

# 2015

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

# Fire District Budget

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[www.station57.org](http://www.station57.org)

(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

**2015 FIRE DISTRICT BUDGET**

**Certification Section**

2015

Monroe Twp. Fire District #2

(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

# 2015 PREPARER'S CERTIFICATION

Monroe Twp. Fire District #2

(Fire District Name and Number)

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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		

# 2015 PREPARER'S CERTIFICATION OTHER ASSETS

Monroe Twp. Fire District #2


(Fire District Name and Number)

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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		

# 2015 APPROVAL CERTIFICATION

Monroe Twp. Fire District #2

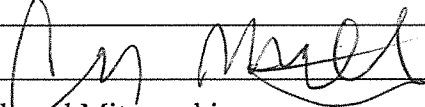
(Fire District Name and Number)

## FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 10th day of December, 2014.

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:	Edward Mitnowski		
Title:	Secretary		
Address:	313 Green Leaf Way Monroe Twp. NJ 08831		
Phone Number:	609-395-1447	Fax Number:	
E-mail address:			

# 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.

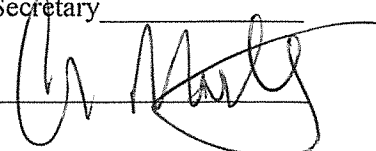
Name of Officer Certifying compliance

\_\_\_\_ Edward Mitnowski \_\_\_\_

Title of Officer Certifying compliance

\_\_\_\_ Secretary \_\_\_\_

Signature



# 2015 FIRE DISTRICT BUDGET RESOLUTION

## Monroe Twp. Fire District #2

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Monroe Twp. Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2014; 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 \$4,154,100, which includes an amount to be raised by taxation of \$3,612,600, and Total Appropriations of \$4,154,100; 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 10, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 14, 2015.

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

12-10-14  
 (Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Glenn Borsuk	X			
Martin Berkowitz	X			
Maurice Mahler	X			
Edward Mitnowski	X			
Jason Martin				X



# 2015 ADOPTION CERTIFICATION

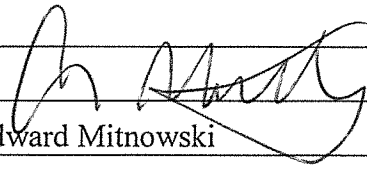
Monroe Twp. Fire District #2

(Fire District Name and Number)

## FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 14th day of January, 2015.

Officer's Signature:			
Name:	Edward Mitnowski		
Title:	Secretary		
Address:	313 Green Leaf Way Monroe Twp. NJ 08831		
Phone Number:	609-395-1447	Fax Number:	
E-mail address:			

# 2015 ADOPTED BUDGET RESOLUTION

## Monroe Twp. Fire District #2

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Monroe Twp. Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 14, 2015; 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 \$ 4,154,100, which includes amount to be raised by taxation of \$3,612,600, and Total Appropriations of \$4,154,100; and

WHEREAS, an election shall be held annually on the third Saturday of February 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 14, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, 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 \$4,154,100, which includes amount to be raised by taxation of \$3,612,600, and Total Appropriations of \$4,154,100; 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 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
Maurice Mahler	✓			
Glenn Borsuk	✓			
Martin Berkowitz	✓			
Edward Mitnowski	✓			
Jason Martin	✓			

**2015 FIRE DISTRICT BUDGET**

**Narrative and Information Section**

# 2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Monroe Twp. Fire District #2

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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, as well as the anticipated sale of equipment.
  - b. The Cost of Operation and Maintenance has remained relatively constant with 2014.
  - c. Volunteer Fire Department Expenditures is increasing by more than 71%. This is due to a \$3,000 increase in rent for their building and a realignment of Volunteer Incentive payments that was previously posted to Fringe Benefits within the Cost of Operations and Maintenance.
  - d. Our debt service has remained relatively constant with 2014.
  - e. Our capital appropriations have increased for 2015 due to the projects depicted on page F-5.
  - f. The tax rate is remaining flat in comparison to 2014 due to frugal spending and utilization of prior year's surpluses.
  
