

2012

TOWNSHIP OF LITTLE EGG
HARBOR FIRE DISTRICT NO. 2

(name)

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

NOV 27 2012

2012

TOWNSHIP OF LITTLE EGG HARBOR

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

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. 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: *Andrew Pfeiffer* Date: *12/07/2010*

PREPARER'S CERTIFICATION

2012

TOWNSHIP OF LITTLE EGG HARBOR

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 2 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, 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 No. 2.

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 Supplemental Schedules required are completed and attached.

Preparer's Signature:	<i>Ronald C. Petrics</i>		
Name:	RONALD C. PETRICS, CPA, RMA		
Title:	AUDITOR		
Address:	1144 HOOPER AVENUE, SUITE 202 TOMS RIVER, NJ 08753		
Phone Number:	732.341.8728	Fax Number:	732.341.8787
E-mail address	rpetrics@withum.com		

**PREPARER'S CERTIFICATION
OTHER ASSETS**

2012

TOWNSHIP OF LITTLE EGG HARBOR

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, 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 above 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:	<i>Ronald C. Petrics</i>		
Name:	RONALD C. PETRICS, CPA, RMA		
Title:	AUDITOR		
Address:	1144 HOOPER AVENUE, SUITE 202 TOMS RIVER, NJ 08753		
Phone Number:	732.341.8728	Fax Number:	732.341.8787
E-mail address	rpetrics@withum.com		

APPROVAL CERTIFICATION

2012

TOWNSHIP OF LITTLE EGG HARBOR


(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 2 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Township of Little Egg Harbor Fire District No. 2, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 6th day of December, 2011

It is further certified that the recorded vote appearing in the resolution represents a not less than a majority of the full membership of the Board of Commissioners thereof.

Secretary's Signature:			
Name:	CHRISTINE A. GILTON		
Title:	CLERK		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.296.0161	Fax Number:	609.294.9525
E-mail address	cgilton@smithstratton.com		

2012 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	TWP OF LITTLE EGG HARBOR FIRE DISTRICT NO. 2		
Address:	827B RADIO ROAD		
City, State, Zip:	LITTLE EGG HARBOR	NJ	08087
Phone Number: (ext)	609.296.0161	Fax:	609.294.9525

Preparer's Name:	RONALD C. PETRICS, CPA, RMA		
Preparer's Address:	1144 HOOPER AVENUE, SUITE 202		
City, State, Zip:	TOMS RIVER	NJ	08753
Preparer's #: (ext.)	732.341.8728	Fax:	732.341.8787
Preparer's Cell #:			
Preparer's E-mail:	rpetrics@withum.com		

Chairman:	THOMAS NORGDARD		
Phone Number: (ext.)	609.296.0161	Fax:	609.294.9525
E-mail:			

Secretary/ Treasurer:	CHRISTINE GILTON / RUSSEL GULBERT		
Phone Number: (ext.)	609.296.0161	Fax:	609.296.9525
E-mail:	cgilton@smithstratton.com / rvg1633@comcast.net		

Name of Auditor:	RONALD C. PETRICS, CPA, RMA		
Name of Firm:	WITHSMITH+BROWN, PC		
Address:	1144 HOOPER AVENUE, SUITE 202		
City, State, Zip:	TOMS RIVER	NJ	08753
Phone Number: (ext.)	732.341.8728	Fax:	732.341.8787
E-mail:	rpetrics@withum.com		

Membership of Board of Commissioners (Full Name)	Title
THOMAS NORGDARD	CHAIRMAN
MICHAEL CARONIA	VICE CHAIRMAN
CHRISTINE A. GILTON	CLERK
RUSSELL GULBERT	TREASURER
WILLIAM MAGUIRE	COMMISSIONER

2012 BUDGET RESOLUTION

TOWNSHIP OF LITTLE EGG HARBOR

(Name)

Fire District No. 2

FISCAL YEAR: From January 1, 2012 to December 31, 2012

WHEREAS, the Annual Budget for the Township of Little Egg Harbor, Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of December 6, 2011; 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 a budget revenue]; and,*

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$596,645, which includes amount to be raised by taxation of \$545,065, and Total Appropriations of \$596,645; 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 No. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Little Egg Harbor Fire District No. 2, at an open public meeting held on December 6, 2011 that the Annual Budget, including appended Supplemental Schedules, of the Township of Little Egg Harbor Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 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 said Fire District No. 2'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 Township of Little Egg Harbor Fire District No. 2 will consider the Annual Budget for adoption on January 3, 2012.

