

2019

Pennington Borough Fire District # 1 Fire District Budget

www.penningtonboro.org/fire

Department Of



Community
Affairs

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Pennington Borough Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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: _____

2019 PREPARER'S CERTIFICATION

Pennington Borough Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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:	<i>Bedard, Kurawicki & Co.</i>		
Name:	BKC, CPA's PC		
Title:	Accountants		
Address:	114 Broad Street Flemington, NJ 08822		
Phone Number:	908 782-7900	Fax Number:	908 782-4328
E-mail address:	jmc@bkc-cpa.com		

2019 PREPARER'S CERTIFICATION OTHER ASSETS

Pennington Borough Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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:	<i>Bedard, Kurawiecki & Co.</i>		
Name:	BKC CPA's PC		
Title:	Accountant		
Address:	114 Broad Street Flemington, NJ 08822		
Phone Number:	908 782-7900	Fax Number:	908 782-8328
E-mail address:	jmc@bkc-cpa.com		

2019 APPROVAL CERTIFICATION

Pennington Borough Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 20 day of November, 2018.

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:	Wayne Blauth		
Title:	Secretary		
Address:	PO Box 367 Pennington, NJ 08534		
Phone Number:	609 737-3256	Fax Number:	609 737-7602
E-mail address:	wblauthfire@gmail.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: Penningtonboro.org/fire

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

Mark Blackwell

Title of Officer Certifying compliance

Chairman

Signature



2019 FIRE DISTRICT BUDGET RESOLUTION

Pennington Borough Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Pennington Borough Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 20, 2018; 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.) and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$923,577 which includes an amount to be raised by taxation of \$212,670, and Total Appropriations of \$923,577; 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 November 20, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 January 15, 2019.



(Secretary's Signature)

12-14-18

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mark Blackwell	x			
Bill Meytrott	x			
Brian Hofacker	x			
Wayne Blauth				x
Robert DiFalco	x			

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Pennington Borough Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 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.

The 2019 budget is for \$ 923,577 an increase of \$ 282,543 or 44.1 %. The 2019 budget includes a \$300,000 deposit for a new firefighting truck. The source for the \$300,000 is the fund balance being utilized. The amount to be raised by taxation decreased 14.3% or \$35,523. The amount of other revenue from the adjoining district increased 4.6% or \$18,066. Overall administration expenses increased 2.3% due to an increase of \$1,000 in telecommunications. Cost of Operations remains consistent to 2018: a \$3,166 increase (41%) to firefighting and radio repairs and maintenance was offset with a \$2,934 decrease (13%) to truck repairs and maintenance. These increases and decreases are due to items deemed in need of repair in 2019. Other assets non-bondable decreased 60.8% or \$83,329. Firefighting equipment's budget for 2019 decreased \$10,156 or 30%. Other equipment decreased \$70,933- in 2018 the purchase of non-bondable equipment was offset with the use of the Cap Bank. The LOSAP budget increased \$35,000 or 44%- the increase is needed due to new eligible members. In 2017, there were 18 new members. The budget allows for the reserve for future outlays to be \$106,489 compared to \$76,724 in 2018. Debt costs remain the same.

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.

The amount to be raised by taxation decreased 14.3% or 35,523. \$300,000 of the fund balance will be used for a deposit on a new firefighting truck. The budget allows for the reserve for future outlays to be \$106,489 compared to \$76,724 in 2018.

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.

The proposed budget is under the property tax levy.

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.

A resolution was passed to use funds as a down payment on a new truck.

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 contains debt service payments of \$103,460 for the next nine years for a truck previously approved. The payments will be offset by fifteen yearly payments of \$78,146 to be received from the adjoining district.

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.

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, provide 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.A. 54:4-35:

Total Assessed Valuation of District	\$ 496,927,100
Proposed Tax Rate per \$100 of Assessed Valuation	\$.042

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"/>
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No	<input type="checkbox"/>	Yes	<input type="checkbox"/>
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FIRE DISTRICT CONTACT INFORMATION 2019

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

Name of Fire District:	Pennington Borough Fire District # 1		
Address:	PO Box 387		
City, State, Zip:	Pennington	NJ	08534
Phone: (ext.)	609 797-0381	Fax:	609 797-7602

Preparer's Name:	BKC CPA'S PC		
Preparer's Address:	114 Broad Street		
City, State, Zip:	Flemington	NJ	08822
Phone: (ext.)	908 782 7900	Fax:	908 782-4328
E-mail:	jmc@bkc-cpa.com		

Chairman:	Mark Blackwell		
Phone: (ext.)	609 737-2500	Fax:	
E-mail:	markblackwell74@hotmail.com		

Secretary/Treasurer:	Wayne Blauth		
Phone: (ext.)	609 558-8037	Fax:	
E-mail:	wblauthfire@gmail.com		

