

LOCAL GOVT SERVICE
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2015

Howell Township #2 Adelphia Fire District Budget

Howellfiredistrict2.com

Department Of



Community
Affairs

Division of Local Government Services

2015

Howell Township #2 Adelphia

FIRE DISTRICT BUDGET

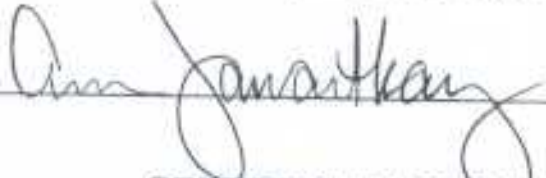
FISCAL YEAR: January 1, 2015 to December 31, 2015

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

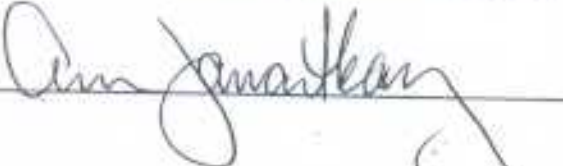
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 12/1/14

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: 2/20/15

2015 PREPARER'S CERTIFICATION

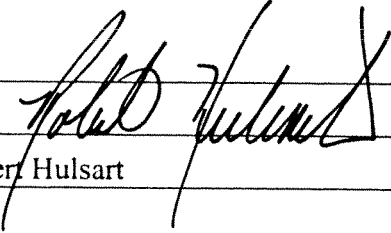
Howell Township #2 Adelphia

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Robert Hulsart		
Title:	CPA		
Address:	PO Box 1409 Wall, NJ 07719		
Phone Number:	732-681-4990	Fax Number:	732-280-8888
E-mail address:	hulsart@monmouth.com		

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

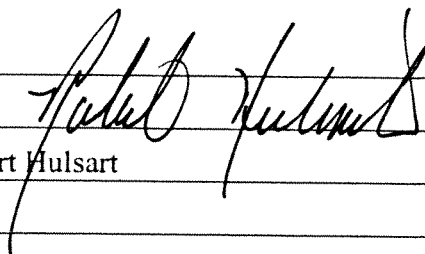
Howell Township #2 Adelpia
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Robert Hulsart		
Title:	CPA		
Address:	PO Box 1409 Wall, NJ 07719		
Phone Number:	732-681-4990	Fax Number:	732-280-8888
E-mail address:	hulsart@monmouth.com		

2015 APPROVAL CERTIFICATION

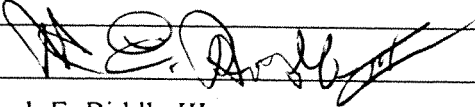
Howell Township #2 Adelpia

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 3rd day of November, 2014.

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

Officer's Signature:			
Name:	Frank E. Biddle III		
Title:	Secretary		
Address:	PO Box 125 Adelpia, NJ 07710		
Phone Number:	732-462-8619	Fax Number:	732-462-8401
E-mail address:	hulsart@monmouth.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: Howellfiredistrict2.com

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

Frank E. Biddle III

Title of Officer Certifying compliance

Secretary

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION

Howell Township #2 Adelphia

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

WHEREAS, the Annual Budget for the Howell Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 3, 2014; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,189,700, which includes an amount to be raised by taxation of \$1,100,000, and Total Appropriations of \$2,189,700; and

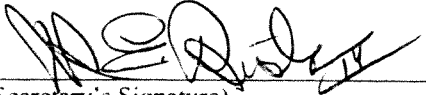
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 November 3, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 1, 2014.



 (Secretary's Signature)

Nov. 3, 2014

 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Harry R Carter	✓			
Frank E Biddle III	✓			
George D Patten	✓			
Thomas P Ward	✓			
Doug S Howlett	✓			

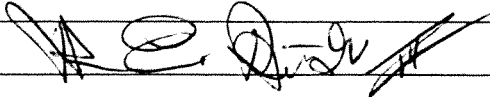
2015 ADOPTION CERTIFICATION

Howell Township # 2 Adelphia

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 1st day of December, 2014.

