

2019 FIRE DISTRICT BUDGET

Certification Section

2019

**Buena Vista Township Fire District #2
FIRE DISTRICT BUDGET**

FISCAL YEAR: January 1, 2019 to December 31, 2019

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: 1/9/19

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: _____

2019 PREPARER'S CERTIFICATION

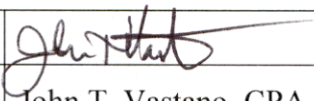
Buena Vista Township Fire District #2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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:	John T. Vastano, CPA		
Title:	Certified Public Accountant		
Address:	12 LaSalle Drive, Unit 12 Lower Vineland, NJ 08360		
Phone Number:	856-696-2200	Fax Number:	856-794-9798
E-mail address:	jtvastano@comcast.net		

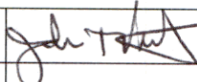
**2019 PREPARER'S CERTIFICATION
OTHER ASSETS**

**Buena Vista Township Fire District #2
FIRE DISTRICT BUDGET**

FISCAL YEAR: January 1, 2019 to December 31, 2019

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.

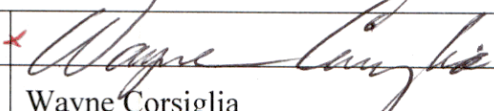
Preparer's Signature:			
Name:	John T. Vastano		
Title:	Certified Public Accountant		
Address:	12 LaSalle Drive, Unit 12 Lower Vineland, NJ 08360		
Phone Number:	856-696-2200	Fax Number:	856-794-9798
E-mail address:	jtvastano@comcast.net		

2019 APPROVAL CERTIFICATION
Buena Vista Township Fire District #2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 20th day of November, 2018.

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:	Wayne Corsiglia		
Title:	Secretary		
Address:	4835 Landis Avenue Vineland, NJ 08361		
Phone Number:	609-805-3225	Fax Number:	856-794-4656
E-mail address:	wcorsiglia@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

Eastvinelandfirecompany.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.

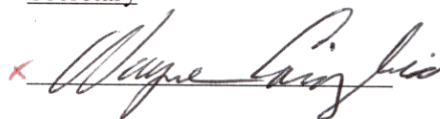
Name of Officer Certifying compliance

Wayne Corsiglia

Title of Officer Certifying compliance

Secretary

Signature



2019 FIRE DISTRICT BUDGET RESOLUTION

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Buena Vista Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 20, 2018; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$426,520, which includes an amount to be raised by taxation of \$353,043, and Total Appropriations of \$426,520; and

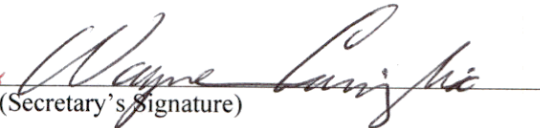
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 20, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 15, 2019.

x 
(Secretary's Signature)

x 11/20/18
(Date)

Board of Commissioners Recorded Vote

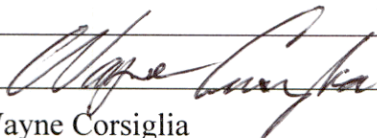
Member	Aye	Nay	Abstain	Absent
Dave Ricci	✓			
Wayne Corsiglia	✓			
Ronald Ruggeri	✓			
Lonnie Ricci	✓			
Tom Quinlan				✓

2019 ADOPTION CERTIFICATION

Buena Vista Township Fire District #2 FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 15th day of January, 2019.

Officer's Signature:			
Name:	Wayne Corsiglia		
Title:	Secretary		
Address:	4835 Landis Avenue Vineland, NJ 08361		
Phone Number:	609-805-3225	Fax Number:	856-794-4656
E-mail address:	wcorsiglia@comcast.net		

2019 ADOPTED BUDGET RESOLUTION

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Buena Vista Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 15, 2019; and

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

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

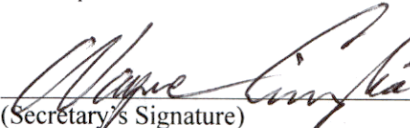
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$426,520, which includes amount to be raised by taxation of \$353,043, and Total Appropriations of \$426,520; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 15, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$426,520, which includes amount to be raised by taxation of \$353,043, and Total Appropriations of \$426,520; 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)

1/15/19

 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Dave Ricci				X
Wayne Corsiglia	X			
Ronald Ruggeri	X			
Lonnie Ricci	X			
Tom Quinlan	X			

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 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.

Total budget appropriations have increased from \$406,520 for 2018 to \$426,520 for 2019. The following items have increased or decreased more than 10%:

The amount budgeted for training and Physicals has increased by 25% from \$4,000 to \$5,000 due to the district anticipating an increase in new volunteers.

