

2017

Monroe Twp. Fire District #2
(Fire District name and number)

Fire District Budget

www.station57.org
(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

Monroe Twp. Fire District #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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: _____

2017 PREPARER'S CERTIFICATION

_____ **Monroe Twp. Fire District #2** _____

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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		

2017 PREPARER'S CERTIFICATION OTHER ASSETS

Monroe Twp. Fire District #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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		

2017 APPROVAL CERTIFICATION

Monroe Twp. Fire District #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 14th day of December, 2016.

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:	Secretary		
Address:	4 Old Church Road Monroe Twp. NJ 08831		
Phone Number:	609-395-2928	Fax Number:	609-395-0483
E-mail address:			

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

Secretary

Signature

2017 FIRE DISTRICT BUDGET RESOLUTION
Monroe Twp. Fire District #2
(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Monroe Twp. Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2016; 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 \$4,133,685, which includes an amount to be raised by taxation of \$4,060,185, and Total Appropriations of \$4,133,685; and

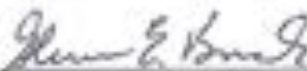
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-72. Such amount shall be equal to the amount of the total appropriations 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 14, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 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 11, 2017.



(Commissioner's Signature)

12/14/16

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Glenn Borsak	✓			
Robert McGee	✓			
Maurice Mahler	✓			
Michael Frisch	✓			
Jason Martin				✓

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 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 decreased due to a decrease 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 \$15,000 in 2016 and did not budget anything for 2017.
 - d. The tax rate is increasing slightly by \$.003 in comparison to 2016 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 slightly by \$.003 in comparison to 2016 per \$100 of assessed value of the district. There is not a utilization of fund balances in the 2017 proposed budget.

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 are no capital appropriations for the 2017 budget year.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-28.6, 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:14-85.17? 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. 54:4-31:

Total Assessed Valuation of District	\$2,934,115,488
Proposed Tax Rate per \$100 of Assessed Valuation	\$1.2838

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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FIRE DISTRICT CONTACT INFORMATION 2017

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.)	609-395-2928	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:	Maurice Mahler		
Phone: (ext.)	609-409-5988	Fax:	
E-mail:			

Secretary/Treasurer:	Jason Martin		
Phone: (ext.)	609-395-2928	Fax:	
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, 2017 to December 31, 2017

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) No

If 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.

The commissioners are given a monthly expense reimbursement stipend of \$250 each. This is to cover - the business use of the personal residences since the commission does not have their own office; the business use of their autos; and any other related business expenses that they incur on a monthly basis.

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)**

Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

- 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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 2013.

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.

Monroe Twp. Fire District #1
Middlesex

Name	Title	Average Hours per Week Dedicated to Position	Reportable Compensation from Fire District (10-31-2009)			Estimated amount of other compensation from District (health benefits, pension, etc.)	Total Compensation from Fire District	Positions held at Other Public Entities (listed in Column N in Column M)	Average Hours per Week Dedicated to Positions at Other Public Entities (Listed in Column N in Column M)	Reportable Compensation from Other Public Entities (10-31-2009)	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 (rent allowance, expense account, payment in lieu of health benefits, etc.)							
1 Maurice Miglior	Chairman	30%	\$ 5,000	\$	3,000	\$	Ed & Sonar Center / S Brunswick	31	\$	\$	\$	30,200
2 Glenn Borsari	V-Chairman Assistant	30%	5,000		3,000	600	Senior Center	31	1,800			8,600
3 Robert McCrea	Sec/Treasurer	30%	5,000		3,000	8,000	Monroe Twp EMS	24	25,500			37,500
4 Michael Prietz	Treasurer	10%	5,000		3,000		Borough of Lyncroft	25	48,800			54,800
5 Jason Marzulis	Secretary	10%	5,000		3,000		N/A					8,000
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
Total			\$ 25,000	\$ -	\$ 21,000	\$ 1,500			\$ 71,500	\$ -	\$ -	\$ 119,500

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.

