

2016

Little Egg Harbor Township
Fire District No. 2

Fire District Budget

<http://lehfiredistrict2.com>
(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

LOCAL GOVT SERVICES
2016 JAN 12 11:00
PROGRAM

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

CONDITIONAL CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved budget of the Little Egg Harbor Township Fire District No. 2 for the fiscal year ending December 31, 2016 made a part hereof complies with the requirements of law and regulation except for the conditions noted below, and approval is given pursuant to N.J.S.A. 40A:5A-11 subject to the correction of such conditions.

1/13/16
Date

By CM. Zapicchi
Christine M. Zapicchi, Assistant Director
Division of Local Government Services

CONDITIONS

Pursuant to N.J.S.A. 40A:5A-10 and 11 of the Local Authorities Fiscal Control Law and N.J.A.C. 5:31-2.1 et seq., each fire district in the State of New Jersey is required to submit a budget for each fiscal year to the Director of the Division of Local Government Services for review and approval. In accordance with these statutory and regulatory requirements, the Little Egg Harbor Township Fire District No. 2 submitted its introduced budget for the fiscal year ending December 31, 2016 to the Director for review and approval. During the review of the 2016 budget for the Authority, it was concluded that an amended resolution for the introduced budget will be adopted on January 21, 2016.

The 2016 budget is approved pending the adoption of the Amended Budget resolution on January 21, 2016.

When the Amended Budget Resolution is adopted, the Fire District should proceed as follows:

Upon the adoption of the Resolution by the Little Egg Harbor Township Fire District No. 2, the Fire District may adopt the budget and submit two copies, including pages C-7 and C-8 (which refer to the adoption), to the Division for the Director's approval.

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

LITTLE EGG HARBOR, NJ 08087

**Tel: 609.879.6496
Fax: 609.879.6499**

RESOLUTION 2016-01

**RESOLUTION TO AMEND THE 2016 BUDGET
PURSUANT TO N.J.S.A. 40A:14-78.3
FISCAL YEAR: FROM JANUARY 1, 2016 TO DECEMBER 31, 2016**

WHEREAS, the Fire District Budget for the Fiscal Year beginning on January 1, 2016 and ending on December 31, 2016 was introduced on the 1st day of December, 2015; and

WHEREAS, a public hearing on the 2016 Fire District budget has been held on January 21st as publicly advertised; and

WHEREAS, the Board desires to amend certain line items in the 2016 Budget.

NOW, THEREFORE BE IT RESOLVED by the Board of Fire Commissioners of the Fire District No. 2 that the following amendments to the introduced 2016 Fire District Budget be made:

ANTICIPATED REVENUES

Page F-1:

	<u>From</u>	<u>To</u>
REVENUES AND FUND BALANCE UTILIZED:		
Total Fund Balance Utilized	\$ 196,000	\$ 46,000
Total Revenues and Fund Balance Utilized	\$ 196,000	\$ 46,000
Total Anticipated Revenues	\$ 794,186	\$ 644,186

Page F-2:

	<u>From</u>	<u>To</u>
FUND BALANCE UTILIZED:		
Restricted Fund Balance	\$ 150,000	\$ -

BUDGETED APPROPRIATIONS

Page F-1&F-3:

	<u>From</u>	<u>To</u>
APPROPRIATIONS:		
Total Capital Appropriations	\$ 250,000	\$ 100,000
Total Appropriations	\$ 794,186	\$ 644,186

	<u>From</u>	<u>To</u>
CAPITAL APPROPRIATIONS:		
Boat and Trailer	\$ 70,000	\$ -
Two Chief's Vehicles	\$ 80,000	\$ -
Total Capital Improvements	\$ 150,000	\$ -
Total Capital Appropriations	\$ 250,000	\$ 100,000

BE IT FURTHER RESOLVED that two (2) certified copies of this resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2016 Fire District Budget as so amended.

