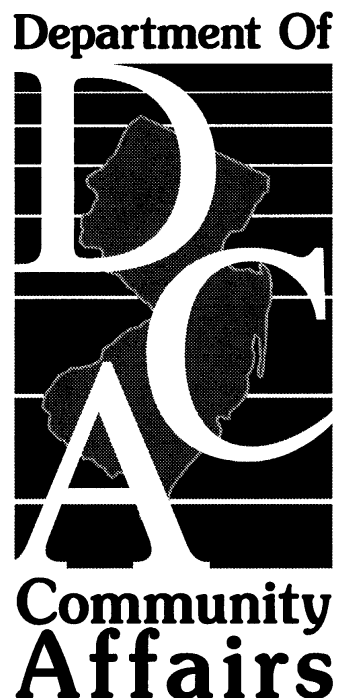


2020

Aberdeen Township Fire District
No. 2
Fire District Budget

<http://aberdeenfd2.com>
(Fire District Web Address)



Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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: _____

**CERTIFICATION OF APPROVED BUDGET
2020 PREPARER'S CERTIFICATION**

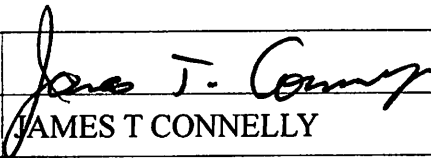
ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	JAMES T CONNELLY		
Title:	TREASURER		
Address:	PO Box 469, Cliffwood, NJ 07721		
Phone Number:	732 566-8920	Fax Number:	
E-mail address:	cfireco@optimum.net		

**2020 PREPARER'S CERTIFICATION
OTHER ASSETS**

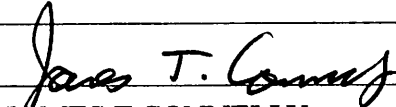
ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	JAMES T CONNELLY		
Title:	TREASURER		
Address:	PO Box 469, Cliffwood, NJ 07721		
Phone Number:	732 566-8920	Fax Number:	
E-mail address:	cfireco@optimum.net		

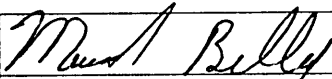
2020 APPROVAL CERTIFICATION

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2 FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 2nd day of December, 2019.

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:	MICHAEL BELLAMY		
Title:	SECRETARY'S ASSIST.		
Address:	PO Box 469, Cliffwood, NJ 07721		
Phone Number:	732 566-8920	Fax Number:	
E-mail address:	cfireco@optimum.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	http://aberdeenfd2.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.

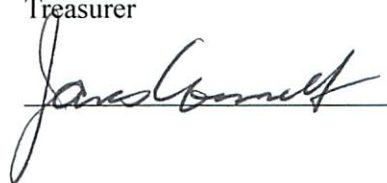
- ✓ A description of the Fire District's mission and responsibilities
- ✓ Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- ✓ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ✓ Commencing with 2012, the 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
 Title of Officer Certifying compliance

James Connelly
 Treasurer

Signature



2020 FIRE DISTRICT BUDGET RESOLUTION ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2 Resolution 2019-10

FISCAL January 1, 2020 to December
YEAR: 31, 2020

WHEREAS, the Annual Budget for the Aberdeen Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 2, 2019; 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 \$1,287,216, which includes an amount to be raised by taxation of \$572,000, and Total Appropriations of \$1,287,216; and

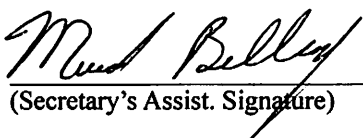
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 2, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 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 6, 2020.



(Secretary's Assist. Signature)

December 2, 2019
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
BELLAMY	✓			
BLACK				✓
CONNELLY	✓			
DEGIGLIO	✓			
MARSH	✓			

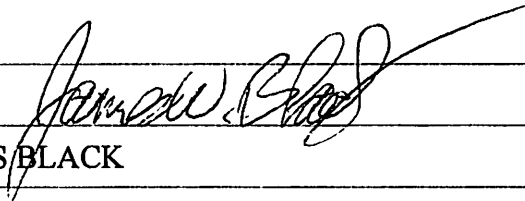
2020 ADOPTION CERTIFICATION

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 21st day of January 2020.

