

2019

DEC 26

Monroe Twp. Fire District #2

(Fire District name and number)

Fire District Budget

www.station57.org

(Fire District Web Address)

Department Of



Community
Affairs

*DL
CS
1/4/19*

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Monroe Twp. Fire District #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

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

By:  Date: 1/7/19

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2019 PREPARER'S CERTIFICATION

Monroe Twp. Fire District #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Daniel Carlstrom		
Title:	Accountant		
Address:	391 Spotswood-Englishtown Rd Suite 2 Monroe Twp. NJ 08831		
Phone Number:	732-251-3222	Fax Number:	732-723-0025
E-mail address:	dancarlstrom@fureyandco.com		

2019 PREPARER'S CERTIFICATION OTHER ASSETS

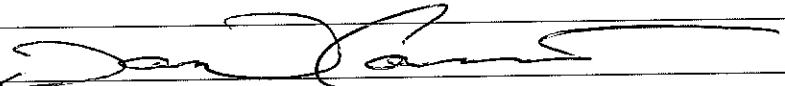
Monroe Twp. Fire District #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	Daniel Carlstrom		
Title:	Accountant		
Address:	391 Spotswood-Englishtown Rd Suite 2 Monroe Twp. NJ 08831		
Phone Number:	732-251-3222	Fax Number:	732-723-0025
E-mail address:	dancarlstrom@fureyandco.com		

2019 APPROVAL CERTIFICATION

Monroe Twp. Fire District #2

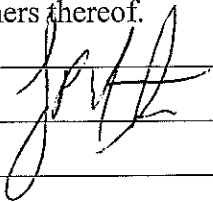
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 12th day of December, 2018.

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

Officer's Signature:			
Name:	Jason Martin		
Title:	Commissioner		
Address:	4 Old Church Road Monroe Twp. NJ 08831		
Phone Number:	609-395-2928	Fax Number:	609-395-0483
E-mail address:	jmartin@station57.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.station57.org

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

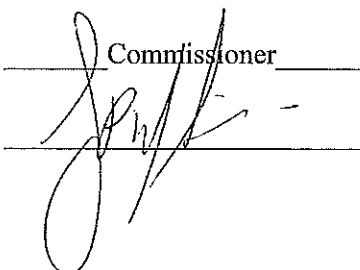
Name of Officer Certifying compliance

Jason Martin

Title of Officer Certifying compliance

Commissioner

Signature



2019 FIRE DISTRICT BUDGET RESOLUTION

Monroe Twp. Fire District #2

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Monroe Twp. Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2018; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) [Include the following as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as budget revenue]]; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,661,058, which includes an amount to be raised by taxation of \$4,455,908, and Total Appropriations of \$4,661,058; and

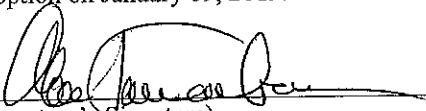
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 December 12, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 09, 2019.



 (Secretary's Signature)

12/12/18

 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Glenn Borsuk	X			
Jason Martin	X			
Robert McGee				X
Michael Frisch	X			
Alan Tannenbaum	X			

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Monroe Twp. Fire District #2

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

- a. Anticipated Revenues have increased due to a increase in the utilization of surplus funds.
- b. The Cost of Operation and Maintenance has increased slightly but less than 10%.
- c. Building Renovations line item is decreasing due to the fact that we budgeted \$50,000 in 2018 and did not budget anything for 2019.
- d. Total Debt Interest is decreasing significantly due to Bond Refunding that was completed in 2017.
- e. The tax rate is increasing slightly by \$.00009 in comparison to 2018 due to frugal spending.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The proposed budget will cause the amount to be raised by taxation to increase by \$148,853 in comparison to 2018 which only equates to an increase in the tax rate of \$.00009 per \$100 of assessed value of the district. There is a utilization of fund balances of \$90,000 in the 2019 proposed budget, which will directly offset the cost of the voter approved command vehicle.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

The district has formulated a budget that is within the 2% cap.

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

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.

There is a \$90,000 Capital Appropriation for a voter approved Command Vehicle that is directly offset through the utilization of prior years' unrestricted surplus.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.