Name of Auditor:			
Name of Firm:	BKC CPA's PC		
Address:	114 Broad Street		
City, State, Zip:	Flemington	NJ	08822
Phone: (ext.)	908 782-7900	Fax:	908 782-4328
E-mail:	jmc@bkc-cpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Pennington Borough Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 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? NO *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? YES *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? NO *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? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - 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? NO*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 NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO*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)
PENNINGTON BOROUGH FIRE DISTRICT # 1**

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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." See Attached p N-3-1
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO *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? NO *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? NO.
- 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? YES *If "yes," indicate*
- a) the year it was implemented; 2002*
 - b) the total number of volunteer members presently eligible to participate; As of 12/31/17, the Plan had 112 participants*
 - c) the total number of volunteer members presently vested; As of 12/31/17, 18 members were new in 2017 and the remaining members were at various stages of vesting.*
 - d) whether the annual contribution for each vested member is fixed or based on an automatic increase; The amount is fixed each year and remains under the allowed amount.*
 - e) the total LOSAP budgeted for the current year \$115,000, increase due to increase in LOSAP eligible members.*
 - 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. Yes*

Pennington Borough Fire District # 1
Budget 2018
Supplemental Schedules

Support for Page N-3 Question # 8

Fire District's Vehicles are as follows:

Year	Make	Model	Diver
1991	Spartan	Engine	Motor Pool
1990	Peterbilt	Tanker	Motor Pool
1991	LTI Duplex	Tower	Motor Pool
1999	Ford	F-450	Motor Pool
1994	Ford	F-350	Motor Pool
2005	Spartan Rosenbauer	Rescue Pumper	Motor Pool
2014	Ford	F-550	Motor Pool
2017	Spartan	Ladder Truck	Motor Pool

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Pennington Borough Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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. None
- 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. None

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 2016.

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)

Pennington Borough Fire District # 1
Mercer

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	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
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Total Compensation from Fire District							
1 Mark Blackwell	Chairman		Former Officer	\$	\$	\$	\$	N/A		0	\$	\$	\$	
2 William Meytrott	Vice Chairman							Pennington Borough Director of Public Safety		0				
3 Brian Hofacker								Montgomery Township Police		0				
4 Wayne Blauth	Secretary							N/A		0				
5 Robert DiFalco								N/A		0				
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

Pennington Borough Fire District # 1
Mercer

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

Pennington Borough Fire District # 1
Mercer

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, 2018	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
None		\$ -			
Total liability for accumulated compensated absences at January 1, 2018		\$ -			

2019 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:

Pennington Borough Fire District # 1

County:

Mercer

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$	248,193
Cap Bank Available from 2016 (See Levy Cap Certification)		5,503
Cap Bank Available from 2017 (See Levy Cap Certification)		3,243
Cap Bank Available from 2018 (See Levy Cap Certification)		73,222
Cap Bank Used from 2016		-
Cap Bank Used from 2017		-
Cap Bank Used from 2018		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		496,927,100
New Ratables - Increase in Valuations (New Construction and Additions)		6,373,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.050
Projected Tax Rate based upon Proposed Levy		0.042255108

2019 Budget Summary

Pennington Borough Fire District # 1 Mercer

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 300,000	\$ -	\$ 300,000	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	410,907	392,841	18,066	4.6%
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	710,907	392,841	318,066	81.0%
Amount to be Raised by Taxation to Support Budget	212,670	248,193	(35,523)	-14.3%
Total Anticipated Revenues	923,577	641,034	282,543	44.1%
APPROPRIATIONS				
Total Administration	55,669	54,484	1,185	2.2%
Total Cost of Operations & Maintenance	242,959	326,366	(83,407)	-25.6%
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, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	115,000	80,000	35,000	43.8%
Total Capital Appropriations	406,489	76,724	329,765	429.8%
Total Principal Payments on Debt Service	77,582	75,140	2,442	3.2%
Total Interest Payments on Debt	25,878	28,320	(2,442)	-8.6%
Total Appropriations	923,577	641,034	282,543	44.1%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

Pennington Borough Fire District # 1 Mercer

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Restricted Fund Balance	300,000	-	300,000	#DIV/0!
Total Fund Balance Utilized	300,000	-	300,000	#DIV/0!
<i>Miscellaneous Anticipated Revenues</i>				
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!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
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!
<i>Other Revenue (List in Detail)</i>				
Due from Adjoining District	314,357	296,291	18,066	6.1%
Due from Adjoining District- Truck Payment Reimbursement	78,146	78,146	-	0.0%
Due from Adjoining District - Exhaust Evacuation System Reimb.	18,404	18,404	-	0.0%
Other Revenue #4			-	#DIV/0!
Total Other Revenue	410,907	392,841	18,066	4.6%
<i>Operating Grant Revenue (List in Detail)</i>				
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!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
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!
<u>Other Revenues Offset with Appropriations (List)</u>				
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	\$ 710,907	\$ 392,841	\$ 318,066	81.0%

