



LFN 2017-23

November 20, 2017

Local Finance Notice

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 County Boards of Election
 Auditors

Update on Various Fire District Matters

The Division of Local Government Services (the "Division") has identified certain recurring fire district-related issues, including incomplete applications to the Local Finance Board, Local Government Ethics Law violations, improper budget submissions, and other similar matters. Also, legislation has recently been enacted concerning district consolidation and elections.

The Division is therefore issuing this comprehensive Local Finance Notice ("LFN") for fire district personnel and professionals. It is designed to address pertinent information regarding fire district budgets, financing applications, ethics, and district composition. The Notice also discusses recently enacted laws pertaining to fire district consolidations and the movement of district elections to November. Each section of this Notice is preceded by a series of bullet points emphasizing key concepts. Through the issuance of this LFN, the Division hopes that district personnel and professionals will better understand Local Finance Board expectations and the implications of relevant laws.

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I. Fire District Budgets

Key Takeaways

- Fire Districts should submit their 2018 Budgets as soon as possible.
- In 2019, Fire District budget and audit submission will be done electronically using the new web-based Financial Automation Submission Tracking (“FAST”) solution.
- Fire Districts sometimes misclassify capital expenses as operating expenses.
 - An operating expense is an ongoing cost incurred as part of performing services or maintaining fire district assets.
 - Capital expenses have a useful life of five or more years, and are to improve and expand the districts’ facilities and services.

Submission of 2018 Budgets

Introduced 2018 fire district budgets shall be submitted by the statutory due date of December 20, 2017 (60 days prior to the February fire district election). **Due to the high volume of fire district budgets, the Division strongly recommends that fire districts submit their introduced budgets as early as possible rather than waiting until the statutory deadline.** Please remember that the Division of Local Government Services will not examine and approve a fire district’s budget for adoption unless its 2016 audit (and corrective action plan if applicable) has been filed. [Local Finance Notice 2017-20](#) has further details on the 2018 fire district budget process. Pursuant to [N.J.S.A. 40A:5A-15](#), a fire district’s completed annual audit shall be submitted to the Division no later than May 5th.

Electronic Budget and Audit Submission in 2019

The Division is rolling out a new web-based Financial Automation Submission Tracking solution (“FAST”) that will replace the Word Document and Excel Workbook currently utilized in the Fire Budget Package. All fire districts will be required to utilize FAST beginning with the 2019 budget cycle. All announcements and updates regarding FAST implementation will be posted to the Division’s website and distributed via GovConnect. Over the next several weeks, the Division will be working with select fire districts in a pilot test of the FAST solution for the 2018 budget cycle. If your fire district is interested in participating in the 2018 pilot, please contact Maureen Mitchell (Maureen.Mitchell@dca.nj.gov).

Distinguishing Capital Expenses from Operating Expenses

Fire districts sometimes misclassify capital expenses as operating expenses. An operating expense is an ongoing cost incurred as part of performing services or maintaining fire district assets. Operating expenses include routine maintenance and actions to keep the fire district’s human, building, and technical assets trained and/or maintained and functioning in at or near

original condition. Capital expenses are non-operating expenses incurred to improve or expand the fire district's facilities and services. They include repairs and replacements that meaningfully extend the useful life of existing capital assets. In short, they add value to the fire district. As a rule, to qualify as a capital expense, a project must have a useful life of five years or more.

Under certain circumstances, categorizing an expenditure as either operating or capital may be complex and fact-sensitive. In such cases the fire district should, when making its determination, consider the value of the asset, the intended goal of the work to be performed, the scope of work, and its impact on the fire district's asset value and depreciation.

II. Guidance on Local Finance Board Financing Applications

Key Takeaways

- A complete Local Finance Board application must be submitted by the application due date.
- Fire districts must solicit, at a minimum, three financing quotes in connection with an application to finance equipment or vehicles.
- If purchasing through a national co-op, fire districts must follow all applicable procurement laws.
- When a fire district seeks project financing in connection with a national co-op purchase, the district must complete the analysis described in [Local Finance Notice 2012-10](#) and submit the analysis in writing along with the application.