Christine A. Gilton
(Secretary's Signature)

December 6, 2011
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Thomas Norgard	—			
Michael Caronia	—			
Christine A. Gilton	—			
Russell Gulbert				—
William Maguire	—			

2012 BUDGET MESSAGE

TOWNSHIP OF LITTLE EGG HARBOR

(Name)

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2012 to December 31, 2012

1. Complete a brief statement on the 2012 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The 2012 budget reflects an increase of \$153,645. The increase results from an increase in operation of \$3,000, an increase in administration of \$4,000, an increase in reserve for future capital outlays of \$50,000, and an increase in debt service appropriation of \$96,645.

2. Complete a brief statement describing 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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **If unreserved fund balance is reduced by more than 10%, explain the projected impact on the following year's budget.**

The local fire tax rate is estimated to be \$0.044 per \$100 of assessed value as compared to \$0.032 per \$100 for the 2011 year. The unreserved fund balance utilized for the 2012 and 2011 is \$49,000 and \$48,000, respectively. The restricted fund balance utilized for 2012 and 2011 was \$0. The unreserved fund balance is decreased by 25%. The decrease has no impact on the following year's budget. By the end of 2011, the District estimated its unreserved fund balance is approximately \$82,000.

3. Include a statement explaining how the 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 district to exceed the Levy Cap, and how they are being addressed by a referendum.

The District is complying with the property tax levy cap of two percent (2%) on the amount to be raised by taxation including exclusions. The District is not exceeding the CAP and is not requesting any waivers or submitting any referendums. The District is utilizing fund balance to meet the CAP requirements.

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

Not applicable.

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.

The District provides \$100,000 for future capital outlays compared to \$50,000 in 2011. This 50% increase is for building up the reserve for the new apparatus. The District also appropriates \$66,416 for the tanker/pumper lease purchase and \$96,645 for new aerial fire truck.

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 an explanation as to reasons for occurrence must be disclosed.

Not applicable.

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, detail the organization(s) incorporated name and amounts.

No

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

7a. Total Assessed Valuation of District	\$1,240,922,382
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$0.044

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

No:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>	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:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>
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2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$49,000 *	\$48,000 *
RESTRICTED FUND BALANCE	* A-2 *	\$0 *	\$0 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$49,000 *	\$48,000 *
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0 *	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0 *	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0 *	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0 *	\$0 *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0 *	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0 *	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0 *	\$0 *
RENTAL INCOME	* *	\$0 *	\$0 *
SALE OF ASSETS	* A-3 *	\$0 *	\$0 *
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$0 *	\$150 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$0 *	\$150 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$2,580 *	\$2,580 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0 *	\$0 *
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$2,580 *	\$2,580 *
		=====	=====

MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

-----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* * *	\$0 *	\$0 *
ANNUAL REGISTRATION FEES	* * *	\$0 *	\$0 *
PENALTIES AND FINES	* * *	\$0 *	\$0 *
OTHER REVENUES	* * *	\$0 *	\$0 *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$0 *	\$0 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$0 *	\$0 *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$0 *	\$0 *
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$51,580 *	\$50,730 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$545,065 *	\$392,270 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$596,645 *	\$443,000 *
		=====	=====

Maximum Allowable Amount to be raised by Taxation
(For Reference Purposes Only from LC1 based on
Information provided by the district- see instructions.)

\$547,387

Amount Over Levy Cap

\$0

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

**-----
----ADMINISTRATION----
-----**

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
SALARY & WAGES	* A-9 *	\$0 *	\$0 *
FRINGE BENEFITS	* A-13 *	\$0 *	\$0 *
OTHER EXPENSES	* A-11 *	\$43,000 *	\$39,000 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$43,000 *	\$39,000 *
		=====	=====

**-----
----COST OF OPERATIONS & MAINTENANCE----
-----**

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
SALARY & WAGES	* A-10 *	\$0 *	\$0 *
FRINGE BENEFITS	* A-14 *	\$16,000 *	\$18,000 *
OTHER EXPENSES	* A-12 *	\$246,084 *	\$241,084 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$262,084 *	\$259,084 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----- ----OPERATING APPROPRIATIONS OFF-SET---- WITH REVENUES -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	* A-15 *	\$0 *	\$0 *
FRINGE BENEFITS	* A-16 *	\$0 *	\$0 *
OTHER EXPENSES	* A-17 *	\$0 *	\$0 *
TOTAL APPROPRIATIONS OFFSET WITH REVENUES	* E-3 *	\$0 *	\$0 *

----- ----APPROPRIATIONS FOR DULY INCORPORATED---- FIRST AID/RESCUE SQUAD ASSOC. (N.J.S. 40A:14-85.1) -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$0 *	\$0 *
TOTAL APPROPRIATIONS FOR DULY INCORP. FIRST AID/RESCUE SQUAD ASSOC.	* E-4 *	\$0 *	\$0 *