Officer's Signature:			
Name:	Frank E Biddle III		
Title:	Secretary		
Address:	PO Box 125 Adelphia, NJ 07710		
Phone Number:	732-462-8619	Fax Number:	732-462-8401
E-mail address:	hulsart@monmouth.com		

2015 ADOPTED BUDGET RESOLUTION

Howell Township #2 Adelpia

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

WHEREAS, the Annual Budget for the Howell Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 1, 2014; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

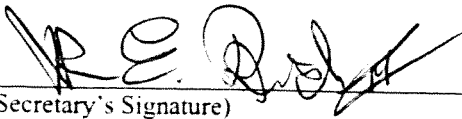
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 2,189,700, which includes amount to be raised by taxation of \$1,100,000, and Total Appropriations of \$2,189,700; and

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 December 1, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,189,700, which includes amount to be raised by taxation of \$1,100,000, and Total Appropriations of \$2,189,700; 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)

DEC. 1, 2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Harry R Carter	✓			
Frank E Biddle III	✓			
George D Patten	✓			
Thomas P Ward	✓			
Doug S Howlett	✓			

2015 FIRE DISTRICT BUDGET
Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Howell Township #2 Adelphia

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.
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.
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.
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.
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.
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.
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.

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

Total Assessed Valuation of District	\$ 1,906,834,907-
Proposed Tax Rate per \$100 of Assessed Valuation	\$.058

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		Yes	
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Howell Township Fire District # 2 – Adelphia
Budget Message

1. The 2015 Budget was given careful consideration by the Commissioners along with input from their attorney and auditor. The operating budget reflects a decrease of \$243,500 mostly due to reduced debt service payments. The District also is using \$289,700 in unrestricted surplus to offset 2015 taxation. Capital appropriations are increased due to the anticipated purchase of a rescue pumper of \$800,000 which will be fully funded by the District's capital reserve fund with no tax impact.

2. The amount to be raised for taxation will be reduced as the District has completed its debt service payments. The projected tax rate will go down slightly from 2014. The Commissioners recognize the difficult economic times and have worked to keep the budget at minimum requirements. The anticipated capital purchase of a rescue pumper will be completely offset by existing capital reserve funds.

3. The amount to be raised by taxation will be reduced slightly compared to 2014. It is compliant with the CAP calculation of allowed increase, and is actually under what would be allowed without a CAP waiver.

5. A \$300,000 reserve for future capital outlays is included in the 2015 budget as the commissioners are aware that certain vehicles will need replacement in the future and setting aside funds over a number of budgets will allow the district to procure these vehicles when the time is appropriate without having to raise funding in the future in order to help maintain a stable tax rate. One such vehicle is anticipated to be purchased for \$800,000, a rescue pumper which the cost of will be fully funded by existing capital reserve funds.

6. NA

7. NA

FIRE DISTRICT CONTACT INFORMATION 2015

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

Name of Fire District:	Howell Township #2 Adelpia		
Address:	PO Box 125		
City, State, Zip:	Adelpia	NJ	07710
Phone: (ext.)	732-462-8619	Fax:	732-462-8401

Preparer's Name:	Robert Hulsart		
Preparer's Address:	PO Box 1409		
City, State, Zip:	Wall	NJ	07719
Phone: (ext.)	732-681-4990	Fax:	732-280-8888
E-mail:	hulsart@monmouth.com		

Chairman:	Harry R Carter		
Phone: (ext.)	732-462-8619	Fax:	732-462-8401
E-mail:	hulsart@monmouth.com		

Secretary/Treasurer:	Frank E Biddle III		
Phone: (ext.)	732-462-8619	Fax:	732-462-8401
E-mail:	hulsart@monmouth.com		

Name of Auditor:	Robert Hulsart		
Name of Firm:	Robert A. Hulsart and Company		
Address:	PO Box 1409		
City, State, Zip:	Wall	NJ	07719
Phone: (ext.)	732-681-4990	Fax:	732-280-8888
E-mail:	hulsart@monmouth.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Howell Township #2 Adelphia (Fire District Name and Number)

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? Yes *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? _____
 - b. A family member of a current or former commissioner, officer, or employee? _____
 - 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? _____

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)**

Howell Township #2 Adelpia
(Fire District Name and Number)