Project Financing Applications – General Requirements

Fire districts may finance fire engines, apparatus, or other appliances for the extinguishment of fires, as well as the acquisition of land and the purchase/construction of buildings for the housing of such equipment. Because fire districts are subject to the Local Authorities Fiscal Control Law, any debt issued for project financing requires an application to the Local Finance Board for findings by the Board pursuant to N.J.S.A. 40A:5A-6.

Boards of Fire Commissioners are reminded of the following steps that must be followed prior to applying to the Local Finance Board for positive findings:

- the bond issue, debt, or liability must be authorized by resolution.
- the ballot question must be submitted to and approved by the legal voters within the fire district at either the annual election or at a special election.
 - if the vote is to occur at the **annual election**, notice must be posted in 10 public places at least 10 days prior to the date of the election and advertised in either a newspaper published in the fire district, if any, or in a newspaper published in the county of said district and circulating in such district. An affidavit and proof of compliance with the publication and posting requirements must be included with the application.
 - if the vote is to occur at a **special election**, notice must be posted in 10 public places at least 21 days prior to the date of the special election and advertised in a newspaper published in the fire district, if any, or in a newspaper published in

the county of said district and circulating in such district at least twice prior to the election date. An affidavit and proof of compliance with the publication and posting requirements must be included with the application.

Fire districts must provide the following information when submitting applications for proposed project financing to the Local Finance Board:

- certification of election results and the exact ballot question.
- the number of registered voters, population, and square miles served by the fire district.
- the average tax (in dollars) and the average assessed value of a typical residence in the fire district, as well as the average tax increase such residential taxpayer will experience if the financing is approved.
- the URL of the fire district website. District websites are expected to comply with the provisions of N.J.S.A. 40A:14-70.2.
- as stated above, an affidavit and proof of compliance with the publication and posting requirements of N.J.S.A. 40A:14-85 and 86 for Special and Annual Elections.
- confirmation that the fire district is 100% compliant with the filing of [annual Financial Disclosure Statements](#) (FDSs) pursuant to N.J.S.A. 40A:9-22.6 of the Local Government Ethics Law. District Commissioners are required to file the annual FDS and this will be reviewed by the Board as part of the application process.

The submission of an incomplete application may result in the deferral of the application to a future Board meeting date.

Applications involving Firehouses/Renovations to Firehouses/Improvements

For applications involving firehouse construction, renovations to firehouses, and other property improvements (e.g. parking lot paving), districts should provide a thorough description of the project, including but not limited to the following:

- Detailed design drawings, floor plans, and a list of features to be included in the buildings.
- The owner of the property the firehouse and/or improvements are to be built on. If the district does not own the property, copies of the lease or agreement which governs the property shall be provided with the application.
- Status of all permits/approvals required by governmental bodies and other agencies.
- Detailed explanation of the bid process used and name of the successful bidder. Fire districts are responsible for following all procurement laws. If the project has not yet been bid, an explanation shall be provided of how the District estimated the project costs and financing requirements.

- For construction of a new firehouse, a cost analysis showing how the district determined a new firehouse was the most cost-effective solution to address the district's needs.

P.L. 2017, c. 206 amended N.J.S.A. 40A:14-85 to expand the categories of structures for which fire districts can pursue project financing. In addition to firehouses, the new law permits the financing of other types of buildings such as those for administrative, communications, training, and fire apparatus maintenance purposes; however, please note that voter approval and Local Finance Board applications for these types of structures cannot begin until 2019.

Applications involving Fire Vehicle/Equipment Financing

For applications involving lease/purchase or financing of fire vehicles and related equipment, the following information should be provided:

- the year, make, and model of the proposed equipment.
- detailed explanation of the procurement process followed. Again, fire districts are responsible for following all procurement laws.
- applications for replacement of outdated or older vehicles/equipment must specify what the district will do with the old equipment.
- names of the financial institutions from which financing quotes were sought as well as received. The Board expects fire districts to have solicited at least three quotes for financing; quotes should be included in the application.
- all quotes received for financing, including the interest rate and other costs of issuance.