Schedule of Health Benefits - Detailed Cost Analysis

Menree Twp. Fire District #2
Middlesex

	# of Covered Members (Medical & Vol) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Vol) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost.								
Single Coverage			\$ -	0	\$ -	\$ -	\$ -	#DN/01
Parent & Child	3	22,835	68,505	3	22,800	68,400	1,105	2.9%
Employee & Spouse (or Partner)	1	28,095	28,095	1	27,300	27,300	795	2.9%
Family	12	35,825	429,900	12	34,800	417,600	12,300	2.9%
Employee Cost Sharing Contribution (enter as negative -)			(101,500)			(101,500)	-	0.0%
Subtotal	16		425,000	16		425,000	15,000	3.7%
Commissioners - Health Benefits - Annual Cost.								
Single Coverage			-		-	-	-	#DN/01
Parent & Child			-		-	-	-	#DN/01
Employee & Spouse (or Partner)			-		-	-	-	#DN/01
Family			-		-	-	-	#DN/01
Employee Cost Sharing Contribution (enter as negative -)								#DN/01
Subtotal	0			0				#DN/01
Retirees - Health Benefits - Annual Cost.								
Single Coverage			-		-	-	-	#DN/01
Parent & Child			-		-	-	-	#DN/01
Employee & Spouse (or Partner)			-		-	-	-	#DN/01
Family			-		-	-	-	#DN/01
Employee Cost Sharing Contribution (enter as negative -)								#DN/01
Subtotal	0			0				#DN/01
GRAND TOTAL	16		\$ 425,000	16		\$ 425,000	\$ 15,000	3.7%

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

yes _____
 yes _____

2017 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:

Monroe Twp. Fire District #2

County:

Middlesex

Levy Cap Calculation Summary

2025 Adopted Budget - Amount to be Raised by Taxation	\$	3,785,670
Cap Bank Available from 2014 (See Levy Cap Certification)		72,949
Cap Bank Available from 2015 (See Levy Cap Certification)		48,207
Cap Bank Available from 2016 (See Levy Cap Certification)		208,889
Cap Bank Used from 2014		20,301
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Changes in Service Provider (+/-)		
DUGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		2,806,851,988
New Retables - Increase in Valuations (New Construction and Additions)		127,263,500
Adopted Fire District Tax Rate (three decimals) per \$100		90.135
Projected Tax Rate based upon Proposed Levy		0.138378491

2017 Budget Summary

Monroe Twp. Fire District #2 Middlesex

	<u>2017 Proposed Budget</u>	<u>2016 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	\$ -	\$ 190,000	\$ (190,000)	-100.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,500	3,000	(1,500)	-50.0%
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>63,800</u>	<u>63,800</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	73,500	265,000	(191,500)	-72.3%
Amount to be Raised by Taxation to Support Budget	<u>4,060,185</u>	<u>3,785,670</u>	<u>274,515</u>	<u>7.3%</u>
Total Anticipated Revenues	<u>4,133,685</u>	<u>4,050,670</u>	<u>83,015</u>	<u>2.0%</u>
APPROPRIATIONS				
Total Administration	244,140	238,945	5,195	2.2%
Total Cost of Operations & Maintenance	3,293,070	3,214,535	78,535	2.5%
Total Appropriations Offset with Revenue	63,800	63,800	-	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	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	345,975	334,725	11,250	3.4%
Total Interest Payments on Debt	<u>176,700</u>	<u>189,085</u>	<u>(12,385)</u>	<u>-6.5%</u>
Total Appropriations	<u>4,133,685</u>	<u>4,050,670</u>	<u>83,015</u>	<u>2.0%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2017 Revenue Schedule

Morroe Twp. Fire District #2 Middlesex

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ -	\$ 190,000	\$ (190,000)	-100.0%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>-</u>	<u>190,000</u>	<u>(190,000)</u>	<u>-100.0%</u>
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:30 & 31)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:34-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:34-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:34-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-63)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Interest on Investments & Deposits (List Accounts Separately)				
Checking Account Interest	1,500	3,000	(1,500)	-50.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>1,500</u>	<u>3,000</u>	<u>(1,500)</u>	<u>-50.0%</u>
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	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>0.0%</u>
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L. 2005, 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	<u>3,200</u>	<u>3,200</u>	<u>-</u>	<u>0.0%</u>
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L. 2003, c. 383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	63,800	63,800	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	<u>63,800</u>	<u>63,800</u>	<u>-</u>	<u>0.0%</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Revenues Offset with Appropriations	<u>63,800</u>	<u>63,800</u>	<u>-</u>	<u>0.0%</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 73,500</u>	<u>\$ 265,000</u>	<u>\$ (191,500)</u>	<u>-72.3%</u>

