

**FIRE DISTRICT LEVY CAP REFERENDUM RESOLUTION
RESOLUTION 2023-0029**

RESOLUTION BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT # 2 OF
THE TOWNSHIP OF BORDENTOWN IN THE COUNTY OF BURLINGTON AND
STATE OF NEW JERSEY AUTHORIZING A PROPERTY TAX CAP LEVY
REFERENDUM ON FEBRUARY 17, 2024

WHEREAS, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget a fire district shall limit any increase in its property tax levy to two percent (2.0%) over the previous year's amount to be raised by taxation, subject to certain exceptions and additions; and,

WHEREAS, N.J.S.A. 40A:4-45.46(b), permits a fire district to increase the amount to be raised by taxation by a percentage rate greater than two percent (2.0%) where said increase is approved by referendum; and,

WHEREAS, the Board of Commissioners (the "Board") of Fire District # 2 ("the District") in Bordentown Township, in the County of Burlington has called for two (2) referendum questions pursuant to N.J.S.A. 40A:4-45.46(b) to be included in the Fire District election held on the third Saturday in February because it finds it advisable and necessary to increase its 2024 amount to be raised by taxation budget by more than two percent (2.0%) over the 2023 amount to be raised by taxation to provide and maintain essential district services for the residents of the district; and,

WHEREAS, the Board hereby determines that a 9.1 percent (9.1%) increase in the amount to be raised by taxation or \$285,053.00 in excess of the increase in the amount to be raised by taxation otherwise permitted by a two percent (2.0%) tax levy cap, will only become effective upon authorization by an affirmative vote of in excess of fifty percent (50%) of the voters casting a ballot at the referendum and,

WHEREAS, this additional amount will be appropriated for the purposes set forth below, increasing the total appropriation for each such purpose from what would otherwise be provided under the limitations of a two percent (2.0%) tax levy cap, as set forth below:

Line Item Name	Amount for Referendum
Benefits & Insurance	\$78,982
Salary & Overtime	\$149,893
Operation Expenses	\$56,178
Total	\$285,053

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of Fire District # 2 in Bordentown Township, in the County of Burlington that the following question shall be placed on the ballot:

“Shall the Board of Commissioners of Fire District Number # 2 in Bordentown Township be authorized to increase the 2024 amount to be raised by taxation in the Fire District annual budget, by 9.1 percent (9.1%) or \$285,053.00 as provided by N.J.S.A. 40A:4-45.45, for purposes of addressing increased operational expenses, notwithstanding that its amount to be raised by taxation will exceed the two percent (2.0%) increase limitation.

___ Yes ___ No

INTERPRETIVE STATEMENT

The District has experienced increased operational expenses in a number of areas, namely benefits and insurance costs, salary and overtime costs, and general operation expenses. Regarding benefits and insurance costs, workers compensation and liability insurance increased 12 percent in 2023 and is anticipated to increase a further 10 to 15 percent in 2024 according to estimates provided by the District’s actuaries. Healthcare related costs have increased as well. Regarding salary and overtime cost increases, salaries represent a contractual obligation the District must meet, while overtime costs are necessary to maintain services for the District. Regarding operation expenses, items such as fuel prices have added to increased costs. Each of these costs relates to an essential obligation the District has to address. An affirmative vote on this question will provide the District with funding to meet the increased costs related to these obligations.

A “yes vote” will authorize the Board of Commissioners of the fire district to adopt the budget that was approved by the Board. N.J.S.A. 40A:4-45.45 provides a tax levy “cap” of two percent (2.0%) on the amount of increase. This amount can be exceeded when approved by referendum of the voters.

A “no” vote means that the Board of Commissioners must adopt the budget within the increase limits otherwise set forth by the law.”

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for Saturday, February 17, 2024, between the hours of 2:00 and 9:00 p.m., prevailing time, in the manner provided by statute.

BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at *Fire District #2, 262 Crosswicks Rd. Bordentown, NJ* on or before January 20, 2024 at which time and place objections to said budget may be presented by taxpayers or other interested parties.

BE IT FURTHER RESOLVED, that the budget of the Board of Commissioners of Fire District # 2 in Bordentown Township, for 2024 is hereby authorized to be published in the *Burlington County Times and the Times of Trenton* by no later than the February 10, 2024 issue.

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert Bennett	✓			
James Cann	✓			
George Chidley	✓			
George Gareis				✓
Andrew Law	✓			

This Resolution is certified to be a true and correct copy adopted at a public meeting held on December 18, 2023.

Commissioner James Cann
 Chairman of the Board
 Board of Fire Commissioners
 Fire District No.2
 Bordentown Township

Commissioner George A. Chidley
 Secretary of the Board,
 Board of Fire Commissioners
 Fire District No.2
 Bordentown Township