

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

2014 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE

Submit all budget related material in one package to: *Division of Local Government Services, Bureau of Authority Regulation, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803.* Check the boxes of items that are included in budget. Please do not submit more copies than required.

2014 Fire District Budget Document

- 2 copies of the entire budget workbook, including Budget Pages, Supplemental Sheets, and Levy Cap Calculation Sheets
- Pages 1A, 1B, 1C, 1D and 1E with signature blocks filled in along with mailing address, phone number, fax number, e-mail address and web address.
- Resolution of the Fire District Commissioners is attached with properly recorded vote
- Proposed hearing date for adoption of Budget reflected in Fire District Budget Resolution
- Fire District Budget Resolution is signed with original hand written signature
- Completed Budget Message including a description of capital items budgeted along with payment method indicated, as well as an outline of referendum requests, if necessary
- Certification of New Construction/Improvements/Partial Assessments (CNC-3)

Miscellaneous Revenues and Operating Grant Revenues

- N/A Supporting documentation to substantiate all revenues

Amount to be Raised by Taxation

- Amount shown on Budget Page 5 does not exceed the allowable amount on LC-1 and equals the amount reflected in the Fire District Budget Resolution for the Proposed Budget and the amount approved by the Director for the Adopted Budget

Capital Outlays (Budget Page 9)

- N/A Supporting documentation reflecting the date of election held and recorded vote on the acquisition of capital assets has been submitted

2014 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE (page 2)

Supplemental Schedules

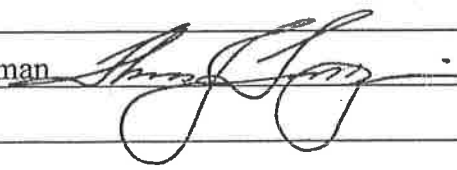
The beginning Unrestricted and Restricted Fund Balances agree to the December 31, 2012 Fire District Audit Report

N/A The debt service schedules include the date of voter approval along with the date of findings received from the Local Finance Board

Length of Service Award Program (LOSAP) - (If applicable)

Page 3 has been completed

The amount of the contribution is shown on Page 8.

Official's Signature:			
Name:	Tom Timperman 		
Title:	Treasurer		
Address:	PO Box 367 Pennington, NJ 08534		
Phone Number:	609 737-0381	Fax Number:	609 737-7602
E-mail address	tjtimperman@yahoo.com		

2014

Pennington Borough Fire District
No. 1

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

Pennington Borough

(Name)

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: _____ **Date:** _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By: _____ **Date:** _____

PREPARER'S CERTIFICATION

2014

Pennington Borough

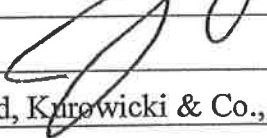
(Name)

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:	Bedard, Kurowicki & Co., 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		

PREPARER'S CERTIFICATION OTHER ASSETS

2014
Pennington Borough

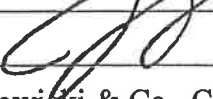
(Name)

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:	Bedard, Kurowicki & Co., 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		

APPROVAL CERTIFICATION

2014

Pennington Borough

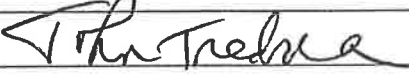
(Name)

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 Pennington Borough Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 19 day of November , 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:	John Tredrea		
Title:	Secretary		
Address:	PO Box 367 Pennington, NJ 08534		
Phone Number:	609 737-3256	Fax Number:	609 737-7602
E-mail address	jtredrea@gmail.com		

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Pennington Borough Fire District No. 1		
Address:	P.O. Box 387		
City, State, Zip:	Pennington	NJ	08534
Phone Number: (ext)	609 797-0381	Fax:	609 797-7602

Preparer's Name:	Bedard, Kurowicki & Co., CPA's PC		
Preparer's Address:	114 Broad Street		
City, State, Zip:	Flemington	NJ	08822
Preparer's #: (ext.)	908 782-7900 x 106	Fax:	908 782-4328
Preparer's Cell #:			
Preparer's E-mail:	jmc@bkc-cpa.com		