N/A

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

N/A

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

Total Assessed Valuation of District	\$3,137,175,923
Proposed Tax Rate per \$100 of Assessed Valuation	\$.14204

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	<input checked="" type="checkbox"/>	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**
(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Monroe Township County: Middlesex
Fire District Code: F02 Total Number of Fire Districts: 3

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

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

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

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

\$ 3,050,644,023 (1)

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

\$ 87,888,800 (2a)

— \$ 1,356,900 (2b)

= \$ 86,531,900 (2c)

M. Elmer
Assessor Signature

10/22/18
Date

TAX COLLECTOR

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

.142 (3)

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

\$ 122,875.30 (4)

Luanna P.
Tax Collector Signature

10/23/18
Date

FIRE DISTRICT CONTACT INFORMATION

2019

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

Name of Fire District:	Monroe Twp. Fire District #2		
Address:	10 Halsey Reed Road		
City, State, Zip:	Monroe Twp.	NJ	08831
Phone: (ext.)	609-395-6830	Fax:	609-395-0483

Preparer's Name:	Daniel Carlstrom		
Preparer's Address:	391 Spotswood-Englishtown Rd		
City, State, Zip:	Monroe Twp.	NJ	08831
Phone: (ext.)	732-251-3222	Fax:	732-723-0025
E-mail:	dancarlstrom@fureyandco.com		

Chairman:	Jason Martin		
Phone: (ext.)	609-395-6830	Fax:	609-395-0483
E-mail:			

Secretary/Treasurer:	Robert McGee		
Phone: (ext.)	609-395-6830	Fax:	609-395-0483
E-mail:			

Name of Auditor:	James Furey		
Name of Firm:	Furey and Company PC		
Address:	391 Spotswood-Englishtown Rd		
City, State, Zip:	Monroe Twp.	NJ	08831
Phone: (ext.)	732-251-3222	Fax:	732-723-0025
E-mail:	Jfurey@fureyandco.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Monroe Twp. Fire District #2 (Fire District Name and Number)

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: N/A
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? No
 - b. A family member of a current or former commissioner, officer, or employee? No
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence Yes
 - g. Vehicle/auto allowance or vehicle for personal use Yes
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) NoIf the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

- f & g – Due to the fact that the Board does not have an office or vehicles of their own it is agreed that the District will reimburse them each \$250 per month to cover the related expenses that are incurred on behalf of the board. This is also illustrated on page N-4.

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)**

Monroe Twp. Fire District #2
(Fire District Name and Number)

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

Vehicles:

571 motor pool
572 motor pool
573 motor pool
574 motor pool
575 motor pool
576 motor pool
577 motor pool
578 motor pool
579 motor pool
Tower 57 motor pool
Chief 57 - Chief
Utility 57 motor pool
Fire Prevention Car 1 motor pool

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? No *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*

There is no written agreement with the volunteers. A payment for storage and use of the volunteer in the amount of \$24,000 is made due to a verbal agreement between the board and the volunteers since before I was a board member. A resolution is passed at each reorganization meeting of the board recognizing the Applegarth Volunteer Engine Company #1 as the volunteer firefighting organization for the district.

13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

- a. 1999
- b. 12
- c. 9
- d. Based on a level of participation in fire department operations and response to calls.
- e. \$10,000
- f. No

TOWNSHIP OF MONROE
Board of Fire Commissioners
Fire District No. 2
Minutes of the Regular Meeting
Wednesday, December 12, 2018

The Monroe Township Board of Fire Commissioners of District No. 2 met at the Monroe Township Fire District #2 & EMS building, 10 Halsey Reed Road, Monroe Township, New Jersey for the Regular Meeting.

Chairman Martin called the meeting to order with a Salute to the Flag at 7:01 pm. Chairman Martin asked for a moment of silence for all firefighters, EMS, police and military, who have died in the performance of their duties.

UPON ROLL CALL made by Commissioner McGee, the following members of the Monroe Township Board of Fire Commissioners of District No. 2 were present: Glenn Borsuk, Michael Frisch, Jason Martin, and Alan Tannenbaum. Robert McGee was not present.

ALSO PRESENT: Attorney Richard Shaklee, Esquire, Board Auditor Dan Carlstrom, and Val Cier, Recording Secretary.

There was one career firefighter present: Chief Carbin.

There were no volunteer/support firefighter present.

There were many members of the public present.

Chairman Martin announced that the meeting was being held in accordance with the Open Public Meeting Act, having been published in the November 30th newspaper, posted on the bulletin board of the Office of the Township Clerk, posted in 10 public locations, and District 2 website @ www.station57.org, and notices sent to those requesting such.

PUBLIC VOTE

Chairman Martin announced the need for a public vote to purchase a new command vehicle. The ballots were provided to the public.

Twenty members of the public voted unanimously authorizing the board to utilize a 2018 budget surplus of \$90,000 in the year 2019 to purchase a command fire vehicle for the department chief.

The board thanked the public for their support.

