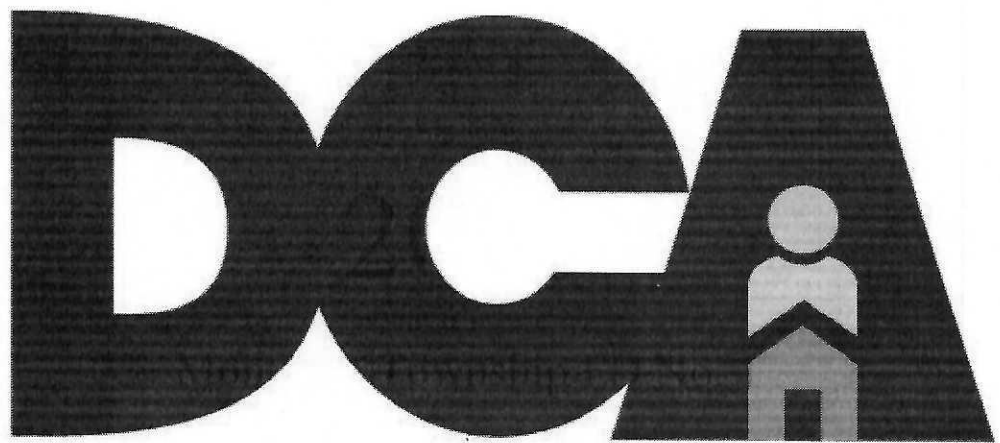


2023

Montville Township FD No. 1

Fire District Budget

www.montvillefd.org



NJ DEPARTMENT OF
CommunityAffairs

Division of Local Government Services

2023 FIRE DISTRICT BUDGET
Certification Section

2023

Montville Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

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: _____

2023 PREPARER'S CERTIFICATION

Montville Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

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 stature 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:	gvinci@lvhcpa.com
Name:	Gary J. Vinci
Title:	Registered Municipal Accountant
Address:	17-17 Route 208, Fair Lawn, NJ 07410
Phone Number:	201-791-7100
Fax Number:	201-791-3035
E-mail Address:	gvinci@lvhcpa.com

2023 PREPARER'S CERTIFICATION OTHER ASSETS

Montville Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

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:	gvinci@lvhcpa.com
Name:	Gary J. Vinci
Title:	Registered Municipal Accountant
Address:	17-17 Route 208, Fair Lawn, NJ 07410
Phone Number:	201-791-7100
Fax Number:	201-791-3035
E-mail Address:	gvinci@lvhcpa.com

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.montvillefd.org
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items 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 organizations 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: Michael Caggiano
Title of Officer Certifying Compliance: Treasurer
Signature: mcagg1013@aol.com

2023 APPROVAL CERTIFICATION

Montville Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of 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 November 10, 2022.

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

Officer's Signature:	mfdist1clerk@optonline.net
Name:	Denise Phostole
Title:	District Clerk
Address:	P.O. Box 504, Montville, NJ 07045-0504
Phone Number:	973-334-6430
Fax Number:	973-334-9413
E-mail Address:	mfdist1clerk@optonline.net

2023 FIRE DISTRICT BUDGET RESOLUTION

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

WHEREAS, the Annual Budget for Montville Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 10, 2022; 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 \$649,921.00 which includes an amount to be raised by taxation of \$606,721.00 and Total Appropriations of \$649,921.00; and

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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District 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 10, 2022 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 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 December 27, 2022.

mfddist1clerk@optonline.net

(Secretary's Signature)

11/10/2022

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Carl Lewis	X			
Donald Crownover	X			
Ed Bitterle	X			
Michael Caggiano	X			
Robert Cook	X			

2023 FIRE DISTRICT BUDGET
Narrative and Information Section

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. When is the Fire District's annual election? (February and/or November)

February

If November, was the resolution submitted to the Division?

