

2018

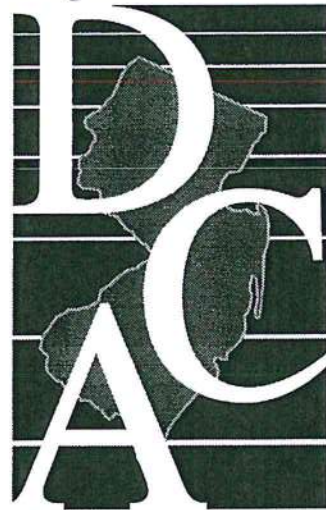
Monroe Twp. Fire District #2

(Fire District name and number)

Fire District Budget

(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

2018

Monroe Twp. Fire District #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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: _____

2018 PREPARER'S CERTIFICATION

Monroe Twp. Fire District #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

Monroe Twp. Fire District #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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		

2018 APPROVAL CERTIFICATION

Monroe Twp. Fire District #2

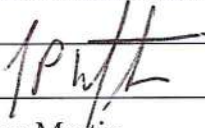
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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:	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
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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 _____ Jason Martin _____

Title of Officer Certifying compliance _____ Secretary _____

Signature _____  _____

2018 FIRE DISTRICT BUDGET RESOLUTION

Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Monroe Twp. Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 13, 2017; 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 \$4,452,175, which includes an amount to be raised by taxation of \$4,307,055, and Total Appropriations of \$4,452,175; 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 13, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 10, 2018.



(Secretary's Signature)

12-13-2017

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Glenn Borsuk	X			
Maurice Mahler	X			
Jason Martin	X			
Robert McGee	X			
Michael Frisch	X			

2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

- a. Anticipated Revenues have increased due to a increase in the utilization of surplus funds.
- b. The Cost of Operation and Maintenance has increased slightly but less than 10%.
- c. Building Renovations line item is decreasing due to the fact that we budgeted \$15,000 in 2016 and did not budget anything for 2017.
- d. Total Debt Interest is decreasing significantly due to Bond Refunding that was completed in 2017.
- e. The tax rate is increasing slightly by \$.004 in comparison to 2017 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 \$.004 in comparison to 2017 per \$100 of assessed value of the district. There is a utilization of fund balances of \$30,000 in the 2018 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 with a utilization of \$26,136 of their 2015 Cap Bank (which is set to expire at the end of the budget year).

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.

N/A

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

N/A

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

N/A

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

Total Assessed Valuation of District	\$3,034,141,948
Proposed Tax Rate per \$100 of Assessed Valuation	\$.14195

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

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

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

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

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

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

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

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

\$ 2,950,685,048 (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

\$ 83,456,900 (2a)

- \$ 0 (2b)

= \$ 83,456,900 (2c)

M. Elias
Assessor Signature

10/23/17
Date

TAX COLLECTOR

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

.138 (3)

-4. Amount of permitted revenue increase =

Line 2c * Line 3

(N.J.S.A. 40A:4-45.45)

\$ 115,170.52 (4)

[Signature]
Tax Collector Signature

10/23/17
Date

FIRE DISTRICT CONTACT INFORMATION 2018

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, 2018 to December 31, 2018

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? No*If 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.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

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

(Fire District Name and Number)

FISCAL YEAR: January 1, 2018 to December 31, 2018

- 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, 2018 to December 31, 2018

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 2015.

