

2018

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

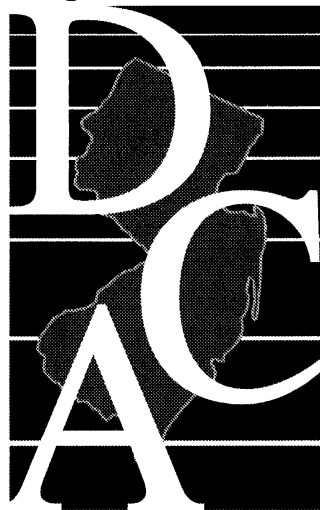
(Fire District name and number)

Fire District Budget

<http://lehfiredistrict2.com>

(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

2018

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2018 PREPARER'S CERTIFICATION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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:	William Stenger		
Title:	Treasurer		
Address:	827B Radio Road Little Egg Harbor, NJ 08087		
Phone Number:	(609) 879 -6496	Fax Number:	(609) 879 - 6499
E-mail address:	whs28175@gmail.com		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

LITTE EGG HARBOR TOWNSHP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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:	William Stenger		
Title:	Treasurer		
Address:	827B Radio Road Little Egg Harbor, NJ 08087		
Phone Number:	(609) 879 - 6496	Fax Number:	(609) 879 - 6499
E-mail address:	whs28175@gmail.com		

2018 APPROVAL CERTIFICATION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 5th day of December, 2017.

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:	Russell Gulbert		
Title:	Chairman		
Address:	827B Radio Road Little Egg Harbor, NJ 08087		
Phone Number:	(609) 879 – 6496	Fax Number:	(609) 879 - 6499
E-mail address:	rvgl633@comcast.net		

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

Russel Gulbert

Title of Officer Certifying compliance

Chairman

Signature

2018 FIRE DISTRICT BUDGET RESOLUTION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Little Egg Harbor Township Fire District No. 2(the “Fire District”) for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 5, 2017; 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 \$716,186, which includes an amount to be raised by taxation of \$619,686, and Total Appropriations of \$716,186; 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 5, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 2, 2018.

(Secretary’s Signature)

December 5, 2017

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Russell Gulbert				
Michael Caronia				
William Stenger				
Jeff Chaplin				
William Maguire				

2018 ADOPTION CERTIFICATION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 2nd day of January, 2018.

Officer's Signature:			
Name:	Russell Gulbert		
Title:	Chairman		
Address:	827B Radio Road Little Egg Harbor, NJ 08087		
Phone Number:	(609) 879 – 6496	Fax Number:	(609) 879 - 6499
E-mail address:	rvgl633@comcast.net		

2018 ADOPTED BUDGET RESOLUTION

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Little Egg Harbor Township Fire District No. 2 (the “Fire District”) for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 2, 2018; 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 \$716,186, which includes amount to be raised by taxation of \$619,686, and Total Appropriations of \$716,186; 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 2, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, 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 \$716,186, which includes amount to be raised by taxation of \$619,686, and Total Appropriations of \$716,186; 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 2, 2018
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Russell Gulbert				
Michael Caronia				
William Stenger				
Jeff Chaplin				
William Maguire				

2018 FIRE DISTRICT BUDGET

Financial Schedules Section

2018 Budget Summary

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

	<i>2018 Proposed Budget</i>	<i>2017 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	\$ 96,500	\$ 166,500	\$ (70,000)	-42.0%
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	96,500	166,500	(70,000)	-42.0%
Amount to be Raised by Taxation to Support Budget	619,686	647,685	(27,999)	-4.3%
Total Anticipated Revenues	716,186	814,185	(97,999)	-12.0%
APPROPRIATIONS				
Total Administration	45,500	45,000	500	1.1%
Total Cost of Operations & Maintenance	289,000	289,500	(500)	-0.2%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	72,000	100,000	(28,000)	-28.0%
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	34,500	-	0.0%
Total Capital Appropriations	100,000	170,000	(70,000)	-41.2%
Total Principal Payments on Debt Service	151,052	145,976	5,076	3.5%
Total Interest Payments on Debt	24,134	29,209	(5,075)	-17.4%
Total Appropriations	716,186	814,185	(97,999)	-12.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2018 Revenue Schedule

