

2020

Monroe Township Fire District #2  
(Fire District name and number)

# Fire District Budget

[www.station57.org](http://www.station57.org)  
(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2020 FIRE DISTRICT BUDGET**

## **Certification Section**

2020

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

**FIRE DISTRICT BUDGET**

FISCAL YEAR: January 1, 2020 to December 31, 2020

*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: \_\_\_\_\_

# 2020 PREPARER'S CERTIFICATION

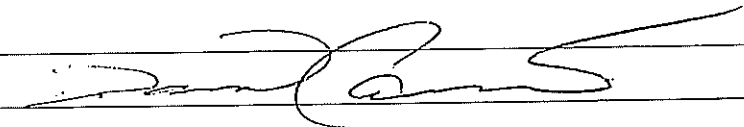
## Monroe Twp. Fire District #2 (Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2020 to December 31, 2020

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		

# 2020 PREPARER'S CERTIFICATION OTHER ASSETS

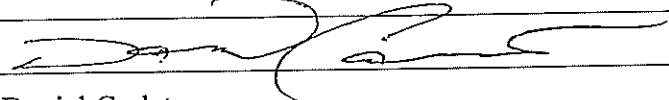
**Monroe Twp. Fire District #2**  
(Fire District Name and Number)

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

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		

# 2020 APPROVAL CERTIFICATION

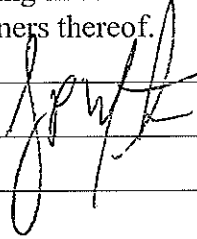
## Monroe Twp. Fire District #2 (Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

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 \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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

<b>Fire District's Web Address:</b>	www.station57.org
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

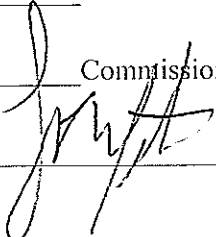
- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other 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

Title of Officer Certifying compliance

Signature

\_\_\_\_\_ Jason Martin \_\_\_\_\_  
  
 \_\_\_\_\_ Commissioner \_\_\_\_\_  
 \_\_\_\_\_

# 2020 FIRE DISTRICT BUDGET RESOLUTION

## Monroe Township Fire District #2

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

WHEREAS, the Annual Budget for the Monroe Twp. Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 11, 2019; 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 \$4,871,506, which includes an amount to be raised by taxation of \$4,629,006, and Total Appropriations of \$4,871,506; and

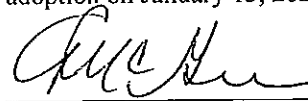
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 11, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby approved; and

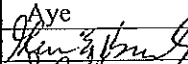
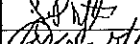
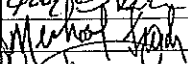
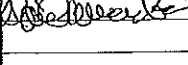
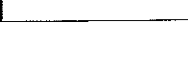
BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, 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 15, 2020.

  
 \_\_\_\_\_  
 (Secretary's Signature)

12/11/19  
 (Date)

Board of Commissioners Recorded Vote

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



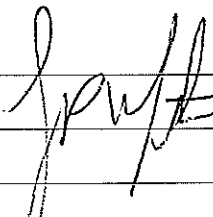
# 2020 ADOPTION CERTIFICATION

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

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 15th day of January, 2020.

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		

# 2020 ADOPTED BUDGET RESOLUTION

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

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

WHEREAS, the Annual Budget for the Monroe Twp. Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 15, 2020; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include 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 presented for adoption reflects Total Revenues of \$4,871,506, which includes amount to be raised by taxation of \$4,629,006, and Total Appropriations of \$4,871,506; and

WHEREAS, an election shall be held annually on the third Saturday of February (only if required) in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 15, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$4,871,506, which includes amount to be raised by taxation of \$4,629,006, and Total Appropriations of \$4,871,506; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February (only if required) to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

**Board of Commissioners Recorded Vote**

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

**2020 FIRE DISTRICT BUDGET**  
**Narrative and Information Section**

# 2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division?

February.

2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.

The proposed 2020 Budget Total Appropriations are up slightly from 2019 due mostly to a budgeting need to upgrade plant and equipment and purchase new protective and firefighting gear.