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

Fire District Schedule of Commissioners and Officers (Continued)

Monroe Twp. Fire District #2
Middlesex

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Total Compensation from Fire District							
1 Maurice Mahler	Chairman	10 x	Commissioner	\$ 5,000		\$ 3,000	\$ 600	8,600	Ed & Senior Center / S Brunswick		2	\$ 1,600	\$ -	10,200
2 Glenn Borsuk	V Chairman Assistant	10 x	Former Officer	5,000		3,000	600	8,600	Senior Center N/A	Art Instructor				8,600
3 Robert McGee	Sec/Treasurer	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 N/A	Electrical Sub Code Official	21	46,800		54,800
5 Jason Martin	Secretary	10 x		5,000		3,000		8,000						8,000
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:				\$ 25,000	\$ -	\$ 15,000	\$ 1,200	\$ 41,200				\$ 77,900	\$ -	\$ 119,100

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

Monroe Twp. Fire District #2
Middlesex

	# of Covered Members (Medical & Rx)		Annual Cost		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	Employee Proposed Budget	Estimate Proposed Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage					\$ -			\$ -		#DIV/0!
Parent & Child	3	22,835	68,505	3	68,505	22,835	22,835	68,505	-	0.0%
Employee & Spouse (or Partner)	1	28,095	28,095	1	28,095	28,095	28,095	28,095	-	0.0%
Family	14	35,825	501,550	12	501,550	35,825	35,825	429,900	71,650	16.7%
Employee Cost Sharing Contribution (enter as negative -)			(123,150)		(123,150)			(101,500)	(21,650)	21.3%
Subtotal	18		475,000	16	475,000			425,000	50,000	11.8%
Commissioners - Health Benefits - Annual Cost										
Single Coverage			-		-			-		#DIV/0!
Parent & Child			-		-			-		#DIV/0!
Employee & Spouse (or Partner)			-		-			-		#DIV/0!
Family			-		-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								-		#DIV/0!
Subtotal	0			0				-		#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage			-		-			-		#DIV/0!
Parent & Child			-		-			-		#DIV/0!
Employee & Spouse (or Partner)			-		-			-		#DIV/0!
Family			-		-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								-		#DIV/0!
Subtotal	0			0				-		#DIV/0!
GRAND TOTAL	18		\$ 475,000	16	\$ 425,000			\$ 50,000		11.8%

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

Schedule of Accumulated Liability for Compensated Absences

Monroe Twp. Fire District #2
Middlesex

Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit		Gross Days of Accumulated Compensated Absences at January 1, 2017	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement	Legal Basis for Benefit <i>(check applicable items)</i>
All Employees work a 24 hour shift, except Chief.		One Day is 24 hrs except Chief					
Chief works a 8 hr day							
Chief - 1		25	9,568				
Lieutenants - 4		60	52,733				
Firefighter Class 8 - 11		147	120,164				
Firefighter Class 7 - 1		13	10,168				
Total liability for accumulated compensated absences at January 1, 2017			\$ <u>192,633</u>				

2018 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

2017 Adopted Budget - Amount to be Raised by Taxation	\$	4,060,185
Cap Bank Available from 2015 (See Levy Cap Certification)		48,207
Cap Bank Available from 2016 (See Levy Cap Certification)		208,889
Cap Bank Available from 2017 (See Levy Cap Certification)		
Cap Bank Used from 2015		26,136
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		2,950,685,048
New Ratables - Increase in Valuations (New Construction and Additions)		83,456,900
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.138
Projected Tax Rate based upon Proposed Levy		0.141952975

2018 Budget Summary

Monroe Twp. Fire District #2 Middlesex

	<u>2018 Proposed Budget</u>	<u>2017 Adopted Budget</u>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 30,000	\$ -	\$ 30,000	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	120	1,500	(1,380)	-92.0%
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>63,800</u>	<u>43,000</u>	67.4%
Total Revenues and Fund Balance Utilized	145,120	73,500	71,620	97.4%
Amount to be Raised by Taxation to Support Budget	<u>4,307,055</u>	<u>4,060,185</u>	<u>246,870</u>	6.1%
Total Anticipated Revenues	<u>4,452,175</u>	<u>4,133,685</u>	<u>318,490</u>	7.7%
APPROPRIATIONS				
Total Administration	240,580	244,140	(3,560)	-1.5%
Total Cost of Operations & Maintenance	3,604,185	3,293,070	311,115	9.4%
Total Appropriations Offset with Revenue	106,800	63,800	43,000	67.4%
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	362,465	345,975	16,490	4.8%
Total Interest Payments on Debt	<u>128,145</u>	<u>176,700</u>	<u>(48,555)</u>	-27.5%
Total Appropriations	<u>4,452,175</u>	<u>4,133,685</u>	<u>318,490</u>	7.7%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2018 Revenue Schedule

