

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS, FIRE DISTRICT # 2,
OF THE TOWNSHIP OF GLOUCESTER, CAMDEN COUNTY NEW JERSEY
TO ADOPT A TEMPORARY BUDGET, PENDING PUBLIC APPROVAL OF THE
PROPOSED BUDGET.

WHEREAS, N.J.S.A. 40A:14-78.17 authorizes the adoption of a temporary budget not to exceed 14% of the total budget for the preceding fiscal year, and

WHEREAS, The 2025 Fire District Budget was \$2,832,827.00, 14% of which equals \$396,595.78.

NOW THEREFORE, it is herein Resolved that the Board of Fire Commissioners, Fire District #2, shall adopt a temporary budget of \$396,595.78, pending public approval of the proposed 2026 budget, scheduled for February 21, 2026.

DATED: January 13, 2026


Secretary

26-01

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED BUDGET

GLOUCESTER TOWNSHIP FIRE DISTRICT #2

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3

By: Gloucester Township FD #2
For: Department of Community Affairs
Division of Local Government Services

Date: January 14, 2026

Gloucester Township
Fire District No. 2
Resolution Number 2026-02
RESOLUTION TO AMEND THE 2026 BUDGET
PURSUANT TO N.J.S.A. 40A:14-78.3N.J.S.A. 40A:14-78.3
FISCAL YEAR: From January 1, 2026, to December 31, 2026

WHEREAS, the Fire District Budget for the year ending December 31, 2026 was introduced on the 10th day of December 2025, and

WHEREAS, a public hearing on the 2026 Fire District budget has been held on January 14, 2026 as publicly advertised;

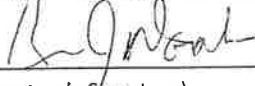
WHEREAS, the Board desires to amend certain line items in the 2026 Budget.

THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Gloucester Township Fire District #2 that the following amendments to the introduced budget for the year ending December 31, 2026, be made:

ANTICIPATED REVENUES/APPROPRIATIONS	FROM	TO
Page F-1		
Total Fund Balance Utilized	\$21,719.10	\$76,197.73
Total Revenues and Fund Balance Utilized	\$122,804.59	\$177,283.22
Amount to be Raised by Taxation to Support Budget	\$2,969,876.53	\$2,915,397.90
Page F-2		
Unrestricted Fund Balance	\$21,719.10	\$76,197.73
Total Fund Balance Utilized	\$21,719.10	\$76,197.73
Total Revenues and Fund Balance Utilized	\$122,804.59	\$177,283.22
Page F-8		
UNRESTRICTED FUND BALANCE		
Beginning balance January 1, 2025 (1)	\$70,460.87	\$265,086.27
Proposed balance available	\$(98,196.53)	\$96,428.87
Anticipated balance December 31, 2025	\$26,803.47	\$221,428.87
Less: Fund Balance utilized in 2026 Proposed Budget	\$21,719.10	\$76,197.73
Proposed balance after utilization in 2026 Proposed Budget	\$5,084.37	\$145,231.14
RESTRICTED FUND BALANCE		
Beginning balance January 1, 2025 (1)	\$141,776.99	\$241,776.99
Proposed balance available	\$41,776.99	\$141,776.99
Anticipated balance December 31, 2025	\$41,776.99	\$141,776.99
Proposed balance after utilization in 2026 Proposed Budget	\$41,776.99	\$141,776.99
Page F-10		
ADJUSTED TAX LEVY		
Amount Utilized from Levy Cap Bank from 2023	\$2,999.00	\$0.00
Amount Utilized from Levy Cap Bank from 2024	\$2,010.00	\$0.00
Maximum Tax Levy Before Referendum	\$2,741,696.65	\$2,687,218.02
Maximum Allowable Amount To Be Raised By Taxation	\$2,969,876.53	\$2,915,397.90
CAP BANK CALCULATION		
Amount to be Raised by Taxation	\$2,969,876.53	\$2,915,397.90
Cap Bank Available from Prior Year (2023) for 2026 Budget	\$2,999.00	\$0.00
Cap Bank Available from Prior Year (2024) for 2026 Budget	\$2,010.00	\$0.00
Page F-11		
Dept Service Costs-Adopted/Total Shared Services Cost-Adopted	\$0.00	\$49,469.63

BE IT FURTHER RESOLVED those two (2) certified copies of this resolution be filed forthwith with the Director of the Division of Local Government Services for their certification of the district budget so amended.