2019 Appropriations Schedule

Pennington Borough Fire District # 1 Mercer

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	-		-	#DIV/0!
<i>Administration - Other (List)</i>				
Other Admin Expense - See Attached	53,669	52,484	1,185	2.3%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses	2,000	2,000	-	0.0%
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	55,669	54,484	1,185	2.2%
Total Administration	55,669	54,484	1,185	2.2%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-		-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense - See Attached	189,254	189,332	(78)	0.0%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable - See Attached	53,705	137,034	(83,329)	-60.8%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	242,959	326,366	(83,407)	-25.6%
Total Operations & Maintenance	242,959	326,366	(83,407)	-25.6%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-		-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
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!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-		-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
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)	115,000	80,000	35,000	43.8%
Total Capital Appropriations	406,489	76,724	329,765	429.8%
Total Principal Payments on Debt Service	77,582	75,140	2,442	3.2%
Total Interest Payments on Debt	25,878	28,320	(2,442)	-8.6%
TOTAL APPROPRIATIONS	\$ 923,577	\$ 641,034	\$ 282,543	44.1%

Pennington Borough Fire District # 1
 Budget 2019
 Supplemental Schedules

Admin- Operating Expenses	2019	2018
Telecommunications	8,000.00	7,000.00
Awards	2,500.00	2,500.00
Subscriptions and Advertising	2,669.00	2,484.00
Medical	1,000.00	1,000.00
Election	500.00	500.00
Office Services	5,500.00	5,500.00
Professional Fees	33,500.00	33,500.00
Total - To Page F-3 Line 11	<u>53,669.00</u>	<u>52,484.00</u>
 Cost of Operations and Maintenance		
Building Rent	55,872.00	55,872.00
Insurance	75,000.00	75,000.00
Truck Repair and Maintenance	20,066.00	23,000.00
Operating Supplies	2,000.00	2,000.00
Hazmat	-	310.00
Education and Training	13,400.00	13,400.00
Gas & Oil	12,000.00	12,000.00
Firefighting and radio repairs and maintenance	10,916.00	7,750.00
Total - To Page F-3 Line 25	<u>189,254.00</u>	<u>189,332.00</u>
 Other Assets- Non Bondable		
Firefighting Equipment	23,190.00	33,346.00
Radio Equipment	1,815.00	200.00
Turn out Gear	28,700.00	32,495.00
Other Equipment	-	70,993.00
Total - To Page F-3 Line 29	<u>53,705.00</u>	<u>137,034.00</u>

2019 Schedule of Salaries and Benefits

Pennington Borough Fire District # 1
Mercer

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
None	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
None	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
None	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2019 Proposed Capital Budget

Pennington Borough Fire District # 1
Mercer

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Deposit on New Truck			02/17/18	83%	\$ 300,000	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					300,000	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
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					300,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					106,489	76,724
TOTAL CAPITAL APPROPRIATIONS					\$ 406,489	\$ 76,724

Capital Appropriations Offset with Restricted Fund	\$ 300,000	
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

Debt Service Schedule - Principal

Pennington Borough Fire District #1
Mercer

	Date of Local Finance Board Approval	Date of Voter Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	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- Spartan Truck	02/15/14	97%	75,140	77,582	80,103	82,707	85,395	88,170	91,035	291,245	796,237
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											
			\$ 75,140	\$ 77,582	\$ 80,103	\$ 82,707	\$ 85,395	\$ 88,170	\$ 91,035	\$ 291,245	\$ 796,237

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

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

Debt Service Schedule - Interest

Pennington Borough Fire District #1
Mercer

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Capital Lease #1 - Spartan Truck	28,320	25,878	23,357	20,753	18,065	15,290	12,425	19,135	134,903
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	28,320	25,878	23,357	20,753	18,065	15,290	12,425	19,135	134,903
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
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	\$ 28,320	\$ 25,878	\$ 23,357	\$ 20,753	\$ 18,065	\$ 15,290	\$ 12,425	\$ 19,135	\$ 134,903

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.

