
Phone Number: (ext.)	856-456-9432	Fax:	856-456-8870
E-mail:	wfdcommissioners@comcast.net		

Name of Auditor:	Edward F. Paul, Jr., R.M.A.		
Name of Firm:	Ball, Buckley & Seher, LLP		
Address:	1301 North Broad Street		
City, State, Zip:	Woodbury	N.J.	08096
Phone Number: (ext.)	856-848-6250	Fax:	856-848-0405
E-mail:	e.paul@bbscpas.com		

Membership of Board of Commissioners (Full Name)	Title
Fritz Sims	Chairman
Bruce Nurdaby	Vice Chairman
Deborah Holick	Secretary
Bryan Miller	Commissioners
William Packer	Commissioners

2014 Fire District Information Internet Web Site Information and Certification

http://www.westvillefd.com/news/index/layoutfile/home	Fire District's Web Address
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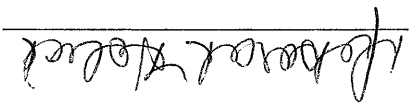
All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- A description of the fire district's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal years
- The fire district's rules, regulations, and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the fire district
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the fire district but shall not include volunteers receiving benefits under a length of service award program (LOSAP)

It is hereby certified by the Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

Deborah Holick, Secretary



Signature

2014 BUDGET RESOLUTION

Westville

Fire District No. 1

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

WHEREAS, the Annual Budget for the Westville Fire District No. 1 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. 1 at its open public meeting of December 10, 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 \$0.00 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0.00 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 \$593,166.00, which includes amount to be raised by taxation of \$379,302.00, and Total Appropriations of \$593,166.00; and

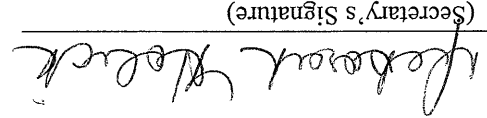
WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No. 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 Westville Fire District No. 1, at an open public meeting held on December 10, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Westville Fire District No. 1 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. 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 Westville Fire District No. 1 will consider the Annual Budget for adoption on January 14, 2014.



(Secretary's Signature)

(Date)

December 10, 2013

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Fritz Sims	x			
Bruce Nurdaby	x			
Deborah Holick	x			
Bryan Miller	x			
William Packer				x

2014 BUDGET MESSAGE

Westville

(Name)

Fire District No. 1 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 proposed 2014 budget reflects an increase of \$4,580.40 over the adopted 2013 budget. The majority of the increase has been utilized to offset expected need for additional funds to match grant from the federal assistance to fire fighters grant.

2. Complete a brief statement describing the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If unreserved fund balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The proposed 2014 budget will increase the amount to be raised by taxation by \$49,993.00 or 1.9 cents. The district is concerned with the dwindling fund balance and, therefore, had to reduce the amount anticipated in the 2014 budget to reduce increase in the amount to be raised by taxation.

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 proposed budget is within the limitations imposed by the 2% CAP legislation.

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 district's proposed budget includes an increased appropriation for reserve for future capital outlay to \$65,000.00. This District's long range plan for capital acquisition includes the replacement of the existing aerial fire apparatus and the increased appropriation is to offset increases resulting from this acquisition.

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.

The proposed 2014 budget includes appropriation to fund the operation of the Westville Fire Department Emergency Medical Services unit. The district also anticipates the receipt of funds for billing for the services provided.

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	\$	263,164,270.00
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$.145

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:

2014 FIRE DISTRICT BUDGET

Westville Fire District # 1 (Gloucester)

-----ANTICIPATED REVENUES-----

-----FUND BALANCE UTILIZED-----		CROSS REF.	PROPOSED BUDGET	FINAL BUDGET
			2014	2013
			PROPOSED BUDGET	CURRENT YEAR
UNRESTRICTED FUND BALANCE	A-1 *		\$35,167 *	\$79,413 *
RESTRICTED FUND BALANCE	A-2 *			
TOTAL FUND BALANCE UTILIZED	R-1 *		\$35,167 *	\$79,413 *