2. Complete a brief statement on the 2023 proposed Annual Budget and make comparison to the 2022 adopted budget.

The Fire District's proposed budget for 2023 is \$649,921 as compared to the 2022 adopted budget of \$767,722. Budget decreases can be found in all budget categories, however, the largest decrease is with the capital appropriations.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The Fire District's 2023 proposed budget does not include the utilization of fund balance. In 2022, fund balance was utilized to fund capital appropriations. Interest on investments and deposits increased by 33% or \$1,000. With regards to appropriations, there were decreases in all categories with the Length of Services Award Program contribution and capital appropriations both decreasing in excess of 36%. With decreased participation in the Fire Department, the Fire District was able to reduce the LOSAP contribution by \$12,000. The capital appropriation decreased by \$86,050 based on the capital needs of the Fire District.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The Fire District's amount to be raised increased from \$588,072 in 2022 to \$606,721 in 2023. The proposed levy for 2023 is within the allowable property tax levy cap.

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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 Fire District's proposed 2023 property tax levy is below the maximum tax levy cap.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2023 proposed operating budget, explain the reason and purposes of the appropriation.

7. 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 Fire District's budget includes an appropriation of \$150,671 to use for future capital projects.

8. 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.

Not Applicable

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

9. 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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

10. 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	\$	1,545,849,400.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.0390

11. 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	X	Yes		If yes, how much is appropriated?	
----	---	-----	--	-----------------------------------	--

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

No		Yes	
----	--	-----	--

FIRE DISTRICT CONTACT INFORMATION

2023

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

Name of Fire District:	Montville Township FD No. 1		
<i>Address:</i>	P.O. Box 504		
<i>City, State, Zip:</i>	Montville, NJ 07045-0504		
<i>Phone: (ext.)</i>	973-334-6430	<i>Fax:</i>	973-334-9413
<i>Fire District E-mail:</i>	mcagg1013@aol.com		

Preparer's Name:	Gary J. Vinci		
<i>Preparer's Address:</i>	17-17 Route 208 North		
<i>City, State, Zip:</i>	Fair Lawn, NJ 07410		
<i>Phone: (ext.)</i>	201-791-7100	<i>Fax:</i>	201-791-3035
<i>E-mail:</i>	gvinci@lvhempa.com		

Chairperson:	Carl Lewis		
<i>Phone: (ext.)</i>		<i>Fax:</i>	
<i>E-mail:</i>			

Secretary:	Ed Bitterle		
<i>Phone: (ext.)</i>		<i>Fax:</i>	
<i>E-mail:</i>			

Treasurer:	Michael Caggiano		
<i>Phone: (ext.)</i>	973-263-7109	<i>Fax:</i>	
<i>E-mail:</i>	mcagg1013@aol.com		

Name of Auditor:	Gary J. Vinci		
<i>Name of Firm:</i>	Lerch, Vinci & Bliss, LLP		
<i>Address:</i>	17-17 Route 208 North		
<i>City, State, Zip:</i>	Fair Lawn, NJ 07410		
<i>Phone: (ext.)</i>	201-791-7100	<i>Fax:</i>	201-791-3035
<i>E-mail:</i>	gvinci@lvhempa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

Answer all questions below completely.

- 1) Provide the number of regular voting members of the governing body:
- 2) Provide the number of alternate voting members of the governing body:

- 3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees?
- If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.*

--

- 4) 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?
- b. A family member of a current or former commissioner, officer, or employee?
- 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?

If the answer to any of the above is "yes," provide 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.

--

- 5) 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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e.: maid, chauffeur, chef)

If the answer to any of the above is "yes," provide a description of the transaction including the name and position of the individual and the amount expended.

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FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

6) Use the "**Vehicle List**" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide an explanation including amount paid.

8) 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," provide an explanation including amount paid.

