

**2014**

**TOWNSHIP OF PAR-TROY HILLS**

**FIRE DISTRICT NO. 2**

**BUDGET**

**STATE OF NEW JERSEY**

Department of



Community  
Affairs

**DIVISION OF LOCAL GOVERNMENT SERVICES**

## 2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District: <b>TOWNSHIP OF PAR-TROY HILLS FIRE DISTRICT # 2</b>	
Address: <b>1 RAINBOW TRAIL</b>	
City, State, Zip: <b>DENVILLE, NEW JERSEY 07834</b>	
Phone Number: <b>(973) 627-7669</b>	Fax:
Preparer's Name: <b>EUGENE T. CAULFIELD</b>	
Preparer's Address: <b>37 HIGHVIEW ROAD</b>	
City, State, Zip: <b>DENVILLE, NEW JERSEY 07834</b>	
Preparer's #, <b>(973) 627-7669</b>	Fax:
Preparer's Cell #: <b>(973) 714-6857</b>	

Chairman: <b>EUGENE T. CAULFIELD</b>	
Phone Number: <b>(973) 627-7669</b>	Fax:
E-mail:	

Secretary/ Treasurer: <b>EUGENE T. CAULFIELD</b>	
Phone Number:	Fax:
E-mail: <b>ETC07834@AOL.COM</b>	

Name of Auditor: <b>VINCENT M. MONTANINO</b>	
Name of Firm: <b>VM ASSOCIATES, INC.</b>	
Address: <b>P.O. BOX 397, 111 HOWARD BOULEVARD</b>	
City, State, Zip: <b>MT. ARLINGTON, NEW JERSEY 07856</b>	
Phone Number: <b>(973) 770-5491</b>	Fax: <b>(973) 770-5494</b>
E-mail: <b>VMMakaVinMan@msn.com</b>	

<u>Membership of Board of Commissioners (Full Name)</u>	<u>Title</u>
<b>EUGENE CAULFIELD</b>	<b>CHAIRMAN</b>
<b>GEORGE APPEL</b>	<b>TREASURER</b>
<b>GEORGE ROBINSON</b>	<b>SECRETARY</b>
<b>DONALD DENISE</b>	<b>COMMISSIONER</b>
<b>PETER DEEGAN</b>	<b>COMMISSIONER</b>



2014

TOWNSHIP OF PAR-TROY HILLS

FIRE DISTRICT NO. 2 BUDGET RESOLUTION

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

WHEREAS, the Annual Budget for the Township of Par-Troy Hills Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the governing body of the Township of Par-Troy Hills Fire District No. 2 at its open public meeting of December 9, 2013; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$818,500, which includes amount to be raised by taxation of \$275,000, and Total Appropriations of \$818,500; 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. 40A: 14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount of surplus and miscellaneous revenues set forth in the budget; and

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Township of Par-Troy Hills Fire District No. 2, at an open public meeting held on December 9, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Township of Par-Troy Hills Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, by the governing body of the Township of Par-Troy Hills Fire District No. 2 will consider the Annual Budget for adoption on January 13, 2014.

(Secretary)

(date)

Governing Body

Member:

- APPEL
CAULFIELD
DEEGAN
DENISE
ROBINSON

Recorded Vote:

- Yes
Yes
Yes
Yes
Yes

2014

**TOWNSHIP OF PAR-TROY HILLS  
FIRE DISTRICT NO. 2 BUDGET**

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

**BUDGET MESSAGE**

- 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 Fire District proposes an Annual Budget of \$388,500.00 for fiscal year 2014 compared to \$388,500.00 for fiscal year 2013. The significant change is in the capital improvement section of the budget.

- 2 & 3. 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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances.**

It is anticipated that the tax rate for the Fire District for 2014 will remain at 4.0 cents per one hundred dollars of assessed valuation. The Fire District proposes using \$500,000 of its Unrestricted/Unreserved Fund Balance to maintain the tax rate. In 2013 the District used \$70,000.00 of its Unrestricted/Unreserved Fund Balance to help maintain the tax rate. The Tax Levy Cap had little or no impact on this year's Budget.