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 remain flat in comparison to 2014 per \$100 of assessed value of the district. We have utilized \$400,000 of previous years surplus's to offset the amount of money needed to be raised by taxation. This utilization will not have any direct impact on the 2015 budget other than it will reduce the amount of previous year's unrestricted surplus to offset future appropriations. The reason that there is not an impact within the 2015 budget is that the surplus utilization directly offsets the \$400,000 of Capital Appropriations.

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

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

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

N/A

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

There are two capital appropriations in the 2015 budget – 1) \$250,000 for a used fire apparatus and 2) \$150,000 down payment allotment for a new fire apparatus (source of funding to be explored and later voted upon at a special meeting to be held in accordance with statute). The entire \$400,000 is being offset by prior years unrestricted surplus.

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

N/A

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

N/A

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

Total Assessed Valuation of District	\$2,615,914,086
Proposed Tax Rate per \$100 of Assessed Valuation	\$.13810

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	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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# FIRE DISTRICT CONTACT INFORMATION 2015

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		
Address:	10 Halsey Reed Road		
City, State, Zip:	Monroe Twp.	NJ	08831
Phone: (ext.)	609-395-2928	Fax:	609-395-0483

<b>Preparer's Name:</b>	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:	<a href="mailto:dancarlstrom@fureyandco.com">dancarlstrom@fureyandco.com</a>		

<b>Chairman:</b>	Maurice Mahler		
Phone: (ext.)	609-409-5988	Fax:	
E-mail:			

<b>Secretary/Treasurer:</b>	Edward Mitnowski		
Phone: (ext.)	609-395-1447	Fax:	
E-mail:			

<b>Name of Auditor:</b>	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:	<a href="mailto:jfurey@fureyandco.com">jfurey@fureyandco.com</a>		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

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.*

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

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Monroe Twp. Fire District #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 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 \$21,000 (\$24,000 for 2015) 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

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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

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

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

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

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

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

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

**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 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 in Column N	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to 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 Maurice Mahler	Chairman	10x	Former Commissioner	\$ 5,000		\$ 3,000	\$ 8,000	Monroe Bd of Ed & Senior Center / S						
2 Glenn Borsuk	V Chairman	10x	Officer	5,000		3,000	600	Brunswick Senior Center	Art Instructor	2	1,600			10,200
3 Berkowitz Edward	Treasurer	10x		5,000		3,000	600	N/A						8,600
4 Mitnowski	Secretary	10x		5,000		3,000	600	N/A						8,600
5 Jason Martin	Clerk	10x		5,000		3,000	600	N/A						8,000
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
<b>Total:</b>				\$ 25,000	\$ -	\$ 15,000	\$ 2,400	\$ 47,400			\$ 1,600	\$ -	\$ 44,000	

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		# of Covered Members (Medical & Rx)	Annual Cost per Employee	Total Current Year Cost	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year				
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	1	1	\$ 13,380	\$ 12,750	1	\$ 12,750	\$ 630	4.9%
Parent & Child	2	2	20,500	19,450	2	19,450	2,100	5.4%
Employee & Spouse (or Partner)	1	1	25,150	23,850	1	23,850	1,300	5.5%
Family	12	12	31,930	30,250	12	30,250	20,160	5.6%
Employee Cost Sharing Contribution (enter as negative - )			(52,690)	(28,500)		(28,500)	(24,190)	84.9%
<b>Subtotal</b>	<b>16</b>	<b>16</b>	<b>410,000</b>	<b>410,000</b>		<b>410,000</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>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>GRAND TOTAL</b>	<b>16</b>	<b>16</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>16</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>0.0%</b>