9) 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

10) If the answer to #9 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 in FAST a copy of the agreement. If "no," provide 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.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan? Yes
If "yes," indicate:

- | | |
|--|-------------------|
| <i>a) the year it was implemented</i> | 2001 |
| <i>b) the total number of volunteer members presently eligible to participate</i> | 45 |
| <i>c) the total number of volunteer members presently vested</i> | 42 |
| <i>d) whether the annual contribution for each vested member is fixed or based on an automatic increase</i> | Fixed |
| <i>e) the total LOSAP budgeted for the current year</i> | \$ 20,000.00 |
| <i>f) the Fire District's LOSAP Plan Contractor</i> | Lincoln Financial |
| <i>g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.</i> | Yes |

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88?

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget?

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE FIRE DISTRICT VEHICLES

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.

Year	Make	Model	Assigned Staff	Staff Position
1995	Well	Trailer	Motor Pool	Motor Pool
1998	Saul	Pumper	Motor Pool	Motor Pool
2000	Saul	Quint	Motor Pool	Motor Pool
2001	Ford	Expedition	Motor Pool	Motor Pool
2004	International	Pumper	Motor Pool	Motor Pool
2007	Pierce	Pumper	Motor Pool	Motor Pool
2010	Pierce	Pumper	Motor Pool	Motor Pool
2012	Chevy	Chasis	Motor Pool	Motor Pool
2014	Chevy	Tahoe	Jim Longobardi	Fire Chief
1998	Ford	Crown Victoria	Motor Pool	Motor Pool
2018	Spartan	Metro Star Rescue	Motor Pool	Motor Pool

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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. Enter zero if no compensation was paid.
- 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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.

Montville Township FD No. 1
Morris

Reportable Compensation from Fire District
(W-2/ 1099)

	Name	Title	Average Hours per Week Dedicated to Position	Position		Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
				Commissioner	Former Officer					
1	Carl Lewis	Commissioner	X			\$ 1,500.00				\$ 1,500.00
2	Donald Crowmover	Commissioner	X			\$ 1,500.00				\$ 1,500.00
3	Ed Bitterlie	Commissioner	X			\$ 1,500.00				\$ 1,500.00
4	Michael Caggiano	Commissioner	X			\$ 1,500.00				\$ 1,500.00
5	Robert Cook	Commissioner	X			\$ 1,500.00				\$ 1,500.00
6										-
7										-
8										-
9										-
10										-
11										-
12										-
13										-
14										-
15										-
Total:										\$ 7,500.00

None

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:

Montville Township FD No. 1
Morris

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	0					0				0.0%
Parent & Child	0					0				0.0%
Employee & Spouse (or Partner)	0					0				0.0%
Family	0					0				0.0%
Employee Cost Sharing Contribution (enter as negative -)										0.0%
Subtotal	0					0				0.0%
Commissioners - Health Benefits - Annual Cost										
Single Coverage	0					0				0.0%
Parent & Child	0					0				0.0%
Employee & Spouse (or Partner)	0					0				0.0%
Family	0					0				0.0%
Employee Cost Sharing Contribution (enter as negative -)										0.0%
Subtotal	0					0				0.0%
Retirees - Health Benefits - Annual Cost										
Single Coverage	0					0				0.0%
Parent & Child	0					0				0.0%
Employee & Spouse (or Partner)	0					0				0.0%
Family	0					0				0.0%
Employee Cost Sharing Contribution (enter as negative -)										0.0%
Subtotal	0					0				0.0%
GRAND TOTAL										
	0					0				0.0%

No
No

Is medical coverage provided by the SHBP (Yes or No)?
Is prescription drug coverage provided by the SHBP (Yes or No)?