Officer's Signature:			
Name:	JAMES BLACK		
Title:	SECRETARY		
Address:	PO Box 469, Cliffwood, NJ 07721		
Phone Number:	732 566-8920	Fax Number:	
E-mail address:	cfireco@optimum.net		

2020 ADOPTED BUDGET RESOLUTION 2020-01

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL **January 1, 2020 to December**
YEAR: **31, 2020**

WHEREAS, the Annual Budget for the Aberdeen Township Fire District No.2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 6, 2020; 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 \$ 1,287,216, which includes amount to be raised by taxation of \$572,000, and Total Appropriations of \$1,287,216; 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 a meeting held on January 21, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,287,216, which includes amount to be raised by taxation of \$572,000, and Total Appropriations of \$1,287,216; and

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

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

 (Secretary's Signature)

January 21, 2020
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
BELLAMY	✓			
BLACK	✓			
CONNELLY	✓			
DEGIGLIO	✓			
MARSH	✓			

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District’s annual election? **February** If November, was the resolution submitted to the Division?
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget. **attached**
3. **Explain any variances over +/-10% for each line item.** Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. **attached**
4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year’s budget.
5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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. N/A
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation. N/A
7. Complete a brief statement on the Annual Budget’s proposed capital appropriations including debt service for the proposed budget year and for future years.
8. 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. N/A
9. 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.

10. 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	\$ 768,552,090
Proposed Tax Rate per \$100 of Assessed Valuation	\$.075

11. 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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**Aberdeen Township Fire District No. 2
2020 Budget Message and Analysis**

2- The 2020 budget is \$550,848 higher than the 2019 budget due to the inclusion of Voter approved Capital appropriations at last election. Overall operating expenses decreasing compared to 2019.

3. Budget lines with variances +/- 10%

Surplus Anticipated due to District using Reserve for Capital Outlay of 620,000 to offset cost of Capital purchase authorized by voters in district

Salaries and Wages increased due to Commissioner's increase and part-time employee budgeted for full year.

Maintenance and Repairs decreasing due to Building Maintenance decrease with one-time maintenance and repairs done in 2019.

4- The amount to be raised by Taxation did not increase over prior year. The Commissioners are appropriating similar to prior year surplus funds to balance the budget. This will not have a negative impact on future budgets.

7- The Fire District's Capital budget increased by \$575,000 to fund to capital purchase.

FIRE DISTRICT CONTACT INFORMATION

2020

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

Name of Fire District:	ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2		
Address:	PO BOX 469		
City, State, Zip:	CLIFFWOOD	NJ	07726
Phone: (ext.)	732 566-8920	Fax:	
Fire District E-mail:	cfireco@optimum.net		

Preparer's Name:	JAMES T. CONNELLY		
Preparer's Address:	PO BOX 469		
City, State, Zip:	CLIFFWOOD	NJ	07726
Phone: (ext.)	732 566-8920	Fax:	
E-mail:	cfireco@optimum.net		

Chairman:	JAMES MARCH		
Phone: (ext.)		Fax:	
E-mail:	cfireco@optimum.net		

Secretary/Treasurer:	JAMES BLACK		
Phone: (ext.)	732 566-8920	Fax:	
E-mail:	cfireco@optimum.net		

Name of Auditor:	GERARD STANKIEWICZ		
Name of Firm:	SAMUEL KLEIN		
Address:	36 WEST MAIN STREET SUITE 301		
City, State, Zip:	FREEHOLD	NJ	07728
Phone: (ext.)	732 780-2600	Fax:	
E-mail:	GStank@sklein-cpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

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: N/A
- 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)
ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2**

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 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." 2005 Dodge Durango- Fire Chief, 2008 Dodge Durango- Fire Official
- 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.*

Implemented - 2009

Total Eligible -18

Total Vested -13

Annual Amount is fixed

Contractor submits to DLGS annually

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS ABERDEEN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 2018.