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES---- -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)			
(1)	* *	\$0 *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
OTHER DEFERRED CHARGES - (List & Cite Statute)			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	* *	n/a *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
TOTAL DEFERRED CHARGES	* E-5 *	\$0 *	\$0 *

----DEFICITS FROM OPERATIONS---- -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
CASH DEFICIT OF PRECEEDING YEAR (N.J.S. 40A:14-78.6)	* E-6 *	\$0 *	\$0 *

LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
	* E-7 *	\$28,500 *	\$28,500 *

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2

----BUDGETED APPROPRIATIONS----

----CAPITAL APPROPRIATIONS----

	2012	2011
	PROPOSED	CURRENT YEAR'S
	BUDGET	ADOPTED
	-----	-----

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

	Date of		Affirmative		
(1)	Voter Approval	Asset Type	Vote %		
List Project Separately					
		Asset Type (Select) *	*	\$0 *	\$0 *
(2)		Asset Type (Select) *	*	\$0 *	\$0 *
(3)		Asset Type (Select) *	*	\$0 *	\$0 *
(4)		Asset Type (Select) *	*	\$0 *	\$0 *
(5)		Asset Type (Select) *	*	\$0 *	\$0 *
(6)		Asset Type (Select) *	*	\$0 *	\$0 *

DOWN PAYMENTS (N.J.S. 40A:14-85)

	Date of		Affirmative		
(1)	Date/oter Approval	Asset Type (Select) *	Vote %		
List Separately					
Project					
		Asset Type (Select) *	*	\$0 *	\$0 *
(2)		Asset Type (Select) *	*	\$0 *	\$0 *
(3)		Asset Type (Select) *	*	\$0 *	\$0 *
(4)		Asset Type (Select) *	*	\$0 *	\$0 *
(5)		Asset Type (Select) *	*	\$0 *	\$0 *

Total Capital Improvements/Down Payments	* C-1 *	\$0 *	\$0 *
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RESERVE FOR FUTURE CAPITAL OUTLAYS	* C-2 *	\$100,000 *	\$50,000 *
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TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)	* E-8 *	\$100,000 *	\$50,000 *
--	---------	-------------	------------

Capital Appropriations offset with Restricted Fund	<input type="text"/>	<input type="text"/>
Capital Appropriations offset with Grants	<input type="text"/>	<input type="text"/>
Capital Appropriations offset with Unrestricted Fund	<input type="text"/>	<input type="text"/>

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----BUDGETED APPROPRIATIONS----

----DEBT SERVICE FOR CAPITAL----

----APPROPRIATIONS----

----PRINCIPAL PAYMENTS----

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
GENERAL OBLIGATION BONDS	* P-1 *	\$0 *	\$0 *
BOND ANTICIPATION NOTES	* P-2 *	\$0 *	\$0 *
CAPITAL LEASES	* P-3 *	\$131,394 *	\$55,696 *
INTERGOVERNMENTAL LOANS	* P-4 *	\$0 *	\$0 *
OTHER BONDS OR NOTES	* P-5 *	\$0 *	\$0 *
TOTAL PRINCIPAL PAYMENTS	* D-1 *	<u>\$131,394 *</u>	<u>\$55,696 *</u>

----INTEREST PAYMENTS----

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
GENERAL OBLIGATION BONDS	* I-1 *	\$0 *	\$0 *
BOND ANTICIPATION NOTES	* I-2 *	\$0 *	\$0 *
CAPITAL LEASES	* I-3 *	\$31,667 *	\$10,720 *
INTERGOVERNMENTAL LOANS	* I-4 *	\$0 *	\$0 *
OTHER BONDS OR NOTES	* I-5 *	\$0 *	\$0 *
TOTAL INTEREST PAYMENTS	* D-2 *	<u>\$31,667 *</u>	<u>\$10,720 *</u>
TOTAL DEBT SERVICE APPROPRIATIONS (D-1 + D-2)	* E-9 *	<u>\$163,061 *</u>	<u>\$66,416 *</u>

TOTAL BUDGETED APPROPRIATIONS (E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8 + E-9)	* B-2 *	<u>\$596,645 *</u>	<u>\$443,000 *</u>
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2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----BUDGETED APPROPRIATIONS----

		SS Page Number	2012 Proposed Budget Amount Requested	2011 Adopted Budget Amount Requested
----Summary of Referendum Line Items----				
Insert new rows here				
			\$0	\$0
TOTAL Referendum Line Items			\$0	\$0

Tax Levy Requested minus Maximum Allowable Levy \$0
 As this page is adjusted this amount changes should = \$0
 (For Reference Purposes Only - from LC1 based on
 Information provided by the district- see instructions.)

