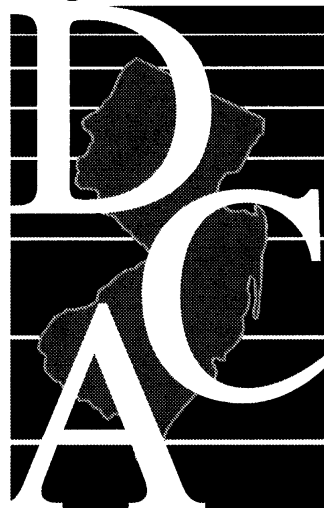


2014

TOWNSHIP OF LITTLE EGG
HARBOR FIRE DISTRICT NO. 2

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2014

**TOWNSHIP OF LITTLE EGG HARBOR
FIRE DISTRICT NO. 2 BUDGET**

FISCAL YEAR: From January 1, 2014 to December 31, 2014

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: _____ **Date:** _____

PREPARER'S CERTIFICATION

2014

TOWNSHIP OF LITTLE EGG HARBOR

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2014 to December 31, 2014

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:			
Name:	THOMAS NORGDARD		
Title:	TREASURER		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.296.0161	Fax Number:	609.294.9525
E-mail address			

**PREPARER'S CERTIFICATION
OTHER ASSETS**

2014

**TOWNSHIP OF LITTLE EGG HARBOR
FIRE DISTRICT NO. 2 BUDGET**

FISCAL YEAR: From January 1, 2014 to December 31, 2014

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:			
Name:	THOMAS NORGDARD		
Title:	TREASURER		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.296.0161	Fax Number:	609.294.9525
E-mail address			

APPROVAL CERTIFICATION

2014

TOWNSHIP OF LITTLE EGG HARBOR

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2014 to December 31, 2014

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 3rd day of December, 2013.

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		

2014 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:	THOMAS NORGDARD		
Preparer's Address:	827B RADIO ROAD		
City, State, Zip:	LITTLE EGG HARBOR	NJ	08087
Preparer's #: (ext.)	609.296.0161	Fax:	609.294.9525
Preparer's Cell #:			
Preparer's E-mail:			

Chairman:	RUSSELL GULBERT		
Phone Number: (ext.)	609.296.0161	Fax:	609.294.9525
E-mail:	Rvg1633@comcast.net		

Secretary/ Treasurer:	CHRISTINE A. GILTON / THOMAS NORGDARD		
Phone Number: (ext.)	609.296.0161	Fax:	609.294.9525
E-mail:	cgilton@smithstratton.com		

Name of Auditor:	RONALD C. PETRICS, CPA, RMA		
Name of Firm:	WITHUMSMITH+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
RUSSELL GULBERT	CHAIRMAN
MICHAEL CARONIA	VICE CHAIRMAN
CHRISTINE A. GILTON	CLERK
THOMAS NORGDARD	TREASURER
WILLIAM MAGUIRE	ASST. CLERK

2014 Fire District Information

Internet Web Site Information and Certification

Fire District's Web Address	http://lehfiredistrict2.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- A description of the fire district's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal 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 board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission 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 Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

RUSSELL GULBERT

Signature

2014 BUDGET RESOLUTION

TOWNSHIP OF LITTLE EGG HARBOR

Fire District No. 2

FISCAL YEAR: From January 1, 2014 to December 31, 2014

WHEREAS, the Annual Budget for the Township of Little Egg Harbor Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of December 3, 2013; 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 **\$612,973**, which includes amount to be raised by taxation of **\$563,973**, and Total Appropriations of **\$612,973**; 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 3, 2013 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, 2014 and ending December 31, 2014 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 Fire District No. 2 will consider the Annual Budget for adoption on January 7, 2014.

(Secretary's Signature)

December 3, 2013

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
RUSSELL GULBERT				
MICHAEL CARONIA				
CHRISTINE A. GILTON				
THOMAS NORGARD				
WILLIAM MAGUIRE				

2014 BUDGET MESSAGE

TOWNSHIP OF LITTLE EGG HARBOR

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2014 to December 31, 2014

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The 2014 budget reflects an increase of \$9,328. The increase results from an increase in Fire protection services of \$3,000, maintenance and repair of \$1,828 and non-bondable assets of \$7,500 well as a decrease of \$3,000 for utilities and related services.