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

Secretary/ Treasurer:	Tom Timperman		
Phone Number: (ext.)	609 737-3256	Fax:	
E-mail:	tjtimperman@yahoo.com		

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

Membership of Board of Commissioners (Full Name)	Title
Mark Blackwell	Chairman
William Meytrott	Vice Chairman
Tom Timperman	Treasurer
John Tredrea	Secretary
William Naylor	Commissioner

2014 Fire District Information Internet Web Site Information and Certification

Fire District's Web Address	<i>PENNINGTON BOROUGH / FIRE/HTML</i>
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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. NJSA 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 *(2 YEARS SUBMITTED)*
- 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 NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

MARK BLACKWELL

Signature

2014 BUDGET RESOLUTION

Pennington Borough
(Name)

Fire District No. 1

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

WHEREAS, the Annual Budget for the Pennington Borough 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 November 19, 2013; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$462,368, which includes amount to be raised by taxation of \$ 199,706 and Total Appropriations of \$ 462,368; and

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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No.1 has taken into account the assessed valuation of taxable property in the Fire District No. 1 ,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 1, at an open public meeting held on November 19, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Pennington Borough 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 Pennington Borough Fire District No. 1 will consider the Annual Budget for adoption on January 21, 2014.


(Secretary's Signature)

12/17/2013
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mark Blackwell	✓			
William Meytrott				✓
Tom Timperman	✓			
John Tredrea	✓			
William Naylor	✓			

2014 BUDGET MESSAGE

Pennington Borough

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 budget is up \$63,280 from the prior year. The increase is due mainly to an increase in the Cost of Operations- Non bondable assets. The increase is offset mainly due to the use of the Levy Cap Bank of \$47,325.

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 dollar amount raised by taxation is up due to the use of the Levy Tax Bank. The budget does not change the tax rate and is within the allowed cap restrictions. The budget allows for an increase in the reserve funds of \$68,788 which is consistent with the prior year.

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 remains under the Property Tax Levy Cap.

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

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.

The 2014 budget contains no debt service payments. The 2014 budget contains a reserve for future capital outlays in the amount of \$68,788.

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	\$502,875,714
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$.03

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? N/A

No: Yes:

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY Pennington Borough COUNTY Mercer

FIRE DISTRICT CODE: F01 TOTAL NUMBER OF FIRE DISTRICTS 1

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. FOR REFERENCE ONLY.

\$ 501,539,914 (1)

2. Total valuation of new construction and improvements (not prorated) from the Added Assessment List filed on October 1 of the current calendar tax year minus the total valuation of any added assessment tax appeal reductions from the prior year. Do not include omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

1,335,800 (2)

10-9-2013 DATE Manawt Borden CTA ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District TAX RATE from CURRENT YEAR (expressed as a decimal, \$ per hundred).

.0003 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45).

\$ 400.74 (4)

10-10-2013 DATE Way N BL TAX COLLECTOR SIGNATURE



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 2014

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

Levy Cap Bank Total	Allowable	Applied	Available
	\$47,325	\$0	\$47,325

2013 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: \$152,332
Amount to be Raised by Taxation: \$149,000
Cap Bank for Fiscal Year: \$3,332

Activity By Calendar Years	Allowable	Applied	Available
2013	\$3,332	\$0	\$3,332
2012	\$41,622	\$0	\$41,622
2011	\$2,371	\$0	\$2,371

2014 FIRE DISTRICT BUDGET

If you are preparing this workbook WITHOUT having the Instructions and Reference Guide Documents with you as you complete it, STOP and get them and consult them page by page as you complete the budget.