CERTIFICATION

I, Christine Gilton, Clerk of the Board of Fire Commissioners, Fire District #2, New Jersey, do hereby certify that this is a true copy of a Resolution adopted by the Board of Fire Commissioners at a regular meeting held on January 21, 2016.


 Christine Gilton, Clerk

Governing Body Recorded Vote

Board Member	Aye	Nay	Abstain	Absent
Russell Gulbert	X			
Michael Caronia	X			
Thomas Norgard	X			
Christine Gilton	X			
William Maguire				X

2016 FIRE DISTRICT BUDGET

Certification Section

2016

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: Christine M. Zappala Date: 2/10/16

2016 PREPARER'S CERTIFICATION


LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 (Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	THOMAS NORGDARD		
Title:	TREASURER		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.879.6496	Fax Number:	609.879.6499
E-mail address:	tomnorgard@aol.com		

2016 PREPARER'S CERTIFICATION OTHER ASSETS

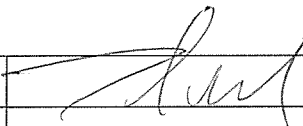
LITTE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	THOMAS NORGDARD		
Title:	TREASURER		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.879.6496	Fax Number:	732.879.6499
E-mail address:	tomnorgard@aol.com		

2016 APPROVAL CERTIFICATION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

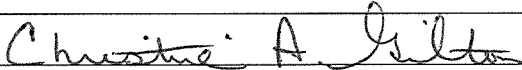
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 1st day of December, 2015.

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

Officer's Signature:			
Name:	CHRISTINE A. GILTON		
Title:	CLERK		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.879.6496	Fax Number:	609.879.6499
E-mail address:	cgilton@smithstratton.com		

FIRE DISTRICT INTERNET WEBSITE 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. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

RUSSELL GULBERT

Title of Officer Certifying compliance

CHAIRMAN

Signature


Russell Gulbert

2016 FIRE DISTRICT BUDGET RESOLUTION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Little Egg Harbor Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 1, 2015; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$644,186, which includes an amount to be raised by taxation of \$598,186, and Total Appropriations of \$644,186; and

WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 1, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 21, 2016.

Christine A. Gilton
(Secretary's Signature)

December 1, 2015
(Date)

Board of Commissioners Recorded Vote

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

2016 ADOPTION CERTIFICATION


LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 21st day of January, 2016.

Officer's Signature:			
Name:	CHRISTINE GILTON		
Title:	CLERK		
Address:	827B RADIO ROAD LITTLE EGG HARBOR, NJ 08087		
Phone Number:	609.879.6496	Fax Number:	609.879.6499
E-mail address:	cgilton@smithstratton.com		

2016 ADOPTED BUDGET RESOLUTION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Little Egg Harbor Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 21, 2016; and

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

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


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$644,186, which includes amount to be raised by taxation of \$598,186, and Total Appropriations of \$644,186; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 21, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, 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 \$644,186, which includes amount to be raised by taxation of \$598,186, and Total Appropriations of \$644,186; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

January 21, 2016
(Date)

Board of Commissioners Recorded Vote

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

2016 FIRE DISTRICT BUDGET

Financial Schedules Section

2016 Budget Summary

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 46,000	\$ 46,000	\$ -	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	46,000	46,000	-	0.0%
Amount to be Raised by Taxation to Support Budget	598,186	573,145	25,041	4.4%
Total Anticipated Revenues	644,186	619,145	25,041	4.0%
APPROPRIATIONS				
Total Administration	45,000	43,000	2,000	4.7%
Total Cost of Operations & Maintenance	289,500	351,001	(61,501)	-17.5%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	34,500	28,500	6,000	21.1%
Total Capital Appropriations	100,000	100,000	-	0.0%
Total Principal Payments on Debt Service	141,085	71,351	69,734	97.7%
Total Interest Payments on Debt	34,101	25,293	8,808	34.8%
Total Appropriations	644,186	619,145	25,041	4.0%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2016 Revenue Schedule