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)

**Aberdeen Township Fire District No. 2
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 the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to 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	Former Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Michael Bellamy James T.	Vice President	15	X	X	\$ 8,700			\$ 8,700						\$ 8,700	
2 Connelly	Treasurer	15	X	X	8,700			8,700						8,700	
3 Thomas Degiglio	Commissioner	15	X	X	8,700			8,700						8,700	
4 James W. Black	Secretary	15	X	X	8,700			8,700						8,700	
5 James Marsh	President	15	X	X	8,700			8,700						8,700	
6								-						-	
7								-						-	
8								-						-	
9								-						-	
10								-						-	
11								-						-	
12								-						-	
13								-						-	
14								-						-	
15								-						-	
Total:					\$ 43,500	\$ -	\$ -	\$ -	\$ 43,500				\$ -	\$ -	\$ 43,500

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 Benefits - Detailed Cost Analysis

Aberdeen Township Fire District No. 2
Monmouth

	# 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)
<u>Active Employees - Health Benefits - Annual Cost</u>								
Single Coverage	2	\$ 8,000	\$ 16,000	2	\$ 7,000	\$ 14,000	\$ 2,000	14.3%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			(3,400)			(3,157)	(243)	7.7%
Subtotal	2		12,600	2		10,843	1,757	16.2%
<u>Commissioners - Health Benefits - Annual Cost</u>								
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!
<u>Retirees - Health Benefits - Annual Cost</u>								
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	2		\$ 12,600	2		\$ 10,843	\$ 1,757	16.2%

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

No

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

No

Schedule of Accumulated Liability for Compensated Absences

Aberdeen Township Fire District No. 2
Monmouth

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, 2020	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
NONE					
Total liability for accumulated compensated absences at January 1, 2019		\$ -			

2020 FIRE DISTRICT BUDGET

Financial Schedules Section

2020 Budget Summary

Aberdeen Township Fire District No. 2 Monmouth

	<i>2020 Proposed Budget</i>	<i>2019 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	\$ 692,388	\$ 141,540	\$ 550,848	389.2%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	7,500	7,500	-	0.0%
Total Operating Grant Revenue	3,328	3,328	-	0.0%
Total Revenues Offset with Appropriations	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	715,216	164,368	550,848	335.1%
Amount to be Raised by Taxation to Support Budget	<u>572,000</u>	<u>572,000</u>	<u>(0)</u>	<u>0.0%</u>
Total Anticipated Revenues	<u>1,287,216</u>	<u>736,368</u>	<u>550,848</u>	<u>74.8%</u>
APPROPRIATIONS				
Total Administration	178,715	165,334	13,381	8.1%
Total Cost of Operations & Maintenance	369,501	407,034	(37,533)	-9.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	12,000	12,000	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	27,000	27,000	-	0.0%
Total Capital Appropriations	700,000	125,000	575,000	460.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations	<u>1,287,216</u>	<u>736,368</u>	<u>550,848</u>	<u>74.8%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2020 Revenue Schedule

Aberdeen Township Fire District No. 2 Monmouth

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 72,388	\$ 81,540	\$ (9,152)	-11.2%
Restricted Fund Balance	620,000	60,000	560,000	933.3%
Total Fund Balance Utilized	692,388	141,540	550,848	389.2%
<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>				
Smoke Alarm Inspections	7,500	7,500	-	0.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	7,500	7,500	-	0.0%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	3,328	3,328	-	0.0%
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	3,328	3,328	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	12,000	12,000	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	12,000	12,000	-	0.0%
<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	12,000	12,000	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 715,216	\$ 164,368	\$ 550,848	335.1%