		2012 Proposed Budget Amount Requested	2011 Adopted Budget Amount Requested
----Summary of Release of Restricted Fund Balance Referendum Line Items----			
Insert new rows here			
		\$0	\$0
TOTAL of Release of Restricted Fund Balance		\$0	\$0

2012 ADOPTION CERTIFICATION

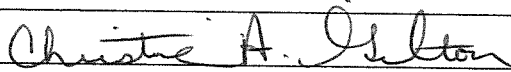
TOWNSHIP OF LITTLE EGG HARBOR

(Name)

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 1 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Township of Little Egg Harbor Fire District No. 2, pursuant to N.J.A.C. 5:31-2.4, on the 3rd day of January, 2012.

Secretary's Signature:			
Name:	CHRISTINE A. GILTON		
Title:	CLERK		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.296.0161	Fax Number:	609.294.9525
E-mail address	cgilton@smithstratton.com		

2012 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF LITTLE EGG HARBOR

(Name)

Fire District No. 2

FISCAL YEAR: From January 1, 2012 to December 31, 2012

WHEREAS, the Annual Budget for the Township of Little Egg Harbor Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 has been presented for adoption before the Board of Commissioners of the Township of Little Egg Harbor Fire District No. 2 at its open public meeting of ~~January 3, 2012~~; and January 24, 2012 CG

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 a budget revenue*]; and,

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$596,645, which includes amount to be raised by taxation of \$545,065 and Total Appropriations of \$596,645; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount of money to be raised by taxation for the ensuing year.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Little Egg Harbor Fire District No. 2, at an open public meeting held on that the Annual Budget of the Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 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 \$596,645, which includes amount to be raised by taxation of \$545,065 and Total Appropriations of \$596,645; 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 of money to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

Christine A. Gilton
(Secretary's Signature)

January 3, 2012
(Date)

January 24, 2012 CG

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Thomas Norgard	✓			
Michael Caronia	✓			
Christine A. Gilton	✓			
Russell Gulbert				✓
William Maguire				✓

2012

Township of Little Egg Harbor Fire
District No. 2

(name)

Supplemental
Schedules

Department Of



Community
Affairs

Division of Local Government Services

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

-----SUPPLEMENTAL SCHEDULES-----

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2012 PROPOSED BUDGET
-----	-----	-----
(1) BEGINNING BALANCE JAN. 1, 2011	* AUDIT *	\$109,070 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$48,000 *
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$61,070 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	\$21,000 *
(5) ANTICIPATED BALANCE - DEC. 31, 2011 (Line 3 + Line 4)	* *	\$82,070 *
(6) UTILIZED IN PROPOSED BUDGET - 2012	* A-1 *	\$49,000 *
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2012 BUDGET (Line 5 - Line 6)	* *	\$33,070 *

----RESTRICTED FUND BALANCE----	CROSS REF.	2012 PROPOSED BUDGET
-----	-----	-----
(8) BEGINNING BALANCE JAN. 1, 2011	* AUDIT *	\$185,700 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$185,700 *
(11) Estimated Results of Operations in Current Budget	* *	\$50,000 *
(12) ANTICIPATED BALANCE - DEC. 31, 2011 (Line 10 + Line 11)	* *	\$235,700 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9) *	A-2 *	*
B. Release Referendum Resolution (Page 10A) *	* *	*
Total Proposed Use of Restricted Fund Balance		
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2012 BUDGET (Line 12 - Line 13A - 13B)	* *	\$235,700 *

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----SUPPLEMENTAL SCHEDULES----

----SALE OF ASSETS----

		CROSS REF.	PURCHASE BASIS	2012 PROPOSED SALE VALUE
	DESCRIPTION OF ASSET (list individually)			
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
	TOTAL SALE OF ASSETS	* A-3 *		*

**----INTEREST ON INVESTMENTS----
AND DEPOSITS (N.J.S.A. 40A:5-15.1)**

		CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	INVESTMENTS/ACCOUNTS (List Each)			
(1)	Interest income	*	*	\$150 *
(2)		*	*	
(3)		*	*	*
(4)		*	*	*
(5)		*	*	*
(6)		*	*	*
(7)		*	*	*
	TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *		\$150 *

----OTHER REVENUE----

		CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	LIST IN DETAIL:			
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
(4)		*	*	*
(5)		*	*	*
	TOTAL OTHER REVENUE	* A-5 *		*

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

-----SUPPLEMENTAL SCHEDULES-----

**-----OTHER GRANTS &-----
ENTITLEMENTS**

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
TOTAL OTHER GRANTS & ENTITLEMENTS	* A-6 *	----- =====	----- =====	* *

**-----OTHER REVENUES OFF-SET WITH-----
APPROPRIATIONS**

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
TOTAL OTHER REVENUES OFF-SET	* A-8 *	----- =====	----- =====	* *