INTRODUCTION AND APPROVAL OF 2019 FIRE DISTRICT BUDGET

The board and public reviewed the 2019 budget. Chairman Martin stated the budget is relatively flat since last year. Tax rate in 2018 was 0.14195, the 2019 tax rate will be 0.14204.

Chairman Martin read the 2019 Fire District Budget Resolution for the total budget of \$4,661,058.00, with the total amount to be raised by taxation of \$4,455,908.00.

ROLL CALL: Aye Borsuk
Aye Frisch
Aye Martin
Aye Tannenbaum

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Monroe Twp. Fire District #2
(Fire District Name and Number)

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

Complete the attached table for all persons required to be listed per #1-2 below.

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2016.

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

Fire District Schedule of Commissioners and Officers (Continued)

Monroe Twp. Fire District #2
Middlesex

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Alan Tannenbaum	Assistant Sec/Treasurer	10 x	Commissioner	\$ 5,000	\$	3,000	\$ 8,000	N/A				\$ 8,000	
2 Glenn Borsuk	V Chairman	10 x	Officer	5,000	600	3,000	8,600	N/A				8,600	
3 Robert McGee	Secretary	10 x		5,000		3,000	8,000	Monroe Two EMS	24	29,500		37,500	
4 Michael Frisch	Treasurer	10 x		5,000		3,000	8,000	Borough of Sayreville	21	46,800		54,800	
5 Jason Martin	Chairman	10 x		5,000		3,000	8,000	N/A				8,000	
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
Total:				\$ 25,000	\$ -	\$ 15,000	\$ 40,600			\$ 76,300	\$ -	\$ 116,900	

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: None

Schedule of Health Benefits - Detailed Cost Analysis

Monroe Twp. Fire District #2
Middlesex

	# 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)
	Budget	Proposed	Budget	Proposed						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	3	\$ 14,524	\$ 43,572		\$ 43,572			68,505	3,147	4.6%
Parent & Child	3	23,884	71,652		71,652	3	22,835	28,095	(1,719)	-6.1%
Employee & Spouse (or Partner)	1	26,376	26,376		26,376	1	28,095	501,550	(37,242)	-7.4%
Family	13	35,716	464,308		464,308	14	35,825	(123,150)	4,242	-3.4%
Employee Cost Sharing Contribution (enter as negative -)			(118,908)		(118,908)			475,000	12,000	2.5%
Subtotal	20		487,000		487,000	18				
Commissioners - Health Benefits - Annual Cost										
Single Coverage										#DIV/0!
Parent & Child										#DIV/0!
Employee & Spouse (or Partner)										#DIV/0!
Family										#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0					0				#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage										#DIV/0!
Parent & Child										#DIV/0!
Employee & Spouse (or Partner)										#DIV/0!
Family										#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0					0				#DIV/0!
GRAND TOTAL	20		\$ 487,000		\$ 487,000	18		\$ 475,000	\$ 12,000	2.5%

Yes _____
Yes _____

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

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:
County:

Monroe Twp. Fire District #2
Middlesex

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$ 4,307,055
Cap Bank Available from 2016 (See Levy Cap Certification)	208,889
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Available from 2018 (See Levy Cap Certification)	
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	3,050,664,023
New Ratables - Increase in Valuations (New Construction and Additions)	86,531,900
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.142
Projected Tax Rate based upon Proposed Levy	0.14203473

2019 Budget Summary

Monroe Twp. Fire District #2 Middlesex

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 90,000	\$ 30,000	\$ 60,000	200.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	150	120	30	25.0%
Total Other Revenue	5,000	5,000	-	0.0%
Total Operating Grant Revenue	3,200	3,200	-	0.0%
Total Revenues Offset with Appropriations	<u>106,800</u>	<u>106,800</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	205,150	145,120	60,030	41.4%
Amount to be Raised by Taxation to Support Budget	<u>4,455,908</u>	<u>4,307,055</u>	<u>148,853</u>	<u>3.5%</u>
Total Anticipated Revenues	<u>4,661,058</u>	<u>4,452,175</u>	<u>208,883</u>	<u>4.7%</u>
APPROPRIATIONS				
Total Administration	241,830	240,580	1,250	0.5%
Total Cost of Operations & Maintenance	3,720,042	3,604,185	115,857	3.2%
Total Appropriations Offset with Revenue	106,800	106,800	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	10,000	10,000	-	0.0%
Total Capital Appropriations	90,000	-	90,000	#DIV/0!
Total Principal Payments on Debt Service	379,168	362,465	16,703	4.6%
Total Interest Payments on Debt	<u>113,218</u>	<u>128,145</u>	<u>(14,927)</u>	<u>-11.6%</u>
Total Appropriations	<u>4,661,058</u>	<u>4,452,175</u>	<u>208,883</u>	<u>4.7%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2019 Revenue Schedule