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 96,500	\$ 96,500	\$ -	0.0%
Restricted Fund Balance	-	70,000	(70,000)	-100.0%
Total Fund Balance Utilized	96,500	166,500	(70,000)	-42.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
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	-	-	-	#DIV/0!
<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	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/0!
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 96,500	\$ 166,500	\$ (70,000)	-42.0%

2018 Appropriations Schedule

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

	2018 Proposed Budget	2017 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	25,000	-	0.0%
Travel Expense	11,000	11,000	-	0.0%
Other Admin Expense (see F-3.1 for detail)	9,500	9,000	500	5.6%
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	45,500	45,000	500	1.1%
Total Administration	45,500	45,000	500	1.1%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	37,000	37,000	-	0.0%
Total Operations & Maintenance - Personnel	37,000	37,000	-	0.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Fire Protection Services	67,000	67,000	-	0.0%
Maintenance & Repairs	40,000	40,000	-	0.0%
Other Operations & Maintenance Expense (see F-3.1 for detail)	68,000	68,500	(500)	-0.7%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable	40,000	40,000	-	0.0%
Other Assets, Non-Bondable Operating Lease	37,000	37,000	-	0.0%
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	252,000	252,500	(500)	-0.2%
Total Operations & Maintenance	289,000	289,500	(500)	-0.2%
<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 (2015 Down Payment on Pumper without Budget Approp)	72,000	100,000	(28,000)	-28.0%
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	72,000	100,000	(28,000)	-28.0%
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	34,500	-	0.0%
Total Capital Appropriations	100,000	170,000	(70,000)	-41.2%
Total Principal Payments on Debt Service	151,052	145,976	5,076	3.5%
Total Interest Payments on Debt	24,134	29,209	(5,075)	-17.4%
TOTAL APPROPRIATIONS	\$ 716,186	\$ 814,185	\$ (97,999)	-12.0%

Little Egg Harbor Township Fire District No. 2
2018 Fire District Budget
Additional Expenses For Appropriation Schedule (F-3)

	2018	2017
Administration - Other		
Office Expenses	\$ 2,500	\$ 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>\$ 9,500</u>	<u>\$ 9,000</u>
Cost of Operations & Maintenance - Other		
Insurance	\$ 37,000	\$ 35,000
Other Materials & Supplies	2,000	500
Advertising	4,000	4,000
Training and Education	12,000	12,000
Uniforms and Personal Equipment	8,000	8,000
Utilities & Related Services	5,000	9,000
Total - Other Operations & Maintenance Expense	<u>\$ 68,000</u>	<u>\$ 68,500</u>

2018 Schedule of Salaries and Benefits

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Workers Compensation			\$ -				\$ 37,000	\$ 37,000
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			\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ 37,000

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ 37,000
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2018 Proposed Capital Budget

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Two Chief Vehicles	Vehicle	n/a	11/29/16	100%		\$ 70,000
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	70,000

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
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

TOTAL CAPITAL APPROPRIATIONS

100,000	100,000
\$ 100,000	\$ 170,000

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

	\$ 70,000

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 (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Aerial Fire Truck	12/07/10	100%	05/11/11	77,812	81,259	84,859	88,619	92,545				347,282
Pierce Fire Truck	10/07/14	100%	08/13/15	68,164	69,793	71,461	73,169	74,917	76,708			366,048
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				145,976	151,052	156,320	161,788	167,462	76,708	-	-	713,330
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<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 Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 145,976	\$ 151,052	\$ 156,320	\$ 161,788	\$ 167,462	\$ 76,708	\$ -	\$ -	\$ 713,330

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

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

Debt Service Schedule - Interest

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

	Current Year (2017)	2018	2019	2020	2021	2022	2023	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	18,832	15,385	11,784	8,025	4,100				39,294
Pierce Fire Truck	10,377	8,749	7,081	5,373	3,624	1,833			26,660
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	29,209	24,134	18,865	13,398	7,724	1,833	-	-	65,954
<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	\$ 29,209	\$ 24,134	\$ 18,865	\$ 13,398	\$ 7,724	\$ 1,833	\$ -	\$ -	\$ 65,954

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.