I, Kevin Donahue, Secretary of the Board of Fire Commissioners, Gloucester Township Fire District #2, New Jersey, do hereby certify that this is a true copy of a resolution amending the budget, adopted by the Board of Fire Commissioners at an open public meeting held on the 14th day of January 2026.

 1/14/26
(Secretary's Signature) (DATE)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
George Genzel	X			
Kevin Donahue	X			
Ray Evans	X			
Joe Reichert	X			
Larry Grady	X			

EXPLANATION OF CHANGES

ANTICIPATED REVENUES:

The amount of Unrestricted Fund Balance to be used to balance the 2026 budget, went from \$21,719.10 to \$76,197.73. In doing so, the 2026 budget will not go over maximum amount to be raised by taxation and will balance the 2026 Budget.

RESOLUTION BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT #2 OF THE TOWNSHIP OF GLOUCESTER IN THE COUNTY OF CAMDEN AND STATE OF NEW JERSEY AMENDING THE PROPERTY TAX CAP LEVY REFERENDUM APPROVED ON DECEMBER 10, 2025

WHEREAS, review of the Introduced 2026 Fire District Budget by the New Jersey Department of Community Affairs resulted in identification of certain amendments to the budget, and

WHEREAS, the amendment has lowered the amount to be raised by taxation from \$2,969,876.53 to \$2,915,397.90, and,

WHEREAS, the amended amount to be raised by taxation has increased the percentage increase of the Property Tax Levy Referendum from 7.69% to 7.83% and,

WHEREAS, all other amounts listed in the Tax Levy Cap Referendum approved on December 10, 2025 remain the same.

NOW, THEREFORE BE IT RESOLVED, that the amended question to be placed on the ballot shall be as follows:

"Shall the Board of Commissioners of Fire District Number #2 in the Township of Gloucester be authorized to increase the 2026 amount to be raised by taxation in the Fire District annual budget by 7.83%, or \$228,179.88, as provided by N.J.S.A. 40A:4-45.45, notwithstanding that its amount to be raised by taxation will exceed the two percent (2.0%) increase limitation.

Yes

No

INTERPRETIVE STATEMENT

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.

The following are those line items to which the increases apply:

New Hire Salaries for 2 New Firefighters
Fringe Benefits for Two New Firefighters
Employer Payroll Tax for 2 New Firefighters
Uniforms for 2 New Firefighters

Physical/Wellness/Background Checks for 2 New Firefighters
If referendum is approved (a "yes" vote), the amount to be raised by taxation will include this amount.

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

Explanatory Statement: Approval of this referendum will provide the fire district with funding to hire two additional career firefighters. The newly hired firefighters will be assigned to our existing 24 hours a day, 7 days a week, 365 days a year career staffed fire truck that has been funded since 2018 via a Shared Services Agreement with Gloucester Township Fire District #4. When combined with additional firefighters being hired by Fire District #4, the additional firefighters will allow us to increase our minimum staffing to four firefighters per shift, which will increase safety for our firefighters, provide increased services to our residents, and comply with National Fire Protection Association Staffing Standards.

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for February 21, 2026, between the hours of 2:00 and 9:00 p.m., prevailing time, in the manner provided by statute.

BE IT FURTHER RESOLVED, that the amended budget of the Board of Commissioners of Fire District #2 of the Township of Gloucester for 2026 is hereby authorized to be published as required by statute in the Cherry Hill Courier Post.

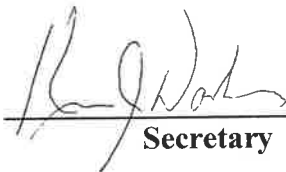
BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at the Chews Landing Fire Department, 43 Somerdale Road, Blackwood, NJ 08012 on Wednesday, January 14, 2026 at 7:00 pm, at which time and place objections to said budget may be presented by taxpayers or other interested parties.

BE IT FURTHER RESOLVED, that a certified copy of this Resolution, shall be transmitted to the Director of the Division of Local Government Services, within 3 days after adoption with the recorded vote included thereon.

Vote Results:

Aye: 5 Nay: 0 Abstain: 0 Absent: 0

DATED: December 10, 2026


Secretary