

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED 2015 BUDGET

WALL TOWNSHIP FIRE DISTRICT NO. 2

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3

Department of Community Affairs
Division of Local Government Services
Tina Zapicchi

By *Tina Zapicchi*
For: Timothy J. Cunningham, Director

Date 4/30/15

Resolution No. 2015-

**RESOLUTION TO AMEND THE 2015 BUDGET FOR FISCAL YEAR
FROM JANUARY 1, 2015 TO DECEMBER 31, 2015**

WHEREAS, the Board of Fire Commissioners of Fire District No. 2, Township of Wall, County of Monmouth, State of New Jersey, (hereinafter referred to as the "Board") introduced and approved the Fire District Budget for the Fiscal Year beginning January 1, 2015, and ending on December 31, 2015, on December 22, 2014; and

WHEREAS, said introduced and approved budget was forwarded to the Department of Community Affairs, Division of Local Government Services, for review and approval; and

WHEREAS, the Department of Community Affairs, Division of Local Government Services, after reviewing said Budget, required several changes and amendments; and

WHEREAS, a public hearing on the 2015 Fire District Budget was held on February 10, 2015, as publically advertised; and

WHEREAS, the adopted budget and ballot question voted upon by the electorate at the annual Fire District election on February 21, 2015, did not contain or accurately reflect the changes as approved by the Division of Local Government Services; and

WHEREAS, the Division will approve an amendment with the maximum allowable amount to be raised by taxation in the amount of \$1,124,811.00 which is within the 2% Levy Cap and below the amount approved by the electorate of \$1,147,542.00; and

WHEREAS, the District Auditor, Barry J. Osborn, C.P.A., revised the District budget to set forth the recommended changes of the Division which was considered at the Board's Special Publically Announced Meeting held on April 8, 2015.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Fire Commissioners of Fire District No. 2, Township of Wall, County of Monmouth, State of New Jersey, that the following amendments to the introduced and approved 2015 Fire District Budget be made as follows:

<u>Line Item:</u>	<u>Introduced</u>	<u>Increase/Decreased</u>	<u>Amended</u>
Amount to be Raised by Taxation	\$1,147,542	(\$22,731)	\$1,124,811
Unrestricted Fund Balance Utilized	\$ 25,000	\$22,731	\$ 47,731

BE IT FURTHER RESOLVED, that two (2) certified copies of this Resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2015 Fire District Budget as so amended; and

BE IT FURTHER RESOLVED, that the Township of Wall Tax Assessor be informed of the amended budget, specifically, the amount to be raised by taxation; and

BE IT FURTHER RESOLVED, that the within Resolution shall be effective immediately upon passage; and

BE IT FURTHER RESOLVED, that any resolution or part of a resolution inconsistent herewith is hereby repealed or otherwise revoked; and

BE IT FURTHER RESOLVED, that if any section, paragraph, sentence, clause or phrase in this Resolution is for any reason held or determined to be unconstitutional or invalid, same shall not affect the remainder of this Resolution; and

BE IT FURTHER RESOLVED, that notwithstanding anything set forth herein to the contrary, the Board shall be permitted to amend, modify, repeal or otherwise act as to those topics which are the subject of this Resolution provided said acts are consistent with public policy, Board bylaws, township ordinances, local, state and federal laws and rules and regulations promulgated thereunder; and

BE IT FURTHER RESOLVED, that an original signed, conformed and compared copy of this Resolution be accessible and maintained as an official Board record pursuant to and in accordance with the "Open Public Records Act"; N.J.S.A. 47:1A-1, *et seq.* and the "Destruction of Public Records Law (1953)"; N.J.S.A. 47:3-8.1, *et seq.* as set forth by the State of New Jersey Municipal Agency Record Retention Schedule promulgated by the Division of Archives and Record Management; and

BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to the District Auditor, Barry J. Osborn, C.P.A., for use in the preparation of the 2015 annual and subsequent audits.