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
 2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
 3. The individual LC worksheets (tabs) are locked to protect the formulas.
 4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically.
 5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.
- 6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully.**

7. Next, follow the instructions below:

Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Pennington Borough Fire District # 1 (Mercer)

Pennington Borough
Fire District # 1
Mercer

Preparer's First Name:
Preparer's Last Name:
Preparer's Phone Number:
Preparer's email:

Joseph
Carducci
908-782-7900
jmc@bkc-cpa.com

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)
 Cap Bank Available from 2011 (See Levy Cap Certification)
 Cap Bank Available from 2012 (See Levy Cap Certification)
 Cap Bank Available from 2013 (See Levy Cap Certification)
 Cap Bank Used from 2011
 Cap Bank Used from 2012
 Cap Bank Used from 2013
 Changes in Service Provider (+/-)
 DLGS Approved Adjustments
 Cancelled or Unexpended Referendum Amount
 (Enter as a positive number)
 Assessed Valuation of District for adopted budget
 New Ratables - Increase in Valuations (New Construction and Additions)
 Adopted Fire District Tax Rate (per \$100)

	\$149,000
	\$2,371
	\$41,622
	\$3,332
	\$2,371
	\$41,622
	\$3,332
	\$0
	\$0
	0
	502,875,714
	\$1,335,800
	\$0.030

To print out the Summary Levy Cap Calc Worksheet now, click on the LC 1 tab and click the print icon.

Projected Tax Rate based upon Proposed Levy (Page 5 R5)

\$0.030

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	-	-
RESTRICTED FUND BALANCE	* A-2 *	-	-
TOTAL FUND BALANCE UTILIZED	* R-1 *	-	-
		=====	=====
----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
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 *	-	-
OTHER REVENUE	* A-5 *	\$262,662	\$250,088
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$262,662	\$250,088
		=====	=====

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	-	-
OTHER GRANTS & ENTITLEMENTS	* A-6 *	-	-
TOTAL OPERATING GRANT REVENUE	* 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	* A-7 *	-	-
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	-	-
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	-	-
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$262,662	\$250,088
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$199,706	\$149,000
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$462,368	\$399,088
		=====	=====

**Maximum Allowable Amount to be raised by Taxation
(For Reference Purposes Only from LC1 based on
Information provided by the district- see instructions.)**

\$199,706

Amount Over Levy Cap

\$0

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF.	2014 PROPOSED BUDGET		2013 CURRENT YEAR FINAL BUDGET	
	-----	-----		-----	
ADMINISTRATION					
SALARY & WAGES	* A-9 *	-	*	-	*
FRINGE BENEFITS	* A-13 *	-	*	-	*
OTHER EXPENSES	* A-11 *	\$51,484	*	\$55,139	*
		-----		-----	
TOTAL ADMINISTRATION	* E-1 *	\$51,484	*	\$55,139	*
		=====		=====	
 COST OF OPERATIONS & MAINTENANCE					
SALARY & WAGES	* A-10 *	-	*	-	*
FRINGE BENEFITS	* A-14 *	-	*		*
OTHER EXPENSES	* A-12 *	\$271,096	*	\$204,161	*
		-----		-----	
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$271,096	*	\$204,161	*
		=====		=====	

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

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

Pennington Borough Fire District # 1 (Mercer)

BUDGETED APPROPRIATIONS

	CROSS REF.	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, PRECEEDING YEAR (NJS 40A:14-78.6)	* E-6 *	----- - -----	----- - -----
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)	* E-7 *	----- \$71,000 -----	----- \$71,000 -----

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1

**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>
					-----	-----
(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)						
<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>		
(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 *
 RESERVE FOR FUTURE CAPITAL OUTLAYS					* C-2 *	* \$68,788 *
 TOTAL CAPITAL APPROPRIATIONS					* E-8 *	* \$68,788 *
(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

Pennington Borough Fire District # 1 (Mercer)

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 *		*	- *
TOTAL PRINCIPAL PAYMENTS	* D-1 *		*	- *
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 *		*	- *
TOTAL INTEREST PAYMENTS	* D-2 *		*	- *
TOTAL DEBT SERVICE (D1+D2)	* E-9 *		*	- *
TOTAL BUDGETED APPROPRIATIONS (E1+E2+E3+E4+E5+E6+E7+E8+E9)	* B-2 *	\$462,368	*	\$399,088 *

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

BUDGETED APPROPRIATIONS

		2014 Proposed Budget	2013 Final Budget
Summary of Referendum Line Items		SS Page #	Amount Requested
Insert new rows here			\$0
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			\$0
TOTAL Release of Restricted Fund Balance			\$0

2014 ADOPTION CERTIFICATION

Pennington Borough

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 Pennington Borough Fire District No. 1, pursuant to N.J.A.C. 5:31-2.4, on the 21 day of January, 2014.