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Howell Township Fire District #2
(Fire District Name and Number)

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? Yes 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? Yes
 - b. A family member of a current or former commissioner, officer, or employee? Yes
 - 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? NOIf 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) NoIf 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)

Howell Township Fire District #2
(Fire District Name and Number)

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

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

FIRE District No. 2, Howell Township

Auto Schedule Summary

Year	Make (Assigned)	Model	PE Code	V.I.N.
1982	Motor Pool	MACK PUMPER LDH	PLDH	CF686F1489
1979	Motor Pool	MACK TRUCK	OTH	R685ST74917
1985	Motor Pool	HEIL TANK-TRLR	T	9E39469
1988	Motor Pool	PIERCE MINI PUMPER	MP	1GDM7D1G07JV51237
1942	Motor Pool	FORD ANTIQUE	OTH	99T529656
1991	Motor Pool	MACK RESCUE HVY	RTH	1M2K194C1MJ002915
1990	Motor Pool	GMC SUBURBAN	OTH	IGKGV26J2LF514322
1995	Motor Pool	FORD BRUSH VEH	BV	1FDLF47F6SEA67801
1996	Motor Pool	E-1 AERIAL	AD	4ENDABA85V1006750
2002	Motor Pool	CHEVY SUBURBAN	OTH	3GNGK26U42G288447
2002	Motor Pool	CAR MATE TRAILER	OTH	SA3C612S02L005126
2003	Motor Pool	FORD TRUCK-F 350	OTH	1FTSW31P03ED00410
2004	and Asst. chief	CHEVY SUBURBAN	OTH	3GNGK26UX4G285653
2004	Motor Pool	SPARTAN PUMPER LDH	PLDH	4S7AU2F994C047203
2009	Chief	CHEVY SUBURBAN	OTH	1GNGK46K99R140282
2009	Motor Pool	SPARTAN PUMPER LDH	PLDH	4S7AU20909C072356
2011	Asst. chief	CHEVY SUBURBAN	OTH	1GNWK5EG0BR370510

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

HOWELL TOWNSHIP FIRE DISTRICT # 2

Question # 3. George D. Patten, Treasurer-[Uncle]

Frank E. Biddle III, Clerk/Secretary-[Nephew]

Question # 6a.-1

Frank E. Biddle III, Commissioner/Clerk/Secretary

As engineer for the Howell Township Volunteer Fire Company #1 performs minor maintenance on all vehicles and schedules vehicles for major maintenance and inspections as may be necessary. He also evaluates and approves individuals for drivers of fire apparatus. He is paid \$2,750.00 annually for these duties. This position was not subject to a competitive bid. He is appointed as engineer by the Fire Co. and approved by The Board of Fire Commissioners as such.

Question # 6a.-2

Arthur L. Fariello-Firefighter/Assistant Engineer

As assistant engineer he assist the engineer in his duties as in question # 6a.-1 above. This position was not subject to a competitive bid. He is appointed as assistant engineer by the Fire Co. and approved by The Board of Fire Commissioners. He is paid \$1,400.00 annually for these duties.

Question # 6b. Frank E. Biddle III is Commissioner/Clerk/Secretary of Howell Township Fire District # 2 and is the nephew of George D. Patten Commissioner/Treasurer of Howell Township Fire District # 2

Question # 13.a.LOSAP was implemented in 1999

13.b.Members currently eligible=53

13.c.Members vested=28

13.d.The annual contribution is fixed however an increase is authorized each year by resolution.

13.e.Total LOSAP budgeted for the current year=\$100,000.00

13.f.Yes.The plan contractor,VALIC, has been notified to be sure they submit it's annual financial statement to the Director of the Division of local Government Services as required by N.J.A.C.5:30-14.49.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Howell Township #2 Adelpia

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

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Howell Township #2 Adelpia

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

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

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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.