CERTIFICATION

I, JOHN TENNISSEN, Clerk of the Board of Fire Commissioners of Fire District No. 2, Township of Wall, County of Monmouth, State of New Jersey, do hereby certify that the foregoing is a true and compared copy of the original Resolution now on file and of record in the District office which was duly adopted at a public hearing held on the 8th day of April, 2015.

I do further certify that the said Board of Fire Commissioners of Fire District No. 2, Township of Wall, County of Monmouth, State of New Jersey, is composed of - 5 - members, and

that - 4 - members were present and - 4 - members voted affirmatively for the adoption of the Resolution and - 0 - members voted against the adoption of the Resolution.

The undersigned further certifies that the above Resolution has not been repealed or amended and remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Board of Fire Commissioners of Fire District No. 2, Township of Wall, County of Monmouth, State of New Jersey, on this 8th day of April, 2015.



JOHN TENNISSEN, CLERK
Board of Fire Commissioners
Fire District No. 2
Township of Wall

2015

Wall Township Fire District No. 2

Fire District Budget

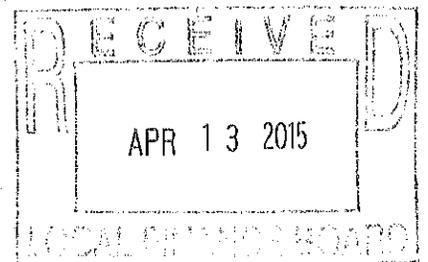
www.wallfd2

(Fire District Web Address)

Department Of



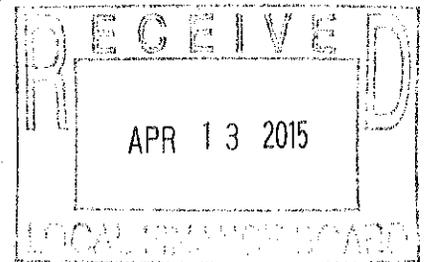
Community
Affairs



Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section



2015

WALL TOWNSHIP FIRE DISTRICT NO. 2

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: Amended _____ Date: _____

2015 PREPARER'S CERTIFICATION

WALL TOWNSHP FIRE DISTRICT NO. 2

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:	Eugene H. White		
Title:	Chairman		
Address:	PO Box 1045. Wall. NJ 07719		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:			

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

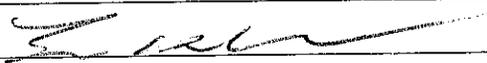
WALL TOWNSHIP FIRE DISTRICT NO. 2

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:	Eugene H. White		
Title:	Chairman		
Address:	PO Box 1045. Wall. NJ 07719		
Phone Number:	732-223- 1333	Fax Number:	732-223-8310
E-mail address:			

2015 APPROVAL CERTIFICATION

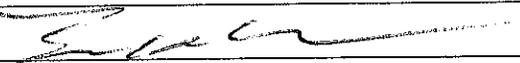
WALL TOWNSHIP FIRE DISTRICT NO. 2

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 22nd 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:	Eugene H. White		
Title:	Chairman		
Address:	PO Box 1045. Wall. NJ 07719		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:			

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.wallfd2

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.

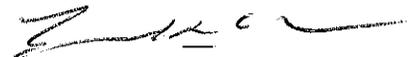
Name of Officer Certifying compliance

EUGENE H. WHITE

Title of Officer Certifying compliance

CHAIRMAN

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION

WALL TOWNSHIP FIRE DISTRICT NO. 2

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

WHEREAS, the Annual Budget for the Wall Township 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 22, 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.; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,147,042, which includes an amount to be raised by taxation of \$ 1,142,1,149,542, and Total Appropriations of \$ 1,147,042; 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 22, 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 26, 2015



 (Chairmen's Signature)

12/22/14

 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Eugene H. White	X			
Robert S. Coman	X			
John A. Tennissen	X			
Harlon K. Bauter	X			
Jeffrey P. Jannarone	X			

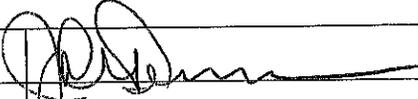
2015 ADOPTION CERTIFICATION

WALL TOWNSHIP FIRE DISTRICT NO. 2

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 8th day of April, 2015.