**Montville Township FD No. 1
Morris**

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, 2022	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Not Applicable					
Total liability for accumulated compensated absences at January 1, 2022 (this page only)		\$			

**2023 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.

Name of Fire District:	Montville Township FD No. 1
County:	Morris
Year:	2023

Levy Cap Calculation Summary	
2022 Adopted Budget - Amount to be Raised by Taxation	\$ 588,072.00
Cap Bank Available from 2020 (See Levy Cap Certification)	\$ -
Cap Bank Available from 2021 (See Levy Cap Certification)	\$ -
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ 18,258.00
Cap Bank Used from 2020	
Cap Bank Used from 2021	
Cap Bank Used from 2022	\$ 3,048.00
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 1,545,849,400.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 9,844,200.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.039
Projected Tax Rate based upon Proposed Levy	0.039000032

Budget Summary

Montville Township FD No. 1 Morris

	<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	-	135,000.00	(135,000.00)	-100.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	4,050.00	3,050.00	1,000.00	32.8%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Total Revenues Offset with Appropriations	<u>39,150.00</u>	<u>41,600.00</u>	<u>(2,450.00)</u>	-5.9%
Total Revenues and Fund Balance Utilized	43,200.00	179,650.00	(136,450.00)	-76.0%
Amount to be Raised by Taxation to Support Budget	<u>606,721.00</u>	<u>588,072.00</u>	<u>18,649.00</u>	3.2%
Total Anticipated Revenues	<u>649,921.00</u>	<u>767,722.00</u>	<u>(117,801.00)</u>	-15.3%
APPROPRIATIONS				
Total Administration	39,850.00	40,781.00	(931.00)	-2.3%
Total Cost of Operations & Maintenance	400,250.00	416,620.00	(16,370.00)	-3.9%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	39,150.00	41,600.00	(2,450.00)	-5.9%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	20,000.00	32,000.00	(12,000.00)	-37.5%
Total Capital Appropriations	150,671.00	236,721.00	(86,050.00)	-36.4%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
Total Appropriations	<u>649,921.00</u>	<u>767,722.00</u>	<u>(117,801.00)</u>	-15.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

Montville Township FD No. 1

Morris

	2023 Proposed Budget	2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	-	-	-	0.0%
Restricted Fund Balance	-	135,000.00	(135,000.00)	-100.0%
Total Fund Balance Utilized	-	135,000.00	(135,000.00)	-100.0%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	0.0%
Rental Income	-	-	-	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Sale of Assets (List Individually)				
Asset #1	-	-	-	0.0%
Asset #2	-	-	-	0.0%
Asset #3	-	-	-	0.0%
Asset #4	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1	4,050.00	3,050.00	1,000.00	32.8%
Investment Account #2	-	-	-	0.0%
Investment Account #3	-	-	-	0.0%
Investment Account #4	-	-	-	0.0%
Total Interest on Investments & Deposits	4,050.00	3,050.00	1,000.00	32.8%
Other Revenue (List in Detail)				
Other Revenue #1	-	-	-	0.0%
Other Revenue #2	-	-	-	0.0%
Other Revenue #3	-	-	-	0.0%
Other Revenue #4	-	-	-	0.0%
Total Other Revenue	-	-	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	0.0%
Other Grant #1	-	-	-	0.0%
Other Grant #2	-	-	-	0.0%
Other Grant #3	-	-	-	0.0%
Other Grant #4	-	-	-	0.0%
Other Grant #5	-	-	-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	0.0%
Annual Registration Fees	16,600.00	17,000.00	(400.00)	-2.4%
Penalties and Fines	-	-	-	0.0%
Other Revenues	22,550.00	24,600.00	(2,050.00)	-8.3%
Total Uniform Fire Safety Act	39,150.00	41,600.00	(2,450.00)	-5.9%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	-	-	-	0.0%
Other Offset Revenues #2	-	-	-	0.0%
Other Offset Revenues #3	-	-	-	0.0%
Other Offset Revenues #4	-	-	-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	39,150.00	41,600.00	(2,450.00)	-5.9%
TOTAL REVENUES AND FUND BALANCE UTILIZED	43,200.00	179,650.00	(136,450.00)	-76.0%