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Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

HOWELL TOWNSHIP FIRE DISTRICT # 2

Question # 1.

a. Harry R. Carter- Commissioner/Chairman=\$6,480.00

b. Frank E. Biddle III- Commissioner/Clerk/Secretary=\$11,520.00

Works for the County of Monmouth as a maintenance supervisor.

c. George D. Patten- Commissioner/Treasurer=\$9,720.00

d. Thomas P. Ward- Commissioner/Vice Chairman=\$6,480.00

Works for the Federal Government at NAD EARLE as a firefighter.

e. Doug S. Howlett-Commissioner/Ass't. Clerk/Secretary=\$6,480.00

Benefits paid for social security and medicare for all
commissioners=\$3,112.20

Benefits paid to the N.J. Division of Pensions and Benefits for all
commissioners=\$3,539.00

Question # 2.

None.

Fire District Schedule of Commissioners and Officers (Continued)

Howell Township Fire District # 2 - Adelphia
Monmouth

Name	Title	Position	Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	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 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
			Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)									
1	Frank E. Biddle III	Clerk	\$ 3,240			\$ 691	\$ 3,931	40	Monmouth Cty	Supervisor	40	\$ 81,980	\$ 24,588	\$ 110,499	
2	George Patten	Treasurer	3,240			691	3,931							3,931	
3		Executive Board	3,750			763	4,513							4,513	
4	Frank E. Biddle III	Commissioner	6,480			1,145	7,625							7,625	
5	George Patten	Commissioner	6,480			1,145	7,625							7,625	
6	Harry R. Carter	Commissioner	6,480			1,145	7,625							7,625	
7	Thomas P. Ward	Commissioner	6,480			1,145	7,625							7,625	
8	Doug S. Howlett	Commissioner	6,480			1,145	7,625						43,674	112,651	
9		Chief	500				500							7,625	
10														500	
11														-	
12														-	
13														-	
14														-	
15														-	
Total:			\$ 43,130	\$ -	\$ -	\$ 7,870	\$ 51,000					\$ 143,332	\$ 68,262	\$ 262,594	

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:

Fire District Schedule of Commissioners and Officers (Continued)

Howell Township Fire District # 2 - Adelphia
Monmouth

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from 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 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
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Frank E. Biddle III	Clerk		Commissioner	2,240			691							3,931
2 George Patten	Treasurer		Former Officer	3,240			691							3,931
3	Executive Board			3,750			763							4,513
4 Frank E. Biddle III	Commissioner			6,480			1,145							7,625
5 George Patten	Commissioner			6,480			1,145							7,625
6 Harry R. Carter	Commissioner			6,480			1,145							7,625
7 Thomas P. Ward	Commissioner			6,480			1,145							7,625
8 Doug S. Howlett	Commissioner			6,480			1,145							7,625
9	Chief			500										500
0														
1														
2														
3														
4														
5														
Total:				\$ 43,130	\$ -	\$ -	\$ 7,870	\$ 51,000				\$ -	\$ -	\$ 51,000

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.

Schedule of Health Benefit Detailed Cost Analysis

Howell Township Fire District # 2 - Adelphia
Monmouth

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget					
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			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			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			0				#DIV/0!
GRAND TOTAL	0	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)?

N/A

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

2015 Budget Summary

Howell Township Fire District # 2 - Adelpia Monmouth

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 1,089,700	\$ 233,200	\$ 856,500	367.3%
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	1,089,700	233,200	856,500	367.3%
Amount to be Raised by Taxation to Support Budget	<u>1,100,000</u>	<u>1,400,000</u>	<u>(300,000)</u>	-21.4%
Total Anticipated Revenues	<u>2,189,700</u>	<u>1,633,200</u>	<u>556,500</u>	34.1%
APPROPRIATIONS				
Total Administration	151,500	205,500	(54,000)	-26.3%
Total Cost of Operations & Maintenance	838,200	823,200	15,000	1.8%
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, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	100,000	100,000	-	0.0%
Total Capital Appropriations	1,100,000	200,000	900,000	450.0%
Total Principal Payments on Debt Service	-	290,000	(290,000)	-100.0%
Total Interest Payments on Debt	-	14,500	(14,500)	-100.0%
Total Appropriations	<u>2,189,700</u>	<u>1,633,200</u>	<u>556,500</u>	34.1%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