Officer's Signature:			
Name:	John Tennissen		
Title:	Clerk		
Address:	PO Box 1045. Wall. NJ 07719		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:	www.wallfd2		

2015 ADOPTED BUDGET RESOLUTION

WALL TOWNSHIP FIRE DISTRICT NO. 2

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

WHEREAS, the Annual Budget for the Wall Township 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 April 8, 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.); and

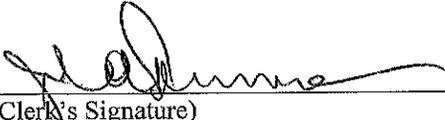
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,202,042, which includes amount to be raised by taxation of \$ 1,124,811, and Total Appropriations of \$1,202,042; and

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 April 8, 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, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,202,042, which includes amount to be raised by taxation of \$1,124,811, and Total Appropriations of \$ 1,202,042; 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.


(Clerk's Signature)

4/8/15
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Eugene H. White	✓			
Robert S. Coman	✓			
John A. Tennissen	✓			
Harlon K. Bauter	✓			
Jeffrey P. Jannarone				✓

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

WALL FIRE DISTRICT NO. 2

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. The 2015 Budget is similar to the 2014 Budget. Increases and decreases were caused by economic conditions. Less Fund balance was used in this Budget than last year. Reclassification of line items cause the variance between Administration and Cost of Operations, this caused the variance. The Capital decreased because there are smaller projects.

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 amount to be raised by taxation increased but is within the Budget Cap. Unrestricted Fund Balance decreased do to the amount used in the 2014 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.

N/A

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.

See page F-5.

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	\$ 1,485,544,082
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.070

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.

Name of Fire District:	WALL TOWNSHIP FIRE DISTRICT NO. 2		
Address:	PO BOX 1045		
City, State, Zip:	WALL	NJ	07719
Phone: (ext.)	732-223-1333	Fax:	732-223-1333

Preparer's Name:	EUGENE H. WHITE		
Preparer's Address:	PO BOX 1045		
City, State, Zip:	WALL	NJ	07719
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Chairman:	EUGENE H. WHITE		
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Fax

Secretary/Treasurer:			
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Name of Auditor:	BARRY J. OSBORN, CPA		
Name of Firm:	BARRY J. OSBORN, CPA		
Address:	425 HIGGINS AVENUE		
City, State, Zip:	BRIELLE	NJ	08730
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:	barry@bjosborncpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

WALL TOWNSHIP FIRE DISTRICT NO. 2

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: 0
- 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? NO *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 NO
 - g. Vehicle/auto allowance or vehicle for personal use NI
 - 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)

WALL TOWNSHIP FIRE DISTRICT NO. 2

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." SEE LIST ATTACHED
- 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.
- The District is working on a contract with Glendola Volunteer Fire Company. This has been a verbal contract for years. The District and the Fire Company are currently working a formal contract. They expect it to be formalized shortly. Both organizations only meet once a month.
- 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.

THE BOARD IS WORKING WITH THE BOARD AUDITOR TO COMPLY.

- (a) 2004
- (b) 35
- (c) 11
- (d) 22,000
- (e) Fixed

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS WALL TOWNSHIP FIRE DISTRICT NO. 2

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.

COMMISSIONER'S

Eugene H. White	7,500.00
Robert S. Coman	7,500.00
John A. Tennissen	7,500.00
Harlon K. Bauter	7,500.00
Jeffrey P. Jannarone	7,500.00

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:

WALL TOENSHIP FIRE DISTRICT NO. 2

County:

MONMOUTH

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,036,547
Cap Bank Available from 2012 (See Levy Cap Certification)		
Cap Bank Available from 2013 (See Levy Cap Certification)		
Cap Bank Available from 2014 (See Levy Cap Certification)		
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		1,485,544,082
New Ratables - Increase in Valuations (New Construction and Additions)		3,618,800
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.070
Projected Tax Rate based upon Proposed Levy		0.075533107