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 \$0.049 per \$100 of assessed value as compared to \$0.049 per \$100 for the 2013 year. The unreserved fund balance utilized for the 2014 and 2013 is \$49,000 each year. The restricted fund balance was not utilized for 2014 and 2013. The unreserved fund balance is increased by 1%.

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 at 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. This is for building up the reserve for the new apparatus. The district also appropriates \$66,416 for the tanker/pumper lease purchase and \$96,644 for the 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	\$1,154,044,090
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$0.049

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?	\$
-----	-------------------------------------	------	--------------------------	-----------------------------------	----

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"/>
-----	-------------------------------------	------	--------------------------

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$49,000 *	\$49,000 *
RESTRICTED FUND BALANCE	* A-2 *		
TOTAL FUND BALANCE UTILIZED	* R-1 *	----- \$49,000 * =====	----- \$49,000 * =====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *		*
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *		*
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *		*
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *		*
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *		*
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *		*
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *		*
RENTAL INCOME	* *		*
SALE OF ASSETS	* A-3 *		*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *		*
OTHER REVENUE	* A-5 *		*
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	----- * =====	----- * =====

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *		* *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		* *
TOTAL OPERATING GRANT REVENUE	* R-3 *	-----	-----
		=====	=====
MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:			
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* * *		* *
ANNUAL REGISTRATION FEES	* * *		* *
PENALTIES AND FINES	* * *		* *
OTHER REVENUES	* * *		* *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *		* *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *		* *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *		* *
		-----	-----
TOTAL REVENUES AND FUND BALANCE UTILIZED	* B-1 *	\$49,000	\$49,000
(R-1 + R-2 + R-3 + R-4)			
		=====	=====
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$563,973	\$554,645
		-----	-----
TOTAL ANTICIPATED REVENUES	* B-2 *	\$612,973	\$603,645
(B-1 + R-5)		=====	=====

Maximum Allowable Amount to be raised by Taxation \$566,403
(For Reference Purposes Only from LC1 based on Information provided by the district- see instructions.)

Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
ADMINISTRATION			
SALARY & WAGES	* A-9 *		* *
FRINGE BENEFITS	* A-13 *		* *
OTHER EXPENSES	* A-11 *	\$43,000	\$43,000 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$43,000 *	\$43,000 *
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
SALARY & WAGES	* A-10 *		* *
FRINGE BENEFITS	* A-14 *	\$19,000	\$19,000 *
OTHER EXPENSES	* A-12 *	\$259,413	\$250,085 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$278,413 *	\$269,085 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* A-15 *		*
FRINGE BENEFITS	* A-16 *		*
OTHER EXPENSES	* A-17 *		*
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *		*
		=====	=====
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *		*
EQUIPMENT	* *		*
MATERIALS & SUPPLIES	* *		*
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *		*
		=====	=====

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

BUDGETED APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)			
(1)	*	*	*
(2)	*	*	*
(3)	*	*	*
OTHER DEFERRED CHARGES (List & Cite Statute)			
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	*	*	*
(2)	*	*	*
(3)	*	*	*
TOTAL DEFERRED CHARGES	* E-5	* ----- =====	* ----- =====
CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6)	* E-6	* ----- =====	* ----- =====
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)	* E-7	* \$28,500 ----- =====	* \$28,500 ----- =====