Monroe Twp. Fire District #2 Middlesex

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 30,000		\$ 30,000	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	<u>30,000</u>	<u>-</u>	<u>30,000</u>	#DIV/0!
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
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>	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Checking Account Interest	120	1,500	(1,380)	-92.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>120</u>	<u>1,500</u>	<u>(1,380)</u>	<u>-92.0%</u>
<i>Other Revenue (List in Detail)</i>				
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>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	3,200	3,200	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	<u>3,200</u>	<u>3,200</u>	<u>-</u>	<u>0.0%</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	106,800	63,800	43,000	67.4%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	<u>106,800</u>	<u>63,800</u>	<u>43,000</u>	<u>67.4%</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
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>	#DIV/0!
Total Revenues Offset with Appropriations	<u>106,800</u>	<u>63,800</u>	<u>43,000</u>	<u>67.4%</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u><u>\$ 145,120</u></u>	<u><u>\$ 73,500</u></u>	<u><u>\$ 71,620</u></u>	<u><u>97.4%</u></u>

2018 Appropriations Schedule

Monroe Twp. Fire District #2 Middlesex

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 7,500	\$ 7,500	\$ -	0.0%
Commissioners	\$ 25,000	\$ 25,000	-	0.0%
Fringe Benefits	5,580	6,640	(1,060)	-16.0%
Total Administration - Personnel	<u>38,080</u>	<u>39,140</u>	<u>(1,060)</u>	<u>-2.7%</u>
<i>Administration - Other (List)</i>				
Election Cost	2,500	5,000	(2,500)	-50.0%
Insurance & Professional Fees	180,000	180,000	-	0.0%
Office Supplies & General Administrative	20,000	20,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>202,500</u>	<u>205,000</u>	<u>(2,500)</u>	<u>-1.2%</u>
Total Administration	<u>240,580</u>	<u>244,140</u>	<u>(3,560)</u>	<u>-1.5%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	1,860,800	1,694,020	166,780	9.8%
Fringe Benefits	963,385	864,865	98,520	11.4%
Total Operations & Maintenance - Personnel	<u>2,824,185</u>	<u>2,558,885</u>	<u>265,300</u>	<u>10.4%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Volunteer Dept - Vol. Incentive Program & Building Agreement	36,000	36,000	-	0.0%
Combined - Operations, Communications, Training/Physicals, Supplies, PR	259,000	264,000	(5,000)	-1.9%
Combined - Hydrant Fees, Network Communications, Excess Fire Safety Exp	310,000	286,900	23,100	8.1%
Contingent Expenses			-	#DIV/0!
Building Renovations	50,000	-	50,000	#DIV/0!
New Equipment & Uniforms	125,000	147,285	(22,285)	-15.1%
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>780,000</u>	<u>734,185</u>	<u>45,815</u>	<u>6.2%</u>
Total Operations & Maintenance	<u>3,604,185</u>	<u>3,293,070</u>	<u>311,115</u>	<u>9.4%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	75,700	42,000	33,700	80.2%
Fringe Benefits	6,100	3,700	2,400	64.9%
Total Appropriations Offset with Revenue - Personnel	<u>81,800</u>	<u>45,700</u>	<u>36,100</u>	<u>79.0%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Safety Expenses	25,000	18,100	6,900	38.1%
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>25,000</u>	<u>18,100</u>	<u>6,900</u>	<u>38.1%</u>
Total Appropriations Offset with Revenue	<u>106,800</u>	<u>63,800</u>	<u>43,000</u>	<u>67.4%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	10,000	10,000	-	0.0%
Total Capital Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Principal Payments on Debt Service	362,465	345,975	16,490	4.8%
Total Interest Payments on Debt	128,145	176,700	(48,555)	-27.5%
TOTAL APPROPRIATIONS	<u>\$ 4,452,175</u>	<u>\$ 4,133,685</u>	<u>\$ 318,490</u>	<u>7.7%</u>