2015 Budget Summary

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 72,731	\$ 153,089	\$ (80,358)	-52.5%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,500	1,500	-	0.0%
Total Other Revenue	3,000	3,000	-	0.0%
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	77,231	157,589	(80,358)	-51.0%
Amount to be Raised by Taxation to Support Budget	1,124,811	1,036,547	88,264	8.5%
Total Anticipated Revenues	1,202,042	1,194,136	7,906	0.7%
APPROPRIATIONS				
Total Administration	134,243	91,486	42,757	46.7%
Total Cost of Operations & Maintenance	602,319	605,264	(2,945)	-0.5%
Total Appropriations Offset with Revenue	-	-	-	#DIV/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)	22,000	22,000	-	0.0%
Total Capital Appropriations	90,000	120,000	(30,000)	-25.0%
Total Principal Payments on Debt Service	226,415	220,329	6,086	2.8%
Total Interest Payments on Debt	127,065	135,057	(7,992)	-5.9%
Total Appropriations	1,202,042	1,194,136	7,906	0.7%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

	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	\$ 47,731	\$ 33,089	\$ 14,642	44.3%
Restricted Fund Balance	25,000	120,000	(95,000)	-79.2%
Total Fund Balance Utilized	72,731	153,089	(80,358)	-52.5%
<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	-	-	-	#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	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
BANK ACCOUNTS	1,500	1,500	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	1,500	1,500	-	0.0%
<i>Other Revenue (List in Detail)</i>				
RENTAL INCOME	3,000	3,000	-	0.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	3,000	3,000	-	0.0%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/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	-	-	-	#DIV/0!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<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	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 77,231	\$ 157,589	\$ (80,358)	-51.0%

2015 Appropriations Schedule

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

	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)	\$ 37,500		\$ 37,500	#DIV/0!
Commissioners	\$ 45,000	\$ 35,000	10,000	28.6%
Fringe Benefits	6,493	11,236	(4,743)	-42.2%
Total Administration - Personnel	<u>88,993</u>	<u>46,236</u>	<u>42,757</u>	<u>92.5%</u>
<i>Administration - Other (List)</i>				
ADMINISTRATION	8,500	8,500	-	0.0%
PROFESSIONAL FEES	35,000	35,000	-	0.0%
ALL OTHER ADMINISTRATIVE	1,750	1,750	-	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>45,250</u>	<u>45,250</u>	<u>-</u>	<u>0.0%</u>
Total Administration	<u>134,243</u>	<u>91,486</u>	<u>42,757</u>	<u>46.7%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	165,000	165,000	-	0.0%
Fringe Benefits	57,819	58,764	(945)	-1.6%
Total Operations & Maintenance - Personnel	<u>222,819</u>	<u>223,764</u>	<u>(945)</u>	<u>-0.4%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
INSURANCE	90,000	90,000	-	0.0%
REPAIRS AND MAINTNACE	133,000	133,000	-	0.0%
Other Operations & Maintenance Expense #3	156,500	158,500	(2,000)	-1.3%
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 Operations & Maintenance - Other	<u>379,500</u>	<u>381,500</u>	<u>(2,000)</u>	<u>-0.5%</u>
Total Operations & Maintenance	<u>602,319</u>	<u>605,264</u>	<u>(2,945)</u>	<u>-0.5%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	22,000	22,000	-	0.0%
Total Capital Appropriations	90,000	120,000	(30,000)	-25.0%
Total Principal Payments on Debt Service	226,415	220,329	6,086	2.8%
Total Interest Payments on Debt	127,065	135,057	(7,992)	-5.9%
TOTAL APPROPRIATIONS	<u>\$ 1,202,042</u>	<u>\$ 1,194,136</u>	<u>\$ 7,906</u>	<u>0.7%</u>

2015 Schedule of Salaries and Benefits

WALL TOENSHIP FIRE DISTRICT NO. 2
MONMOUTH

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
WHITE	1	\$ 7,500	\$ 7,500	\$ 1,298				\$ 1,298
COMAN	1	7,500	7,500	1,298				1,298
TENNISSEN	1	7,500	7,500	1,299				1,299
BAUTER	1	7,500	7,500	1,299				1,299
JANNARONE	1	7,500	7,500	1,299				1,299
Position #6								
Position #7								
Position #8								
Total Administration			\$ 37,500	\$ 6,493				\$ 6,493