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

The 2014 proposed Annual Budget includes an appropriation for the Reserve for Future Capital Outlays. The proposed budget also includes an appropriation for the purchase of a fire apparatus, approved

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

NOT APPLICABLE

- 6. 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. 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts.**

NOT APPLICABLE

- 7. Complete the following based on the municipal assessor's latest information, pursuant to N.J.S. 54:4-35:**

**6a. Total Assessed Valuation of the Fire District. \$670,299,600**  
**6b. Proposed Tax Rate per \$100 of Assessed Valuation. \$0.040**

**2014**

**TOWNSHIP OF PAR-TROY HILLS**

**FIRE DISTRICT NO. 2 BUDGET**

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

**BUDGET MESSAGE  
(CONTINUED)**

- 8. 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**
- a. If the public question is defeated, is the governing body 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**



## 2014 FIRE DISTRICT BUDGET

### Parsippany-Troy Hills Twp Fire District # 2 (Morris)

#### ----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	---	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$543,500	\$121,000
RESTRICTED FUND BALANCE	* A-2 *		
<b>TOTAL FUND BALANCE UTILIZED</b>	* R-1 *	\$543,500	\$121,000

----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 *		
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	* R-2 *		

## 2014 FIRE DISTRICT BUDGET

### Parsippany-Troy Hills Twp Fire District # 2 (Morris)

#### ----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   *		*    *
<b>TOTAL OPERATING GRANT REVENUE</b>	*    R-3   *	=====	=====
<b>MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:</b>			
<b>UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)</b>			
RESERVES UTILIZED	*    *		*    *
ANNUAL REGISTRATION FEES	*    *		*    *
PENALTIES AND FINES	*    *		*    *
OTHER REVENUES	*    *		*    *
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	*    A-7   *	-----	-----
<b>OTHER REVENUES OFFSET WITH APPROPRIATIONS</b>	*    A-8   *		*    *
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	*    R-4   *	-----	-----
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	*    B-1   *	\$543,500	*    \$121,000   *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>	*    R-5   *	\$275,000	*    \$267,500   *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	*    B-2   *	\$818,500	*    \$388,500   *
		=====	=====
<b>Maximum Allowable Amount to be raised by Taxation</b> (For Reference Purposes Only from LC1 based on Information provided by the district- see instructions.)		\$275,000	

Amount Over Levy Cap

# 2014 FIRE DISTRICT BUDGET

## Parsippany-Troy Hills Twp Fire District # 2 (Morris)

### BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----		2013 CURRENT YEAR FINAL BUDGET -----	
<b>ADMINISTRATION</b>					
SALARY & WAGES	* A-9 *	\$7,000	*	\$7,000	*
FRINGE BENEFITS	* A-13 *		*		*
OTHER EXPENSES	* A-11 *		*		*
		-----		-----	
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$7,000</b>	<b>*</b>	<b>\$7,000</b>	<b>*</b>
		=====		=====	
 <b>COST OF OPERATIONS &amp; MAINTENANCE</b>					
SALARY & WAGES	* A-10 *	\$4,150	*	\$4,150	*
FRINGE BENEFITS	* A-14 *		*		*
OTHER EXPENSES	* A-12 *	\$210,450	*	\$210,450	*
		-----		-----	
<b>TOTAL COST OF OPERATIONS &amp; MAINTENANCE</b>	<b>* E-2 *</b>	<b>\$214,600</b>	<b>*</b>	<b>\$214,600</b>	<b>*</b>
		=====		=====	