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 46,000	\$ 46,000	\$ -	0.0%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>46,000</u>	<u>46,000</u>	<u>-</u>	<u>0.0%</u>
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	-	-	-	#DIV/0!
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/0!
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u><u>\$ 46,000</u></u>	<u><u>\$ 46,000</u></u>	<u><u>\$ -</u></u>	<u><u>0.0%</u></u>

2016 Appropriations Schedule

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -	\$ -	\$ -	#DIV/0!
Commissioners	\$ -	\$ -	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	-	-	-	#DIV/0!
<i>Administration - Other (List)</i>				
Professional Fees	25,000	22,000	3,000	13.6%
Travel Expense	11,000	12,000	(1,000)	-8.3%
Other Admin Expense	9,000	9,000	-	0.0%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	45,000	43,000	2,000	4.7%
Total Administration	45,000	43,000	2,000	4.7%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	23,000	20,000	3,000	15.0%
Total Operations & Maintenance - Personnel	23,000	20,000	3,000	15.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Fire Protection Services	71,000	71,000	-	0.0%
Maintenance & Repairs	44,000	47,000	(3,000)	-6.4%
Other Operations & Maintenance Expense	62,500	70,500	(8,000)	-11.3%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable Assets	48,000	101,500	(53,500)	-52.7%
Other Assets, Non-Bondable Operating Lease	41,000	41,001	(1)	0.0%
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	266,500	331,001	(64,501)	-19.5%
Total Operations & Maintenance	289,500	351,001	(61,501)	-17.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	-	-	-	#DIV/0!
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	34,500	28,500	6,000	21.1%
Total Capital Appropriations	100,000	100,000	-	0.0%
Total Principal Payments on Debt Service	141,085	71,351	69,734	97.7%
Total Interest Payments on Debt	34,101	25,293	8,808	34.8%
TOTAL APPROPRIATIONS	\$ 644,186	\$ 619,145	\$ 25,041	4.0%

Little Egg Harbor Township Fire District No. 2
2016 Fire District Budget
Additional Expenses For Appropriation Schedule (F-3)

	2016	2015
Administration - Other		
Office Expenses	\$ 2,000	\$ 2,000
Elections	2,000	2,000
Membership Dues & Subscriptions	1,000	1,000
Office Supplies & Postage	4,000	4,000
Total - Other Admin Expenses	<u>\$ 9,000</u>	<u>\$ 9,000</u>
Cost of Operations & Maintenance - Other		
Insurance	\$ 35,000	\$ 35,000
Other Materials & Supplies	500	500
Advertising	4,000	4,000
Training and Education	6,000	8,000
Uniforms and Personal Equipment	8,000	11,000
Utilities & Related Services	9,000	12,000
Total - Other Operations & Maintenance Expense	<u>\$ 62,500</u>	<u>\$ 70,500</u>

2016 Schedule of Salaries and Benefits

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$	-	-	-	-	-
<hr/>								
Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Workers Compensation			\$				\$ 23,000	\$ 23,000
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$	-	-	-	\$ 23,000	\$ 23,000
<hr/>								
Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Position #1								\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$	-	-	-	-	-
<hr/>								
Total Administration, Operations & Offset by Revenue			\$	-	-	-	\$ 23,000	\$ 23,000

2016 Proposed Capital Budget

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2016 Proposed Budget		2015 Adopted Budget	
		Approval	Approval			Budget	Budget	Budget	Budget
Capital Improvement #1						\$	-	\$	-
Capital Improvement #2							-		-
Capital Improvement #3							-		-
Capital Improvement #4							-		-
Capital Improvement #5							-		-
Capital Improvement #6							-		-
Capital Improvement #7							-		-
Total Capital Improvements							-		-