3. Explain any variances over +/-10% for each line item. 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 an increase in the utilization of surplus funds and interest. The district changed banks in 2019 and received a favorable interest rate on its depository balance.
- b. The Cost of Operation and Maintenance has increased slightly due to the need to upgrade plant and equipment and purchase new protective and firefighting equipment.
- c. Building Renovations line item is increasing due to the fact that we budgeted \$30,000 in 2019 and did not budget anything for 2018. The District has some concrete pad work to repair.
- d. Capital Appropriations is decreasing by 100% since the district does not have any planned capital appropriations for 2020.
- e. The tax rate is increasing slightly by \$.002 in comparison to 2019 due to frugal spending

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

The proposed budget will cause the amount to be raised by taxation to increase by \$173,098 in comparison to 2019 which only equates to an increase in the tax rate of \$.002 per \$100 of assessed value of the district. There is a utilization of unrestricted fund balances of \$120,000 in the 2020 proposed budget. The proposed budget is within the prescribed 2% Property Levy Cap.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

No.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

There are no Capital Appropriations in the 2020 Budget and the Debt Service is remaining constant with 2019.

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

N/A

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

N/A

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

Total Assessed Valuation of District	\$3,207,888,940
Proposed Tax Rate per \$100 of Assessed Valuation	\$.14430

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

No	X	Yes		If yes, how much is appropriated?	\$
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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.

\$ 3,137,974,240 (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

\$ 69,914,700 (2a)

— \$ -0- (2b)

= \$ 69,914,700 (2c)

*M. Elcar*

11/25/19

Assessor Signature

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)

\$ 99,278.87 (4)

*Shawn R. P.*

11/26/19

Tax Collector Signature

Date

# FIRE DISTRICT CONTACT INFORMATION

## 2020

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

<b>Name of Fire District:</b>	Monroe Twp. Fire District #2		
<b>Address:</b>	10 Halsey Reed Road		
<b>City, State, Zip:</b>	Monroe Twp.	NJ	08831
<b>Phone: (ext.)</b>	609-395-6830	<b>Fax:</b>	609-395-0483
<b>Fire District E-mail:</b>	info@station57.org		

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

<b>Chairman:</b>	Jason Martin		
<b>Phone: (ext.)</b>	609-395-6830	<b>Fax:</b>	609-395-6830
<b>E-mail:</b>	jmartin@station57.org		

<b>Secretary/Treasurer:</b>	Robert McGee		
<b>Phone: (ext.)</b>	609-395-6830	<b>Fax:</b>	609-395-0483
<b>E-mail:</b>	rmcgee@station57.org		

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

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

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

FISCAL YEAR: January 1, 2020 to December 31, 2020

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, 2020 to December 31, 2020

- 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



**MONROE TOWNSHIP BOARD OF FIRE COMMISSIONERS**  
**DISTRICT 2** 10 HALSEY REED ROAD MONROE TOWNSHIP NJ 08831  
PHONE (609) 395-6830 FAX (609) 395-0483 WEBSITE STATION57.ORG  
JASON MARTIN, CHAIRMAN | GLENN BORSUK, VICE CHAIRMAN | ROBERT MCGEE, SECRETARY  
MICHAEL FRISCH, TREASURER | ALAN TANNENBAUM, DEPUTY SECRETARY/TREASURER

**RESOLUTION #19-0012**

**RESOLUTION RECOGNIZING A VOLUNTEER FIRE COMPANY AS SUPPLEMENT  
TO CAREER STAFFING**

WHEREAS, the Board of Fire Commissioners of District No. 2, Township of Monroe, County of Middlesex, State of New Jersey is the duly constituted body related to the prevention and extinguishment of fires and the regulation of fire hazards within Fire District No. 2; and

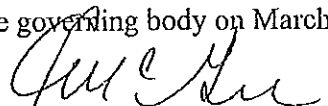
WHEREAS, the Applegarth Volunteer Engine Company No. 1, Inc. is a duly constituted volunteer Fire Company within the jurisdictional boundaries of Fire District No. 2; and

WHEREAS, the law provides that the Board of Fire Commissioners may constitute a Volunteer Fire Company as a Volunteer Fire Company to the District; and

WHEREAS, the Board desires to do so in order that the Volunteer Fire Company may supplement or augment the paid firefighters who are the primary responders in the District;

NOW THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of District No. 2, Township of Monroe, County of Middlesex, State of New Jersey that said Board hereby recognizes Applegarth Volunteer Engine Company No. 1 Inc. as a Volunteer Fire Company for fire fighting services within District No. 2 so that said Fire Company may supplement and augment the paid career firefighters employed by the district for a term expiring at the 2020 reorganization meeting.