2017 Appropriations Schedule

Monroe Twp. Fire District #2 Middlesex

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (including Commissioners)	\$ 7,500	\$ 7,500	\$ -	0.0%
Commissioners	\$ 25,000	\$ 25,000	-	0.0%
Fringe Benefits	5,540	6,443	193	3.0%
Total Administration - Personnel	38,040	38,943	193	0.5%
Administration - Other (L&M)				
Election Cost	5,000	5,000	-	0.0%
Insurance & Professional Fees	180,000	171,000	9,000	5.3%
Office Supplies & General Administrative	20,000	24,000	(4,000)	-16.7%
Contingent Expenses	-	-	-	#N/A/0%
Other Assets, Non-Bondable #1	-	-	-	#N/A/0%
Other Assets, Non-Bondable #2	-	-	-	#N/A/0%
Other Assets, Non-Bondable #3	-	-	-	#N/A/0%
Total Administration - Other	205,000	200,000	5,000	2.5%
Total Administration	244,140	238,943	5,197	2.2%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	1,894,000	1,830,000	64,000	3.5%
Fringe Benefits	854,865	842,215	12,650	1.5%
Total Operations & Maintenance - Personnel	2,748,865	2,672,215	76,650	2.9%
Cost of Operations & Maintenance - Other (L&M)				
Volunteer Dept - Vol. Incentive Program & Building Agreement	36,000	36,000	-	0.0%
Combined - Operations, Communications, Training/Physicals, Supplies, PR	264,000	279,000	(15,000)	-5.4%
Combined - Hydrant Fees, Network Communications, Excess Fire Safety Exp	286,900	268,900	28,000	10.4%
Contingent Expenses	-	-	-	#N/A/0%
Building Renovations	-	15,000	(15,000)	-100.0%
New Equipment & Uniforms	147,185	165,000	(17,815)	-10.8%
Other Assets, Non-Bondable #3	-	-	-	#N/A/0%
Total Operations & Maintenance - Other	734,185	763,900	(29,715)	-3.9%
Total Operations & Maintenance	3,483,050	3,436,115	46,935	1.4%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	42,000	42,000	-	0.0%
Fringe Benefits	3,700	3,700	-	0.0%
Total Appropriations Offset with Revenue - Personnel	45,700	45,700	-	0.0%
Appropriations Offset with Revenue - Other (L&M)				
Fire Safety Expenses	18,300	18,300	-	0.0%
Other Expense #1	-	-	-	#N/A/0%
Other Expense #2	-	-	-	#N/A/0%
Contingent Expenses	-	-	-	#N/A/0%
Other Assets, Non-Bondable #1	-	-	-	#N/A/0%
Other Assets, Non-Bondable #2	-	-	-	#N/A/0%
Other Assets, Non-Bondable #3	-	-	-	#N/A/0%
Total Appropriations Offset with Revenue - Other	18,300	18,300	-	0.0%
Total Appropriations Offset with Revenue	64,000	64,000	-	0.0%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles	-	-	-	#N/A/0%
Equipment	-	-	-	#N/A/0%
Materials & Supplies	-	-	-	#N/A/0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#N/A/0%
Emergency Appropriations & Deferred Charges (L&M)				
Emergency Appropriation #1	-	-	-	#N/A/0%
Emergency Appropriation #2	-	-	-	#N/A/0%
Emergency Appropriation #3	-	-	-	#N/A/0%
Deferred Charge #1 (cite statute)	-	-	-	#N/A/0%
Deferred Charge #2 (cite statute)	-	-	-	#N/A/0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10%)	-	-	-	#N/A/0%
Total Deferred Charges	-	-	-	#N/A/0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)				
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	10,000	10,000	-	0.0%
Total Capital Appropriations	-	-	-	#N/A/0%
Total Principal Payments on Debt Service	145,875	134,725	11,150	8.3%
Total Interest Payments on Debt	176,700	189,585	(12,885)	-6.8%
TOTAL APPROPRIATIONS	\$ 4,133,885	\$ 4,050,670	\$ 83,215	2.1%

2017 Schedule of Salaries and Benefits

Munroe Twp. Fire District #2
Michigan

Administrative Positions Excluding Commissioners (List Sub-Agency)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	2017 Proposed Budget Salary & Wages	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Recording Secretary	1	\$ 1,500	\$ 1,500	\$ 832	\$ 1,500	\$ 832	-	\$ 660	\$ 1,480
Commissioners Fringe Benefits	5	-	-	3,020	-	-	-	2,140	5,160
Position #1	-	-	-	-	-	-	-	-	-
Position #2	-	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-	-
Total Administration	-	-	\$ 1,500	\$ 3,842	-	-	-	\$ 2,800	\$ 6,642

