

FIRE DISTRICT NO. 1 OF THE TOWNSHIP OF WASHINGTON
Budgetary Comparison Schedule
For the year ended December 31, 2021

	<u>Original Budget</u>	<u>Modified Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance</u>
Revenues:				
Miscellaneous anticipated revenue:				
Investment income	\$ 7,500	\$ 7,500	\$ 26,537	\$ 19,037
Other revenue	110,000	110,000	163,472	53,472
Total miscellaneous revenues	117,500	117,500	190,009	72,509
Operating grant revenues:				
FEMA - assistance to firefighters grant programs	-	-	-	-
Supplemental fire service act	16,419	16,419	16,419	-
Total operating grant revenue	16,419	16,419	16,419	-
Miscellaneous revenues offset with appropriations:				
Uniform fire safety act revenues:				
Annual registration fee	167,407	167,407	165,111	(2,296)
Penalties and fines	4,000	4,000	13,735	9,735
Other revenues	12,000	12,000	30	(11,970)
Total uniform fire safety act revenues	183,407	183,407	178,876	(4,531)
Total miscellaneous revenues offset with appropriations	183,407	183,407	178,876	(4,531)
Total revenues	317,326	317,326	385,304	67,978
Amount raised by taxation to support district budget	6,925,487	6,925,487	6,925,487	-
Total anticipated revenues	7,242,813	7,242,813	7,310,791	67,978
Expenditures:				
Operating appropriations:				
Administration:				
Salaries and wages	179,992	179,992	181,091	(1,099)
Fringe benefits	65,682	65,682	80,926	(15,244)
Other expenditures:				
Professional fees	174,600	174,600	84,888	89,712
Elections	8,675	8,675	6,255	2,420
Insurance	36,670	36,670	7,402	29,268
Membership dues/software/subscriptions	59,000	59,000	31,008	27,992
Office supplies	14,500	14,500	6,243	8,257
Reimbursement for losses/expenses	2,000	2,000	-	2,000
Total administration	541,119	541,119	397,813	143,306

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Cost of operations and maintenance:				
Salaries and wages	2,392,714	2,392,714	2,367,479	25,235
Fringe benefits	1,679,251	1,679,251	1,608,219	71,032
Other expenditures:				
Insurance	85,564	85,564	111,617	(26,053)
Advertising	10,000	10,000	5,619	4,381
Professional services	63,240	63,240	67,873	(4,633)
Rental charges	121,283	121,283	121,283	-
Supplies	40,000	40,000	33,038	6,962
Training and education	102,042	102,042	77,906	24,136
Uniforms	127,800	127,800	109,871	17,929
Utilities	261,408	261,408	256,934	4,474
Other rentals	77,100	77,100	69,359	7,741
SFSG expenses	18,061	18,061	16,674	1,387
Contingencies	5,000	5,000	215	4,785
Maintenance and repairs	337,830	337,830	281,612	56,218
Other non-bondable assets	76,518	76,518	51,641	24,877
Total cost of operations and maintenance	<u>5,397,811</u>	<u>5,397,811</u>	<u>5,179,340</u>	<u>218,471</u>
Operating appropriations offset with revenues:				
Salaries and wages	128,533	128,533	127,645	888
Fringe benefits	34,516	34,516	41,098	(6,582)
Other expenditures	20,658	20,658	497	20,161
Total operating appropriations offset with revenues	<u>183,707</u>	<u>183,707</u>	<u>169,240</u>	<u>14,467</u>
Length of service awards program	<u>400,000</u>	<u>400,000</u>	<u>420,191</u>	<u>(20,191)</u>
Capital appropriations:				
Capital purchase of property	<u>-</u>	<u>-</u>	<u>8,489,042</u>	<u>(8,489,042)</u>
Total capital appropriations	<u>-</u>	<u>-</u>	<u>8,489,042</u>	<u>(8,489,042)</u>
Debt service for capital appropriations:				
Bond principal	645,000	645,000	645,000	-
Interest on bonds	181,853	181,853	181,853	-
Capital leases	424,624	424,624	424,620	4
Interest on capital leases	43,699	43,699	43,699	-
Total debt service for capital appropriations	<u>1,295,176</u>	<u>1,295,176</u>	<u>1,295,172</u>	<u>4</u>
Total operating appropriations	<u>7,817,813</u>	<u>7,817,813</u>	<u>15,950,798</u>	<u>(8,132,985)</u>
Other financing sources and uses:				
Transfer to Capital Projects	<u>(142,000)</u>	<u>(142,000)</u>	<u>-</u>	<u>142,000</u>
Total other financing sources and uses:	<u>(142,000)</u>	<u>(142,000)</u>	<u>-</u>	<u>142,000</u>
Excess (efficiency) of revenues over (under) expenditures	<u>(717,000)</u>	<u>(717,000)</u>	<u>(8,640,007)</u>	<u>(7,923,007)</u>
Fund balance, January 1	<u>10,998,407</u>	<u>10,998,407</u>	<u>10,998,407</u>	<u>-</u>
Fund balance, December 31	<u>\$ 10,281,407</u>	<u>\$ 10,281,407</u>	<u>\$ 2,358,400</u>	<u>\$ (7,923,007)</u>
RECAPITULATION OF FUND BALANCE				
Restricted fund balance:				
Capital reserve			\$ 839,097	
Debt Service reserve			8,907	
New Jersey Unemployment Trust			1,864	
Assigned for:				
Subsequent year's expenditures			350,000	
Unassigned fund balance			<u>1,158,532</u>	
Total - budgetary basis			<u>2,358,400</u>	
Reconciliation to governmental fund statements (GAAP):				
Length of service awards program investment balance not recognized on the budgetary basis			<u>5,934,994</u>	
Total fund balance per governmental funds (GAAP)			<u>\$ 8,293,394</u>	