**Montville Township FD No. 1
Morris**

	<u>2023 Proposed Budget</u>	<u>2022 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	17,280.00	17,280.00	-	0.0%
Commissioners	7,500.00	7,500.00	-	0.0%
Fringe Benefits	2,120.00	1,951.00	169.00	8.7%
Total Administration - Personnel	<u>26,900.00</u>	<u>26,731.00</u>	<u>169.00</u>	<u>0.6%</u>
<i>Administration - Other (List)</i>				
Various Services	10,500.00	10,500.00	-	0.0%
Office Expenses	900.00	2,000.00	(1,100.00)	-55.0%
Election and Advertising	1,550.00	1,550.00	-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	<u>12,950.00</u>	<u>14,050.00</u>	<u>(1,100.00)</u>	<u>-7.8%</u>
Total Administration	<u>39,850.00</u>	<u>40,781.00</u>	<u>(931.00)</u>	<u>-2.3%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	0.0%
Fringe Benefits	2,500.00	4,620.00	(2,120.00)	-45.9%
Total Operations & Maintenance - Personnel	<u>2,500.00</u>	<u>4,620.00</u>	<u>(2,120.00)</u>	<u>-45.9%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Maint. & Repairs, Supplies, Uniforms, Office Exp., Medical Supplies	171,650.00	151,100.00	20,550.00	13.6%
Insurance, Professional Services and Training	82,000.00	70,000.00	12,000.00	17.1%
Dues, Travel and Utilities	54,100.00	46,900.00	7,200.00	15.4%
Contingent Expenses			-	0.0%
AirPacks, Hoses and Accessories	40,000.00	73,000.00	(33,000.00)	-45.2%
Turnout Gear and Pagers	10,000.00	10,000.00	-	0.0%
Tools and Fire Equipment	40,000.00	61,000.00	(21,000.00)	-34.4%
Total Operations & Maintenance - Other	<u>397,750.00</u>	<u>412,000.00</u>	<u>(14,250.00)</u>	<u>-3.5%</u>
Total Operations & Maintenance	<u>400,250.00</u>	<u>416,620.00</u>	<u>(16,370.00)</u>	<u>-3.9%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	29,800.00	29,800.00	-	0.0%
Fringe Benefits	2,300.00	4,252.00	(1,952.00)	-45.9%
Total Appropriations Offset with Revenue - Personnel	<u>32,100.00</u>	<u>34,052.00</u>	<u>(1,952.00)</u>	<u>-5.7%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Office Supplies and Uniforms	7,050.00	7,548.00	(498.00)	-6.6%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	<u>7,050.00</u>	<u>7,548.00</u>	<u>(498.00)</u>	<u>-6.6%</u>
Total Appropriations Offset with Revenue	<u>39,150.00</u>	<u>41,600.00</u>	<u>(2,450.00)</u>	<u>-5.9%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	20,000.00	32,000.00	(12,000.00)	-37.5%
Total Capital Appropriations	150,671.00	236,721.00	(86,050.00)	-36.4%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
TOTAL APPROPRIATIONS	<u>649,921.00</u>	<u>767,722.00</u>	<u>(117,801.00)</u>	<u>-15.3%</u>

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Montville Township FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	Proposed 2023 Amount	Adopted 2022 Amount	\$ Change Proposed vs. Adopted	% Change Proposed vs. Adopted
Maint & Repairs, Supplies, Uniforms			-	0.0%
Office Exp, Medical Supplies:			-	0.0%
Apparatus Repairs	30,000.00	30,000.00	-	0.0%
Buildings and Grounds	64,000.00	40,000.00	24,000.00	60.0%
Equipment Repairs	26,000.00	25,000.00	1,000.00	4.0%
Medical Supplies	2,500.00	2,500.00	-	0.0%
Office Expense incl. Internet site)	2,150.00	600.00	1,550.00	258.3%
Supplies	12,000.00	15,000.00	(3,000.00)	-20.0%
Uniforms	35,000.00	38,000.00	(3,000.00)	-7.9%
Insurance, Prof Service & Training:			-	0.0%
Professional Services	7,000.00	6,000.00	1,000.00	16.7%
Insurance-Commercial Package	32,000.00	25,000.00	7,000.00	28.0%
Insurance-Workers Comp	22,000.00	20,000.00	2,000.00	10.0%
Training	12,000.00	10,000.00	2,000.00	20.0%
Insurance - Life Insurance	9,000.00	9,000.00	-	0.0%
Dues , Travel and Utilities:			-	0.0%
Meetings and Travel	900.00	800.00	100.00	12.5%
Dues	400.00	400.00	-	0.0%
Utilities	45,300.00	45,700.00	(400.00)	-0.9%
Recruiting Expenses	7,500.00		7,500.00	100.0%
AirPacks, Hoses & Accessories:			-	0.0%
AirPacks	20,000.00	25,000.00	(5,000.00)	-20.0%
Hose and Accessories	20,000.00	48,000.00	(28,000.00)	-58.3%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