Howell Township Fire District # 2 - Adelphia Monmouth

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 289,700	\$ 233,200	\$ 56,500	24.2%
Restricted Fund Balance	800,000	-	800,000	#DIV/0!
Total Fund Balance Utilized	<u>1,089,700</u>	<u>233,200</u>	<u>856,500</u>	<u>367.3%</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>\$ 1,089,700</u></u>	<u><u>\$ 233,200</u></u>	<u><u>\$ 856,500</u></u>	<u><u>367.3%</u></u>

2015 Appropriations Schedule

Howell Township Fire District # 2 - Adelphia Monmouth

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 10,730	\$ 10,730	\$ -	0.0%
Commissioners	\$ 32,400	\$ 32,400	-	0.0%
Fringe Benefits	7,870	7,870	-	0.0%
Total Administration - Personnel	<u>51,000</u>	<u>51,000</u>	<u>-</u>	<u>0.0%</u>
<i>Administration - Other (List)</i>				
Other Admin Expense #1	16,500	16,500	-	0.0%
Other Admin Expense #2	-	-	-	#DIV/0!
Other Admin Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	84,000	138,000	(54,000)	-39.1%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	<u>100,500</u>	<u>154,500</u>	<u>(54,000)</u>	<u>-35.0%</u>
Total Administration	<u>151,500</u>	<u>205,500</u>	<u>(54,000)</u>	<u>-26.3%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	838,200	823,200	15,000	1.8%
Other Operations & Maintenance Expense #2	-	-	-	#DIV/0!
Other Operations & Maintenance 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 Operations & Maintenance - Other	<u>838,200</u>	<u>823,200</u>	<u>15,000</u>	<u>1.8%</u>
Total Operations & Maintenance	<u>838,200</u>	<u>823,200</u>	<u>15,000</u>	<u>1.8%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	-	-	-	#DIV/0!
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	100,000	100,000	-	0.0%
Total Capital Appropriations	1,100,000	200,000	900,000	450.0%
Total Principal Payments on Debt Service	-	290,000	(290,000)	-100.0%
Total Interest Payments on Debt	-	14,500	(14,500)	-100.0%
TOTAL APPROPRIATIONS	<u>\$ 2,189,700</u>	<u>\$ 1,633,200</u>	<u>\$ 556,500</u>	<u>34.1%</u>

Budget Meeting
Nov. 3, 2014

	DESCRIPTION	LINE	2013	2014	2015
1	SALARY & WAGES	A 9-1	50,200.00	51,000.00	51,000.00
2	ELECTION	A 11-1	3,000.00	2,500.00	2,500.00
3	OFFICE EXPENSES	A 11-2	12,000.00	14,000.00	14,000.00
4	ADVERTISING	A 12-1	4,000.00	2,000.00	2,000.00
5	INSURANCE	A 12-2	140,000.00	140,000.00	140,000.00
6	MAINT. & REPAIRS	A 12-3	225,000.00	230,000.00	230,000.00
7	PROFESSIONAL SERVICE	A 12-4	40,000.00	40,000.00	40,000.00
8	RENTAL CHARGES	A 12-5	55,000.00	55,000.00	55,000.00
9	SUPPLIES EXPENSE	A 12-6	30,000.00	30,000.00	30,000.00
10	TRAINING & EDUCATION	A 12-7	40,000.00	40,000.00	40,000.00
11	UTILITIES	A 12-8	80,000.00	80,000.00	80,000.00
12	HYDRANT RENTALS	A 12-9	175,000.00	175,000.00	185,000.00
13	OTHER OUTSIDE SERVICE	A 12-10	30,000.00	30,000.00	35,000.00
14	PROMOTION	A 12-12	1,500.00	1,200.00	1,200.00
15	PERSONAL EQUIPMENT	A 12-13	85,000.00	138,000.00	84,000.00
16	INTERLOCAL SERVICES	A 12-14	8,000.00	— 0 —	— 0 —
17	CAPITAL APPROPRIATION	E-9	— 0 —	— 0 —	800,000.00
18	CAPITAL RESERVE	C-2	250,000.00	200,000.00	300,000.00
19	DEBT SERVICE		305,700.00	304,500.00	— 0 —
20	LOSAP	E-7	100,000.00	100,000.00	100,000.00
	TOTAL TAXATION		1,634,400.00	1,633,200.00	2,189,700.00
	LESS FROM SURPLUS		234,400.00	233,200.00	800,000.00 From Cap Reserve 289,700.00 From Surplus
	AMOUNT TO BE RAISED BY TAXATION		1,400,000.00	1,400,000.00	1,100,000.00