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, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
All Employees work a 24 hour shift, except Chief.	One Day is 24 hrs except Chief				
Chief works a 8 hr day					
James Carbin (Chief)	165.25	52,470			X
James Krajcsovics	34.75	27,689	X		
Peter Byrne	14	11,155	X		
Scott Volkmann	47.5	37,848	X		
James Riley	49.33	39,309	X		
Leonard LeBrun	33.08	24,527	X		
Mike Hofmann	27	20,017	X		
Jaysen Whalen	14	10,379	X		
Nilay Patel	27.33	20,264	X		
Ryan Fenstermaker	19.43	14,402	X		
Doland Morland	20	14,827	X		
James Grande	12	8,896	X		
<b>Total liability for accumulated compensated absences at January 1, 2014</b>		<b>\$ 281,783</b>			



**2015 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**

2014 Adopted Budget - Amount to be Raised by Taxation	\$	3,465,215
Cap Bank Available from 2012 (See Levy Cap Certification)		
Cap Bank Available from 2013 (See Levy Cap Certification)		155,573
Cap Bank Available from 2014 (See Levy Cap Certification)		72,349
Cap Bank Used from 2012		
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		2,527,796,486
New Ratables - Increase in Valuations (New Construction and Additions)		88,117,600
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.138
Projected Tax Rate based upon Proposed Levy		0.138100866



## 2015 Budget Summary

### Monroe Twp. Fire District #2 Middlesex

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 400,000	\$ 160,000	\$ 240,000	150.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	68,000	-	68,000	#DIV/0!
Total Interest on Investments & Deposits	3,500	3,500	-	0.0%
Total Other Revenue	3,000	3,000	-	0.0%
Total Operating Grant Revenue	3,200	3,200	-	0.0%
Total Revenues Offset with Appropriations	<u>63,800</u>	<u>63,800</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	541,500	233,500	308,000	131.9%
Amount to be Raised by Taxation to Support Budget	<u>3,612,600</u>	<u>3,465,215</u>	<u>147,385</u>	<u>4.3%</u>
Total Anticipated Revenues	<u>4,154,100</u>	<u>3,698,715</u>	<u>455,385</u>	<u>12.3%</u>
<b>APPROPRIATIONS</b>				
Total Administration	231,450	226,145	5,305	2.3%
Total Cost of Operations & Maintenance	3,036,200	2,930,805	105,395	3.6%
Total Appropriations Offset with Revenue	63,800	63,800	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	10,000	10,000	-	0.0%
Total Capital Appropriations	400,000	60,000	340,000	566.7%
Total Principal Payments on Debt Service	228,100	214,700	13,400	6.2%
Total Interest Payments on Debt	<u>184,550</u>	<u>193,265</u>	<u>(8,715)</u>	<u>-4.5%</u>
Total Appropriations	<u>4,154,100</u>	<u>3,698,715</u>	<u>455,385</u>	<u>12.3%</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

## 2015 Revenue Schedule

### Monroe Twp. Fire District #2 Middlesex

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 400,000	\$ 100,000	\$ 300,000	300.0%
Restricted Fund Balance	-	60,000	(60,000)	-100.0%
<b>Total Fund Balance Utilized</b>	<b>400,000</b>	<b>160,000</b>	<b>240,000</b>	<b>150.0%</b>
<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!
<b>Total Miscellaneous Anticipated Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Sale of Assets (List Individually)</i>				
Fire Apparatus	68,000	-	68,000	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
<b>Total Sale of Assets</b>	<b>68,000</b>	<b>-</b>	<b>68,000</b>	<b>#DIV/0!</b>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Checking Account Interest	3,500	3,500	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
<b>Total Interest on Investments &amp; Deposits</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>0.0%</b>
<i>Other Revenue (List in Detail)</i>				
Solar Rebates	3,000	3,000	-	0.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
<b>Total Other Revenue</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>0.0%</b>
<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!
<b>Total Operating Grant Revenue</b>	<b>3,200</b>	<b>3,200</b>	<b>-</b>	<b>0.0%</b>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	63,800	63,800	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
<b>Total Uniform Fire Safety Act</b>	<b>63,800</b>	<b>63,800</b>	<b>-</b>	<b>0.0%</b>
<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!
<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>63,800</b>	<b>63,800</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 541,500</b>	<b>\$ 233,500</b>	<b>\$ 308,000</b>	<b>131.9%</b>