Operation & Maintenance Positions (List Sub-Agency)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	2017 Proposed Budget Salary & Wages	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Chief	1	\$ 104,320	\$ 104,320	\$ 20,300	\$ 104,320	\$ 20,300	-	\$ 3,200	\$ 93,320
Lieutenant	4	88,200	352,800	71,700	352,800	71,700	105,960	31,000	209,640
Firefighter 8th Class	12	82,200	881,200	178,360	881,200	178,360	245,400	78,200	548,120
Firefighter 6th Class	1	76,000	76,000	15,200	76,000	15,200	21,500	8,600	49,300
Career Firefighter Overtime	1	250,000	250,000	-	250,000	-	-	21,800	31,900
Sub-Fireman (Various Part-Time)	1	10,000	10,000	-	10,000	-	-	900	900
Senior Technician	1	33,500	33,500	4,000	33,500	4,000	2,900	1,900	6,900
Fire Prevention Secretary	1	16,000	16,000	-	16,000	-	-	1,400	1,400
Asst. Fire Safety Officer (Officer w/ Reserve)	1	142,000	142,000	-	142,000	-	-	(3,700)	(3,700)
Position #10	-	-	-	-	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-	-
Total Operation & Maintenance	-	-	\$ 3,634,000	\$ 4,005	\$ 3,634,000	\$ 4,005	\$ 425,000	\$ 148,500	\$ 864,835

Salary Offset by Revenue Positions (List Sub-Agency)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	2017 Proposed Budget Salary & Wages	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Fire Safety Officer	1	\$ 42,000	\$ 42,000	-	\$ 42,000	-	-	\$ 3,700	\$ 3,700
Position #2	-	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-	-
Total Offset by Revenue	-	-	\$ 42,000	-	\$ 42,000	-	-	\$ 3,700	\$ 3,700
Total Administration, Operations & Offset by Revenue	-	-	\$ 3,743,520	\$ 7,847	\$ 3,743,520	\$ 7,847	\$ 425,000	\$ 153,000	\$ 875,225

2017 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	2017	
					Proposed Budget	2016 Adopted Budget
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

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	2017	
					Proposed Budget	2016 Adopted 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					-	-

Total Capital Improvements & Down Payments

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

Debt Service Schedule - Principal

Monroe Twp. Fire District #2
Middletown

Date of Issuance	% of Face	Maturity	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
General Obligation Bonds												
New Fireboats												
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				\$ 140,000	\$ 140,000	\$ 150,000	\$ 160,000	\$ 170,000	\$ 175,000	\$ 185,000	\$ 2,385,000	\$ 3,170,000
Bond Anticipation Notes												
BAN #1					\$ 140,000							
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANs					\$ 140,000							
Capital Leases												
Pierce Aerial Truck												
Pierce Velocity Pump												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases					\$ 300,000	\$ 300,000	\$ 314,168	\$ 321,004	\$ 3	\$ 3	\$ 3	\$ 633,708
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL MONROE TWP. FIRE DISTRICT #2				\$ 334,725	\$ 345,975	\$ 357,464	\$ 374,368	\$ 381,004	\$ 375,003	\$ 385,003	\$ 2,385,000	\$ 4,213,771

Enter each year issuance approposately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

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

Debt Service Schedule - Interest

Monroe Twp. Fire District #2
Middlesex

General Obligation Bonds	Current Year [2014]	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
New Firehouse	\$ 155,520	\$ 149,400	\$ 143,044	\$ 136,481	\$ 129,481	\$ 121,044	\$ 114,388	\$ 825,706	\$ 1,430,544
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	<u>\$ 155,520</u>	<u>\$ 149,400</u>	<u>\$ 143,044</u>	<u>\$ 136,481</u>	<u>\$ 129,481</u>	<u>\$ 121,044</u>	<u>\$ 114,388</u>	<u>\$ 825,706</u>	<u>\$ 1,430,544</u>
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
Capital Leases									
Fierce Aerial Truck	19,790	16,300	13,388	8,344	6,349				60,981
Fierce Velocity Pumper	13,815	11,300	8,504	5,474	2,910				38,088
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	<u>\$ 33,605</u>	<u>\$ 27,600</u>	<u>\$ 20,792</u>	<u>\$ 13,818</u>	<u>\$ 7,159</u>				<u>\$ 99,069</u>
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	<u>\$ 189,085</u>	<u>\$ 176,700</u>	<u>\$ 163,836</u>	<u>\$ 150,299</u>	<u>\$ 136,640</u>	<u>\$ 121,044</u>	<u>\$ 114,388</u>	<u>\$ 825,706</u>	<u>\$ 1,489,613</u>