Secretary's Signature:			
Name:	John Tredrea		
Title:	Secretary		
Address:	PO Box 367 Pennington, NJ 08534		
Phone Number:	609 737-0381	Fax Number:	609 737-7602
E-mail address	jtredrea@gmail.com		

2014 ADOPTED BUDGET RESOLUTION

2014-09

Pennington Borough

Fire District No.1

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

WHEREAS, the Annual Budget for the Pennington Borough Fire District No. 1 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 Pennington Borough Fire District No. 1 at its open public meeting of January 21, 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 and,


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$462,368, which includes amount to be raised by taxation of \$199,706 and Total Appropriations of \$462,368; 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 Pennington Borough Fire District No.1, at an open public meeting held on that the Annual Budget of the Pennington Borough Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of 462,368, which includes amount to be raised by taxation of \$199,706 and Total Appropriations of \$462,368; 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)

1/23/2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mark Blackwell	X			
William Meytrott				X
Tom Timperman	X			
John Tredrea	X			
William Naylor				X

2014

Pennington Borough Fire District
No. 1

Supplemental
Schedules

Department Of



Community
Affairs

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

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

	CROSS REF -----	2014 PROPOSED BUDGET -----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$597,478 *
(2) Utilized in Current Year's Adopted Budget	* *	*
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$597,478 *
(4) Estimated Results of Current Budget Operations	* *	*
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$597,478 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	*
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$597,478 *
RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$406,069 *
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$406,069 *
(11) Estimated Results of Operations in Current Budget	* *	\$68,788 *
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$474,857 *
(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	* *	*
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	\$474,857 *

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

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

----SALE OF ASSETS----

DESCRIPTION OF ASSET
(list individually)

- (1)
- (2)
- (3)

CROSS REF.	PURCHASE BASIS	2014 PROPOSED SALE VALUE
*	*	*
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2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

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

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

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

LIST IN DETAIL:

(1)	*	*		*	*
(2)	*	*		*	*
(3)	*	*		*	*
(4)	*	*		*	*
(5)	*	*		*	*
(6)	*	*		*	*
(7)	*	*		*	*
(8)	*	*		*	*
(9)	*	*		*	*
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)	*	*		*		*
(6)	*	*		*		*
(7)	*	*		*		*
(8)	*	*		*		*
(9)	*	*		*		*
TOTAL OTHER REVENUES OFF-SET			* A-8 *	* =====	* =====	*

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

----SUPPLEMENTAL SCHEDULES----

		Annual Wages	2014 Proposed Budget
SALARY & WAGES (N.J.S. 40A:14-78.7)		-----	-----
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

Pennington Borough Fire District # 1 (Mercer)

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

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

2014 FIRE DISTRICT BUDGET
Pennington Borough Fire District # 1 (Mercer)

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

PROPOSED BUDGET Title	2014			Total
	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(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 Title	2013			Total
	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(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

Pennington Borough Fire District # 1 (Mercer)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
Administration Other Expenses			
(1) Other Expenses	AP-4	\$51,484	\$55,139
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5	-	-
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$51,484	\$55,139
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$173,772	\$158,444
(2) Contingent Expenses		\$1,000	\$2,000
(3) Other Assets, Non-Bondable	AP-7	\$96,324	\$43,717
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$271,096	\$204,161
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

Pennington Borough Fire District # 1 (Mercer)