2018 Schedule of Salaries and Benefits

Monroe Twp. Fire District #2
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Recording Secretary	1	\$ 7,500	\$ 7,500	\$ 820		\$ 660	\$ 1,480
Commissioners Fringe Benefits	5			1,960		2,140	4,100
Position #3							
Position #4							
Position #5							
Position #6							
Position #7							
Position #8							
Total Administration			\$ 7,500	\$ 2,780	\$ -	\$ 2,800	\$ 5,580

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Chief	1	\$ 111,500	\$ 111,500	\$ 21,980		\$ 9,812	\$ 31,792
Lieutenant	4	92,100	368,400	73,680	105,985	32,207	211,872
Firefighter 8th Class	11	84,800	932,800	185,560	291,459	81,086	558,105
Firefighter 7th Class	1	82,500	82,500	16,500	27,556	7,260	51,316
Firefighter 1st Class (Half Year)	4	29,450	117,800	23,560	50,000	10,366	83,926
Career Firefighter Overtime	1	250,000	250,000			22,000	22,000
Sub-Firemen (Various Part-Time)	1	10,000	10,000			880	880
Service Technician	1	33,500	33,500	4,005		2,948	6,953
Fire Prevention Secretary	1	30,000	30,000			2,640	2,640
Less: Fire Safety Officer Offset W/ Revenues	1	(75,700)	(75,700)			(6,100)	(6,100)
Position #11							
Position #12							
Position #13							
Position #14							
Total Operation & Maintenance			\$ 1,860,800	\$ 4,005	\$ 321,280	\$ 163,100	\$ 963,385

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Fire Safety Officer	1	\$ 75,700	\$ 75,700			\$ 6,100	\$ 6,100
Position #2							
Position #3							
Position #4							
Position #5							
Position #6							
Position #7							
Position #8							
Total Offset by Revenue			\$ 75,700	\$ -	\$ -	\$ 6,100	\$ 6,100
Total Administration, Operations & Offset by Revenue			\$ 1,944,000	\$ 6,785	\$ 321,280	\$ 172,000	\$ 975,065

2018 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	2018 Proposed Budget		2017 Adopted Budget	
		Approval	Approval			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 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	2018 Proposed Budget		2017 Adopted Budget	
		Approval	Approval			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									
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
Middlesex

Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
General Obligation Bonds											
09/24/07	100%	11/14/07	\$ 145,000	\$ 155,000	\$ 165,000	\$ 170,000	\$ 170,000	\$ 180,000	\$ 180,000	\$ 2,010,000	\$ 3,030,000
New Firehouse											
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds			145,000	155,000	165,000	170,000	170,000	180,000	180,000	2,010,000	3,030,000
Bond Anticipation Notes											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANS			-	-	-	-	-	-	-	-	-
Capital Leases											
08/11/10	100%	09/21/10	100,282	104,083	108,026	112,120	1	180,000	180,000	2,010,000	324,230
05/13/15	100%	06/10/15	100,693	103,382	106,142	108,974	1	180,000	180,000	2,010,000	318,499
Pierce Ariel Truck											
Pierce Velocity Pumper											
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases			200,975	207,465	214,168	221,094	2	360,000	360,000	4,020,000	642,729
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 PRINCIPAL ALL OBLIGATIONS			\$ 345,975	\$ 362,465	\$ 379,168	\$ 391,094	\$ 170,002	\$ 180,000	\$ 180,000	\$ 2,010,000	\$ 3,672,729