I, the undersigned Secretary of the Board of Fire Commissioners of District No. 2, Township of Monroe, County of Middlesex, State of New Jersey HEREBY CERTIFY that the foregoing resolution entitled: "RESOLUTION RECOGNIZING A VOLUNTEER FIRE COMPANY AS SUPPLEMENT TO CAREER STAFFING" is a true copy of a resolution adopted by the governing body on March 13, 2019.

  
Robert McGee, Board Secretary

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

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

*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 2018.

**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 #2  
Middlesex

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

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.)	Total Compensation from Fire District	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	Former Officer	\$ 5,000		\$ 3,000	\$ 8,000	N/A				\$	8,000	
2 Glenn Borsuk	V Chairman	10 x		5,000		3,000	600	N/A					8,600	
3 Robert McGee	Secretary	10 x		5,000		3,000	8,000	Monroe Two EMS	Per Diem EMS	24	29,500		37,500	
4 Michael Frisch	Treasurer	10 x		5,000		3,000	8,000	Borough of Sayreville	Electrical Sub Code Official	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	\$ 600	\$ 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

Monroe Twp. Fire District #2  
Middlesex

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		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						
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	3	\$ 14,524	3	\$ 43,572	3	14,524	\$ 43,572	\$ -	0.0%	
Parent & Child	3	23,884	3	71,652	3	23,884	71,652	-	0.0%	
Employee & Spouse (or Partner)	1	26,376	1	26,376	1	26,376	26,376	-	0.0%	
Family	13	35,716	13	464,308	13	35,716	464,308	-	0.0%	
Employee Cost Sharing Contribution (enter as negative - )				(118,908)			(118,908)	-	0.0%	
<b>Subtotal</b>	<b>20</b>		<b>20</b>	<b>487,000</b>	<b>20</b>		<b>487,000</b>	<b>-</b>	<b>0.0%</b>	
<b>Commissioners - Health Benefits - Annual Cost</b>										
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!	
<b>Subtotal</b>	<b>0</b>		<b>0</b>		<b>0</b>				<b>#DIV/0!</b>	
<b>Retirees - Health Benefits - Annual Cost</b>										
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!	
<b>Subtotal</b>	<b>0</b>		<b>0</b>		<b>0</b>				<b>#DIV/0!</b>	
<b>GRAND TOTAL</b>	<b>20</b>		<b>20</b>	<b>\$ 487,000</b>	<b>20</b>		<b>\$ 487,000</b>	<b>\$ -</b>	<b>0.0%</b>	

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

Yes  
 Yes



**2020 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**

2019 Adopted Budget - Amount to be Raised by Taxation	\$	4,455,908
Cap Bank Available from 2017 (See Levy Cap Certification)		
Cap Bank Available from 2018 (See Levy Cap Certification)		
Cap Bank Available from 2019 (See Levy Cap Certification)		128,217
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Cap Bank Used from 2019		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		3,137,974,240
New Ratables - Increase in Valuations (New Construction and Additions)		69,914,700
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.142
Projected Tax Rate based upon Proposed Levy		0.144300678

## 2020 Budget Summary

### Monroe Twp. Fire District #2 Middlesex

	<u>2020 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 120,000	\$ 90,000	\$ 30,000	33.3%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	7,500	150	7,350	4900.0%
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	242,500	205,150	37,350	18.2%
Amount to be Raised by Taxation to Support Budget	<u>4,629,006</u>	<u>4,455,908</u>	<u>173,098</u>	<u>3.9%</u>
Total Anticipated Revenues	<u>4,871,506</u>	<u>4,661,058</u>	<u>210,448</u>	<u>4.5%</u>
<b>APPROPRIATIONS</b>				
Total Administration	250,190	241,830	8,360	3.5%
Total Cost of Operations & Maintenance	4,010,163	3,720,042	290,121	7.8%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	106,800	106,800	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding 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)	-100.0%
Total Principal Payments on Debt Service	391,094	379,168	11,926	3.1%
Total Interest Payments on Debt	<u>103,259</u>	<u>113,218</u>	<u>(9,959)</u>	<u>-8.8%</u>
Total Appropriations	<u>4,871,506</u>	<u>4,661,058</u>	<u>210,448</u>	<u>4.5%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