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2016 Proposed Budget		2015 Adopted Budget	
		Approval	Approval			Budget	Budget	Budget	Budget
Capital Improvement #1						\$	-	\$	-
Capital Improvement #2							-		-
Capital Improvement #3							-		-
Capital Improvement #4							-		-
Capital Improvement #5							-		-
Capital Improvement #6							-		-
Capital Improvement #7							-		-
Total Down Payments							-		-
Total Capital Improvements & Down Payments							-		-
RESERVE FOR FUTURE CAPITAL OUTLAYS							100,000		100,000
TOTAL CAPITAL APPROPRIATIONS						\$	100,000	\$	100,000

Capital Appropriations Offset with Restricted Fund	\$	-	\$	-
Capital Appropriations Offset with Grants	\$	-	\$	-
Capital Appropriations Offset with Unrestricted Fund	\$	-	\$	-

5 Year Debt Service Schedule - Principal

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	\$ -
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS				-	-	-	-	-	-	-	-	-
Capital Leases												
Aerial Fire Truck	12/07/10	100%	05/11/11	71,351	74,512	77,812	81,259	84,859	88,619	92,544	-	499,605
Pierce Fire Truck	10/07/14	100%	08/13/15	-	66,573	68,164	69,793	71,461	73,169	74,917	76,708	500,785
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				71,351	141,085	145,976	151,052	156,320	161,788	167,461	76,708	1,000,390
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 71,351	\$ 141,085	\$ 145,976	\$ 151,052	\$ 156,320	\$ 161,788	\$ 167,461	\$ 76,708	\$ 1,000,390

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

5 Year Debt Service Schedule - Interest

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Aerial Fire Truck	25,293	22,132	18,832	15,385	11,784	8,025	4,100	-	80,258
Pierce Fire Truck	-	11,969	10,377	8,748	7,081	5,373	3,624	1,833	49,005
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	25,293	34,101	29,209	24,133	18,865	13,398	7,724	1,833	129,263
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 25,293	\$ 34,101	\$ 29,209	\$ 24,133	\$ 18,865	\$ 13,398	\$ 7,724	\$ 1,833	\$ 129,263

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

2016 Fund Balance Reconciliation

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$	259,407
Less: Utilized in 2015 Adopted Budget		46,000
Proposed balance available		<u>213,407</u>
Estimated results of operations for the year ending December 31, 2015		80,000
Anticipated balance December 31, 2015		<u>293,407</u>
Less: Fund Balance utilized in 2016 Proposed Budget		46,000
Proposed balance after utilization in 2016 Proposed Budget	\$	<u><u>247,407</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$	590,278
Less: Utilized in 2015 Adopted Budget		-
Proposed balance available		<u>590,278</u>
Estimated results of operations for the year ending December 31, 2015		100,000
Anticipated balance December 31, 2015		<u>690,278</u>
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes		-
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2016 Proposed Budget	\$	<u><u>690,278</u></u>

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

2016 Referendums

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

Summary of Referendum Line Items	<i>2016 Proposed Budget Amount Requested</i>	<i>2015 Final Budget</i>
Total Referendum Line Items	\$ -	\$ -

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

Summary of Release of Restricted Fund Balance Referendum Line Items	<i>2016 Proposed Budget Amount Requested</i>	<i>2015 Final Budget</i>
Total Release of Restricted Fund Balance	\$ -	\$ -

2016 Levy Cap Summary

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	573,145
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		573,145
Plus: 2% Cap Increase		11,463
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		584,608

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		78,542
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		6,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		84,542
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	19,926,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.070	13,949
ADJUSTED TAX LEVY		683,099

Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		683,099
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	683,099

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	598,186
Cap Bank Available from Prior Year (2013) for 2016 Budget		1,787
Cap Bank Available from Prior Year (2014) for 2016 Budget		2,430
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		2,430
Cap Bank Available from Prior Year (2015) for 2016 Budget		6,478
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		6,478
Cap Bank from Current Year (2016) Available for 2017 Budget		84,913
Cap Bank Available from 2016 for 2017 Budget	\$	84,913