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
FIRE TECHNICIANS FULL & PART-TIME	1	\$ 165,000	\$ 165,000	\$ 21,819		\$ 27,500	\$ 8,500	\$ 57,819
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 165,000	\$ 21,819		\$ 27,500	\$ 8,500	\$ 57,819

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1								
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue								
Total Administration, Operations & Offset by Revenue			\$ 202,500	\$ 6,493	\$ 21,819	\$ 27,500	\$ 8,500	\$ 64,312

2015 Proposed Capital Budget

WALL TOENSHIP FIRE DISTRICT NO. 2
MONMOUTH

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	2015 Proposed Budget		2014 Adopted Budget	
					Budget	Percentage	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	2015 Proposed Budget		2014 Adopted Budget	
					Budget	Percentage	Budget	Budget
FIREFIGHTING/RESCUE EQUIP	EQUIP.	N/A	12/03/13	100%			\$	70,000
FIREHOUSE EQUIPMENT	EQUIP.	N/A	12/03/13	100%				50,000
COMMAND VEHICLE AND RELATED EQUIPMENT	EQUIP,	N/A	12/22/14	100%	65,000			
FIREHOUSE EQUIPMENT/IMPROVEMENTS	EQUIP/IMPTS	N/A	12/22/14	100%	25,000			
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							\$	25,000
Capital Appropriations Offset with Grants								
Capital Appropriations Offset with Unrestricted Fund								

5 Year Debt Service Schedule - Principal

WALL TOENSHIP FIRE DISTRICT NO. 2
MONMOUTH

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
General Obligation Bonds											
FIREHOUSE			\$ 160,000	\$ 165,000	\$ 175,000	\$ 180,000	\$ 190,000	\$ 195,000	\$ 205,000	\$ 1,685,000	\$ 2,795,000
General Obligation Bond #2		05/08/07									
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds			160,000	165,000	175,000	180,000	190,000	195,000	205,000	1,685,000	2,795,000
Bond Anticipation Notes											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANs											
Capital Leases											
FIRE PUMPER			60,329	61,415	62,520	63,645	64,791	65,957	67,144	137,937	523,409
Capital Lease #2		10/08/12									
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases			60,329	61,415	62,520	63,645	64,791	65,957	67,144	137,937	523,409
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			220,329	226,415	237,520	243,645	254,791	260,957	272,144	1,822,937	3,318,409
TOTAL PRINCIPAL ALL OBLIGATIONS			220,329	226,415	237,520	243,645	254,791	260,957	272,144	1,822,937	3,318,409

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

WALL TOENSHIP FIRE DISTRICT NO. 2
MONIMOUTH

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
FIREHOUSE	\$ 124,550	\$ 117,644	\$ 110,419	\$ 102,875	\$ 95,012	\$ 87,531	\$ 78,203	\$ 268,955	\$ 860,639
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	124,550	117,644	110,419	102,875	95,012	87,531	78,203	268,955	860,639
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
Capital Leases									
FIRE PUMPER									
Capital Lease #2	10,507	9,421	8,316	7,191	6,045	4,879	3,691	p	39,543
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	10,507	9,421	8,316	7,191	6,045	4,879	3,691		39,543
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	135,057	127,065	118,735	110,066	101,057	92,410	81,894	268,955	900,182
TOTAL INTEREST ALL OBLIGATIONS	\$ 135,057	\$ 127,065	\$ 118,735	\$ 110,066	\$ 101,057	\$ 92,410	\$ 81,894	\$ 268,955	\$ 900,182