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

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

2017 Fund Balance Reconciliation

Monroe Twp. Fire District #2 Middlesex

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 1,224,899
Less: Utilized in 2016 Adopted Budget	<u>190,000</u>
Proposed balance available	1,034,899
Estimated results of operations for the year ending December 31, 2016	<u>80,000</u>
Anticipated balance December 31, 2016	1,114,899
Less: Fund Balance utilized in 2017 Proposed Budget	<u>-</u>
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 1,114,899</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 168,789
Less: Utilized in 2016 Adopted Budget	<u>-</u>
Proposed balance available	168,789
Estimated results of operations for the year ending December 31, 2016	<u>-</u>
Anticipated balance December 31, 2016	168,789
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	<u>-</u>
Less: Restricted Fund Balance released via Referendum Resolution	<u>-</u>
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 168,789</u>

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

2017 Referendums

Monroe Twp. Fire District #2
Middlesex

Summary of Referendum Line Items	2017 Proposed Budget Amount Requested	2016 Final Budget
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy
 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	2017 Proposed Budget Amount Requested	2016 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2017 Levy Cap Summary

Monroe Twp. Fire District #2 Middlesex

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	3,785,670	
Changes in Service Provider (+/-)		-	
DGGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>3,785,670</u>	
Plus: 2% Cap Increase		<u>75,713</u>	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		3,861,383	
Exclusions			
Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		5,055	
Allowable Increase in Health Care Costs		1,640	
Changes in LOSAP Contributions (+/-)		-	
Extraordinary Costs due to a "Declared" Emergency		-	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-	
Total Exclusions		<u>6,695</u>	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	127,263,500	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		<u>50.135</u>	171,806
ADJUSTED TAX LEVY			4,039,884
Amount Utilized from Levy Cap Bank from 2014			20,301
Amount Utilized from Levy Cap Bank from 2015			-
Amount Utilized from Levy Cap Bank from 2016			-
Maximum Tax Levy Before Referendum			<u>4,060,185</u>
Amount Proposed for Levy Cap Referendum			-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			\$ 4,060,185

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	4,060,185	
Cap Bank Available from Prior Year (2014) for 2017 Budget		72,349	
Cap Bank Available from Prior Year (2015) for 2017 Budget		<u>48,207</u>	
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget			48,207
Cap Bank Available from Prior Year (2016) for 2017 Budget		<u>208,889</u>	
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget			208,889
Cap Bank from Current Year (2017) Available for 2018 Budget			<u>(20,301)</u>
Cap Bank Available from 2017 for 2018 Budget			<u>\$ 0</u>

2017 Shared Services Exclusion Worksheet

Monroe Twp., 4th District R2
Middletown

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Increased Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Levy Cap Exclusion Calculations

Monroe Twp. Fire District #2 Middlesex

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$ 7,845
2017 Proposed Budget PFRS Contribution Appropriated	287,360
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	<u>295,205</u>
2016 Adopted Budget PERS Contribution	7,440
2016 Adopted Budget PFRS Contribution	282,739
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	<u>290,150</u>
Pension Contribution Exclusion	<u>\$ 5,055</u>

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$ 10,000
2016 Adopted Budget LOSAP Appropriation	10,000
LOSAP Exclusion (+/-)	<u>\$ -</u>

DEBT SERVICE CALCULATION

2017 Proposed Budget Total Debt Service Appropriation	\$ 523,675
2017 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2017 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2017 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	<u>523,675</u>
2016 Adopted Budget Total Debt Service Appropriation	523,800
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2016 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2016 Base Amount	<u>523,800</u>
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$ -
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2017 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	<u>-</u>
2016 Adopted Budget Total Capital Appropriation	-
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2016 Base Amount	<u>-</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SY 2017	
2017 Proposed Budget Administration Health Insurance Appropriation	\$ -
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	425,000
2017 Proposed Budget Group Health Insurance	<u>425,000</u>
2016 Adopted Budget Administration Health Insurance Appropriation	-
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	410,000
2016 Adopted Budget Group Health Insurance	<u>410,000</u>
Net Increase (Decrease)	<u>15,000</u>
Net Increase Divided by 2016 Amount Budgeted = % Increase	3.66%
SY 2017 State Health Average 2.8% Less 2% = % Increase Added to Current Levy	0.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	3.26%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	<u>\$ 13,360</u>
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	<u>\$ 1,640</u>
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$ 5,160</u>
2017 Increase in Appropriation	<u>\$ 15,000</u>