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----SUPPLEMENTAL SCHEDULES----

----ADMINISTRATION----

SALARY & WAGES (N.J.S. 40A:14-78.7)

2012

TITLE	# of Staff	Annual Compensation	Proposed Budget
COMMISSIONERS			
OTHER - LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward.	AP-1		
TOTAL ADMINISTRATION S&W	A-9		

----COST OF OPERATIONS & MAINTENANCE----

SALARY & WAGES (N.J.S. 40A:14-78.7)

2012

TITLE	# of Staff	Annual Compensation	Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-2		
TOTAL COST OF OPERATIONS S&W	A-10		

----OTHER COSTS OFFSET BY REVENUES----

SALARY & WAGES (N.J.S. 40A:14-78.7)

2012

TITLE	# of Staff	Annual Compensation	Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
TOTAL Salaries Offset by Revenues	A-15		

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----Salary Expense Appendix (N.J.S.A. 40A:14-78.6)----

	TITLE	# of Staff	Annual Compensation	2012 Proposed Budget
	Administrative Postions (list Individually)			
Insert new rows here				
	TOTAL ADMINISTRATION S&W appendix	AP-1		

	Operation & Maintenance Postions (list Individually)			
Insert new rows here				
	TOTAL COST OF OPERATIONS S&W Appendix	AP-2		

	Salary Offset by Revenue Postions (list Individually)			
Insert new rows here				
	Total Salaries Offset By Revenue Appendix	AP-3		

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

**-----SUPPLEMENTAL SCHEDULES-----
FRINGE BENEFIT COSTS**

PROPOSED BUDGET Title	2012			Total
	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$16,000	\$0	
Total Other Fringe	\$0	\$16,000	\$0	\$16,000
TOTAL PROPOSED BUDGET	\$0	\$16,000	\$0	\$16,000
Cross Reference	A-13	A-14	A-16	

ADOPTED BUDGET Title	2011			Total
	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$18,000	\$0	
Total Other Fringe	\$0	\$18,000	\$0	\$18,000
TOTAL ADOPTED BUDGET	\$0	\$18,000	\$0	\$18,000
Cross Reference	A-13	A-14	A-16	

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

-----SUPPLEMENTAL SCHEDULES-----

----ADMINISTRATION----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Election		\$2,000	\$2,000
(2) Memberships & dues		\$1,000	\$1,000
(3) Office expenses		\$2,000	\$2,000
(4) Appendix brought forward	AP-4	\$38,000	\$34,000
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$43,000	\$39,000

----COST OF OPERATIONS----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Insurance		\$30,000	\$30,000
(2) Fire protection services		\$68,000	\$68,000
(3) Maintenance & repairs		\$41,000	\$41,000
(4) Appendix brought forward	AP-6	\$34,500	\$34,500
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1) Non-bondable operating lease		\$38,584	\$33,584
(2) Non-bondable assets		\$34,000	\$34,000
(3) Appendix brought forward	AP-7		
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$246,084	\$241,084

----Other Expenses Offset by Revenue----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
OPERATING - (List Individually):			
(1)			
(2)			
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17		

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

Other Expense Appendix (N.J.S.A. 40A:14-78.6)

Use this page only if additional lines are required on the Supplemental Other Expenses
 Insert additional rows where indicated to ensure they are included in the total
 Totals will be reflected on SS-6

		Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
ADMINISTRATION				
OPERATING (list individually)				
Insert new rows here	Office supplies		\$4,000	\$4,000
	Professional services		\$22,000	\$20,000
	Travel expenses		\$12,000	\$10,000
	Total Additional Administration Operating Expenses	AP-4	\$38,000	\$34,000

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
Total Additional Administration Other Assets		AP-5		

		Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
COST OF OPERATIONS				
OPERATING - (list individually):				
Insert new rows here	Other materials & supplies		\$500	\$500
	Advertising		\$4,000	\$4,000
	Training & education		\$8,000	\$8,000
	Uniforms & personal equipment		\$7,000	\$7,000
	Utilities & related services		\$15,000	\$15,000
Total Additional Operating Expenses Operations		AP-6	\$34,500	\$34,500

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
Total Additional Cost of Operations Other Assets		AP-7		

OTHER EXPENSES OFFSET BY REVENUE				
OPERATING - (list individually):				
Insert new rows here				
Total Additional Operating Expenses Offset by Revenue		AP-8		

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
Total Costs Offset by Revenue Other Assets		AP-9		