2020 Appropriations Schedule

Aberdeen Township Fire District No. 2 Monmouth

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 63,554	\$ 58,554	\$ 5,000	8.5%
Commissioners	\$ 48,500	\$ 43,500	5,000	11.5%
Fringe Benefits	24,461	21,080	3,381	16.0%
Total Administration - Personnel	136,515	123,134	13,381	10.9%
<i>Administration - Other (List)</i>				
Election	3,000	3,000	-	0.0%
Office Expenses	15,200	15,700	(500)	-3.2%
Professional Services	21,000	21,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Purchase of Office Equipment	3,000	2,500	500	20.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	42,200	42,200	-	0.0%
Total Administration	178,715	165,334	13,381	8.1%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	63,885	62,537	1,348	2.2%
Fringe Benefits	58,016	56,897	1,119	2.0%
Total Operations & Maintenance - Personnel	121,901	119,434	2,467	2.1%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Insurance	50,000	50,000	-	0.0%
Maintenance and Repair	65,500	106,500	(41,000)	-38.5%
Other Expenses	79,100	79,100	-	0.0%
Contingent Expenses			-	#DIV/0!
Fire Fighting Equipment	50,000	50,000	-	0.0%
Radio Equipment	3,000	2,000	1,000	50.0%
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	247,600	287,600	(40,000)	-13.9%
Total Operations & Maintenance	369,501	407,034	(37,533)	-9.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	12,000	12,000	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	12,000	12,000	-	0.0%
<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	12,000	12,000	-	0.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	27,000	27,000	-	0.0%
Total Capital Appropriations	700,000	125,000	575,000	460.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 1,287,216	\$ 736,368	\$ 550,848	74.8%

Aberdeen Township Fire District No. 2

2020 Budget

	Proposed 2020 Budget	2019 Budget	Increase (Decrease)
Other Expenses:			
Advertising	1,500.00	1,500.00	-
Memberships, Dues and Subscriptions	600.00	600.00	-
Uniforms and Personal Equipment	28,000.00	28,000.00	-
Utilities and Related Services	15,000.00	15,000.00	-
Joint Purchasing Agreements	5,000.00	5,000.00	-
Gasoline	8,000.00	8,000.00	-
UFSA Other Expenses	12,000.00	12,000.00	-
Bureau of Fire Prevention	9,000.00	9,000.00	-
Total Operating Other Expenses	79,100.00	79,100.00	-

2020 Schedule of Salaries and Benefits

Aberdeen Township Fire District No. 2 Monmouth

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 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>2020 Proposed Budget Fringe Benefits</i>
Clerk	1	\$ 53,554	\$ 53,554	\$ 7,250		\$ 8,000	\$ 4,600	\$ 19,850
Assistant Clerk	1	10,000	10,000				900	900
Commissioners Payroll Taxes							3,711	3,711
Position #4								-
Position #5								-
Position #6								-
Position #7								-
Position #8								-
Total Administration			\$ 63,554	\$ 7,250	\$ -	\$ 8,000	\$ 9,211	\$ 24,461

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 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>2020 Proposed Budget Fringe Benefits</i>
Fire Official	1	\$ 68,745	\$ 68,745	\$ 9,123		\$ 8,000	\$ 6,393	\$ 23,516
Fire Inspector	1	7,140	7,140					-
Less Allocated to UFSA	1	(12,000)	(12,000)					-
workers compensation							34,500	34,500
payroll taxes								-
Position #6								-
Position #7								-
Position #8								-
Position #9								-
Position #10								-
Position #11								-
Position #12								-
Position #13								-
Position #14								-
Total Operation & Maintenance			\$ 63,885	\$ 9,123	\$ -	\$ 8,000	\$ 40,893	\$ 58,016

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 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>2020 Proposed Budget Fringe Benefits</i>
Fire Official	1	\$ 12,000	\$ 12,000					-
Position #2								-
Position #3								-
Position #4								-
Position #5								-
Position #6								-
Position #7								-
Position #8								-
Total Offset by Revenue			\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ 139,439	\$ 16,373	\$ -	\$ 16,000	\$ 50,104	\$ 82,477
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2020 Proposed Capital Budget