## 2015 Appropriations Schedule

### Monroe Twp. Fire District #2 Middlesex

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 7,500	\$ 7,250	\$ 250	3.4%
Commissioners	\$ 25,000	\$ 25,000	-	0.0%
Fringe Benefits	6,700	6,895	(195)	-2.8%
Total Administration - Personnel	<u>39,200</u>	<u>39,145</u>	<u>55</u>	<u>0.1%</u>
<i>Administration - Other (List)</i>				
Election Cost	5,000	3,500	1,500	42.9%
Insurance & Professional Fees	165,000	161,000	4,000	2.5%
Office Supplies & General Administrative	22,250	22,500	(250)	-1.1%
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>192,250</u>	<u>187,000</u>	<u>5,250</u>	<u>2.8%</u>
Total Administration	<u>231,450</u>	<u>226,145</u>	<u>5,305</u>	<u>2.3%</u>
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	1,564,200	1,551,400	12,800	0.8%
Fringe Benefits	805,600	816,405	(10,805)	-1.3%
Total Operations & Maintenance - Personnel	<u>2,369,800</u>	<u>2,367,805</u>	<u>1,995</u>	<u>0.1%</u>
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Volunteer Dept - Vol. Incentive Program & Building Agreement	36,000	21,000	15,000	71.4%
Combined - Operations, Communications, Training/Physicals, Supplies, PR	235,500	204,000	31,500	15.4%
Combined - Hydrant Fees, Network Communications, Excess Fire Safety Exp	279,900	258,000	21,900	8.5%
Contingent Expenses	-	-	-	#DIV/0!
Building Renovations	25,000	-	25,000	#DIV/0!
New Equipment & Uniforms	90,000	80,000	10,000	12.5%
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	<u>666,400</u>	<u>563,000</u>	<u>103,400</u>	<u>18.4%</u>
Total Operations & Maintenance	<u>3,036,200</u>	<u>2,930,805</u>	<u>105,395</u>	<u>3.6%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	42,000	48,800	(6,800)	-13.9%
Fringe Benefits	3,700	-	3,700	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>45,700</u>	<u>48,800</u>	<u>(3,100)</u>	<u>-6.4%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Safety Expenses	18,100	15,000	3,100	20.7%
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>18,100</u>	<u>15,000</u>	<u>3,100</u>	<u>20.7%</u>
Total Appropriations Offset with Revenue	<u>63,800</u>	<u>63,800</u>	<u>-</u>	<u>0.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations &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!
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	400,000	60,000	340,000	566.7%
Total Principal Payments on Debt Service	228,100	214,700	13,400	6.2%
Total Interest Payments on Debt	184,550	193,265	(8,715)	-4.5%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 4,154,100</u>	<u>\$ 3,698,715</u>	<u>\$ 455,385</u>	<u>12.3%</u>

## 2015 Schedule of Salaries and Benefits

Monroe Twp. Fire District #2  
Middlesex

Administrative Positions Excluding Commissioners (List Individually)		Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Recording Secretary	1	\$ 7,500	\$ 7,500	\$ 7,500	\$ 900			\$ 660	\$ 1,560
Commissioners Fringe Benefits	5				3,000			2,140	5,140
Position #3									
Position #4									
Position #5									
Position #6									
Position #7									
Position #8									
Total Administration				\$ 7,500	\$ 3,900	\$ -	\$ -	\$ 2,800	\$ 6,700