2016 Levy Cap Exclusion Calculations

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$	-
2016 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2016 Base Amount		-
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		-
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$	34,500
20154 Adopted Budget LOSAP Appropriation		28,500
LOSAP Exclusion (+/-)	\$	6,000

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	175,186
2015 Adopted Budget Total Debt Service Appropriation		96,644
Debt Service Exclusion	\$	78,542

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$	100,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
###		-
2016 Base Amount		100,000
2015 Adopted Budget Total Capital Appropriation		100,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		100,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016		5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$	-
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2016 Proposed Budget Group Health Insurance		-
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2015 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2015 Amount Budgeted = % Increase		0.00%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2016 Increase in Appropriation	\$	-

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The 2016 budget reflects an increase of approximately \$25,000. The majority of increase results from an increase in debt service for a new pierce fire truck lease.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The 2016 budget Amount to be Raised by Taxation is increased by approximately \$25,000 or 4%. The increase mainly results from principal and interest payments on debt service. The District entered a new lease agreement with Commerce Bank for a new Pierce Fire Truck. The local fire tax rate is estimated to be \$0.071 per \$100 of assessed value as compared to \$0.070 per \$100 for the 2015 year. The unreserved fund balance utilized for the 2016 and 2015 is \$46,000, respectively. Restricted fund balance was not utilized for 2016 and 2015. The unreserved fund balance is increased by 16%.

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

The District 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 Fire 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 fire apparatus. The District debt is increased by \$78,541. This is due to a new lease agreement for a new pierce fire truck.

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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, provide 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.A. 54:4-35:

Total Assessed Valuation of District	\$842,693,608
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.071

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

No	X	Yes		If yes, how much is appropriated?	\$	
----	---	-----	--	-----------------------------------	----	--

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	X	Yes	
----	---	-----	--

FIRE DISTRICT CONTACT INFORMATION 2016

Please complete the following information regarding this Fire District. All information requested below must be completed.

Name of Fire District:	LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2		
Address:	827B RADIO ROAD		
City, State, Zip:	LITTLE EGG HARBOR	NJ	08087
Phone: (ext.)	609.879.6496	Fax:	609.879.6499

Preparer's Name:	THOMAS NORGDARD		
Preparer's Address:	827B RADIO ROAD		
City, State, Zip:	LITTLE EGG HARBOR	NJ	08087
Phone: (ext.)	609.879.6496	Fax:	609.879.6499
E-mail:	tomnorgard@aol.com		

Chairman:	RUSSELL GULBERT		
Phone: (ext.)	609.879.6496	Fax:	609.879.6499
E-mail:	Rvg1633@comcast.net		

Secretary/Treasurer:	CHRISTINE GILTON / THOMAS NORGDARD		
Phone: (ext.)	609.879.6496	Fax:	609.879.6499
E-mail:	cgilton@smithstratton.com / tomnorgard@aol.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: (ext.)	732.504.2400	Fax:	732.341.8787
E-mail:	rpetrics@withum.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NO*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
(Fire District Name and Number)**

FISCAL YEAR: January 1, 2016 to December 31, 2016

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

SEE EXHIBIT - I

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO *If "yes," attach explanation including amount paid.*

- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO *If "yes," attach explanation including amount paid.*

- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? YES

- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? YES *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*

SEE EXHIBIT - II

- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? YES *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

- a) 2003
- b) 16
- c) 14
- d) Fixed
- e) \$28,500
- f) No (VALIC) State Sponsor

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
(Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2014.