2012 FIRE DISTRICT BUDGET
 Little Egg Harbor Township Fire District # 2 (Ocean)
 ---SUPPLEMENTAL SCHEDULES---

---DEBT SERVICE SCHEDULE---

Description General Obligation Bonds	Date of Project Approval	Date of Vote Approval	% of LFB Approval	Date of Approval	YEARS					
					2011	2012	2013	2014	2015	2016
					Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget
PRINCIPAL PAYMENTS										
Bond Anticipation Notes										
TOTAL PAYMENTS P-1										
Bond Anticipation Notes										
TOTAL PAYMENTS P-2										
Capital Leases										
Antiferpumper	11/20/08	2/25 & 3/08	100.00%	N/A	\$95,696	\$95,202	\$60,920	\$65,597	\$71,361	\$74,512
Kemal Fire Truck	12/7/10	12/7/10	100.00%	5/11/11		\$73,192	\$85,426	\$86,324	\$71,361	\$74,512
TOTAL PAYMENTS P-3					\$95,696	\$131,394	\$126,246	\$131,881	\$71,361	\$74,512
Intergovernmental Loans										
TOTAL PAYMENTS P-4										
Other Bonds Or Notes										
TOTAL PAYMENTS P-5										
Total Principal Debt Payments D-1					\$95,696	\$131,394	\$126,246	\$131,881	\$71,361	\$74,512

2012 FIRE DISTRICT BUDGET
 Little Egg Harbor Township Fire District # 2 (Ocean)
 ---SUPPLEMENTAL SCHEDULES---

---DEBT SERVICE SCHEDULE---

Description General Obligation Bonds	Date of Project Approval	Date of Vote Approval	% of LFB Approval	Date of Approval	YEARS					
					2011	2012	2013	2014	2015	2016
					Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget	Proposed Budget
INTEREST PAYMENTS										
Bond Anticipation Notes										
TOTAL PAYMENTS I-1										
Bond Anticipation Notes										
TOTAL PAYMENTS I-2										
Capital Leases										
Antiferpumper	11/20/08	2/25 & 3/08	100.00%	N/A	\$10,720	\$8,214	\$5,586	\$2,959	\$25,293	\$22,192
Kemal Fire Truck	12/7/10	12/7/10	100.00%	5/11/11		\$23,463	\$31,129	\$28,320	\$25,293	\$22,192
TOTAL PAYMENTS I-3					\$10,720	\$31,667	\$36,725	\$31,179	\$25,293	\$22,192
Intergovernmental Loans										
TOTAL PAYMENTS I-4										
Other Bonds Or Notes										
TOTAL PAYMENTS I-5										
Total Interest Debt Payments D-2					\$10,720	\$31,667	\$36,725	\$31,179	\$25,293	\$22,192

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----SUPPLEMENTAL SCHEDULES----

---DEBT SERVICE SCHEDULE---

PRINCIPAL PAYMENTS

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Adopted Budget	Proposed Budget	YEARS				Proposed Budget	
							2011	2012	2013	2014		2015
General Obligation Bonds												
Insert new rows here					*							
					*							
					*							
					*							
TOTAL PAYMENTS P-1					*							
Bond Anticipation Notes												
Insert new rows here					*							
					*							
					*							
TOTAL PAYMENTS P-2					*							
Capital Leases												
Insert new rows here	Tanker/pumper				*	\$55,696	\$58,202	\$60,820	\$63,557			
	Aerial Fire Truck				*		\$73,192	\$65,425	\$68,324	\$71,351	\$74,512	
					*							
					*							
TOTAL PAYMENTS P-3					*	\$55,696	\$131,394	\$126,245	\$131,881	\$71,351	\$74,512	
Intergovernmental Loans												
Insert new rows here					*							
					*							
					*							
TOTAL PAYMENTS P-4					*							
Other Bonds Or Notes												
Insert new rows here					*							
					*							
					*							
TOTAL PAYMENTS P-5					*							
Total Principal Debt Payments D-1					*	\$55,696	\$131,394	\$126,245	\$131,881	\$71,351	\$74,512	

2012 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

---SUPPLEMENTAL SCHEDULES---

INTEREST PAYMENTS

---DEBT SERVICE SCHEDULE---

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Adopted Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
					2011	2012	2013	2014	2015	2016
General Obligation Bonds										
Insert new rows here				*						
				*						
				*						
				*						
TOTAL PAYMENTS I-1				*						
Bond Anticipation Notes										
Insert new rows here				*						
				*						
				*						
				*						
TOTAL PAYMENTS I-2				*						
Capital Leases										
Insert new rows here	Tanker/pumper			*	\$10,720	\$8,214	\$5,596	\$2,859		
	Aerial Fire Truck			*		\$23,453	\$31,129	\$28,320	\$25,293	\$22,132
				*						
				*						
TOTAL PAYMENTS I-3				*	\$10,720	\$31,667	\$36,725	\$31,179	\$25,293	\$22,132
Intergovernmental Loans										
Insert new rows here				*						
				*						
				*						
TOTAL PAYMENTS I-4				*						
Other Bonds Or Notes										
Insert new rows here				*						
				*						
				*						
TOTAL PAYMENTS I-5				*						
Total Interest Debt Payments D-2				*	\$10,720	\$31,667	\$36,725	\$31,179	\$25,293	\$22,132