Monroe Twp. Fire District #2 Middlesex

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 90,000	\$ 30,000	\$ 60,000	200.0%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	90,000	30,000	60,000	200.0%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Checking Account Interest	150	120	30	25.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	150	120	30	25.0%
Other Revenue (List in Detail)				
Solar Rebates	5,000	5,000	-	0.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	5,000	5,000	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	3,200	3,200	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	3,200	3,200	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	106,800	106,800	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	106,800	106,800	-	0.0%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	106,800	106,800	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 205,150	\$ 145,120	\$ 60,030	41.4%

2019 Appropriations Schedule

Monroe Twp. Fire District #2 Middlesex

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 7,750	\$ 7,500	\$ 250	3.3%
Commissioners	\$ 25,000	\$ 25,000	-	0.0%
Fringe Benefits	5,580	5,580	-	0.0%
Total Administration - Personnel	<u>38,330</u>	<u>38,080</u>	<u>250</u>	<u>0.7%</u>
<i>Administration - Other (List)</i>				
Election Cost	3,500	2,500	1,000	40.0%
Insurance & Professional Fees	180,000	180,000	-	0.0%
Office Supplies & General Administrative	20,000	20,000	-	0.0%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	<u>203,500</u>	<u>202,500</u>	<u>1,000</u>	<u>0.5%</u>
Total Administration	<u>241,830</u>	<u>240,580</u>	<u>1,250</u>	<u>0.5%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	1,995,800	1,860,800	135,000	7.3%
Fringe Benefits	1,012,042	963,385	48,657	5.1%
Total Operations & Maintenance - Personnel	<u>3,007,842</u>	<u>2,824,185</u>	<u>183,657</u>	<u>6.5%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Volunteer Dept - Vol. Incentive Program & Building Agreement	31,500	36,000	(4,500)	-12.5%
Combined - Operations, Communications, Training/Physicals, Supplies, PR	262,500	259,000	3,500	1.4%
Combined - Hydrant Fees, Network Communications, Excess Fire Safety Exp	293,200	310,000	(16,800)	-5.4%
Contingent Expenses	-	-	-	#DIV/0!
Building Renovations	-	50,000	(50,000)	-100.0%
New Equipment & Uniforms	125,000	125,000	-	0.0%
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	<u>712,200</u>	<u>780,000</u>	<u>(67,800)</u>	<u>-8.7%</u>
Total Operations & Maintenance	<u>3,720,042</u>	<u>3,604,185</u>	<u>115,857</u>	<u>3.2%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	75,700	75,700	-	0.0%
Fringe Benefits	4,300	6,100	(1,800)	-29.5%
Total Appropriations Offset with Revenue - Personnel	<u>80,000</u>	<u>81,800</u>	<u>(1,800)</u>	<u>-2.2%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Safety Expenses	26,800	25,000	1,800	7.2%
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>26,800</u>	<u>25,000</u>	<u>1,800</u>	<u>7.2%</u>
Total Appropriations Offset with Revenue	<u>106,800</u>	<u>106,800</u>	<u>-</u>	<u>0.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	10,000	10,000	-	0.0%
Total Capital Appropriations	90,000	-	90,000	#DIV/0!
Total Principal Payments on Debt Service	379,168	362,465	16,703	4.6%
Total Interest Payments on Debt	113,218	128,145	(14,927)	-11.6%
TOTAL APPROPRIATIONS	<u>\$ 4,661,058</u>	<u>\$ 4,452,175</u>	<u>\$ 208,883</u>	<u>4.7%</u>

2019 Schedule of Salaries and Benefits

Monroe Twp. Fire District #2
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages			Employee Group Health Insurance			2019 Proposed Budget Fringe Benefits		
			PERS Contribution	PERS Contribution	PERS Contribution	Group Health Insurance	Other Fringe Benefits	Other Fringe Benefits	Budget Fringe Benefits		
Recording Secretary	1	\$ 7,750	\$ 820	\$ 7,750	\$ 820	\$ -	\$ 660	\$ 2,140	\$ 1,480	\$ 4,100	
Commissioners Fringe Benefits	5	-	1,960	-	-	-	-	-	-	-	
Position #3	-	-	-	-	-	-	-	-	-	-	
Position #4	-	-	-	-	-	-	-	-	-	-	
Position #5	-	-	-	-	-	-	-	-	-	-	
Position #6	-	-	-	-	-	-	-	-	-	-	
Position #7	-	-	-	-	-	-	-	-	-	-	
Position #8	-	-	-	-	-	-	-	-	-	-	
Total Administration				\$ 7,750	\$ 2,780	\$ -	\$ -	\$ 2,800	\$ 5,580		