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

	Cross Ref.	2014 Proposed Budget	2013 Current Year Final Budget
Admin - Operating			
Insert new rows here		\$7,000	\$9,000
Telecommunications		\$2,500	\$2,500
Awards		\$2,484	\$3,139
Subscriptions & Advertising		\$1,000	\$2,000
Medical		\$500	\$500
Election		\$5,500	\$5,500
Office Services & Supplies		\$32,500	\$32,500
Professional Fees		\$51,484	\$55,139
Total Additional Administration Operating Expenses	AP-4		
Admin - Other Assets, Non-Bondable			
Insert new rows here			
Total Additional Administration Other Assets	AP-5	-	-
Cost of Operations - Operating			
Insert new rows here		\$55,872	\$42,000
Building rent		\$54,000	\$54,000
Insurance		\$20,000	\$20,000
Truck repair and maintenance		\$2,000	\$2,000
Operating supplies		\$300	\$500
Hazmat		\$13,900	\$9,944
Education and training		\$12,000	\$12,000
Gas & Oil		\$15,700	\$18,000
Firefighting and radio repair and maintenance		\$173,772	\$158,444
Total Additional Operating Expenses Operations	AP-6		
Cost of Operations - Other Assets, Non-Bondable			
Insert new rows here		\$22,120	\$11,738
Firefighting equipment		\$4,032	\$9,629
Radio equipment		\$22,200	\$16,350
Turnout gear		\$47,972	-
Miscellaneous equipment for Special Services truck		-	\$6,000
Generator		\$96,324	\$43,717
Total Additional Cost of Operations Other Assets	AP-7		
Other Expenses Offset by Revenue - Operating			
Insert new rows here			
Total Additional Operating Expenses Offset by Revenue	AP-8	-	-
Other Expenses Offset by Revenue - Other Assets, Non-Bondable			
Insert new rows here			
Total Costs Offset by Revenue Other Assets	AP-9	-	-

2014 FIRE DISTRICT BUDGET

Pennington Borough Fire District # 1 (Mercer)

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

PRINCIPAL PAYMENTS

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

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
110801	Pennington Borough Fire District # 1	Mercer	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$149,000
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$149,000
Plus 2% Cap increase.....	\$2,980
Adjusted Tax Levy Prior to Exclusions.....	\$151,980
Exclusions:	
Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
Allowable pension increases.....	\$0
Allowable increase in health care costs.....	\$0
Changes in LOSAP contributions (+/-).....	\$0
Extraordinary Costs due to a "Declared" Emergency Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future	\$0
Add Total Exclusions.....	\$0
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions)	\$1,335,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.030
Adjusted Tax Levy.....	\$152,381
Amount Utilized from Levy Cap Bank from 2011.....	\$2,371
Amount Utilized from Levy Cap Bank from 2012.....	\$41,622
Amount Utilized from Levy Cap Bank from 2013.....	\$3,332
Subtotal: Maximum Tax Levy Before Referendum.....	\$199,706
Amount Proposed for Levy Cap Referendum.....	\$0
Maximum Allowable Amount to be Raised by Taxation.....	\$199,706

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$199,706
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$2,371
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$41,622
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$0
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$3,332
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$0
Cap Bank from Current Year (2014) available for 2015's Budget.....	-\$47,325
Cap Bank Available from 2014 for 2015's Budget.....	\$0

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER	
Pennington Borough Fire District # 1	Mercer		
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered		Proposed Budget	Final Budget
Administration Health Insurance Appropriation		\$0	\$0
Operations & Maintenance Health Insurance Appropriation		\$0	\$0
A. Proposed Budget Group Health Insurance		\$0	\$0
NET INCREASE (DECREASE)		\$0	
1. Net Increase Divided by 2013 Amount Budgeted = % Increase		0.00%	
2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy		0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		0.00%	
5. % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy		\$0	
6. 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
Pennington Borough Fire District # 1	Mercer	
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
Pennington Borough Fire District # 1	Mercer	
LOSAP - Proposed Budget		\$71,000
LOSAP - Final Budget		\$71,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Pennington Borough Fire District # 1	Mercer	
Total Debt Service Appropriation (Proposed Budget)		\$0
Current Year Base Amount		\$0
Total Debt Service Appropriation Expended (Final Budget)		\$0
Final Budget Base Amount		\$0
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Pennington Borough Fire District # 1	Mercer	
Total Capital Appropriation (Proposed Budget)		\$68,788
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		\$68,788
Total Capital Appropriation (Final Budget)		\$68,788
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		\$68,788
Capital Expenditure Exclusion		\$0

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

Shared Services Calculation Sheet

Fire District		EXAMINER
Pennington Borough Fire District # 1 (Mercer)		
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