The appropriation for the Rescue Squad has increased by 20% to cover the increased costs of materials and supplies used to provide emergency medical assistance to our citizens.

The amount to be appropriated to LOSAP has increased by 50% due to an increase in number of qualifying firefighters' participation.

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

The amount to be raised by taxation will increase by \$18,997 from \$334,045 to \$353,043. This is due to significant growth in new construction and improvements. The increased amount raised by taxation will result in no Restricted Fund Balance being utilized, while utilizing \$66,202 of the Unrestricted Fund Balance to balance the budget and avoid increasing the tax rate. No negative impact on fund balances is anticipated in the next year's budget.

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

The amount to be raised by taxation (page F-1) of \$353,043, in the proposed budget, is less than the maximum Tax Levy Cap (F-10) of \$369,723. The Fire District is in compliance with the Property Tax Levy Cap.

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.

Capital appropriations include a \$70,000 reserve for future capital outlays.

Debt service includes \$94,712 for principal and interest on two 30-year USDA Rural Development loans totaling \$1,750,000 for the fire house completed in 2012 and \$62,808 for principal and interest on a \$400,000 seven-year loan for a pumper truck purchased in 2014.

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? YES. If so, provide the organization's incorporated name and amounts.

Buena Vista Township Emergency Medical Services, Inc., as follows:

Vehicles	\$3,800
Equipment	7,000
Material and supplies	9,200
Stipends	<u>10,000</u>
Total	30,000

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	\$157,981,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$.224

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?	\$
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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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FIRE DISTRICT CONTACT INFORMATION

2019

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

Name of Fire District:	Buena Vista Township Fire District #2		
Address:	P.O. Box 703		
City, State, Zip:	Buena	NJ	08310
Phone: (ext.)	856-213-5848	Fax:	856-213-5846

Preparer's Name:	John T. Vastano		
Preparer's Address:	12 LaSalle Drive Unit 12 Lower		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-696-2200	Fax:	856-764-9798
E-mail:	jtvastano@comcast.net		

Chairman:	Dave Ricci		
Phone: (ext.)	609-381-0705	Fax:	856-825-6970
E-mail:	dricci@big3precision.com		

Secretary/Treasurer:	Wayne Corsiglia		
Phone: (ext.)	609-805-3225	Fax:	
E-mail:	wcorsiglia@comcast.net		

Name of Auditor:	Cheryl Nicholson		
Name of Firm:	Preziosi, Nicholson & Associates, PA		
& Address:	2 W. Vine Street – Suite 102		
City, State, Zip:	Millville	NJ	08332
Phone: (ext.)	856-794-8400	Fax:	856-794-8411
E-mail:	Cheryl@millvillecpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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, EMS
- 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; 2/16/2002 b) the total number of volunteer members presently eligible to participate; 30 c) the total number of volunteer members presently vested; 23 d) whether the annual contribution for each vested member is fixed or based on an automatic increase; The contribution is increased by the allowable percentage annually e) the total LOSAP budgeted for the current year; \$30,000 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. YES*

BUENA VISTA TWP FIRE DISTRICT NO 2

EQUIPMENT LIST

11/20/2018

<u>MAKE</u>	<u>MODEL</u>	<u>YEAR</u>
Pierce	Rescue/Pumper	2015
Freightliner	Tanker	2001
Ford	crown vic car	1999
Chevrolet	C34 Utility	1996
Pierce	Pumper	1991
Pierce	Mini Pumper	1981
Ford F-250	Pickup truck	2017

Note: none of these units are assigned to any individuals

2018

AGREEMENT

WHEREAS, Buena Vista Township Fire District No.2 is in need of various first aid services concerning the volunteer firemen responding to the scene of a fire: and all EMS calls.

WHEREAS, the Buena Vista Township EMS Squad is desirous of providing said services pursuant to the terms and conditions hereinafter set forth;

NOW, THEREFORE, it is agreed between the parties as follows:

1. When the fire district is dispatched to a fire scene, the first aid squad shall respond to the fire scene with appropriate ambulance and crew for the purpose of providing first aid services to the fire district volunteer fire fighters at the scene. The only fire incidents to which first aid shall respond is structural fires, extrications, second alarm fires, and all EMS calls in said district or when otherwise requested by the fire district. The Ems is striving for "Soft Billing"
2. The fire district shall receive from the first aid squad, quarterly and at year-end written reports setting forth the total number of responses and the number of responses by each of the first aid members responding to each fire incident.
3. The fire district shall have the right to request and receive from first aid a year-end audit relative to the monies paid hereunder.
4. The first aid squad shall receive four (4) payments of \$7,500.00 for providing the services set forth herein. The first aid squad shall submit a voucher to the fire district for review and approval by the fire district in order to receive the appropriate monies.