## 2020 Revenue Schedule

Monroe Twp. Fire District #2  
Middlesex

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 120,000	\$ 90,000	\$ 30,000	33.3%
Restricted Fund Balance	-	-	-	#DIV/0!
<b>Total Fund Balance Utilized</b>	<b>120,000</b>	<b>90,000</b>	<b>30,000</b>	<b>33.3%</b>
<b>Miscellaneous Anticipated Revenues</b>				
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!
<b>Total Miscellaneous Anticipated Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Sale of Assets (List Individually)</b>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
<b>Total Sale of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Checking Account Interest	7,500	150	7,350	4900.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
<b>Total Interest on Investments &amp; Deposits</b>	<b>7,500</b>	<b>150</b>	<b>7,350</b>	<b>4900.0%</b>
<b>Other Revenue (List in Detail)</b>				
Solar Rebates	5,000	5,000	-	0.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
<b>Total Other Revenue</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
<b>Operating Grant Revenue (List in Detail)</b>				
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!
<b>Total Operating Grant Revenue</b>	<b>3,200</b>	<b>3,200</b>	<b>-</b>	<b>0.0%</b>
<b>Revenues Offset with Appropriations</b>				
<b>Uniform Fire Safety Act (P.L.1983,c.383)</b>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	106,800	106,800	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
<b>Total Uniform Fire Safety Act</b>	<b>106,800</b>	<b>106,800</b>	<b>-</b>	<b>0.0%</b>
<b>Other Revenues Offset with Appropriations (List)</b>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
<b>Total Other Revenues Offset with Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Revenues Offset with Appropriations</b>	<b>106,800</b>	<b>106,800</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 242,500</b>	<b>\$ 205,150</b>	<b>\$ 37,350</b>	<b>18.2%</b>

## 2020 Appropriations Schedule

Monroe Twp. Fire District #2  
Middlesex

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 7,750	\$ 7,750	\$ -	0.0%
Commissioners	\$ 25,000	\$ 25,000	-	0.0%
Fringe Benefits	4,440	5,580	(1,140)	-20.4%
<b>Total Administration - Personnel</b>	<b>37,190</b>	<b>38,330</b>	<b>(1,140)</b>	<b>-3.0%</b>
<i>Administration - Other (List)</i>				
Election Cost	8,000	3,500	4,500	128.6%
Insurance & Professional Fees	185,000	180,000	5,000	2.8%
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!
<b>Total Administration - Other</b>	<b>213,000</b>	<b>203,500</b>	<b>9,500</b>	<b>4.7%</b>
<b>Total Administration</b>	<b>250,190</b>	<b>241,830</b>	<b>8,360</b>	<b>3.5%</b>
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	2,110,900	1,995,800	115,100	5.8%
Fringe Benefits	1,062,063	1,012,042	50,021	4.9%
<b>Total Operations &amp; Maintenance - Personnel</b>	<b>3,172,963</b>	<b>3,007,842</b>	<b>165,121</b>	<b>5.5%</b>
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Volunteer Dept - Vol. Incentive Program & Building Agreement	34,000	31,500	2,500	7.9%
Combined - Operations, Communications, Training/Physicals, Supplies, PR	310,000	262,500	47,500	18.1%
Combined - Hydrant Fees, Network Communications, Excess Fire Safety Exp	323,200	293,200	30,000	10.2%
Contingent Expenses			-	#DIV/0!
Building Renovations	30,000		30,000	#DIV/0!
New Equipment & Uniforms	140,000	125,000	15,000	12.0%
Other Assets, Non-Bondable #3			-	#DIV/0!
<b>Total Operations &amp; Maintenance - Other</b>	<b>837,200</b>	<b>712,200</b>	<b>125,000</b>	<b>17.6%</b>
<b>Total Operations &amp; Maintenance</b>	<b>4,010,163</b>	<b>3,720,042</b>	<b>290,121</b>	<b>7.8%</b>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	75,700	75,700	-	0.0%
Fringe Benefits	4,300	4,300	-	0.0%
<b>Total Appropriations Offset with Revenue - Personnel</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>0.0%</b>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Safety Expenses	26,800	26,800	-	0.0%
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!
<b>Total Appropriations Offset with Revenue - Other</b>	<b>26,800</b>	<b>26,800</b>	<b>-</b>	<b>0.0%</b>
<b>Total Appropriations Offset with Revenue</b>	<b>106,800</b>	<b>106,800</b>	<b>-</b>	<b>0.0%</b>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
<b>Total Duly Incorporated First Aid/Rescue Squad Associations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Emergency Appropriations &amp; 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!
<b>Total Deferred Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
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)	-100.0%
Total Principal Payments on Debt Service	391,094	379,168	11,926	3.1%
Total Interest Payments on Debt	103,259	113,218	(9,959)	-8.8%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,871,506</b>	<b>\$ 4,661,058</b>	<b>\$ 210,448</b>	<b>4.5%</b>