Operation & Maintenance Positions (List Individually)		Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Chief	1	\$ 95,700	\$ 95,700	\$ 95,700		\$ 18,450	\$ -	\$ 8,500	\$ 26,950
Lieutenant	4	81,700	326,800	326,800		63,000	102,500	28,800	194,300
Firefighter 8th Class	11	75,100	826,100	826,100		159,750	281,875	73,350	514,975
Firefighter 5th Class	1	62,100	62,100	62,100		12,000	25,625	5,500	43,125
Career Firefighter Overtime	1	235,000	235,000	235,000				20,700	20,700
Sub-Firemen (Various Part-Time)	1	27,000	27,000	27,000				2,400	2,400
Service Technician	1	33,500	33,500	33,500	3,900			2,950	6,850
Less: Fire Safety Officer Offset W/ Revenues	1	(42,000)	(42,000)	(42,000)				(3,700)	(3,700)
Position #9									
Position #10									
Position #11									
Position #12									
Position #13									
Position #14									
Total Operation & Maintenance				\$ 1,564,200	\$ 3,900	\$ 253,200	\$ 410,000	\$ 138,500	\$ 805,600

Salary Offset by Revenue Positions (List Individually)		Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Fire Safety Officer	1	\$ 42,000	\$ 42,000	\$ 42,000				\$ 3,700	\$ 3,700
Position #2									
Position #3									
Position #4									
Position #5									
Position #6									
Position #7									
Position #8									
Total Offset by Revenue				\$ 42,000	\$ -	\$ -	\$ -	\$ 3,700	\$ 3,700
Total Administration, Operations & Offset by Revenue				\$ 1,613,700	\$ 7,800	\$ 253,200	\$ 410,000	\$ 145,000	\$ 816,000

# 2015 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		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Date of Voter 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		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	Budget
Utility Vehicle	Vehicle		12/11/13	100%		\$	60,000	
Used Fire Apparatus	Apparatus		12/10/14	100%		250,000		
Down Payment on New Fire Apparatus	Apparatus		12/10/14	100%		150,000		
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

	400,000	60,000
	400,000	60,000
<b>\$</b>	<b>400,000</b>	<b>\$ 60,000</b>

	\$	60,000
	\$	400,000

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

# 5 Year 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 (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding	
<b>General Obligation Bonds</b>												
09/24/07	100%	11/14/07	\$ 125,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 160,000	\$ 170,000	\$ 170,000	\$ 2,745,000	\$ 3,645,000
New Firehouse												
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												
<b>Bond Anticipation Notes</b>												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
<b>Capital Leases</b>												
08/11/10	100%	09/21/10	89,700	93,100	96,619	100,281	104,082	108,026	112,121	112,121	1	614,230
Pierce Ariel Truck												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<b>Intergovernmental Loans</b>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
<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 Principal - Other Bonds or Notes												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>												
			\$ 214,700	\$ 228,100	\$ 236,619	\$ 245,281	\$ 254,082	\$ 268,026	\$ 282,121	\$ 282,121	\$ 2,745,001	\$ 4,259,230