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2

**BUDGETED APPROPRIATIONS
CAPITAL APPROPRIATIONS**

CAPITAL IMPROVEMENTS (NJS 40A:14-84)					2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>	-----	-----
(1)			Asset Type (Select) *	*	*	*
(2)			Asset Type (Select) *	*	*	*
(3)			Asset Type (Select) *	*	*	*
(4)			Asset Type (Select) *	*	*	*
(5)			Asset Type (Select) *	*	*	*
(6)			Asset Type (Select) *	*	*	*
 DOWN PAYMENTS (N.J.S. 40A:14-85)						
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		
(1)			Asset Type (Select) *	*	*	*
(2)			Asset Type (Select) *	*	*	*
(3)			Asset Type (Select) *	*	*	*
(4)			Asset Type (Select) *	*	*	*
(5)			Asset Type (Select) *	*	*	*
 Total Capital Improvements/Down Payments					* C-1 *	----- \$0 * \$0 *
 RESERVE FOR FUTURE CAPITAL OUTLAYS					* C-2 *	----- \$100,000 * \$100,000 *
 TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)					* E-8 *	----- \$100,000 * \$100,000 * =====
Capital Appropriations offset with Restricted Fund					[]	[]
Capital Appropriations offset with Grants					[]	[]
Capital Appropriations offset with Unrestricted Fund					[]	[]

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

**BUDGETED APPROPRIATIONS
DEBT SERVICE FOR CAPITAL APPROPRIATIONS**

	<u>CROSS REF.</u>	<u>2014 PROPOSED BUDGET</u>	<u>2013 CURRENT YEAR FINAL BUDGET</u>
PRINCIPAL PAYMENTS			
GENERAL OBLIGATION BONDS	* P-1 *	*	*
BOND ANTICIPATION NOTES	* P-2 *	*	*
CAPITAL LEASES	* P-3 *	\$131,881	\$126,246
INTERGOVERNMENTAL LOANS	* P-4 *	*	*
OTHER BONDS OR NOTES	* P-5 *	*	*
TOTAL PRINCIPAL PAYMENTS	* D-1 *	<u>\$131,881</u>	<u>\$126,246</u>
INTEREST PAYMENTS			
GENERAL OBLIGATION BONDS	* I-1 *	*	*
BOND ANTICIPATION NOTES	* I-2 *	*	*
CAPITAL LEASES	* I-3 *	\$31,179	\$36,814
INTERGOVERNMENTAL LOANS	* I-4 *	*	*
OTHER BONDS OR NOTES	* I-5 *	*	*
TOTAL INTEREST PAYMENTS	* D-2 *	<u>\$31,179</u>	<u>\$36,814</u>
TOTAL DEBT SERVICE (D1+D2)	* E-9 *	<u>\$163,060</u>	<u>\$163,060</u>
TOTAL BUDGETED APPROPRIATIONS (E1+E2+E3+E4+E5+E6+E7+E8+E9)	* B-2 *	<u>\$612,973</u>	<u>\$603,645</u>

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

BUDGETED APPROPRIATIONS

		2014 Proposed Budget	2013 Final Budget
Summary of Referendum Line Items		SS Page #	Amount Requested
Insert new rows here			
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.)

		SS Page #	Amount Requested
Summary of Release of Restricted Fund Balance Referendum Line Items			
Insert new rows here			
TOTAL Release of Restricted Fund Balance		\$0	\$0

2014 ADOPTION CERTIFICATION

TOWNSHIP OF LITTLE EGG HARBOR

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2014 to December 31, 2014

It is hereby certified that the Fire District No. 2 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 7th day of January, 2014.

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		

2014 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF LITTLE EGG HARBOR

Fire District No. 2

FISCAL YEAR: From January 1, 2014 to December 31, 2014

WHEREAS, the Annual Budget for the Township of Little Egg Harbor Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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 7, 2014; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.)*[include as appropriate: includes a proposed public referendum in the amount of \$ 0 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$ 0 as an appropriation from restricted fund balance to be used as a budget revenue]*; and,

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of **\$612,973**, which includes amount to be raised by taxation of **\$563,973** and Total Appropriations of **\$612,973**; 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 January 7, 2014 that the Annual Budget of the Township of Little Egg Harbor Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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 **\$612,973**, which includes amount to be raised by taxation of **\$563,973** and Total Appropriations of **\$612,973**; 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.