5. The term of the agreement shall be for one (1) year from the date of the execution of the agreement and shall continue on a year-to-year basis unless either party submits in writing a letter seeking to terminate the contract at its year-end anniversary.

In witness Whereof; the parties hereto have set their hands and seals or caused their corporate presents to be affixed.

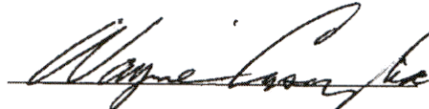
6. Fire District No. 2 shall not bear any liability for any act or omission committed by EMS, and EMS agrees to indemnify Fire District No. 2 and to hold it harmless, to the greatest extent permitted by law, with the respect to any and all liability associated with any act or omission committed by EMS.

ATTESTED BY:

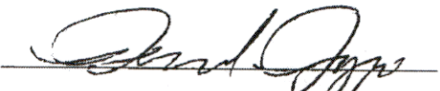
THE COMMISSIONERS OF FIRE
DISTRICT NO. 2 IN THE TOWNSHIP
OF BUENA VISTA



DISTRICT NO. 2 REPRESENTATIVE



DISTRICT NO. 2 REPRESENTATIVE



BUENA VISTA TOWNSHIP EMS, President



BUENA VISTA TOWNSHIP EMS, Chief

Dated: November 19, 2018

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 2016.

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)

**BUENA VISTA TOWNSHIP FIRE DISTRICT #2
Atlantic**

Reportable Compensation from Fire District (W-2/ 1099)

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	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Officer	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Dave Ricci	Chairman	5	X	X				\$ 550	\$ 550	NONE				\$ 550	
2 Wayne Corsiglia	Secretary	5	X	X				550	550	NONE				550	
3 Ronald Ruggeri	Treasurer	2	X	X					-	NONE				-	
4 Lonnie Ricci	Commissioner	2	X						-	NONE				-	
5 Tom Quinlan	Commissioner	2	X						-	NONE				-	
6 Mark Corsiglia	Chief	2							-	NONE				-	
7									-					-	
8									-					-	
9									-					-	
10									-					-	
11									-					-	
12									-					-	
13									-					-	
14									-					-	
15									-					-	
Total:								\$ -	\$ -	\$ -			\$ -	\$ 1,100	

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

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

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

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

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

Schedule of Accumulated Liability for Compensated Absences

BUENA VISTA TOWNSHIP FIRE DISTRICT #2
Atlantic

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, 2018	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2018		\$ -			

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

2019 Budget Summary

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

	<i>2019 Proposed Budget</i>	<i>2018 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	\$ 66,202	\$ 65,200	\$ 1,002	1.5%
Total Miscellaneous Anticipated Revenues	6,875	6,875	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	73,477	72,475	1,002	1.4%
Amount to be Raised by Taxation to Support Budget	353,043	334,045	18,998	5.7%
Total Anticipated Revenues	426,520	406,520	20,000	4.9%
APPROPRIATIONS				
Total Administration	22,000	22,000	-	0.0%
Total Cost of Operations & Maintenance	117,000	112,000	5,000	4.5%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	30,000	25,000	5,000	20.0%
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)	30,000	20,000	10,000	50.0%
Total Capital Appropriations	70,000	70,000	-	0.0%
Total Principal Payments on Debt Service	101,580	98,518	3,062	3.1%
Total Interest Payments on Debt	55,940	59,002	(3,062)	-5.2%
Total Appropriations	426,520	406,520	20,000	4.9%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2019 Revenue Schedule

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 66,202	\$ 65,200	\$ 1,002	1.5%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	66,202	65,200	1,002	1.5%
<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	6,875	6,875	-	0.0%
Total Miscellaneous Anticipated Revenues	6,875	6,875	-	0.0%
<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>				
Checking Accounts - Newfield National Bank	200	200	-	0.0%
Certificates of Deposit - Newfield National Bank	200	200	-	0.0%
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/0!
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 73,477	\$ 72,475	\$ 1,002	1.4%