**2014 FIRE DISTRICT BUDGET**

**Parsippany-Troy Hills Twp Fire District # 2 (Morris)**

**BUDGETED APPROPRIATIONS  
OPERATING APPROPRIATIONS**

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

**2014 FIRE DISTRICT BUDGET**

**Parsippany-Troy Hills Twp Fire District # 2 (Morris)**

**BUDGETED APPROPRIATIONS**

	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR FINAL BUDGET</b>
	-----	-----	-----
<b>EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)</b>			
(1)	* * *		*
(2)	* * *		*
(3)	* * *		*
<b>OTHER DEFERRED CHARGES (List &amp; Cite Statute)</b>			
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	* * *		*
(2)	* * *		*
(3)	* * *		*
<b>TOTAL DEFERRED CHARGES</b>	* E-5 *	=====	=====
<b>CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6)</b>	* E-6 *	=====	=====
<b>LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)</b>	* E-7 *	=====	=====

**2014 FIRE DISTRICT BUDGET**

**Parsippany-Troy Hills Twp Fire District # 2**

**BUDGETED APPROPRIATIONS  
CAPITAL APPROPRIATIONS**

<b>CAPITAL IMPROVEMENTS (NJS 40A:14-84)</b>						<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR FINAL BUDGET</b>
<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) PURCHASE OF FIRE EQUIPMENT		2/18/2012	Firefighting Equip	* 100% *			\$ 70,000 *
(2) PURCHASE OF FIRE APPARATUS		12/9/2013	Fire Apparatus	* 100% *	\$500,000	*	* *
(3)			Asset Type (Select)	* *		*	* *
(4)			Asset Type (Select)	* *		*	* *
(5)			Asset Type (Select)	* *		*	* *
(6)			Asset Type (Select)	* *		*	* *
<b>DOWN PAYMENTS (N.J.S. 40A:14-85)</b>							
<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)	* *		*	* *
<b>Total Capital Improvements/Down Payments</b>				* C-1 *	\$500,000	*	\$ 70,000 *
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>				* C-2 *	\$96,900	*	\$96,900 *
<b>TOTAL CAPITAL APPROPRIATIONS</b> (C-1 + C-2)				* E-8 *	\$596,900	*	\$166,900 *
Capital Appropriations offset with Restricted Fund							
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund					\$500,000		\$70,000



# 2014 FIRE DISTRICT BUDGET

## Parsippany-Troy Hills Twp Fire District # 2 (Morris)

### BUDGETED APPROPRIATIONS DEBT SERVICE FOR CAPITAL APPROPRIATIONS

	<u>CROSS REF.</u>	<u>2014 PROPOSED BUDGET</u>	<u>2013 CURRENT YEAR FINAL BUDGET</u>
<b>PRINCIPAL PAYMENTS</b>			
GENERAL OBLIGATION BONDS	* P-1 *	*	*
BOND ANTICIPATION NOTES	* P-2 *	*	*
CAPITAL LEASES	* P-3 *	*	*
INTERGOVERNMENTAL LOANS	* P-4 *	*	*
OTHER BONDS OR NOTES	* P-5 *	*	*
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>* D-1 *</b>	----- =====	----- =====
<b>INTEREST PAYMENTS</b>			
GENERAL OBLIGATION BONDS	* I-1 *	*	*
BOND ANTICIPATION NOTES	* I-2 *	*	*
CAPITAL LEASES	* I-3 *	*	*
INTERGOVERNMENTAL LOANS	* I-4 *	*	*
OTHER BONDS OR NOTES	* I-5 *	*	*
<b>TOTAL INTEREST PAYMENTS</b>	<b>* D-2 *</b>	----- =====	----- =====
<b>TOTAL DEBT SERVICE (D1+D2)</b>	<b>* E-9 *</b>	----- =====	----- =====
<b>TOTAL BUDGETED APPROPRIATIONS</b> (E1+E2+E3+E4+E5+E6+E7+E8+E9)	<b>* B-2 *</b>	\$818,500 =====	\$388,500 =====