Monroe Twp. Fire District #2  
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Recording Secretary	1	\$ 7,750	\$ 7,750	\$ 820			\$ 660	\$ 1,480
Commissioners Fringe Benefits	5			820			2,140	2,960
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 7,750	\$ 1,640		\$ -	\$ 2,800	\$ 4,440

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Chief	1	\$ 127,000	\$ 127,000	\$ -	\$ 28,659		\$ 10,160	\$ 38,799
Lieutenant	4	99,200	396,800		89,478	72,820	31,744	194,042
Firefighter 9th Class	11	91,500	1,006,500		226,991	297,935	80,040	604,966
Firefighter 3rd Class	4	52,000	208,000		46,904	85,292	16,640	148,836
Firefighter 1st Class	1	46,700	46,700		10,551	30,953	3,736	45,220
Career Firefighter Overtime	1	330,000	330,000				26,400	26,400
Sub-Firemen (Various Part-Time)	1	10,000	10,000			800		800
Service Technician	1	33,500	33,500	4,620		2,680		7,300
Fire Prevention Secretary	1	28,100	28,100				(4,300)	(4,300)
Less: Fire Safety Officer Offset W/ Revenues	1	(75,700)	(75,700)					
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 2,110,900	\$ 4,620	\$ 402,543	\$ 487,000	\$ 167,900	\$ 1,052,063

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Fire Safety Officer	1	\$ 75,700	\$ 75,700				\$ 4,300	\$ 4,300
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 75,700	\$ -	\$ -	\$ -	\$ 4,300	\$ 4,300
Total Administration, Operations & Offset by Revenue			\$ 2,194,350	\$ 6,260	\$ 402,543	\$ 487,000	\$ 175,000	\$ 1,070,803

# ZUZU Proposed Capital Budget

Monroe Twp. Fire District #2  
Middlesex

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 Adopted Budget	
					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						-		90,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 Adopted Budget	
					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						-		
Total Capital Improvements & Down Payments						-		90,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$		90,000
TOTAL CAPITAL APPROPRIATIONS								

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

Monroe Twp. Fire District #2  
Middlesex

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
<b>General Obligation Bonds</b>												
New Firehouse	09/24/07	100%	11/14/07	\$ 165,000	\$ 170,000	\$ 170,000	\$ 180,000	\$ 180,000	\$ 190,000	\$ 200,000	\$ 1,620,000	\$ 2,710,000
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
<b>Total Principal - General Obligation Bonds</b>				<b>165,000</b>	<b>170,000</b>	<b>170,000</b>	<b>180,000</b>	<b>180,000</b>	<b>190,000</b>	<b>200,000</b>	<b>1,620,000</b>	<b>2,710,000</b>
<b>Bond Anticipation Notes</b>												
BAN #3												
BAN #4												
<b>Total Principal - BANS</b>												
<b>Capital Leases</b>												
Pierce Ariel Truck	08/11/10	100%	09/21/10	108,026	112,120							112,120
Pierce Velocity Pumper	05/13/15	100%	06/10/15	106,142	108,974							108,974
Capital Lease #3												
Capital Lease #4												
<b>Total Principal - Capital Leases</b>				<b>214,168</b>	<b>221,094</b>							<b>221,094</b>
<b>Intergovernmental Loans</b>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
<b>Total Principal - Intergovernmental Loans</b>												
<b>Other Bonds or Notes Payable</b>												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
<b>Total Principal - Other Bonds or Notes</b>												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 379,168</b>	<b>\$ 391,094</b>	<b>\$ 170,000</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ 190,000</b>	<b>\$ 200,000</b>	<b>\$ 1,620,000</b>	<b>\$ 2,931,094</b>