2019 Appropriations Schedule

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	-	-	-	#DIV/0!
<i>Administration - Other (List)</i>				
Office Expense	4,500	4,500	-	0.0%
Miscellaneous Expense	2,500	2,500	-	0.0%
Professional Expense	15,000	15,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	22,000	22,000	-	0.0%
Total Administration	22,000	22,000	-	0.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Advertising	500	500	-	0.0%
Insurance	20,000	20,000	-	0.0%
Maintenance, Repairs and Equipment	50,000	46,000	4,000	8.7%
Contingent Expenses			-	#DIV/0!
Uniforms and Protective Gear	16,500	16,500	-	0.0%
Utilities	25,000	25,000	-	0.0%
Training, Physicals	5,000	4,000	1,000	25.0%
Total Operations & Maintenance - Other	117,000	112,000	5,000	4.5%
Total Operations & Maintenance	117,000	112,000	5,000	4.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	3,800	3,800	-	0.0%
Equipment	7,000	7,000	-	0.0%
Materials & Supplies	19,200	14,200	5,000	35.2%
Total Duly Incorporated First Aid/Rescue Squad Associations	30,000	25,000	5,000	20.0%
<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)	30,000	20,000	10,000	50.0%
Total Capital Appropriations	70,000	70,000	-	0.0%
Total Principal Payments on Debt Service	101,580	98,518	3,062	3.1%
Total Interest Payments on Debt	55,940	59,002	(3,062)	-5.2%
TOTAL APPROPRIATIONS	\$ 426,520	\$ 406,520	\$ 20,000	4.9%

2019 Schedule of Salaries and Benefits

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2019 Proposed Capital Budget

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 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 Capital Improvements					-	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

70,000	70,000
\$ 70,000	\$ 70,000

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

Debt Service Schedule - Principal

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	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>												
USDA Loan #1				30,902	31,993	33,123	34,929	35,503	36,756	38,054	966,336	1,176,694
USDA Loan #2				9,248	9,574	9,912	10,261	10,624	10,999	11,387	214,734	277,491
Newfield National Bank				58,368	60,013	62,614						122,627
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				98,518	101,580	105,649	45,190	46,127	47,755	49,441	1,181,070	1,576,812
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 98,518	\$ 101,580	\$ 105,649	\$ 45,190	\$ 46,127	\$ 47,755	\$ 49,441	\$ 1,181,070	\$ 1,576,812

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

BUENA VISTA TOWNSHIP FIRE DISTRICT #2
Atlantic

	Current Year (2018)	2019	2020	2021	2022	2023	2024	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>									
USDA Loan #1	41,998	40,907	39,777	38,608	37,397	36,144	34,846	571,954	799,633
USDA Loan #2	12,565	12,238	11,900	11,550	11,188	10,813	10,425	170,769	238,883
Newfield National Bank	4,439	2,795	1,070						3,865
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	59,002	55,940	52,747	50,158	48,585	46,957	45,271	742,723	1,042,381
TOTAL INTEREST ALL OBLIGATIONS	\$ 59,002	\$ 55,940	\$ 52,747	\$ 50,158	\$ 48,585	\$ 46,957	\$ 45,271	\$ 742,723	\$ 1,042,381

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

2019 Fund Balance Reconciliation

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 151,360
Less: Utilized in 2018 Adopted Budget	65,200
Proposed balance available	86,160
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	86,160
Less: Fund Balance utilized in 2019 Proposed Budget	66,202
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	<u>\$ 19,958</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 268,002
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	268,002
Estimated results of operations for the year ending December 31, 2018	70,000
Anticipated balance December 31, 2018	338,002
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	<u>\$ 338,002</u>

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

2019 Referendums

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	334,045
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		334,045
Plus: 2% Cap Increase		6,681
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		340,726

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		10,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		10,000

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	8,480,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.224	18,997

ADJUSTED TAX LEVY **369,723**

Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Maximum Tax Levy Before Referendum		369,723
Amount Proposed for Levy Cap Referendum		-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION **\$ 369,723**

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	353,043
Cap Bank Available from Prior Year (2016) for 2019 Budget		52,721
Cap Bank Available from Prior Year (2017) for 2019 Budget		8,052
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		8,052
Cap Bank Available from Prior Year (2018) for 2019 Budget		35,210
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		35,210
Cap Bank from Current Year (2019) Available for 2020 Budget		16,680
Cap Bank Available from 2019 for 2020 Budget	\$	16,680

2019 Levy Cap Exclusion Calculations

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$	-
2019 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		-
2018 Adopted Budget PERS Contribution		-
2018 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$	30,000
2018 Adopted Budget LOSAP Appropriation		20,000
LOSAP Exclusion (+/-)	\$	10,000

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$	157,520
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		157,520
2018 Adopted Budget Total Debt Service Appropriation		157,520
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		157,520
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$	70,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		70,000
2018 Adopted Budget Total Capital Appropriation		70,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		70,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019		
2019 Proposed Budget Administration Health Insurance Appropriation	\$	-
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2019 Proposed Budget Group Health Insurance		-
2018 Adopted Budget Administration Health Insurance Appropriation		-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2018 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2018 Amount Budgeted = % Increase		0.00%
SFY 2019 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 * 2018 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2019 Increase in Appropriation	\$	-