Montville Township FD No. 1

Morris

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	2023 Proposed				2023 Proposed				
		Annual Wages	Budget Salary & Wages	PERS Contribution	Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	PERS Contribution	Health Insurance	
Clerk	1.00	\$ 17,280.00	\$ 17,280.00	-	-	\$ 2,120.00	-	-	-	\$ 2,120.00
Position #2										
Position #3										
Position #4										
Position #5										
Position #6										
Position #7										
Position #8										
Total Administration	1.00		\$ 17,280.00	\$ -	\$ -	\$ 2,120.00	\$ -	\$ -	\$ -	\$ 2,120.00

Operation & Maintenance Positions Individually	(List Number of Staff)	2023 Proposed				2023 Proposed				
		Annual Wages	Budget Salary & Wages	PERS Contribution	Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	PERS Contribution	Health Insurance	
Position #1										
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	-					\$ 2,500.00				\$ 2,500.00

Salary Offset by Revenue Positions (List Individually)	Number of Staff	2023 Proposed				2023 Proposed				
		Annual Wages	Budget Salary & Wages	PERS Contribution	Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	PERS Contribution	Health Insurance	
Inspector	1.00	\$ 11,000.00	\$ 11,000.00	-	-	\$ 2,300.00	-	-	-	\$ 2,300.00
Fire Official	1.00	\$ 14,000.00	\$ 14,000.00	-	-					
Clerk	1.00	\$ 4,800.00	\$ 4,800.00	-	-					
Position #4										
Position #5										
Position #6										
Position #7										
Position #8										
Total Offset by Revenue	3.00		\$ 29,800.00	\$ -	\$ -	\$ 2,300.00	\$ -	\$ -	\$ -	\$ 2,300.00
Total Administration, Operations & Offset by Revenue	4.00		\$ 47,080.00	\$ -	\$ -	\$ 6,920.00	\$ -	\$ -	\$ -	\$ 6,920.00

**Montville Township FD No. 1
Morris**

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2023 Proposed		2022 Adopted	
					Budget	Budget	Budget	Budget
Purchase of Radios for New Fire Truck						\$	60,000.00	
Purchase of Turnout Gear						\$	40,000.00	
Building Improvements for Fire Station No. 2						\$	35,000.00	
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements						\$	-	\$ 135,000.00

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2023 Proposed		2022 Adopted	
					Budget	Budget	Budget	Budget
Capital Improvement #1						\$	-	\$ -
Capital Improvement #2						\$	-	\$ 135,000.00
Capital Improvement #3						\$	150,671.00	\$ 101,721.00
Capital Improvement #4						\$	150,671.00	\$ 236,721.00
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments						\$	-	\$ -
Total Capital Improvements & Down Payments						\$	-	\$ 135,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$	150,671.00	\$ 101,721.00
TOTAL CAPITAL APPROPRIATIONS						\$	150,671.00	\$ 236,721.00

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

\$	-	\$	135,000.00
\$	150,671.00	\$	101,721.00
\$	150,671.00	\$	236,721.00

**Montville Township FD No. 1
Morris**

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2022 (1)	\$	300,293.00
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Less: Utilized in 2022 Adopted Budget	\$	-
Proposed balance available	\$	300,293.00
Estimated results of operations for the year ending December 31, 2022		
Anticipated balance December 31, 2022	\$	300,293.00
Less: Fund Balance utilized in 2023 Proposed Budget		
Proposed balance after utilization in 2023 Proposed Budget	\$	300,293.00