Enter each debt issuance separately 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

Monroe Twp. Fire District #2  
Middlesex

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
New Firehouse	\$ 99,400	\$ 96,100	\$ 92,700	\$ 89,300	\$ 83,900	\$ 78,500	\$ 72,800	\$ 270,200	\$ 783,500
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	99,400	96,100	92,700	89,300	83,900	78,500	72,800	270,200	783,500
<b>Bond Anticipation Notes</b>									
	\$0								
	\$0								
<b>BAN #3</b>									
<b>BAN #4</b>									
Total Interest Payments - BANS									
<b>Capital Leases</b>									
Pierce Ariel Truck	8,344	4,249							4,249
Pierce Velocity Pumper	5,474	2,910							2,910
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	13,818	7,159							7,159
<b>Intergovernmental Loans</b>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<b>Other Bonds or Notes Payable</b>									
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									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ 113,218	\$ 103,259	\$ 92,700	\$ 89,300	\$ 83,900	\$ 78,500	\$ 72,800	\$ 270,200	\$ 790,659

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	



## 2020 Fund Balance Reconciliation

### Monroe Twp. Fire District #2 Middlesex

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ (3,984,655)
Less: Utilized in 2019 Adopted Budget	90,000
Proposed balance available	<u>(4,074,655)</u>
Estimated results of operations for the year ending December 31, 2019	235,000
Anticipated balance December 31, 2019	<u>(3,839,655)</u>
Less: Fund Balance utilized in 2020 Proposed Budget	120,000
Plus: Accrued Unfunded Pension Liability (1)	5,216,445
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	586,247
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 1,843,037</u></u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 198,789
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	<u>198,789</u>
Estimated results of operations for the year ending December 31, 2019	-
Anticipated balance December 31, 2019	<u>198,789</u>
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 198,789</u></u>

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

# 2020 Referendums

Monroe Twp. Fire District #2  
Middlesex

Summary of Referendum Line Items	<i>2020 Proposed Budget Amount Requested</i>	<i>2019 Final Budget</i>
<b>Total Referendum Line Items</b>	\$ -	\$ -

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	<i>2020 Proposed Budget Amount Requested</i>	<i>2019 Final Budget</i>
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

## 2020 Levy Cap Summary

### Monroe Twp. Fire District #2 Middlesex

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	4,455,908
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		4,455,908
Plus: 2% Cap Increase		89,118
		4,545,026

#### ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

##### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		1,967
Allowable Pension Increases		38,881
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		40,848

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	69,914,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.142
		99,279
		4,685,153

#### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		4,685,153
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>4,685,153</b>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	4,629,006
Cap Bank Available from Prior Year (2017) for 2020 Budget		-
Cap Bank Available from Prior Year (2018) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		-
Cap Bank Available from Prior Year (2019) for 2020 Budget		128,217
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		128,217
Cap Bank from Current Year (2020) Available for 2021 Budget		56,147
Cap Bank Available from 2020 for 2021 Budget	\$	56,147



## 2020 Levy Cap Exclusion Calculations

### Monroe Twp. Fire District #2 Middlesex

#### PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 6,260
2020 Proposed Budget PFRS Contribution Appropriated	402,543
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	408,803
2019 Adopted Budget PERS Contribution	7,186
2019 Adopted Budget PFRS Contribution	362,736
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	369,922
Pension Contribution Exclusion	\$ 38,881

#### LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 10,000
2019 Adopted Budget LOSAP Appropriation	10,000
LOSAP Exclusion (+/-)	\$ -

#### DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ 494,353
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	494,353
2019 Adopted Budget Total Debt Service Appropriation	492,386
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	492,386
Debt Service Exclusion	\$ 1,967

#### CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ -
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	-
2019 Adopted Budget Total Capital Appropriation	90,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	90,000
2019 Base Amount	-
Capital Expenditure Exclusion	\$ -

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	-
2020 Proposed Budget Administration Health Insurance Appropriation	\$ -
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	487,000
2020 Proposed Budget Group Health Insurance	487,000
2019 Adopted Budget Administration Health Insurance Appropriation	-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	487,000
2019 Adopted Budget Group Health Insurance	487,000
Net Increase (Decrease)	-
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 Increase in Appropriation	\$ -