RECEIVED
DEC 19 2018
DIVISION OF LOCAL GOVERNMENT SERVICES

2019

Buena Vista Township Fire District #2 Fire District Budget

eastvinelandfirecompany.com

Department Of



**Community
Affairs**

Division of Local Government Services

2019

Buena Vista Township Fire District #2
Fire District Budget

eastvinelandfirecompany.com

Department Of



**Community
Affairs**

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

**Buena Vista Township Fire District #2
FIRE DISTRICT BUDGET**

FISCAL YEAR: January 1, 2019 to December 31, 2019

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: _____

2019 PREPARER'S CERTIFICATION

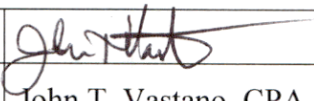
Buena Vista Township Fire District #2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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:	John T. Vastano, CPA		
Title:	Certified Public Accountant		
Address:	12 LaSalle Drive, Unit 12 Lower Vineland, NJ 08360		
Phone Number:	856-696-2200	Fax Number:	856-794-9798
E-mail address:	jtvastano@comcast.net		

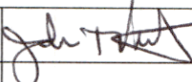
**2019 PREPARER'S CERTIFICATION
OTHER ASSETS**

**Buena Vista Township Fire District #2
FIRE DISTRICT BUDGET**

FISCAL YEAR: January 1, 2019 to December 31, 2019

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.

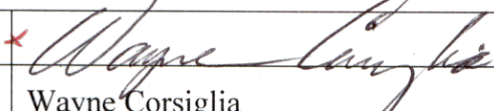
Preparer's Signature:			
Name:	John T. Vastano		
Title:	Certified Public Accountant		
Address:	12 LaSalle Drive, Unit 12 Lower Vineland, NJ 08360		
Phone Number:	856-696-2200	Fax Number:	856-794-9798
E-mail address:	jtvastano@comcast.net		

2019 APPROVAL CERTIFICATION
Buena Vista Township Fire District #2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 20th day of November, 2018.

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:	Wayne Corsiglia		
Title:	Secretary		
Address:	4835 Landis Avenue Vineland, NJ 08361		
Phone Number:	609-805-3225	Fax Number:	856-794-4656
E-mail address:	wcorsiglia@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

Eastvinelandfirecompany.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.

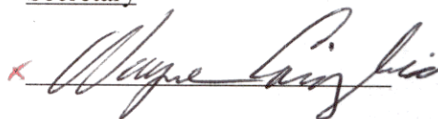
Name of Officer Certifying compliance

Wayne Corsiglia

Title of Officer Certifying compliance

Secretary

Signature



2019 FIRE DISTRICT BUDGET RESOLUTION

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Buena Vista Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 20, 2018; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$426,520, which includes an amount to be raised by taxation of \$353,043, and Total Appropriations of \$426,520; and

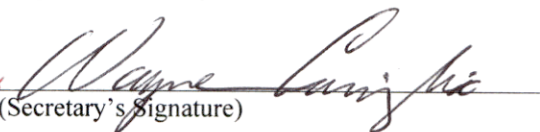
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 20, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 15, 2019.

x 
(Secretary's Signature)

x 11/20/18
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Dave Ricci	✓			
Wayne Corsiglia	✓			
Ronald Ruggeri	✓			
Lonnie Ricci	✓			
Tom Quinlan				✓

2019 ADOPTION CERTIFICATION

Buena Vista Township Fire District #2 FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 15th day of January, 2019.

Officer's Signature:			
Name:	Wayne Corsiglia		
Title:	Secretary		
Address:	4835 Landis Avenue Vineland, NJ 08361		
Phone Number:	609-805-3225	Fax Number:	856-794-4656
E-mail address:	wcorsiglia@comcast.net		

2019 ADOPTED BUDGET RESOLUTION

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Buena Vista Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 15, 2019; and

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

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$426,520, which includes amount to be raised by taxation of \$353,043, and Total Appropriations of \$426,520; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 15, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$426,520, which includes amount to be raised by taxation of \$353,043, and Total Appropriations of \$426,520; 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)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Dave Ricci				
Wayne Corsiglia				
Ronald Ruggeri				
Lonnie Ricci				
Tom Quinlan				

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 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.

Total budget appropriations have increased from \$406,520 for 2018 to \$426,520 for 2019. The following items have increased or decreased more than 10%:

The amount budgeted for training and Physicals has increased by 25% from \$4,000 to \$5,000 due to the district anticipating an increase in new volunteers.

The appropriation for the Rescue Squad has increased by 20% to cover the increased costs of materials and supplies used to provide emergency medical assistance to our citizens.