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

2018 Fund Balance Reconciliation

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 403,906
Less: Utilized in 2017 Adopted Budget	96,500
Proposed balance available	307,406
Estimated results of operations for the year ending December 31, 2017	80,000
Anticipated balance December 31, 2017	387,406
Less: Fund Balance utilized in 2018 Proposed Budget	96,500
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2018 Proposed Budget	\$ 290,906

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 790,278
Less: Utilized in 2017 Adopted Budget	70,000
Proposed balance available	720,278
Estimated results of operations for the year ending December 31, 2017	100,000
Anticipated balance December 31, 2017	820,278
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	\$ 820,278

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

2018 Referendums

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
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	2018 Proposed Budget Amount Requested	2017 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 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	\$	647,685
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		647,685
Plus: 2% Cap Increase		12,954
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		660,639

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		1
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		1
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	15,950,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.076
		12,122

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Maximum Tax Levy Before Referendum		672,762
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 672,762

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	619,686
Cap Bank Available from Prior Year (2015) for 2018 Budget		-
Cap Bank Available from Prior Year (2016) for 2018 Budget		72,311
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		72,311
Cap Bank Available from Prior Year (2017) for 2018 Budget		-
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		-
Cap Bank from Current Year (2018) Available for 2019 Budget		53,076
Cap Bank Available from 2018 for 2019 Budget		\$ 53,076

2018 Levy Cap Exclusion Calculations

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2 OCEAN COUNTY

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ -
2018 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	-
2017 Adopted Budget PERS Contribution	-
2017 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	-
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ 34,500
2017 Adopted Budget LOSAP Appropriation	34,500
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 175,186
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	175,186
2017 Adopted Budget Total Debt Service Appropriation	175,185
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	175,185
Debt Service Exclusion	\$ 1

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ 100,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	100,000
2017 Adopted Budget Total Capital Appropriation	170,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	70,000
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	100,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	0.0%
2018 Proposed Budget Administration Health Insurance Appropriation	\$ -
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Proposed Budget Group Health Insurance	-
2017 Adopted Budget Administration Health Insurance Appropriation	-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2018 Increase in Appropriation	\$ -

2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 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 2018 budget reflects a decrease of \$98,000. The majority of decrease results from the decrease of capital appropriation. In 2017, the District appropriated \$70,000 for 2 chief vehicles, and no capital improvement for 2018. In addition, the deferred charge also decreased by \$28,000, from \$100,000 to \$72,000, the down payment made in 2015 for the new pumper without budget appropriation.

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 2018 budget Amount to be Raised by Taxation is decreased by \$28,000 or 4.3%. The decrease mainly results from decrease of deferred charges and capital appropriation as noted in question one above. The local fire tax rate is estimated to be \$0.071 per \$100 of assessed value as compared to \$0.076 per \$100 for the 2017 year. The unrestricted fund balance utilized for the 2018 and 2017 was \$96,500 each year. Restricted fund balance used for 2018 and 2017 was \$0 and \$70,000, respectively. The unrestricted fund balance decreased approximately \$17,000 or 4%. The decrease will not have any impact the following year's budget.

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

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 capital appropriation is decreased by \$70,000. The decrease is due to no capital improvement appropriated in 2018 budget. Debt service remains constant and anticipates no new debts for next year.

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.