(Secretary's Signature)

January 7, 2014

(Date)

Board of Commissioners Recorded Vote

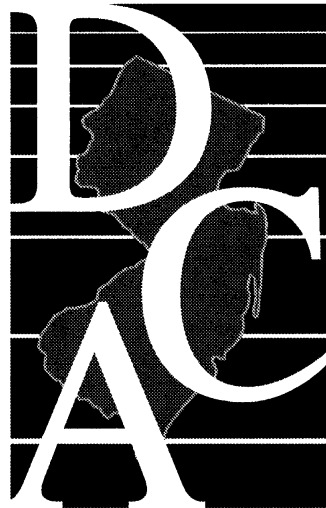
Member	Aye	Nay	Abstain	Absent
RUSSELL GULBERT				
MICHAEL CARONIA				
CHRISTINE A. GILTON				
THOMAS NORGARD				
WILLIAM MAGUIRE				

2014

TOWNSHIP OF LITTLE EGG
HARBOR FIRE DISTRICT NO. 2

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

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

	CROSS REF	2014 PROPOSED BUDGET
	-----	-----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$172,091 *
(2) Utilized in Current Year's Adopted Budget	* *	\$49,000 *
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$123,091 *
(4) Estimated Results of Current Budget Operations	* *	\$50,000
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$173,091 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$49,000 *
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$124,091 *

RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$335,700 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$335,700 *
(11) Estimated Results of Operations in Current Budget	* *	\$100,000 *
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$435,700 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	
B. Release Referendum Resolution (Page 10A)	* *	
C. Total Proposed Use of Restricted Fund Balance	* *	
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	\$435,700 *

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

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

----SALE OF ASSETS----

DESCRIPTION OF ASSET
 (list individually)

**CROSS
REF.**

**PURCHASE
BASIS**

**2014
PROPOSED
SALE VALUE**

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
TOTAL SALE OF ASSETS			*	*

A-3

 =====

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

INVESTMENTS/ACCOUNTS (List Each)

**CROSS
REF.**

**2014
PROPOSED
BUDGET**

**2013
FINAL
BUDGET**

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*

**TOTAL INTEREST ON INVESTMENTS
AND DEPOSITS**

A-4

 =====

----OTHER REVENUE----

LIST IN DETAIL:

**CROSS
REF.**

**2014
PROPOSED
BUDGET**

**2013
FINAL
BUDGET**

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*

TOTAL OTHER REVENUE

A-5

 =====

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

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

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

CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL 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.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
-----	-----	-----

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*

TOTAL OTHER REVENUES OFF-SET

*	A-8	*	-----	-----
			=====	=====

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)	Annual Wages	2014 Proposed Budget
	-----	-----
ADMINISTRATION		
(1) COMMISSIONERS		
(2) OTHER	AP-1	
	-----	-----
TOTAL ADMINISTRATION	A-9	
	=====	=====
COST OF OPERATIONS & MAINTENANCE		
(1) Appendix brought forward	AP-2	
	-----	-----
TOTAL COST OF OPERATIONS S&W	A-10	
	=====	=====
OTHER COSTS OFFSET BY REVENUES		
(1) Appendix brought forward	AP-3	
	-----	-----
TOTAL Salaries Offset by Revenues	A-15	
	=====	=====

2014 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 Wages	2014 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		

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

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

	PROPOSED BUDGET	2014			
		Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1)	Public Employee RS Contribution				
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance				
(4)	Other Fringe		\$19,000.00		\$19,000.00
	TOTAL PROPOSED BUDGET		\$19,000.00		\$19,000.00
	Cross Reference	A-13	A-14	A-16	

	FINAL BUDGET	2013			
		Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1)	Public Employee RS Contribution				
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance				
(4)	Other Fringe		\$19,000.00		\$19,000.00
	TOTAL FINAL BUDGET		\$19,000.00		\$19,000.00
	Cross Reference	A-13	A-14	A-16	

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
	-----	-----	-----
Administration Other Expenses			
(1) Other Expenses	AP-4	\$43,000	\$43,000
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
		-----	-----
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$43,000	\$43,000
		=====	=====
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$179,328	\$177,500
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7	\$80,085	\$72,585
		-----	-----
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$259,413	\$250,085
		=====	=====
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8		
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		-----	-----
TOTAL Other Expenses Offset by Revenue	A-17		
		=====	=====