The amount to be appropriated to LOSAP has increased by 50% due to an increase in number of qualifying firefighters' participation.

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

The amount to be raised by taxation will increase by \$18,997 from \$334,045 to \$353,043. This is due to significant growth in new construction and improvements. The increased amount raised by taxation will result in no Restricted Fund Balance being utilized, while utilizing \$66,202 of the Unrestricted Fund Balance to balance the budget and avoid increasing the tax rate. No negative impact on fund balances is anticipated in the next year's budget.

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

The amount to be raised by taxation (page F-1) of \$353,043, in the proposed budget, is less than the maximum Tax Levy Cap (F-10) of \$369,723. The Fire District is in compliance with the Property Tax Levy Cap.

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.

Capital appropriations include a \$70,000 reserve for future capital outlays.

Debt service includes \$94,712 for principal and interest on two 30-year USDA Rural Development loans totaling \$1,750,000 for the fire house completed in 2012 and \$62,808 for principal and interest on a \$400,000 seven-year loan for a pumper truck purchased in 2014.

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? YES. If so, provide the organization's incorporated name and amounts.

Buena Vista Township Emergency Medical Services, Inc., as follows:

Vehicles	\$3,800
Equipment	7,000
Material and supplies	9,200
Stipends	<u>10,000</u>
Total	30,000

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	\$157,981,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$.224

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

FIRE DISTRICT CONTACT INFORMATION

2019

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

Name of Fire District:	Buena Vista Township Fire District #2		
Address:	P.O. Box 703		
City, State, Zip:	Buena	NJ	08310
Phone: (ext.)	856-213-5848	Fax:	856-213-5846

Preparer's Name:	John T. Vastano		
Preparer's Address:	12 LaSalle Drive Unit 12 Lower		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-696-2200	Fax:	856-764-9798
E-mail:	jtvastano@comcast.net		

Chairman:	Dave Ricci		
Phone: (ext.)	609-381-0705	Fax:	856-825-6970
E-mail:	dricci@big3precision.com		

Secretary/Treasurer:	Wayne Corsiglia		
Phone: (ext.)	609-805-3225	Fax:	
E-mail:	wcorsiglia@comcast.net		

Name of Auditor:	Cheryl Nicholson		
Name of Firm:	Preziosi, Nicholson & Associates, PA		
& Address:	2 W. Vine Street – Suite 102		
City, State, Zip:	Millville	NJ	08332
Phone: (ext.)	856-794-8400	Fax:	856-794-8411
E-mail:	Cheryl@millvillecpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

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

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)**

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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, EMS
- 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; 2/16/2002 b) the total number of volunteer members presently eligible to participate; 30 c) the total number of volunteer members presently vested; 23 d) whether the annual contribution for each vested member is fixed or based on an automatic increase; The contribution is increased by the allowable percentage annually e) the total LOSAP budgeted for the current year; \$30,000 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. YES*

BUENA VISTA TWP FIRE DISTRICT NO 2

EQUIPMENT LIST

11/20/2018

<u>MAKE</u>	<u>MODEL</u>	<u>YEAR</u>
Pierce	Rescue/Pumper	2015
Freightliner	Tanker	2001
Ford	crown vic car	1999
Chevrolet	C34 Utility	1996
Pierce	Pumper	1991
Pierce	Mini Pumper	1981
Ford F-250	Pickup truck	2017

Note: none of these units are assigned to any individuals

2018

AGREEMENT

WHEREAS, Buena Vista Township Fire District No.2 is in need of various first aid services concerning the volunteer firemen responding to the scene of a fire: and all EMS calls.

WHEREAS, the Buena Vista Township EMS Squad is desirous of providing said services pursuant to the terms and conditions hereinafter set forth;

NOW, THEREFORE, it is agreed between the parties as follows:

1. When the fire district is dispatched to a fire scene, the first aid squad shall respond to the fire scene with appropriate ambulance and crew for the purpose of providing first aid services to the fire district volunteer fire fighters at the scene. The only fire incidents to which first aid shall respond is structural fires, extrications, second alarm fires, and all EMS calls in said district or when otherwise requested by the fire district. The Ems is striving for "Soft Billing"
2. The fire district shall receive from the first aid squad, quarterly and at year-end written reports setting forth the total number of responses and the number of responses by each of the first aid members responding to each fire incident.
3. The fire district shall have the right to request and receive from first aid a year-end audit relative to the monies paid hereunder.
4. The first aid squad shall receive four (4) payments of \$7,500.00 for providing the services set forth herein. The first aid squad shall submit a voucher to the fire district for review and approval by the fire district in order to receive the appropriate monies.