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
151602	Little Egg Harbor Twp Fire District # 2	Ocean	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$392,270
	Changes in Service Provider (+/-)		\$0
	DLGS Approved Adjustments		\$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		\$392,270
	Plus 2% Cap increase		\$7,845
	Adjusted Tax Levy Prior to Exclusions		\$400,115
	Exclusions:		
	Shared Service Exclusion	\$0	
	Change in Total Debt Service Appropriation	\$96,645	
	Allowable pension increases	\$0	
	Allowable increase in health care costs	\$0	
	Changes in LOSAP contributions (+/-)	\$0	
	Extraordinary Costs due to a "Declared" Emergency (+/-)	\$0	
	Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay	\$50,000	
	Add Total Exclusions		\$146,645
	Less Cancelled or Unexpended Referendum Amounts		\$0
	Adjusted Tax Levy		\$546,760
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$1,957,300	
	Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.032	\$626
	Amount Utilized from Levy Cap Bank from 2011		\$0
	Subtotal: Maximum Tax Levy Before Referendum		\$547,387
	Amount Proposed for Levy Cap Referendum		\$0
	Maximum Allowable Amount to be Raised by Taxation		\$547,387
Cap Bank Calculation			
	Amount To Be Raised By Taxation		\$545,065
	Cap Bank Available from Prior Year (2011)		\$1,003
	Revised Cap Bank from Prior Year (2011)		\$1,003
	Cap Bank Available from 2012		\$2,322

Health Insurance Exclusion Calculation Sheet

FY 2012 State Health Benefits Program Average Increase: 10.3%

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	

These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered.

	<u>Proposed Budget</u>	<u>Adopted Budget</u>
Administration Health Insurance Appropriation	\$0	\$0
Operations & Maintenance Health Insurance Appropriation	\$0	\$0
A. Proposed Budget Group Health Insurance	\$0	\$0
NET INCREASE (DECREASE)	\$0	
1. Net Increase Divided by 2011 Amount Budgeted = % Increase	0.00%	
2. SFY 2012 State Health Average 10.3%; Less 2% = % Increase added to current levy	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap	0.00%	
5. % Increase Exclusion (B2) * 2011 Expended = 2012 appropriation added to levy	\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$0	
2012 Increase in Appropriation	\$0	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
Proposed Budget PERS Contribution Appropriated		
		\$0
Proposed Budget PFRS Contribution Appropriated		
		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		
		\$0
*Net Current Year Base Amount		\$0
Adopted Budget PERS Contribution		
		\$0
Adopted Budget PFRS Contribution		
		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
		\$0
*Net Prior Year Base Amount		\$0
Pension Contribution Exclusion		\$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
LOSAP - Proposed Budget		
		\$28,500
LOSAP - Adopted Budget		
		\$28,500
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
Total Debt Service Appropriation (Proposed Budget)		
		\$163,061
Current Year Base Amount		
		\$163,061
Total Debt Service Appropriation Expended (Adopted Budget)		
		\$66,416
Adopted Budget Base Amount		
		\$66,416
Debt Service Exclusion		\$96,645

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
Total Capital Appropriation (Proposed Budget)		
		\$100,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		
		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		
		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		
		\$0
Current Year Base Amount		
		\$100,000
Total Capital Appropriation (Adopted Budget)		
		\$50,000
Capital Appropriation offset from Restricted Fund (Adopted Budget)		
		\$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)		
		\$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)		
		\$0
Adopted Budget Base Amount		
		\$50,000
Capital Expenditure Exclusion		\$50,000

The instructions can be found on the Instruction Tab of the workbook.

Shared Services Calculation Sheet

Fire District	EXAMINER
Little Egg Harbor Twp Fire District # 2 (Ocean)	
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations	\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended	\$0
Shared Service Exclusion	\$0

2012 FIRE DISTRICT BUDGET

If you are preparing this workbook **WITHOUT** having the Instructions and Reference Guide Documents with you as you complete it, **STOP** and get them and consult them page by page as you complete the budget.

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.

6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully.