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

Fire District Schedule of Commissioners and Officers (Continued)

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
				Commissioner	Officer	Former									Base Salary/Stipend	Bonus
1 Russell Gulbert	Chairman	As needed	X				\$ -		n/a	0	\$ -	\$ -	\$ -			
2 Michael Caromia	Asst. Chairman	As needed	X				-	None	n/a	0	-	-	-			
3 Thomas Norgard	Treasurer	As needed	X				-	None	n/a	0	-	-	-			
4 Christine Gilton	Clerk	As needed	X				-	None	n/a	0	-	-	-			
5 William Maguire	Asst. Clerk	As needed	X				-	None	n/a	0	-	-	-			
6							-									
7							-									
8							-									
9							-									
10							-									
11							-									
12							-									
13							-									
14							-									
15							-									
Total:													\$ -	\$ -	\$ -	\$ -

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed: 0

Schedule of Health Benefits - Detailed Cost Analysis

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

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

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

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:
County:

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

Levy Cap Calculation Summary

2015 Adopted Budget - Amount to be Raised by Taxation	\$	573,145
Cap Bank Available from 2013 (See Levy Cap Certification)		1,787
Cap Bank Available from 2014 (See Levy Cap Certification)		2,430
Cap Bank Available from 2015 (See Levy Cap Certification)		6,478
Cap Bank Used from 2013		-
Cap Bank Used from 2014		-
Cap Bank Used from 2015		-
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		-
Assessed Valuation of District for adopted budget		822,766,908
New Ratables - Increase in Valuations (New Construction and Additions)		19,926,700
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.070
Projected Tax Rate based upon Proposed Levy		0.070984993

Vehicles

Little Egg Harbor Fire Dist #2

Page N-3 2 of 2

Question 8

2004	International	Rescue Vehicle	Motor Pool
2007	HME	Tanker/Pumper	Motor Pool
2010	Ford Expedition	SUV	Motor Pool
2011	Ferrara	Ladder	Motor Pool
2014	Ford	350 Pickup	Motor Pool

LITTLE EGG HARBOR FIRE DISTRICT # 2
827B RADIO ROAD
LITTLE EGG HARBOR, NEW JERSEY, 08087
609-296-0161 FAX 609-294-9525

Fire Service Protection Agreement 2015

This agreement is made on this First day of March 1st 2015 by and between
COMMISSIONERS OF FIRE DISTRICT NO.2
Township of Little Egg Harbor
827B Radio Road, Little Egg Harbor, NJ 08087

Hereinafter referred to as COMMISSIONERS; and the

MYSTIC ISLAND VOLUNTEER FIRE CO. INC
827A Radio Road, Little Egg Harbor, NJ 08087

Hereinafter referred to as FIRE COMPANY

WHEREAS, N.J.S.A. 40A:14-70.1(b) authorizes the Commissioners of a fire district to contract with a volunteer fire company or companies for the purpose of emergency services related to the conditions as shall be deemed proper, and

WHEREAS, the Commissioners have negotiated agreement (s) with the fire company or companies within their jurisdiction upon terms that are fair and proper for the providing of fire protection services to the fire district, and

WHEREAS, the term "FIRE COMPANY" shall reflect either plural or singular as applicable to this particular agreement.

NOW, THEREFORE, it is agreed in consideration of the payment to be made as herein described and the exchange of mutual promises, as follows:

- (1) The FIRE COMPANY will extinguish fire within the fire district or within such other areas or territories as may be contracted for by the COMMISSIONERS, or pursuant to mutual aid agreements which have been approved by both parties. For the purposes hereof, the term "extinguishing fires" shall be used in its broadest and most universal sense.
- (2) Nothing herein shall be construed to increase any liability on the part of the FIRE COMPANY to the public for errors or emissions in the performance of non performance of its duties hereunder, or pursuant to any other requirements.