5. The term of the agreement shall be for one (1) year from the date of the execution of the agreement and shall continue on a year-to-year basis unless either party submits in writing a letter seeking to terminate the contract at its year-end anniversary.

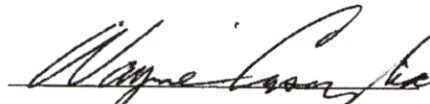
In witness Whereof; the parties hereto have set their hands and seals or caused their corporate presents to be affixed.

6. Fire District No. 2 shall not bear any liability for any act or omission committed by EMS, and EMS agrees to indemnify Fire District No. 2 and to hold it harmless, to the greatest extent permitted by law, with the respect to any and all liability associated with any act or omission committed by EMS.


ATTESTED BY:

THE COMMISSIONERS OF FIRE
DISTRICT NO. 2 IN THE TOWNSHIP
OF BUENA VISTA


DISTRICT NO. 2 REPRESENTATIVE


DISTRICT NO. 2 REPRESENTATIVE


BUENA VISTA TOWNSHIP EMS, President


BUENA VISTA TOWNSHIP EMS, Chief

Dated: November 19, 2018

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Buena Vista Township Fire District #2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 2016.

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)

**BUENA VISTA TOWNSHIP FIRE DISTRICT #2
Atlantic**

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	Officer	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Dave Ricci	Chairman	5	X	X				\$ 550	\$ 550	NONE					\$ 550	
2 Wayne Corsiglia	Secretary	5	X	X				550	550	NONE					550	
3 Ronald Ruggeri	Treasurer	2	X	X					-	NONE					-	
4 Lonnie Ricci	Commissioner	2	X						-	NONE					-	
5 Tom Quinlan	Commissioner	2	X						-	NONE					-	
6 Mark Corsiglia	Chief	2							-	NONE					-	
7									-						-	
8									-						-	
9									-						-	
10									-						-	
11									-						-	
12									-						-	
13									-						-	
14									-						-	
15									-						-	
Total:								\$ -	\$ -	\$ -				\$ -	\$ 1,100	

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

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

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

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

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

Schedule of Accumulated Liability for Compensated Absences

BUENA VISTA TOWNSHIP FIRE DISTRICT #2
Atlantic

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, 2018	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2018		\$ <u> -</u>			

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

2019 Budget Summary

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

	<i>2019 Proposed Budget</i>	<i>2018 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	\$ 66,202	\$ 65,200	\$ 1,002	1.5%
Total Miscellaneous Anticipated Revenues	6,875	6,875	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	<u>73,477</u>	<u>72,475</u>	1,002	1.4%
Amount to be Raised by Taxation to Support Budget	<u>353,043</u>	<u>334,045</u>	<u>18,998</u>	5.7%
Total Anticipated Revenues	<u>426,520</u>	<u>406,520</u>	<u>20,000</u>	4.9%
APPROPRIATIONS				
Total Administration	22,000	22,000	-	0.0%
Total Cost of Operations & Maintenance	117,000	112,000	5,000	4.5%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	30,000	25,000	5,000	20.0%
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)	30,000	20,000	10,000	50.0%
Total Capital Appropriations	70,000	70,000	-	0.0%
Total Principal Payments on Debt Service	101,580	98,518	3,062	3.1%
Total Interest Payments on Debt	<u>55,940</u>	<u>59,002</u>	<u>(3,062)</u>	-5.2%
Total Appropriations	<u>426,520</u>	<u>406,520</u>	<u>20,000</u>	4.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 66,202	\$ 65,200	\$ 1,002	1.5%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	66,202	65,200	1,002	1.5%
<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	6,875	6,875	-	0.0%
Total Miscellaneous Anticipated Revenues	6,875	6,875	-	0.0%
<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>				
Checking Accounts - Newfield National Bank	200	200	-	0.0%
Certificates of Deposit - Newfield National Bank	200	200	-	0.0%
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 73,477	\$ 72,475	\$ 1,002	1.4%

2019 Appropriations Schedule

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	-	-	-	#DIV/0!
<i>Administration - Other (List)</i>				
Office Expense	4,500	4,500	-	0.0%
Miscellaneous Expense	2,500	2,500	-	0.0%
Professional Expense	15,000	15,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	22,000	22,000	-	0.0%
Total Administration	22,000	22,000	-	0.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Advertising	500	500	-	0.0%
Insurance	20,000	20,000	-	0.0%
Maintenance, Repairs and Equipment	50,000	46,000	4,000	8.7%
Contingent Expenses			-	#DIV/0!
Uniforms and Protective Gear	16,500	16,500	-	0.0%
Utilities	25,000	25,000	-	0.0%
Training, Physicals	5,000	4,000	1,000	25.0%
Total Operations & Maintenance - Other	117,000	112,000	5,000	4.5%
Total Operations & Maintenance	117,000	112,000	5,000	4.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	3,800	3,800	-	0.0%
Equipment	7,000	7,000	-	0.0%
Materials & Supplies	19,200	14,200	5,000	35.2%
Total Duly Incorporated First Aid/Rescue Squad Associations	30,000	25,000	5,000	20.0%
<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)	30,000	20,000	10,000	50.0%
Total Capital Appropriations	70,000	70,000	-	0.0%
Total Principal Payments on Debt Service	101,580	98,518	3,062	3.1%
Total Interest Payments on Debt	55,940	59,002	(3,062)	-5.2%
TOTAL APPROPRIATIONS	\$ 426,520	\$ 406,520	\$ 20,000	4.9%