-----MISCELLANEOUS ANTICIPATED REVENUES-----

-----MISCELLANEOUS ANTICIPATED REVENUES-----		CROSS REF.	PROPOSED BUDGET	FINAL BUDGET
			2014	2013
			PROPOSED BUDGET	CURRENT YEAR
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	*	*		
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	*	*		
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	*	*		
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	*	*		
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	*	*		
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	*	*		
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	*	*		
RENTAL INCOME	*	*		
SALE OF ASSETS	A-3 *	*		
INTEREST ON INVESTMENTS AND DEPOSITS	A-4 *	*	\$4,000 *	\$4,000 *
OTHER REVENUE	A-5 *	*	\$160,000 *	\$160,000 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	R-2 *	*	\$164,000 *	\$164,000 *

2014 FIRE DISTRICT BUDGET

Westville Fire District # 1 (Gloucester)

-----ANTICIPATED REVENUES-----

2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET	CROSS REF.	----	OPERATING GRANT REVENUE-----
				SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)
				OTHER GRANTS & ENTITLEMENTS
				TOTAL OPERATING GRANT REVENUE
\$1,764	\$1,764	R-3	*	MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:
				UNIFORM FIRE SAFETY ACT (P.L. 1983, c. 383)
				RESERVES UTILIZED
				ANNUAL REGISTRATION FEES
				PENALTIES AND FINES
				OTHER REVENUES
				TOTAL UNIFORM FIRE SAFETY ACT REVENUES
				OTHER REVENUES OFFSET WITH APPROPRIATIONS
				TOTAL REVENUES OFFSET WITH APPROPRIATIONS
				TOTAL REVENUES AND FUND BALANCE UTILIZED
				(R-1 + R-2 + R-3 + R-4)
				AMOUNT TO BE RAISED BY TAXATION TO SUPPORT
				THE DISTRICT BUDGET
				TOTAL ANTICIPATED REVENUES
				(B-1 + R-5)
				Maximum Allowable Amount to be raised by Taxation
				(For Reference Purposes Only from LC1 based on
				Information provided by the district- see instructions.)
				Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

Westville Fire District # 1 (Gloucester)

BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS

2014	2013
PROPOSED BUDGET	FINAL BUDGET
CROSS REF.	

ADMINISTRATION			
SALARY & WAGES	* A-9 *	\$17,180	\$16,843 *
FRINGE BENEFITS	* A-13 *	\$2,990	\$3,430 *
OTHER EXPENSES	* A-11 *	\$67,331	\$67,080 *
		=====	=====
TOTAL ADMINISTRATION * E-1 *		\$87,501	\$87,353 *

COST OF OPERATIONS & MAINTENANCE

SALARY & WAGES	* A-10 *	\$118,412	\$116,948 *
FRINGE BENEFITS	* A-14 *	\$39,931	\$37,929 *
OTHER EXPENSES	* A-12 *	\$140,544	\$132,910 *
		=====	=====
TOTAL COST OF OPERATIONS & MAINTENANCE * E-2 *		\$298,887	\$287,787 *

2014 FIRE DISTRICT BUDGET

Westville Fire District # 1 (Gloucester)

BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS

	2014 PROPOSED BUDGET	CROSS REF. BUDGET	2013 CURRENT YEAR FINAL BUDGET
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* \$43,252	* A-15	* \$42,404
FRINGE BENEFITS	* \$17,267	* A-16	* \$17,408
OTHER EXPENSES	* \$13,100	* A-17	* \$12,750
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* \$73,619	* E-3	* \$72,562
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	*	*	*
EQUIPMENT	*	*	*
MATERIALS & SUPPLIES	* \$27,000	*	* \$27,000
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* \$27,000	* E-4	* \$27,000

Westville Fire District # 1 (Gloucester)

2014 FIRE DISTRICT BUDGET

BUDGETED APPROPRIATIONS

	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)	*	*
(1)	*	*
(2)	*	*
(3)	*	*
OTHER DEFERRED CHARGES (List & Cite Statute)	*	*
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	*	*
(2)	*	*
(3)	*	*
TOTAL DEFERRED CHARGES	* E-5 *	*
CASH DEFICIT, PRECEDING YEAR (NJS 40A:14-78.6)	* E-6 *	*
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)	* E-7 *	* \$25,000 *