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

2019 Fund Balance Reconciliation

Pennington Borough Fire District # 1 Mercer

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 809,972
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	809,972
Estimated results of operations for the year ending December 31, 2018	-
Anticipated balance December 31, 2018	809,972
Less: Fund Balance utilized in 2019 Proposed Budget	-
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 809,972

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 516,153
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	516,153
Estimated results of operations for the year ending December 31, 2018	-
Anticipated balance December 31, 2018	516,153
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purpo	300,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 216,153

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

2019 Referendums

Pennington Borough Fire District # 1 Mercer

Summary of Referendum Line Items	<i>2019 Proposed Budget Amount Requested</i>	<i>2018 Final Budget</i>
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	<i>2019 Proposed Budget Amount Requested</i>	<i>2018 Final Budget</i>
	\$ -	
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

Pennington Borough Fire District # 1 Mercer

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	248,193
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		248,193
Plus: 2% Cap Increase		4,964
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		253,157

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		35,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		29,765
Total Exclusions		64,765
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	6,373,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.050	3,187

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Maximum Tax Levy Before Referendum		321,108
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	321,108

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	212,670
Cap Bank Available from Prior Year (2016) for 2019 Budget		5,503
Cap Bank Available from Prior Year (2017) for 2019 Budget		3,243
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		3,243
Cap Bank Available from Prior Year (2018) for 2019 Budget		73,222
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		73,222
Cap Bank from Current Year (2019) Available for 2020 Budget		108,438
Cap Bank Available from 2019 for 2020 Budget	\$	108,438

2019 Levy Cap Exclusion Calculations

Pennington Borough Fire District # 1 Mercer

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$	-
2019 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		-
2018 Adopted Budget PERS Contribution		-
2018 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$	115,000
2018 Adopted Budget LOSAP Appropriation		80,000
LOSAP Exclusion (+/-)	\$	35,000

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$	103,460
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		103,460
2018 Adopted Budget Total Debt Service Appropriation		103,460
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		103,460
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$	406,489
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund		300,000
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		106,489
2018 Adopted Budget Total Capital Appropriation		76,724
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		76,724
Capital Expenditure Exclusion	\$	29,765

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019		0.0%
2019 Proposed Budget Administration Health Insurance Appropriation	\$	-
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2019 Proposed Budget Group Health Insurance		-
2018 Adopted Budget Administration Health Insurance Appropriation		-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2018 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2018 Amount Budgeted = % Increase		0.00%
SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2019 Increase in Appropriation	\$	-

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.41 et seq.)

Municipality: Pennington Borough County: Mercer County
Fire District Code: F01 Total Number of Fire Districts: 1

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 496,927,100 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 6,373,000 (2a)

— \$ 0 (2b)

= \$ 6,373,000 (2c)

Marcus Bozler 10/10/18
Assessor Signature Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

0.050 (3)

4. Amount of permitted revenue increase =
Line 2c * Line 3

\$ 3.18650 (4)

(N.J.S.A. 40A:4-45.45)

M. H. B. C. 10/10/18
Tax Collector Signature Date



State of New Jersey
 Department of Community Affairs
 Division of Local Government Services
 Bureau of Authority Regulation
 Fire District Levy Cap Certification for Fiscal Year 2019

Fire District: Pennington Borough Fire District No. 1
 Municipality: Pennington
 County: Mercer
 FD-Code: 1108-01

2018 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$321,415**
 Amount to be Raised by Taxation: **\$248,193**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2018	\$73,222	\$0	\$0	\$0	\$73,222
	2017	\$3,243	\$0	\$0	\$0	\$3,243
	2016	\$5,503	\$0	\$0	\$0	\$5,503
Levy Cap Bank Totals		\$81,968	\$0	\$0	\$0	\$81,968

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2015	\$62,247	\$0	\$0	\$62,247	\$0
	2014	\$0	\$47,325	\$0	\$0	\$0
	2013	\$3,332	\$0	\$3,332	\$0	\$0
	2012	\$41,622	\$0	\$41,622	\$0	\$0
Levy Cap Bank Totals		\$107,200	\$47,325	\$44,954	\$62,247	\$0

2019 ADOPTION CERTIFICATION

Pennington Borough Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 15 day of January, 2019.

Officer's Signature:			
Name:	Wayne Blauth / ROBERT DIFALCO, ACTING Sec.		
Title:	Secretary		
Address:	PO Box 367 Pennington, NJ 08534		
Phone Number:	609 397-3256	Fax Number:	609 737-7602
E-mail address:	wblauthfire@gmail.com		

2019 ADOPTED BUDGET RESOLUTION

Pennington Borough Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Pennington Borough Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 15, 2019; 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 \$ 923,577, which includes amount to be raised by taxation of \$212,670, and Total Appropriations of \$923,577; 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 January 15, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, 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 \$923,577, which includes amount to be raised by taxation of \$212,670, and Total Appropriations of \$923,577; 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.


 Act 104 (Secretary's Signature)

01/15/2019
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mark Blackwell	x			
Bill Meytrott	x			
Brian Hofacker				x
Wayne Blauth				x
Robert DiFalco	x			