2014 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

		2014	2013	
		Cross Ref.	Proposed Budget	Current Year Final Budget
Admin - Operating				
Insert new rows here	Professional Fees		\$22,000	\$22,000
	Office Expenses		\$2,000	\$2,000
	Elections		\$2,000	\$2,000
	Membership Dues & Subscriptions		\$1,000	\$1,000
	Travel Expenses		\$12,000	\$12,000
	Office Supplies & Postage		\$4,000	\$4,000
	Total Additional Administration Operating Expenses	AP-4	\$43,000	\$43,000
Admin - Other Assets, Non-Bondable				
Insert new rows here				
	Total Additional Administration Other Assets	AP-5		
Cost of Operations - Operating				
Insert new rows here	Insurance		\$30,000	\$30,000
	Fire Protection Services		\$71,000	\$68,000
	Maintenance & Repairs		\$46,828	\$45,000
	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		\$12,000	\$15,000
	Total Additional Operating Expenses Operations	AP-6	\$179,328	\$177,500
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows here	Non-Bondable Assets		\$41,500	\$34,000
	Non-Bondable Operating Lease		\$38,585	\$38,585
	Total Additional Cost of Operations Other Assets	AP-7	\$80,085	\$72,585
Other Expenses Offset by Revenue - Operating				
Insert new rows here				
	Total Additional Operating Expenses Offset by Revenue	AP-8		
Other Expenses Offset by Revenue - Other Assets, Non-Bondable				
Insert new rows here				
	Total Costs Offset by Revenue Other Assets	AP-9		

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

**----SUPPLEMENTAL SCHEDULES----
DEBT SERVICE SCHEDULE**

PRINCIPAL PAYMENTS

Final Budget Proposed Budget Proposed Budget Proposed Budget Proposed Budget Proposed Budget

2013 2014 2015 2016 2017 2018

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	11/3/06	2/95 & 5/06	100.00%	n/a	\$60,820	\$63,557				
	Aerial Fire Truck	12/7/10	12/7/10	100.00%	5/11/11	\$65,426	\$68,324	\$71,351	\$74,512	\$77,812	\$81,259
TOTAL PAYMENTS P-3						\$126,246	\$131,881	\$71,351	\$74,512	\$77,812	\$81,259

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

\$126,246 \$131,881 \$71,351 \$74,512 \$77,812 \$81,259

2014 FIRE DISTRICT BUDGET

Little Egg Harbor Twp Fire District # 2 (Ocean)

**----SUPPLEMENTAL SCHEDULES----
DEBT SERVICE SCHEDULE**

INTEREST PAYMENTS					Final Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018	
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	11/3/06	2/95 & 5/06	100.00%	n/a	\$5,596	\$2,859				
	Aerial Fire Truck	12/7/10	12/7/10	100.00%	5/11/11	\$31,218	\$28,320	\$25,293	\$22,132	\$18,832	\$15,385
TOTAL PAYMENTS I-3					\$36,814	\$31,179	\$25,293	\$22,132	\$18,832	\$15,385	
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					\$36,814	\$31,179	\$25,293	\$22,132	\$18,832	\$15,385	

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 Fire District Purposes.....	\$554,645
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$554,645
Plus 2% Cap increase.....	\$11,093

Adjusted Tax Levy Prior to Exclusions..... **\$565,738**

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
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	\$0
Add Total Exclusions.....	\$0
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions).....	\$1,356,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.049

Adjusted Tax Levy..... **\$566,403**

Amount Utilized from Levy Cap Bank from 2011.....	\$0
Amount Utilized from Levy Cap Bank from 2012.....	\$0
Amount Utilized from Levy Cap Bank from 2013.....	\$0

Subtotal: Maximum Tax Levy Before Referendum..... **\$566,403**

 Amount Proposed for Levy Cap Referendum..... \$0

Maximum Allowable Amount to be Raised by Taxation..... **\$566,403**

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$563,973
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$1,003
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$2,322
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$2,322
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$1,787
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$1,787
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$2,430
Cap Bank Available from 2014 for 2015's Budget.....	\$2,430