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Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Little Egg Harbor Twp Fire District # 2 (Ocean)

Preparer's First Name:
 Preparer's Last Name:
 Preparer's Phone Number:
 Preparer's email:

Little Egg Harbor Twp
 Fire District # 2
 Ocean
 Ronald
 Petrics
 732.341.8728
rpetrics@withum.com

Adopted Budget Amount to be Raised by Taxation to support the District budget (Page 5)

Cap Bank Available for 2012 (See Levy Cap Certification)

Cap Bank Used in 2012

Changes in Service Provider (+/-)

DLGS Approved Adjustments

Cancelled or Unexpended Referendum Amount

(Enter as a positive number)

Assessed Valuation of District for adopted budget

New Ratables - Increase in Valuations (New Construction and Additions)

Adopted Fire District Tax Rate (per \$100)

To print out the Summary Levy Cap Calc Worksheet now, click on the LC 1 tab and click the print icon.

	\$392,270
	\$1,003
	1,238,965,082
	\$1,957,300
	\$0.032

Projected Tax Rate based upon Proposed Levy (Page 5 R5)

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
151602	Little Egg Harbor Twp Fire District # 2	Ocean	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$392,270
	Changes in Service Provider (+/-)		\$0
	DLGS Approved Adjustments		\$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		\$392,270
	Plus 2% Cap increase		\$7,845
	Adjusted Tax Levy Prior to Exclusions		\$400,115
	Exclusions:		
	Shared Service Exclusion	\$0	
	Change in Total Debt Service Appropriation	\$96,645	
	Allowable pension increases	\$0	
	Allowable increase in health care costs	\$0	
	Changes in LOSAP contributions (+/-)	\$0	
	Extraordinary Costs due to a "Declared" Emergency (+/-)	\$0	
	Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay	\$50,000	
	Add Total Exclusions		\$146,645
	Less Cancelled or Unexpended Referendum Amounts		\$0
	Adjusted Tax Levy		\$546,760
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$1,957,300	
	Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.032	\$626
	Amount Utilized from Levy Cap Bank from 2011		\$0
	Subtotal: Maximum Tax Levy Before Referendum		\$547,387
	Amount Proposed for Levy Cap Referendum		\$0
	Maximum Allowable Amount to be Raised by Taxation		\$547,387
Cap Bank Calculation			
	Amount To Be Raised By Taxation		\$545,065
	Cap Bank Available from Prior Year (2011)		\$1,003
	Revised Cap Bank from Prior Year (2011)		\$1,003
	Cap Bank Available from 2012		\$2,322

Health Insurance Exclusion Calculation Sheet

FY 2012 State Health Benefits Program Average Increase: 10.3%

Fire District	COUNTY	EXAMINER	
Little Egg Harbor Twp Fire District # 2	Ocean		
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered.		<u>Proposed Budget</u>	<u>Adopted Budget</u>
Administration Health Insurance Appropriation		\$0	\$0
Operations & Maintenance Health Insurance Appropriation		\$0	\$0
A. Proposed Budget Group Health Insurance		\$0	\$0
NET INCREASE (DECREASE)		\$0	\$0
1. Net Increase Divided by 2011 Amount Budgeted = % Increase		0.00%	
2. SFY 2012 State Health Average 10.3%; Less 2% = % Increase added to current levy		0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		0.00%	
5. % Increase Exclusion (B2) * 2011 Expended = 2012 appropriation added to levy		\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0	
2012 Increase in Appropriation		\$0	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
Proposed Budget PERS Contribution Appropriated		\$0
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$0
Adopted Budget PERS Contribution		\$0
Adopted Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$0
Pension Contribution Exclusion		\$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
LOSAP - Proposed Budget		\$28,500
LOSAP - Adopted Budget		\$28,500
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
Total Debt Service Appropriation (Proposed Budget)		\$163,061
Current Year Base Amount		\$163,061
Total Debt Service Appropriation Expended (Adopted Budget)		\$66,416
Adopted Budget Base Amount		\$66,416
Debt Service Exclusion		\$96,645

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Little Egg Harbor Twp Fire District # 2	Ocean	
Total Capital Appropriation (Proposed Budget)		\$100,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$100,000
Total Capital Appropriation (Adopted Budget)		\$50,000
Capital Appropriation offset from Restricted Fund (Adopted Budget)		\$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)		\$0
Adopted Budget Base Amount		\$50,000
Capital Expenditure Exclusion		\$50,000

The instructions can be found on the Instruction Tab of the workbook.

Shared Services Calculation Sheet

Fire District	EXAMINER
Little Egg Harbor Twp Fire District # 2 (Ocean)	
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations	\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended	\$0
Shared Service Exclusion	\$0

2012 FIRE DISTRICT BUDGET

If you are preparing this workbook **WITHOUT** having the Instructions and Reference Guide Documents with you as you complete it, **STOP** and get them and consult them page by page as you complete the budget.

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
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Projected Tax Rate based upon Proposed Levy (Page 5 R5)