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages			Employee Group Health Insurance			2019 Proposed Budget Fringe Benefits		
			PERS Contribution	PERS Contribution	PERS Contribution	Group Health Insurance	Other Fringe Benefits	Other Fringe Benefits	Budget Fringe Benefits		
Chief	1	\$ 120,000	\$ 120,000	\$ -	\$ 9,420	\$ 34,620	\$ -	\$ 29,861	\$ 211,777	\$ 211,777	
Lieutenant	4	95,100	380,400	79,884	102,032	29,861	617,872	82,766	120,859	120,859	
Firefighter 8th Class	12	88,300	1,059,600	221,952	313,154	13,345	21,195	785	7,036	2,198	
Firefighter 1st Class	4	42,500	170,000	35,700	71,814	21,195	785	2,198	(4,300)	(4,300)	
Career Firefighter Overtime	1	270,000	270,000	-	-	-	-	-	-	-	
Sub-Firemen (Various Part-Time)	1	10,000	10,000	4,406	-	-	-	-	-	-	
Service Technician	1	33,500	33,500	-	-	-	-	-	-	-	
Fire Prevention Secretary	1	28,000	28,000	-	-	-	-	-	-	-	
Less: Fire Safety Officer Offset W/ Revenues	1	(75,700)	(75,700)	-	-	-	-	-	-	-	
Position #11	-	-	-	-	-	-	-	-	-	-	
Position #12	-	-	-	-	-	-	-	-	-	-	
Position #13	-	-	-	-	-	-	-	-	-	-	
Position #14	-	-	-	-	-	-	-	-	-	-	
Total Operation & Maintenance			\$ 1,995,800	\$ 4,406	\$ 362,736	\$ 487,000	\$ 157,900	\$ 1,012,042			

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages			Employee Group Health Insurance			2019 Proposed Budget Fringe Benefits		
			PERS Contribution	PERS Contribution	PERS Contribution	Group Health Insurance	Other Fringe Benefits	Other Fringe Benefits	Budget Fringe Benefits		
Fire Safety Officer	1	\$ 75,700	\$ 75,700	-	-	-	-	-	-	-	
Position #2	-	-	-	-	-	-	-	-	-	-	
Position #3	-	-	-	-	-	-	-	-	-	-	
Position #4	-	-	-	-	-	-	-	-	-	-	
Position #5	-	-	-	-	-	-	-	-	-	-	
Position #6	-	-	-	-	-	-	-	-	-	-	
Position #7	-	-	-	-	-	-	-	-	-	-	
Position #8	-	-	-	-	-	-	-	-	-	-	
Total Offset by Revenue			\$ 75,700	\$ -	\$ -	\$ -	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	
Total Administration, Operations & Offset by Revenue			\$ 2,079,250	\$ 7,186	\$ 362,736	\$ 487,000	\$ 165,000	\$ 1,021,922			

2019 Proposed Capital Budget

Monroe Twp. Fire District #2
Middlesex

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval		Affirmative Vote Percentage		2019 Proposed Budget		2018 Adopted Budget	
		Approval	Approval	Approval	Approval	Percentage	Percentage	Budget	Budget	Budget	Budget
Command Vehicle	Vehicle			12/12/18		100%	\$	90,000			
Capital Improvement #2											
Capital Improvement #3											
Capital Improvement #4											
Capital Improvement #5											
Capital Improvement #6											
Capital Improvement #7											
Total Capital Improvements									<u>90,000</u>		

DOWN PAYMENTS (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		2019 Proposed Budget		2018 Adopted Budget	
		Approval	Approval	Approval	Approval	Percentage	Percentage	Budget	Budget	Budget	Budget
Capital Improvement #1											
Capital Improvement #2											
Capital Improvement #3											
Capital Improvement #4											
Capital Improvement #5											
Capital Improvement #6											
Capital Improvement #7											
Total Down Payments									<u>90,000</u>		
Total Capital Improvements & Down Payments									<u>\$ 90,000</u>	<u>\$</u>	

**RESERVE FOR FUTURE CAPITAL OUTLAYS
TOTAL CAPITAL APPROPRIATIONS**

Capital Appropriations Offset with Restricted Fund	
Capital Appropriations Offset with Grants	
Capital Appropriations Offset with Unrestricted Fund	<u>\$ 90,000</u>