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

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>Final 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 2013 Amount Budgeted = % Increase		0.00%	
2. SFY 2014 State Health Average <u>6.6%</u> ; 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) * 2013 Expended = 2014 appropriation added to levy		\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0	
2014 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
Final Budget PERS Contribution		\$0
Final 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 - Final 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)		\$163,060
Current Year Base Amount		\$163,060
Total Debt Service Appropriation Expended (Final Budget)		\$163,060
Final Budget Base Amount		\$163,060
Debt Service Exclusion		\$0

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 (Final Budget)		\$100,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$0
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$100,000
Capital Expenditure Exclusion		\$0

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

2014 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.

7. Next, follow the instructions below:

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)	Little Egg Harbor Twp Fire District # 2 Ocean
Preparer's First Name:	Thomas
Preparer's Last Name:	Norgard
Preparer's Phone Number:	609.296.0161
Preparer's email:	

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)	\$554,645
Cap Bank Available from 2011 (See Levy Cap Certification)	\$1,003
Cap Bank Available from 2012 (See Levy Cap Certification)	\$2,322
Cap Bank Available from 2013 (See Levy Cap Certification)	\$1,787
Cap Bank Used from 2011	
Cap Bank Used from 2012	
Cap Bank Used from 2013	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,152,687,690
New Ratables - Increase in Valuations (New Construction and Additions)	\$1,356,400
Adopted Fire District Tax Rate (per \$100)	\$0.049

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

Projected Tax Rate based upon Proposed Levy (Page 5 R5)	\$0.049
---------------------------------------------------------	---------

Total Principal Σ (B) = \$ 131,881

Total Interest Σ (C) = \$ 31,179

Schedule (01)

EXHIBIT B

PAYMENT SCHEDULE

RE: Lease With Option to Purchase Agreement dated as of November 3, 2006, between Kansas State Bank of Manhattan (Lessor) and Little Egg Harbor Township Fire District #2, Ocean County, New Jersey (Lessee)

Date of First Payment: April 8, 2007
Original Balance: \$449,211.00
Total Number of Payments: Eight (8)
Number of Payments Per Year: One (1)

Pmt No.	Due Date	Rental Payment	Applied to Interest	Applied to Principal	*Purchase Option Price
1	8-Apr-07	\$66,416.04	\$8,589.25	\$57,826.79	\$399,370.32 - paid
2	8-Apr-08	\$66,416.04	\$17,608.37	\$48,807.67	\$348,729.41
3	8-Apr-09	\$66,416.04	\$15,412.51	\$51,003.53	\$296,088.18
4	8-Apr-10	\$66,416.04	\$13,117.86	\$53,298.18	\$241,367.62
5	8-Apr-11	\$66,416.04	\$10,719.98	\$55,696.06	\$184,485.60
6	8-Apr-12	\$66,416.04	\$8,214.22	\$58,201.82	\$125,356.74
7	8-Apr-13	\$66,416.04	\$5,595.72	\$60,820.32	\$63,892.29
8	8-Apr-14	\$66,416.04	\$2,859.41 (C)	\$63,556.63 (B)	\$0.00

Little Egg Harbor Township Fire District #2, Ocean County, New Jersey


Signature

EDWARD A KLUVER CLERK
Typed Name and Title

*Assumes all Rental Payments due to date are paid

New Tanket
7211 loan



Nancy Ebner
System Contract Specialist
714 424-3867
Fax: 714 424-3897

Comerica Bank
MC 4454
P.O. Box 512818
Los Angeles, CA 90051-0818

611 Anton Blvd., Ste. 360
Costa Mesa, CA 92626

nzebner@comerica.com

EXHIBIT B TO EQUIPMENT LEASE PURCHASE AGREEMENT NO. LIT2011-04**PAYMENT SCHEDULE**

Principal Amount: \$777,898

Interest Rate: 4.43%

Commencement Date: May 25, 2011

Rental payments will be made in accordance with **Section 9** and this Payment Schedule.