LITTLE EGG HARBOR FIRE DISTRICT # 2
827B RADIO ROAD
LITTLE EGG HARBOR, NEW JERSEY, 08087
609-296-0161 FAX 609-294-9525

- (3) The members of the FIRE COMPANY, in performing fire duty, and other related tasks, shall be deemed to be exercising a governmental function.
- (4) The members of the FIRE COMPANY, shall be under the supervision of the Fire Chief and control of the Commissioners, and the Fire Company may not take any action which is contrary to law or to the by-laws or official actions of the COMMISSIONERS.
- (5) The FIRE COMPANY shall perform such other duties, directly or indirectly related to the extinguishments of fires, as may be requested from time to time by the COMMISSIONERS.
- (6) In addition to the payment to be made monthly by the COMMISSIONERS to the FIRE COMPANY pursuant to this agreement, the COMMISSIONERS shall provide Worker's Compensation Insurance coverage for all volunteer firefighters and ladies aux. of the FIRE COMPANY and liability insurance coverage for the FIRE COMPANY and its vehicles, building and equipment as approved by the COMMISSIONERS.
- (7) The COMMISSIONERS shall reimburse a volunteer firefighter for any losses incurred covering items not contained in insurance policies while engaging in fire duty, subject to reasonable proof of value of such losses.
- (8) The COMMISSIONERS shall provide payment to the FIRE COMPANY in the amount of \$71,000.00 (Seventy One Thousand and 00/100 dollars).

This payment shall be made in monthly installments, following the receipt of each monthly invoice made to the COMMISSIONERS. The COMMISSIONERS will require submission of a voucher as a prerequisite to payment. There will be an annual review of this agreement for budgeting at which time the amount maybe increased or decreased with a mutual agreement of both parties.

- (9) Notwithstanding anything to the contrary herein contained, the COMMISSIONERS will exercise jurisdiction over the FIRE COMPANY in Firematic matter only and will not interfere or seek to regulate the internal administration of the FIRE COMPANY.
- (10) The COMMISSIONERS may, but shall not be required to, provide life and health insurance for the members of the FIRE COMPANY. Any insurance, once in force, may not be terminated by the COMMISSIONERS within furnishing 30 days notice to the FIRE COMPANY.
- (11) The FIRE COMPANY will house, if applicable, any apparatus, vehicles or equipment furnished by the COMMISSIONERS in a safe and secure manner, will



LITTLE EGG HARBOR FIRE DISTRICT # 2
827B RADIO ROAD
LITTLE EGG HARBOR, NEW JERSEY, 08087
609-296-0161 FAX 609-294-9525

observe any rules or regulations promulgated by the COMMISSIONERS for the maintenance, storage, and use of said apparatus, vehicles, and equipment, and shall utilize same only in accordance with procedures established by both parties.

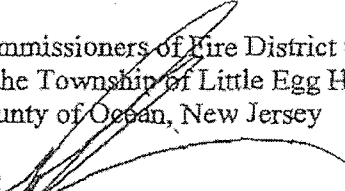

- (12) This agreement is contingent upon funding being provided in the annual budget and by appropriation of the COMMISSIONERS.
- (13) Unless either party furnishes 60 days notice of non renewal of this agreement prior to its expiration, this agreement shall continue on a monthly basis following the expiration date herein, provided same shall be subject to termination by either party upon 30 days notice.
- (14) The FIRE COMPANY may not hire or employ any person to perform any function of the FIRE COMPANY, but the COMMISSIONERS may provide paid employees for use by the FIRE COMPANY provided that the requirements of PL 1979, c 453 and subsequent amendments, if any are observed.
- (15) If any article, section, paragraph, sentence or clause of this agreement is determined to be invalid, same shall be deemed sever able and the remainder of the agreement shall survive unless such invalidated language is material to the purposes and intentions of the parties.

WITNESS WHEREFORE, the parties hereto have set their hands and seals or caused their corporate presents to be affixed on the date of year first written above.

ATTESTED BY:

Commissioners of Fire District #2
In the Township of Little Egg Harbor
County of Ocean, New Jersey

By: 
 By: 
 Mystic Island Fire Company
 President

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. \$ 822,766,908 (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. 19,926,700 (2)

11-9-15 DATE Joseph J. Sarrentino 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). .0007 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45). \$ 13,948.69 (4)

11/12/15 DATE Suzanna Wilson TAX COLLECTOR SIGNATURE

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. Gilman
Name: CHRISTINE A. Gilman
Title: Clark