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

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 753,396
Less: Utilized in 2014 Adopted Budget	33,089
Proposed balance available	<u>720,307</u>
Estimated results of operations for the year ending December 31, 2014	10,000
Anticipated balance December 31, 2014	<u>730,307</u>
Less: Fund Balance utilized in 2015 Proposed Budget	47,731
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 682,576</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 259,773
Less: Utilized in 2014 Adopted Budget	120,000
Proposed balance available	<u>139,773</u>
Estimated results of operations for the year ending December 31, 2014	10,000
Anticipated balance December 31, 2014	<u>149,773</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	25,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 124,773</u></u>

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

2015 Referendums

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

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

2015 Levy Cap Summary

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,036,547	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>1,036,547</u>	
Plus: 2% Cap Increase		<u>20,731</u>	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		<u>1,057,278</u>	

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
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		<u>65,000</u>	
Total Exclusions		<u>65,000</u>	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	3,618,800	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		<u>\$0.070</u>	<u>2,533</u>

ADJUSTED TAX LEVY

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		<u>1,124,811</u>	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	<u>1,124,811</u>	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,124,811	
Cap Bank Available from Prior Year (2012) for 2015 Budget		-	
Cap Bank Available from Prior Year (2013) for 2015 Budget		-	
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		-	
Cap Bank Available from Prior Year (2014) for 2015 Budget		-	
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		-	
Cap Bank from Current Year (2015) Available for 2016 Budget		<u>0</u>	
Cap Bank Available from 2015 for 2016 Budget	<u>\$</u>	<u>0</u>	

2015 Levy Cap Exclusion Calculations

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 6,493
2015 Proposed Budget PFRS Contribution Appropriated	21,819
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	<u>28,312</u>
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	8,236
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	22,301
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	<u>30,537</u>
Pension Contribution Exclusion	<u><u>\$ -</u></u>

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$ 22,000
2014 Adopted Budget LOSAP Appropriation	22,000
LOSAP Exclusion (+/-)	<u><u>\$ -</u></u>

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 353,480
2014 Adopted Budget Total Debt Service Appropriation	355,386
Debt Service Exclusion	<u><u>\$ -</u></u>

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 90,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	25,000
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	<u>65,000</u>
2014 Adopted Budget Total Capital Appropriation	120,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	120,000
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	<u>-</u>
Capital Expenditure Exclusion	<u><u>\$ 65,000</u></u>

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	27,500
2015 Proposed Budget Group Health Insurance	<u>27,500</u>
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)	-
2014 Adopted Budget Group Health Insurance	<u>-</u>
Net Increase (Decrease)	<u>27,500</u>
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average 7.40% 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	<u>\$ -</u>
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	<u>\$ -</u>
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$ -</u>
2015 Increase in Appropriation	<u><u>\$ -</u></u>

Fire District Schedule of Commissioners and Officers (Continued)

**WALL TOENSHIP FIRE DISTRICT NO. 2
MONMOUTH**

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 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
				Commissioner	Officer	Former						
1 WHITE	CHAIRMAN											6,750
2 COMAN	TREASURER		X									6,750
3 TENNISSEN	CLERK		X									6,750
4 BAUTER	COMMISSIONER		X									6,750
5 JANNARONE	COMMISSIONER		X									6,750
6												-
7												-
8												-
9												-
10												-
11												-
12												-
13												-
14												-
15												-
Total:				\$ 33,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,750

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: N/A

Schedule of Health Benefits - Detailed Cost Analysis

WALL TOENSHIP FIRE DISTRICT NO. 2 MONMOUTH

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Current Year Cost		% Increase (Decrease)	
	Budget	Proposed	Budget	Proposed	Budget	Proposed	Current Year	Members	Current Year	per Employee	Year Cost	\$ Increase (Decrease)	% Increase (Decrease)	
Active Employees - Health Benefits - Annual Cost														
Single Coverage					\$						\$			#DIV/0!
Parent & Child														#DIV/0!
Employee & Spouse (or Partner)														#DIV/0!
Family	1		27,500		27,500		1		27,500		27,500			0.0%
Employee Cost Sharing Contribution (enter as negative -)														#DIV/0!
Subtotal	1		27,500		27,500		1				27,500			0.0%
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	1		27,500		27,500		1				27,500			0.0%

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

YES
 NO