<u>Rental Payment Date</u>	<u>Total Rental Payment</u>	<u>Interest Portion</u>	<u>Principal Portion</u>	<u>Purchase Price</u>
1/25/2012	\$96,644.14	\$23,452.54	\$73,191.60	N/A
1/25/2013	96,644.14	31,218.49	65,425.65	\$664,851.98
1/25/2014	96,644.14	28,320.14	68,324.00	593,795.02
1/25/2015	96,644.14	25,293.38	71,350.76	519,590.23
1/25/2016	96,644.14	22,132.55	74,511.59	442,098.18
1/25/2017	96,644.14	18,831.68	77,812.46	361,173.22
1/25/2018	96,644.14	15,384.59	81,259.55	276,663.29
1/25/2019	96,644.14	11,784.79	84,859.35	188,409.56
1/25/2020	96,644.14	8,025.52	88,618.62	96,246.20
1/25/2021	<u>96,644.14</u>	<u>4,099.72</u>	<u>92,544.42</u>	0.00
	<u>\$966,441.40</u>	<u>\$188,543.40</u>	<u>\$777,898.00</u>	

BOARD OF FIRE COMMISSIONERS
LITTLE EGG HARBOR TOWNSHIP FIRE
DISTRICT NO. 2

By: Christine A. Gilton
Name: CHRISTINE A. Gilton
Title: Clerk

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY LITTLE EGG HARBOR TOWNSHIP COUNTY OCEAN

FIRE DISTRICT CODE: F02 TOTAL NUMBER OF FIRE DISTRICTS 3

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. FOR REFERENCE ONLY. \$ 1,152,687,690 (1)

2. Total valuation of new construction and improvements (not prorated) from the Added Assessment List filed on October 1 of the current calendar tax year minus the total valuation of any added assessment tax appeal reductions from the prior year. Do not include omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not. 1,356,400 (2)

11-08-13
DATE

Joseph A. Loventino
ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District TAX RATE from CURRENT YEAR (expressed as a decimal, \$ per hundred). 0.049 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45). \$ 664.64 (4)

11/8/13
DATE

Deanna Wilson
TAX COLLECTOR SIGNATURE

State of New Jersey
New Jersey Department of Community Affairs
Division of Local Government Services

2014 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE

Submit all budget related material in one package to: *Division of Local Government Services, Bureau of Authority Regulation, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803.* Check the boxes of items that are included in budget. Please do not submit more copies than required.

2014 Fire District Budget Document

- 2 copies of the entire budget workbook, including Budget Pages, Supplemental Sheets, and Levy Cap Calculation Sheets
- Pages 1A, 1B, 1C, 1D and 1E with signature blocks filled in along with mailing address, phone number, fax number, e-mail address and web address.
- Resolution of the Fire District Commissioners is attached with properly recorded vote
- Proposed hearing date for adoption of Budget reflected in Fire District Budget Resolution
- Fire District Budget Resolution is signed with original hand written signature
- Completed Budget Message including a description of capital items budgeted along with payment method indicated, as well as an outline of referendum requests, if necessary
- Certification of New Construction/Improvements/Partial Assessments (CNC-3)

Miscellaneous Revenues and Operating Grant Revenues

- Supporting documentation to substantiate all revenues

Amount to be Raised by Taxation

- Amount shown on Budget Page 5 does not exceed the allowable amount on LC-1 and equals the amount reflected in the Fire District Budget Resolution for the Proposed Budget and the amount approved by the Director for the Adopted Budget

Capital Outlays (Budget Page 9)

- Supporting documentation reflecting the date of election held and recorded vote on the acquisition of capital assets has been submitted

2014 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE (page 2)

Supplemental Schedules

- The beginning Unrestricted and Restricted Fund Balances agree to the December 31, 2012 Fire District Audit Report
- The debt service schedules include the date of voter approval along with the date of findings received from the Local Finance Board

Length of Service Award Program (LOSAP) - (If applicable)

- Page 3 has been completed
- The amount of the contribution is shown on Page 8.

Official'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		