2019 Schedule of Salaries and Benefits

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
--	--	--	------	------	------	------	------	------

2019 Proposed Capital Budget

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 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 Capital Improvements					-	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	70,000	70,000
	\$ 70,000	\$ 70,000

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

Debt Service Schedule - Principal

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	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>												
USDA Loan #1				30,902	31,993	33,123	34,929	35,503	36,756	38,054	966,336	1,176,694
USDA Loan #2				9,248	9,574	9,912	10,261	10,624	10,999	11,387	214,734	277,491
Newfield National Bank				58,368	60,013	62,614						122,627
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				98,518	101,580	105,649	45,190	46,127	47,755	49,441	1,181,070	1,576,812
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 98,518	\$ 101,580	\$ 105,649	\$ 45,190	\$ 46,127	\$ 47,755	\$ 49,441	\$ 1,181,070	\$ 1,576,812

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

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

	Current Year (2018)	2019	2020	2021	2022	2023	2024	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>									
USDA Loan #1	41,998	40,907	39,777	38,608	37,397	36,144	34,846	571,954	799,633
USDA Loan #2	12,565	12,238	11,900	11,550	11,188	10,813	10,425	170,769	238,883
Newfield National Bank	4,439	2,795	1,070						3,865
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	59,002	55,940	52,747	50,158	48,585	46,957	45,271	742,723	1,042,381
TOTAL INTEREST ALL OBLIGATIONS	\$ 59,002	\$ 55,940	\$ 52,747	\$ 50,158	\$ 48,585	\$ 46,957	\$ 45,271	\$ 742,723	\$ 1,042,381

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

2019 Fund Balance Reconciliation

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 151,360
Less: Utilized in 2018 Adopted Budget	65,200
Proposed balance available	86,160
Estimated results of operations for the year ending December 31, 2018	-
Anticipated balance December 31, 2018	86,160
Less: Fund Balance utilized in 2019 Proposed Budget	66,202
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 19,958

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 268,002
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	268,002
Estimated results of operations for the year ending December 31, 2018	70,000
Anticipated balance December 31, 2018	338,002
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 338,002

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

2019 Referendums

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

BUENA VISTA TOWNSHIP FIRE DISTRICT #2

Atlantic

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	334,045
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		334,045
Plus: 2% Cap Increase		6,681
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		340,726

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		10,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		10,000

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	8,480,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.224	18,997

ADJUSTED TAX LEVY **369,723**

Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Maximum Tax Levy Before Referendum		369,723
Amount Proposed for Levy Cap Referendum		-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION **\$ 369,723**

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	353,043
Cap Bank Available from Prior Year (2016) for 2019 Budget		52,721
Cap Bank Available from Prior Year (2017) for 2019 Budget		8,052
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		8,052
Cap Bank Available from Prior Year (2018) for 2019 Budget		35,210
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		35,210
Cap Bank from Current Year (2019) Available for 2020 Budget		16,680
Cap Bank Available from 2019 for 2020 Budget	\$	16,680

2019 Levy Cap Exclusion Calculations

BUENA VISTA TOWNSHIP FIRE DISTRICT #2 Atlantic

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$	-
2019 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		-
2018 Adopted Budget PERS Contribution		-
2018 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$	30,000
2018 Adopted Budget LOSAP Appropriation		20,000
LOSAP Exclusion (+/-)	\$	10,000

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$	157,520
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		157,520
2018 Adopted Budget Total Debt Service Appropriation		157,520
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		157,520
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$	70,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		70,000
2018 Adopted Budget Total Capital Appropriation		70,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		70,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019		
2019 Proposed Budget Administration Health Insurance Appropriation	\$	-
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2019 Proposed Budget Group Health Insurance		-
2018 Adopted Budget Administration Health Insurance Appropriation		-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2018 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2018 Amount Budgeted = % Increase		0.00%
SFY 2019 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 * 2018 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2019 Increase in Appropriation	\$	-