Aberdeen Township Fire District No. 2 Monmouth

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Fire Official SUV	Vehicle	N/A	10/15/18	100%		\$ 60,000
Fire Chief Response Vehicle	Vehicle	N/A	02/17/18			65,000
Fire Engine Pumper	Vehicle	N/A	02/16/19	93%	700,000	
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					700,000	125,000

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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>2020 Proposed Budget</i>	<i>2019 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

700,000 125,000

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

\$ 700,000 \$ 125,000

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

\$ 620,000	\$ 60,000

Debt Service Schedule - Principal

Aberdeen Township Fire District No. 2
Monmouth

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	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>												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	-	-	-	-	-	-	-	-
<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				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Aberdeen Township Fire District No. 2
Monmouth

	Current Year (2019)	2020	2021	2022	2023	2024	2025	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>									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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			

2020 Fund Balance Reconciliation

Aberdeen Township Fire District No. 2 Monmouth

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 458,283
Less: Utilized in 2019 Adopted Budget	81,540
Proposed balance available	376,743
Estimated results of operations for the year ending December 31, 2019	75,000
Anticipated balance December 31, 2019	451,743
Less: Fund Balance utilized in 2020 Proposed Budget	72,388
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	\$ 379,355

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 1,154,939
Less: Utilized in 2019 Adopted Budget	60,000
Proposed balance available	1,094,939
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	1,094,939
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	620,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	\$ 474,939

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

2020 Referendums

Aberdeen Township Fire District No. 2 Monmouth

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 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	2020 Proposed Budget Amount Requested	2019 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

Aberdeen Township Fire District No. 2 Monmouth

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	572,000	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		572,000	
Plus: 2% Cap Increase		11,440	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		583,440	

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
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		15,000	
Total Exclusions		15,000	

Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	14,188,899	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.075	10,642

ADJUSTED TAX LEVY		609,082	
Amount Utilized from Levy Cap Bank from 2017		-	
Amount Utilized from Levy Cap Bank from 2018		-	
Amount Utilized from Levy Cap Bank from 2019		-	
Maximum Tax Levy Before Referendum		609,082	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 609,082	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	572,000	
Cap Bank Available from Prior Year (2017) for 2020 Budget		40,337	
Cap Bank Available from Prior Year (2018) for 2020 Budget		8,037	
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		8,037	
Cap Bank Available from Prior Year (2019) for 2020 Budget		27,466	
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		27,466	
Cap Bank from Current Year (2020) Available for 2021 Budget		37,082	
Cap Bank Available from 2020 for 2021 Budget		\$ 37,082	

2020 Shared Services Exclusion Worksheet

Aberdeen Township Fire District No. 2
Monmouth

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total		
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	
NONE													\$ -	\$ -					\$ -	\$ -
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
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Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2020 Levy Cap Exclusion Calculations

Aberdeen Township Fire District No. 2 Monmouth

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 16,373
2020 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	16,373
2019 Adopted Budget PERS Contribution	16,977
2019 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	16,977
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 27,000
2019 Adopted Budget LOSAP Appropriation	27,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ -
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	-
2019 Adopted Budget Total Debt Service Appropriation	-
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	-
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ 700,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	620,000
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	80,000
2019 Adopted Budget Total Capital Appropriation	125,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	60,000
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	65,000
Capital Expenditure Exclusion	\$ 15,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$ 8,000
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	8,000
2020 Proposed Budget Group Health Insurance	16,000
2019 Adopted Budget Administration Health Insurance Appropriation	-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2019 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	16,000
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 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 * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 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.

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:

Aberdeen Township Fire District No. 2

County:

Monmouth

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$	572,000
Cap Bank Available from 2017 (See Levy Cap Certification)		40,337
Cap Bank Available from 2018 (See Levy Cap Certification)		8,037
Cap Bank Available from 2019 (See Levy Cap Certification)		27,466
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Cap Bank Used from 2019		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		768,552,090
New Ratables - Increase in Valuations (New Construction and Additions)		14,188,899
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.075
Projected Tax Rate based upon Proposed Levy		0.073076536