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

# 5 Year Debt Service Schedule - Interest

Monroe Twp. Fire District #2  
Middlesex

	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>								
New Firehouse	\$ 166,565	\$ 155,510	\$ 149,388	\$ 143,044	\$ 136,481	\$ 129,481	\$ 865,137	\$ 1,740,291
General Obligation Bond #2								
General Obligation Bond #3								
General Obligation Bond #4								
<b>Total Interest - General Obligation Bonds</b>	<b>166,565</b>	<b>155,510</b>	<b>149,388</b>	<b>143,044</b>	<b>136,481</b>	<b>129,481</b>	<b>865,137</b>	<b>1,740,291</b>
<b>Bond Anticipation Notes</b>								
BAN #1								
BAN #2								
BAN #3								
BAN #4								
<b>Total Interest Payments - BANS</b>								
<b>Capital Leases</b>								
Pierce Ariel Truck								
Capital Lease #2	26,700	19,751	16,089	12,288	8,344	4,249	-	84,021
Capital Lease #3								
Capital Lease #4								
<b>Total Interest Payments - Capital Leases</b>	<b>26,700</b>	<b>19,751</b>	<b>16,089</b>	<b>12,288</b>	<b>8,344</b>	<b>4,249</b>	<b>-</b>	<b>84,021</b>
<b>Intergovernmental Loans</b>								
Intergovernmental #1								
Intergovernmental #2								
Intergovernmental #3								
Intergovernmental #4								
<b>Total Interest Payments - Intergovernmental</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 Interest Payments - Other Bonds or Notes</b>								
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 193,265</b>	<b>\$ 175,261</b>	<b>\$ 165,477</b>	<b>\$ 155,332</b>	<b>\$ 144,825</b>	<b>\$ 133,730</b>	<b>\$ 865,137</b>	<b>\$ 1,824,312</b>

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.

# 2015 Fund Balance Reconciliation

## Monroe Twp. Fire District #2 Middlesex

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 1,190,339
Less: Utilized in 2014 Adopted Budget	<u>100,000</u>
Proposed balance available	1,090,339
Estimated results of operations for the year ending December 31, 2014	<u>175,000</u>
Anticipated balance December 31, 2014	1,265,339
Less: Fund Balance utilized in 2015 Proposed Budget	<u>400,000</u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 865,339</u></u>

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 228,789
Less: Utilized in 2014 Adopted Budget	<u>60,000</u>
Proposed balance available	168,789
Estimated results of operations for the year ending December 31, 2014	<u>-</u>
Anticipated balance December 31, 2014	168,789
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 168,789</u></u>

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



# 2015 Referendums

Monroe Twp. Fire District #2  
Middlesex

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
<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	2015 Proposed Budget Amount Requested	2014 Final Budget
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

# 2015 Levy Cap Summary

## Monroe Twp. Fire District #2 Middlesex

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	3,465,215
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		3,465,215
Plus: 2% Cap Increase		69,304
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>3,534,519</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		4,685
Allowable Pension Increases		-
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		4,685
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	88,117,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.138	121,602
<b>ADJUSTED TAX LEVY</b>		<b>3,660,807</b>
Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		3,660,807
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>3,660,807</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	3,612,600
Cap Bank Available from Prior Year (2012) for 2015 Budget		-
Cap Bank Available from Prior Year (2013) for 2015 Budget		155,573
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		155,573
Cap Bank Available from Prior Year (2014) for 2015 Budget		72,349
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		72,349
Cap Bank from Current Year (2015) Available for 2016 Budget		48,207
Cap Bank Available from 2015 for 2016 Budget	<b>\$</b>	<b>48,207</b>



## 2015 Levy Cap Exclusion Calculations

### Monroe Twp. Fire District #2 Middlesex

#### PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	7,800
2015 Proposed Budget PFRS Contribution Appropriated		253,200
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		261,000
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		7,867
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		255,534
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		263,401
Pension Contribution Exclusion	\$	-

#### LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	10,000
2014 Adopted Budget LOSAP Appropriation		10,000
LOSAP Exclusion (+/-)	\$	-

#### DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	412,650
2014 Adopted Budget Total Debt Service Appropriation		407,965
Debt Service Exclusion	\$	4,685

#### CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	400,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		400,000
2015 Base Amount		-
2014 Adopted Budget Total Capital Appropriation		60,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		60,000
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		-
Capital Expenditure Exclusion	\$	-

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		410,000
2015 Proposed Budget Group Health Insurance		410,000
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		410,000
2014 Adopted Budget Group Health Insurance		410,000
Net Increase (Decrease)		-
Net Increase Divided by 2014 Amount Budgeted = % Increase		0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2015 Increase in Appropriation	\$	-