Not applicable

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	\$877,694,308
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

2018

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:	William Stenger		
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:	whs28175@gmail.com		

Chairman:	Russel Gulbert		
Phone: (ext.)	(609) 879 – 6496	Fax:	(609) 879 – 6499
E-mail:	rvgl633@comcast.net		

Secretary/Treasurer:	Jeff Chaplin	/	William Stenger
Phone: (ext.)	(609) 879 – 6496	Fax:	(609) 879 - 6499
E-mail:	jchaplin66@comcast.net		whs28175@gmail.com

Name of Auditor:	Ronald C. Petrics, CPA, RMA, PSA, CMFO, CGMA		
Name of Firm:	WithumSmith+Brown, PC		
Address:	331 Newman Springs Road, Suite 125		
City, State, Zip:	Red Bank	NJ	07701
Phone: (ext.)	(732) 842 – 3113	Fax:	(732) 741 - 7292
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, 2018 to December 31, 2018

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, 2018 to December 31, 2018

- 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) 34,500
- 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, 2018 to December 31, 2018

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 2015.

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		Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Officer	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N				
1 Russell Gulbert	Chairman	As needed	x			\$ -	\$ -	\$ -	\$ -	-	None	n/a	0	\$ -	\$ -	\$ -
2 Michael Caronia	Asst. Chairman	As needed	x			-	-	-	-	-	None	n/a	0	-	-	-
3 William Stenger	Treasurer	As needed	x			-	-	-	-	-	None	n/a	0	-	-	-
4 Jeff Chaplin	Secretary	As needed	x			-	-	-	-	-	None	n/a	0	-	-	-
5 William Maguire	Commissioner	As needed	x			-	-	-	-	-	None	n/a	0	-	-	-
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
Total:						<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#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)?

Schedule of Accumulated Liability for Compensated Absences

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

Complete the below table for the Fire District's accrued liability for compensated absences.

*Legal Basis for Benefit
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2017	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2017		\$ <u> </u> -			

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:

LITTLE EGG HARBOR TOWNSHIP FIRE DISTRICT NO. 2
OCEAN COUNTY

County:

Levy Cap Calculation Summary

2017 Adopted Budget - Amount to be Raised by Taxation	\$	647,685
Cap Bank Available from 2015 (See Levy Cap Certification)		-
Cap Bank Available from 2016 (See Levy Cap Certification)		72,311
Cap Bank Available from 2017 (See Levy Cap Certification)		-
Cap Bank Used from 2015		-
Cap Bank Used from 2016		-
Cap Bank Used from 2017		-
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		-
Assessed Valuation of District for adopted budget		861,743,708
New Ratables - Increase in Valuations (New Construction and Additions)		15,950,600
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.076
Projected Tax Rate based upon Proposed Levy		0.070603853

Vehicles

Little Egg Harbor Fire Dist #2

Page N-3 (2 of 2)

Question 8

1992	Humvee	SUV	Motor Pool
2004	International	Rescue Vehicle	Motor Pool
2010	Ford Expedition	SUV	Motor Pool
2011	Ferrara	Ladder	Motor Pool
2014	Ford	350 Pickup	Motor Pool
2016	Pierce	Tanker/Pumper	Motor Pool
2017	Ford Explorer	SUV	Motor Pool
2017	Ford Explorer	SUV	Motor Pool

EXHIBIT - II

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

LEASE AGREEMENT 2017

This Lease is made on March 1st, 2017
BETWEEN the Tenant:

The Board of Fire Commissioners
Little Egg Harbor Twp, County of Ocean

Whose address is:

Little Egg Harbor, New Jersey 08087

Referred to as the Tenant

AND

The Landlord:

Mystic Island Volunteer Fire Company Inc.

Whose address is:

Little Egg Harbor, New Jersey 08087

Referred to as the Landlord

Property: The Tenant agrees to lease from the Landlord and the Landlord agrees to lease to the Tenant (Space in the MYSTIC ISLANDS FIRE HOUSE, 827 Radio Rd, Little Egg Harbor, New Jersey 08087.

Referred to as the Property:

Term: The term of this Lease is for one (1) year starting March 1st, 2017. . The Landlord is not responsible if the Landlord cannot give the Tenant possession of the Property at the start of this Lease. However, rent will only be charged from the date on which possession of the Property is made available to the Tenant. If the Landlord cannot give possession within 30 days after starting date, the Tenant may cancel this Lease.