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	

Debt Service Schedule - Interest

Monroe Twp. Fire District #2
Middlesex

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
New Firehouse	\$ 149,400	\$ 107,350	\$ 99,400	\$ 96,100	\$ 92,700	\$ 89,300	\$ 83,900	\$ 421,500	\$ 990,250
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	149,400	107,350	99,400	96,100	92,700	89,300	83,900	421,500	990,250
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
Capital Leases									
Pierce Ariel Truck	16,100	12,290	8,344	4,249					24,883
Pierce Velocity Pumper	11,200	8,505	5,474	2,910					16,889
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	27,300	20,795	13,818	7,159					41,772
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	\$ 176,700	\$ 128,145	\$ 113,218	\$ 103,259	\$ 92,700	\$ 89,300	\$ 83,900	\$ 421,500	\$ 1,032,022

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

2018 Fund Balance Reconciliation

Monroe Twp. Fire District #2 Middlesex

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ (4,115,854)
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	<u>(4,115,854)</u>
Estimated results of operations for the year ending December 31, 2017	260,000
Anticipated balance December 31, 2017	<u>(3,855,854)</u>
Less: Fund Balance utilized in 2018 Proposed Budget	30,000
Plus: Accrued Unfunded Pension Liability (1)	6,990,655
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	<u>(1,671,453)</u>
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 1,433,348</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 198,789
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	<u>198,789</u>
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>198,789</u>
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 198,789</u></u>

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

2018 Referendums

Monroe Twp. Fire District #2
Middlesex

Summary of Referendum Line Items	<i>2018 Proposed Budget Amount Requested</i>	<i>2017 Final Budget</i>
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	<i>2018 Proposed Budget Amount Requested</i>	<i>2017 Final Budget</i>
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 Levy Cap Summary

Monroe Twp. Fire District #2 Middlesex

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	4,060,185
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		4,060,185
Plus: 2% Cap Increase		81,204
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		4,141,389

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		32,860
Allowable Increase in Health Care Costs		(8,500)
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		24,360

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	83,456,900
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.138	115,171
ADJUSTED TAX LEVY		4,280,919

Amount Utilized from Levy Cap Bank from 2015		26,136
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Maximum Tax Levy Before Referendum		4,307,055
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	4,307,055

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	4,307,055
Cap Bank Available from Prior Year (2015) for 2018 Budget		48,207
Cap Bank Available from Prior Year (2016) for 2018 Budget		208,889
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		208,889
Cap Bank Available from Prior Year (2017) for 2018 Budget		-
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		-
Cap Bank from Current Year (2018) Available for 2019 Budget		(26,136)
Cap Bank Available from 2018 for 2019 Budget	\$	0

2018 Shared Services Exclusion Worksheet

Monroe Twp. Fire District #2
Middlesex

Name of Entity Providing Service	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared 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	Proposed	Adopted
Type of Shared Service Provided (List Each Separately)																		
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2018 Levy Cap Exclusion Calculations

Monroe Twp. Fire District #2 Middlesex

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$	6,785
2018 Proposed Budget PFRS Contribution Appropriated		321,280
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		328,065
2017 Adopted Budget PERS Contribution		7,845
2017 Adopted Budget PFRS Contribution		287,360
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		295,205
Pension Contribution Exclusion	\$	32,860

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	10,000
2017 Adopted Budget LOSAP Appropriation		10,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	490,610
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		490,610
2017 Adopted Budget Total Debt Service Appropriation		522,675
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		522,675
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	-
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		-
2017 Adopted Budget Total Capital Appropriation		-
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		-
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018		0.0%
2018 Proposed Budget Administration Health Insurance Appropriation	\$	-
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation		475,000
2018 Proposed Budget Group Health Insurance		475,000
2017 Adopted Budget Administration Health Insurance Appropriation		-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation		425,000
2017 Adopted Budget Group Health Insurance		425,000
Net Increase (Decrease)		50,000
Net Increase Divided by 2016 Amount Budgeted = % Increase		11.76%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy		-2.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		13.76%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$	58,500
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$	(8,500)
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	50,000
2018 Increase in Appropriation	\$	50,000