2015 Proposed Capital Budget

Howell Township Fire District # 2 - Adelphia
Monmouth

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Date of Voter Approval		Budget		Budget	
Purchase of Rescue Pumper	Vehicle		12/01/14	100%	\$	800,000		
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements						800,000		

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Date of Voter Approval		Budget		Budget	
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments						800,000		
Total Capital Improvements & Down Payments						300,000		200,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$ 1,100,000		\$ 200,000
TOTAL CAPITAL APPROPRIATIONS								

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

5 Year Debt Service Schedule - Principal

Howell Township Fire District # 2 - Adelpia
Monmouth

	Date of Voter Approval	Date of Local Finance Board Approval	% of Voter Approval	100%	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds 11/15/2004 Issue	02/21/04				\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Principal - General Obligation Bonds and Anticipation Notes					290,000	-	-	-	-	-	-	-	-
Total Principal - BAMS Capital Leases													
Total Principal - Capital Leases Intergovernmental Loans													
Total Principal - Intergovernmental Loans Other Bonds or Notes Payable													
Total Principal - Other Bonds or Notes													
TOTAL PRINCIPAL ALL OBLIGATIONS					\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Enter the principal due for each year indicated and thereafter until maturity.

5 Year Debt Service Schedule - Interest

Howell Township Fire District # 2 - Adelpia
Monmouth

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds 11/15/2004 Issue	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest - General Obligation Bonds Bond Anticipation Notes	\$ 14,500	-	-	-	-	-	-	-	-
Total Interest Payments - BANS Capital Leases	\$ 0	-	-	-	-	-	-	-	-
Total Interest Payments - Capital Leases Intergovernmental Loans	\$ 0	-	-	-	-	-	-	-	-
Total Interest Payments - Intergovernmental Other Bonds or Notes Payable	\$ 0	-	-	-	-	-	-	-	-
Total Interest Payments - Other Bonds or Notes	\$ 0	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 14,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

2015 Fund Balance Reconciliation

Howell Township Fire District # 2 - Adelpia
Monmouth

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 983,119
Less: Utilized in 2014 Adopted Budget	233,200
Proposed balance available	<u>749,919</u>
Estimated results of operations for the year ending December 31, 2014	-
Anticipated balance December 31, 2014	<u>749,919</u>
Less: Fund Balance utilized in 2015 Proposed Budget	289,700
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 460,219</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 1,050,000
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	<u>1,050,000</u>
Estimated results of operations for the year ending December 31, 2014	-
Anticipated balance December 31, 2014	<u>1,050,000</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	800,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 250,000</u></u>

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

2015 Referendums

Howell Township Fire District # 2 - Adelphia
Monmouth

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

2015 Levy Cap Summary

Howell Township Fire District # 2 - Adelpia Monmouth

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,400,000
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,400,000
Plus: 2% Cap Increase		28,000

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

1,428,000

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		3,929
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		100,000
Total Exclusions		103,929

Less: Cancelled or Unexpended Referendum Amounts

-

Increase in Ratable Valuation (New Construction/Additions) \$ 27,576,000

Prior Year Local Fire District Tax Rate (3 decimals/\$100) \$0.075 20,682

ADJUSTED TAX LEVY

1,552,611

Amount Utilized from Levy Cap Bank from 2012 -

Amount Utilized from Levy Cap Bank from 2013 -

Amount Utilized from Levy Cap Bank from 2014 -

 Maximum Tax Levy Before Referendum 1,552,611

Amount Proposed for Levy Cap Referendum -

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION \$ 1,552,611

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,100,000
Cap Bank Available from Prior Year (2012) for 2015 Budget		54,274
Cap Bank Available from Prior Year (2013) for 2015 Budget		82,034
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		82,034
Cap Bank Available from Prior Year (2014) for 2015 Budget		40,945
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		40,945
Cap Bank from Current Year (2015) Available for 2016 Budget		452,611
Cap Bank Available from 2015 for 2016 Budget	\$	452,611