Rent: The Tenant agrees to pay an annual rent of \$29,000.00 (Thirty Three Thousand 00/100 dollars). These funds will be paid on a monthly basis when monies have been received from the Township by the Tenant.

EXHIBIT - II

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

Use of Property: The building and property are utilized by both the Landlord and the Tenant for the providing of Fire Protection. The building and premises as aforesaid shall be used for the storage of fire apparatus, equipment and training either owned by the Tenant or leased by the Tenant from the Landlord. The Tenant as necessary shall use the Hall area and Commissioners office within the building for conducting public business.

Utilities: The Landlord will be responsible for the Water, Sewer and Telephone Bills. The Landlord will also be responsible for all Electric and Gas Utilities on said location 827 Radio Road, Little Egg Harbor, New Jersey. The Tenant shall be responsible for the payment of all Building and Property insurance on said location 827 Radio Road, Little Egg Harbor, New Jersey.

Funding Contingency: This agreement is contingent upon adequate funding being provided in annual budget approval in accordance with New Jersey statute.

Repairs by Landlord: If fire or other casualty damages the property, the Tenant will promptly notify the Landlord. The Landlord will be given reasonable time in which to make repairs. If the Tenant is required to leave the Property, the Tenant's duty to pay rent will temporarily cease. If the Property is totally destroyed, this Lease shall come to an end and the Tenant will pay rent up to the date of the destruction. If repairs need be undertaken the Tenant's vehicles on premises may be moved by Landlord however only with the prior permission and consent of the proper chain of command and with the understanding that such vehicles must always be safeguarded and protected.

Alterations: The Tenant must get the Landlord prior consent which shall not be unreasonably held to alter, improve, paint or wallpaper the Property. Alterations additions and improvements become the Landlord's property.

Quiet Enjoyment: The Tenant may remain in and use the Property without interference subject to the terms of this Lease.

Validity of Lease: If a clause or provision of this Lease is legally invalid, the rest of this Lease remains in effect.

Parties: The Landlord and each of the Tenants are bound by this Lease. All parties who lawfully succeed to their rights and responsibilities are also bound.

EXHIBIT - II

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

Entire Lease: All promises the Landlord has made are contained in this written Lease. This lease can be changed by an agreement in writing by both the Tenant and Landlord.

Signatures: The Landlord and Tenant agree to the terms of this Lease. If this Lease is made by a corporation, its proper officer's sign and its corporate seal is affixed.

ATTESTED BY:

MYSTIC ISLAND VOLUNTEER FIRE CO.

Commissioners of Little Egg Harbor Fire Dist #2

By: *Robert G. ... Vice President*
BY: _____

BY: *[Signature]*
BY: *[Signature]*

EXHIBIT - II

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 2017

This agreement is made on this First day of March 1st 2017 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 \$67,000.00 (Sixty Seven 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 severable 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

County: Ocean

Fire District Code: F02

Total Number of Fire Districts: 3

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 861743708 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) **minus** the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). **Do not include** Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 16003600 (2a)

- \$ 53000 (2b)

= \$ 15950600 (2c)

Joseph J. Dorventino
Assessor Signature

10/19/17
Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.00076 (3)

4. Amount of permitted revenue increase =
Line 2c * Line 3
(N.J.S.A. 40A:4-45.45)

\$ 12,122.46 (4)

Dayna Wilson
Tax Collector Signature

10/20/17
Date

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. Gilta
Name: CHRISTINE A. Gilta
Title: Clerk

**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, 2018
 Capital Cost of Equipment: \$500,784.80



13-Aug-2018	78,541.44	11,988.78	66,572.68	441,731.85
13-Aug-2017	78,541.44	10,377.67	68,163.77	371,494.77
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.

<i>Lessee: The Commissioners of Fire District No. 2 in the Township of Little Egg Harbor, County of Ocean</i>	
Authorized Signature:	<u>Russ Gulbert</u>
Printed Name:	<u>Russ Gulbert</u>
Title:	<u>Board Chair Person</u>
Date:	<u>8-23-15</u>