**SCHEDULE C
PAYMENT SCHEDULE**

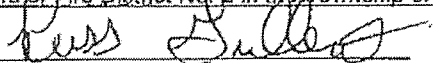
Lessee: The Commissioners of Fire District No. 2 in the Township of Little Egg Harbor, County of Ocean
 Lessor: Commerce Bank
 Lease Number: 1001362-001
 Lease term in Months: Eighty-Four (84)
 Rental Periods: Seven (7) Annual Payments, in Arrears
 First Payment Date: August 13, 2016
 Capital Cost of Equipment: \$500,784.80



13-Aug-2016	78,541.44	11,988.76	66,572.68	441,731.65
13-Aug-2017	78,541.44	10,377.67	68,163.77	371,484.77
13-Aug-2018	78,541.44	8,748.56	69,792.88	299,937.43
13-Aug-2019	78,541.44	7,080.51	71,460.93	227,034.82
13-Aug-2020	78,541.44	5,372.59	73,168.85	152,761.63
13-Aug-2021	78,541.44	3,623.85	74,917.59	77,092.11
13-Aug-2022	<u>78,541.44</u>	<u>1,833.34</u>	<u>76,708.10</u>	0.00
TOTALS	\$549,790.08	\$49,005.28	\$500,784.80	

Interest, if any, accruing from the Start Date to the actual date of funding shall be retained by Lessor as additional consideration for entering into this Lease Purchase Agreement.

Lessee: The Commissioners of Fire District No. 2 in the Township of Little Egg Harbor, County of Ocean

Authorized Signature: 

Printed Name: Russ Gulbert

Title: Board Chair Person

Date: 8-23-15

Form **8038-G**
(Rev. September 2011)

Information Return for Tax-Exempt Governmental Obligations

Under Internal Revenue Code section 149(e)

See separate instructions.

OMB No. 1546-0720

Department of the Treasury
Internal Revenue Service

Caution: If the issue price is under \$100,000, use Form 8038-GC.

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>	
1 Issuer's name The Commissioners of Fire District No. 2 In the Township of Little Egg Harbor, County of Ocean		2 Issuer's employer identification number (EIN) 22-2637308	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address) 827B Radio Road	Room/suite	5 Report number (For IRS Use Only) 3	
6 City, town, or post office, state, and ZIP code Little Egg Harbor, New Jersey 08087		7 Date of issue 08/13/2015	
8 Name of issue		9 CUSIP number	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Russ Gulbert, Board Chair Person		10b Telephone number of officer or other employee shown on 10a 609.879.6496	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.			
11 Education		11	
12 Health and hospital		12	
13 Transportation		13	
14 Public safety	500,784.80	14	80
15 Environment (including sewage bonds)		15	
16 Housing		16	
17 Utilities		17	
18 Other. Describe		18	
19 If obligations are TANs or RANs, check only box 19a <input type="checkbox"/>			
If obligations are BANs, check only box 19b <input type="checkbox"/>			
20 If obligations are in the form of a lease or installment sale, check box <input checked="" type="checkbox"/>			

Part III Description of Obligations. Complete for the entire issue for which this form is being filed.				
(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21 08/13/2022	\$ 500,784.80	\$ N/A	7.00 years	2.3900 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)			
22 Proceeds used for accrued interest		22	
23 Issue price of entire issue (enter amount from line 21, column (b))		23	
24 Proceeds used for bond issuance costs (including underwriters' discount)		24	
25 Proceeds used for credit enhancement		25	
26 Proceeds allocated to reasonably required reserve or replacement fund		26	
27 Proceeds used to currently refund prior issues		27	
28 Proceeds used to advance refund prior issues		28	
29 Total (add lines 24 through 28)		29	
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)		30	

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.	
31 Enter the remaining weighted average maturity of the bonds to be currently refunded	_____ years
32 Enter the remaining weighted average maturity of the bonds to be advance refunded	_____ years
33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	_____
34 Enter the date(s) the refunded bonds were issued (MM/DD/YYYY)	_____