2015 Levy Cap Exclusion Calculations

Howell Township Fire District # 2 - Adelphia Monmouth

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 7,870
2015 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	7,870
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	3,941
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	3,941
Pension Contribution Exclusion	\$ 3,929

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$ 100,000
2014 Adopted Budget LOSAP Appropriation	100,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ -
2014 Adopted Budget Total Debt Service Appropriation	304,500
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 1,100,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	800,000
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	300,000
2014 Adopted Budget Total Capital Appropriation	200,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	200,000
Capital Expenditure Exclusion	\$ 100,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ -
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2015 Proposed Budget Group Health Insurance	-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2014 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	\$ -

2015 Levy Cap Exclusion Calculations

Howell Township Fire District # 2 - Adelpia Monmouth

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	7,870
2015 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		7,870
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		3,941
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		3,941
Pension Contribution Exclusion	\$	3,929

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	100,000
2014 Adopted Budget LOSAP Appropriation		100,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	-
2014 Adopted Budget Total Debt Service Appropriation		304,500
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	1,100,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		800,000
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		300,000
2014 Adopted Budget Total Capital Appropriation		200,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		200,000
Capital Expenditure Exclusion	\$	100,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2015 Proposed Budget Group Health Insurance		-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2014 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2014 Amount Budgeted = % Increase		0.00%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2015 Increase in Appropriation	\$	-

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.

LOCAL GOVT SERVICES

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.

RECEIVED

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:

Howell Township Fire District # 2 - Adelpia

County:

Monmouth

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,400,000
Cap Bank Available from 2012 (See Levy Cap Certification)		54,274
Cap Bank Available from 2013 (See Levy Cap Certification)		82,034
Cap Bank Available from 2014 (See Levy Cap Certification)		40,945
Cap Bank Used from 2012		-
Cap Bank Used from 2013		-
Cap Bank Used from 2014		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,879,258,907
New Ratables - Increase in Valuations (New Construction and Additions)		27,576,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.075
Projected Tax Rate based upon Proposed Levy		0.057687217



State of New Jersey
 Department of Community Affairs
 Division of Local Government Services
 Bureau of Authority Regulation
 Fire District Levy Cap Certification for Fiscal Year 2015

Fire District: Howell Township Fire District No. 2

Municipality: Adelpia

County: Monmouth

FD-Code: 1319-02

2014 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,440,945**
 Amount to be Raised by Taxation: **\$1,400,000**

Activity By Calendar Years	Allowable	Applied In	Used From	Expired	Available
2014	\$40,945	\$0	\$0	\$0	\$40,945
2013	\$82,034	\$0	\$0	\$0	\$82,034
2012	\$54,274	\$0	\$0	\$0	\$54,274
2011	\$38,801	\$0	\$0	\$38,801	\$0
Levy Cap Bank Totals	\$216,055	\$0	\$0	\$38,801	\$177,254

Form CNC-3 Fire District
(September 2009)

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

MUNICIPALITY Howell Township

COUNTY Monmouth

FIRE DISTRICT CODE: F02

TOTAL NUMBER OF FIRE DISTRICTS 5

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

1. Aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 1,876,681,200 (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.

2,757,600 (2)

11/5/2014
DATE


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).

.075 (3)

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

\$ 20,682.00 (4)

11/6/14
DATE


TAX COLLECTOR SIGNATURE

COPY

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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:

**Howell Township Fire District # 2 - Adelpia
Monmouth**

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,400,000
Cap Bank Available from 2012 (See Levy Cap Certification)		54,274
Cap Bank Available from 2013 (See Levy Cap Certification)		82,034
Cap Bank Available from 2014 (See Levy Cap Certification)		40,945
Cap Bank Used from 2012		-
Cap Bank Used from 2013		-
Cap Bank Used from 2014		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,879,258,907
New Ratables - Increase in Valuations (New Construction and Additions)		27,576,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.075
Projected Tax Rate based upon Proposed Levy		0.057687217