RESTRICTED FUND BALANCE

Beginning balance January 1, 2022 (1)	\$	2,632,943.00
Less: Utilized in 2022 Adopted Budget	\$	135,000.00
Proposed balance available	\$	2,497,943.00
Estimated results of operations for the year ending December 31, 2022		
Anticipated balance December 31, 2022	\$	2,497,943.00
Less: Restricted Fund Balance used in 2023 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution	\$	-
Proposed balance after utilization in 2023 Proposed Budget	\$	2,497,943.00

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

**Montville Township FD No. 1
Morris**

Summary of Referendum Line Items	<i>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy \$ 0.32
 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>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
Total Release of Restricted Fund Balance	\$ -	\$ -

**Montville Township FD No. 1
Morris**

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	588,072.00
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	588,072.00
Plus: 2% Cap Increase	11,761.44
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	599,833.44

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	-
Total Exclusions	-

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	9,844,200.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.039
	3,839.24

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2020	-
Amount Utilized from Levy Cap Bank from 2021	-
Amount Utilized from Levy Cap Bank from 2022	3,048.00
Maximum Tax Levy Before Referendum	606,720.68

Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	606,720.68

CAP BANK CALCULATION

Amount to be Raised by Taxation	606,721.00
Cap Bank Available from Prior Year (2020) for 2023 Budget	-
Cap Bank Available from Prior Year (2021) for 2023 Budget	-
Revised Cap Bank from Prior Year (2022) Available for 2023 Budget	-
Cap Bank Available from Prior Year (2022) for 2023 Budget	18,258.00
Revised Cap Bank from Prior Year (2022) Available for 2024 Budget	15,210.00
Cap Bank from Current Year (2023) Available for 2024 Budget	(3,048.32)
Cap Bank Available from (2023) for 2024 Budget	-

Montville Township FD No. 1

Morris

PENSION CONTRIBUTION CALCULATION

2023 Proposed Budget PERS Contribution Appropriated	\$	-
2023 Proposed Budget PFRS Contribution Appropriated	\$	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$	-
Net 2023 Base Amount	\$	-
2022 Adopted Budget PERS Contribution		
2022 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2022 Base Amount	\$	-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2023 Proposed Budget LOSAP Appropriation	\$	20,000.00
2022 Adopted Budget LOSAP Appropriation	\$	32,000.00
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2023 Proposed Budget Total Debt Service Appropriation	\$	-
2023 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$	-
2023 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$	-
2023 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$	-
2023 Base Amount	\$	-
2022 Adopted Budget Total Debt Service Appropriation	\$	-
2022 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$	-
2022 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$	-
2022 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$	-
2022 Base Amount	\$	-
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2023 Proposed Budget Total Capital Appropriation	\$	150,671.00
2023 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$	-
2023 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$	-
2023 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$	150,671.00
2023 Base Amount	\$	-
2022 Adopted Budget Total Capital Appropriation	\$	236,721.00
2022 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$	135,000.00
2022 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$	-
2022 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$	-
2022 Base Amount	\$	101,721.00
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2023	21.6%
2023 Proposed Budget Administration Health Insurance Appropriation	\$ -
2023 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ -
2023 Proposed Budget Group Health Insurance	\$ -
2022 Adopted Budget Administration Health Insurance Appropriation	
2022 Adopted Budget Operations & Maintenance Health Insurance Appropriation	
2022 Adopted Budget Group Health Insurance	\$ -
Net Increase (Decrease)	\$ -
Net Increase Divided by 2022 Amount Budgeted = % Increase	0.00%
SFY 2023 State Health Average 21.6% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2022 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2022 Expended = 2023 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2023 Increase in Appropriation	\$ -