2014 FIRE DISTRICT BUDGET

Westville Borough Fire District # 1

**BUDGETED APPROPRIATIONS
CAPITAL APPROPRIATIONS**

2014
PROPOSED BUDGET

2013
CURRENT YEAR
FINAL BUDGET

CAPITAL IMPROVEMENTS (NJS 40A:14-84)

Date of Approval LFB Voter Approval Affirmative
Date of Approval LFB Voter Approval Affirmative
Vote %

List Project Separately

Asset Type

(1)	*	*	Asset Type (Select) *	*	*	*	
(2)	*	*	Asset Type (Select) *	*	*	*	
(3)	*	*	Asset Type (Select) *	*	*	*	
(4)	*	*	Asset Type (Select) *	*	*	*	
(5)	*	*	Asset Type (Select) *	*	*	*	
(6)	*	*	Asset Type (Select) *	*	*	*	

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

Date of Approval LFB Voter Approval Affirmative
Date of Approval LFB Voter Approval Affirmative
Vote %

List Project Separately

Asset Type

(1)	*	*	Asset Type (Select) *	*	*	*	
(2)	*	*	Asset Type (Select) *	*	*	*	
(3)	*	*	Asset Type (Select) *	*	*	*	
(4)	*	*	Asset Type (Select) *	*	*	*	
(5)	*	*	Asset Type (Select) *	*	*	*	

Total Capital Improvements/Down Payments

C-1	*	*	\$0	*	\$0	*
C-2	*	*	\$65,000	*	\$65,000	*
E-8	*	*	\$32,000	*	\$32,000	*

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

(C-1 + C-2)

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

2014 FIRE DISTRICT BUDGET

Westville Fire District # 1 (Gloucester)

BUDGETED APPROPRIATIONS
DEBT SERVICE FOR CAPITAL APPROPRIATIONS

CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
------------	----------------------	--------------------------------

PRINCIPAL PAYMENTS		
GENERAL OBLIGATION BONDS	P-1 *	*
BOND ANTICIPATION NOTES	P-2 *	*
CAPITAL LEASES	P-3 *	\$52,839 *
INTERGOVERNMENTAL LOANS	P-4 *	*
OTHER BONDS OR NOTES	P-5 *	*
TOTAL PRINCIPAL PAYMENTS	D-1 *	\$15,778 *
INTEREST PAYMENTS		
GENERAL OBLIGATION BONDS	I-1 *	*
BOND ANTICIPATION NOTES	I-2 *	*
CAPITAL LEASES	I-3 *	\$1,548 *
INTERGOVERNMENTAL LOANS	I-4 *	*
OTHER BONDS OR NOTES	I-5 *	*
TOTAL INTEREST PAYMENTS	D-2 *	\$1,548 *
TOTAL DEBT SERVICE (D1+D2)	E-9 *	\$17,326 *
TOTAL BUDGETED APPROPRIATIONS	B-2 *	\$594,333 *

(E1+E2+E3+E4+E5+E6+E7+E8+E9)

2014 FIRE DISTRICT BUDGET

Westville Fire District # 1 (Gloucester)

BUDGETED APPROPRIATIONS

2014 Proposed Budget
 2013 Final Budget

Summary of Referendum Line Items		SS	#	Page	Amount Requested
TOTAL Referendum Line Items					
					\$0

Insert new rows here

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.)

Summary of Release of Restricted Fund Balance

Summary of Release of Restricted Fund Balance		SS	#	Page	Amount Requested
TOTAL Release of Restricted Fund Balance					
					\$0

Insert new rows here

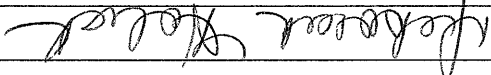
2014 ADOPTION CERTIFICATION

Westville

Fire District No. 1 Budget

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

It is hereby certified that the Fire District No. 1 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Westville Fire District No. 1 pursuant to N.J.A.C. 5:31-2.4, on the 14th day of January, 2014.

Secretary's Signature:					
Name:			Deborah Holick		
Title:			Secretary		
Address:			23 West Olive Street, Westville, New Jersey 08093		
Phone Number:		856-456-9432		Fax Number: 856-456-8870	
E-mail address: wfdcommissioners@comcast.net					