The Board has become aware of instances where a discount is offered to fire districts for payment before delivery. No Local Finance Board regulation permits a fire district or other contracting unit to pay for a fire vehicle before the vehicle has been delivered.

Use of National Cooperative Contracts

An increasing number of fire districts are utilizing national cooperative contracts (national co-ops) such as the Houston-Galveston Area Council. Fire districts are expected to review and follow the guidance provided in [Local Finance Notice 2012-10](#) about using national co-ops. If using a national co-op, the fire district should include the following in their applications to the Local Finance Board:

- expected cost-savings from using a co-op, as well as the basis for the cost-savings.
- proof of publication of the "Notice of Intent to Award a Contract under a National Cooperative Purchasing Agreement."
- an explanation of whether and how the fire district followed the procedures set forth in Local Finance Notice 2012-10.

Fire districts are reminded that procurement laws must be followed even when purchasing from co-ops. For example, fire districts are required to solicit multiple financing quotes. In the past, districts that were purchasing through national co-ops have come before the Board presenting only the co-op's preferred financing without soliciting independent bids. Fire districts should consult with their attorney before taking advantage of a national co-op discount contingent on utilizing financing offered through the national co-op, as doing so may violate procurement laws.

Costs of Issuance

The Local Finance Board examines issuance costs as part of its application review. When considering whether to pursue financing or bond issuances, fire districts must consider the costs of issuance, especially in light of the market's current low-interest rates. The Board can issue negative findings if it is determined that issuance costs are excessive.

Office of the State Comptroller - Review of Certain Procurements

N.J.S.A. 52:15C-10(a) requires government units to notify the State Comptroller within no later than 20 business days of awarding a contract (or an amendment thereto) greater than \$2 million but less than \$10 million. For contracts \$10 million or more, N.J.S.A. 52:15C-10(b) requires written notification to the State Comptroller no later than 30 days before advertisement, from which point the State Comptroller has 30 days to approve the procurement moving forward (unless a longer review period is agreed upon). Further information on the law and applicable forms is available on the [Office of the State Comptroller](#) website.

III. Local Government Ethics Law

Key Takeaway

- The Local Government Ethics Law applies to all fire district officers and employees.

Fire districts are reminded that the Local Government Ethics Law (LGEL), N.J.S.A. 40A:9-22.1 et seq., applies to fire district officers and employees. The Local Finance Board expects all Fire Commissioners to be familiar with the provisions of the LGEL. Of particular note, the Board has previously opined that serving as Commissioner of a fire district while simultaneously serving as an elected or ranking officer of a fire company within that same fire district (including the positions of chief, deputy chief, president and vice president) would violate N.J.S.A. 40A:9-22.d and e. See [Advisory Opinions 92-004 and 93-019](#).

Fire Commissioners are also reminded of their obligation under the LGEL to annually file complete [Financial Disclosure Statements](#) with the Local Finance Board. Pursuant to N.J.S.A. 40A:9-22.10, the Board may assess an appropriate fine that is not less than \$100 nor more than \$500 for LGEL violations.

IV. New Law Allowing November Fire District Elections

Key Takeaways

- New law P.L. 2017, c. 206, effective January 1, 2019, allows fire districts to move their annual elections to November starting with the 2019 general election.
- For fire districts moving their annual elections to the November general:

- there will be no public vote on the district budget.
- referendums to exceed 2% levy cap and release restricted fund balance will be held on the third Saturday in February.
- special meetings to approve capital appropriations for inclusion in the next succeeding annual budget (N.J.S.A. 40A:14-84) will have more stringent notice requirements, but will only require a 2/3 majority vote of the board of fire commissioners' full membership in lieu of a public vote.

[P.L. 2017, c. 206](#), signed by Governor Christie on August 7th with an effective date of January 1, 2019, establishes an optional procedure for annual fire district commissioner elections to be held simultaneously with the November general election. The law also amended N.J.S.A. 40A:14-84 to expand the categories of structures for which fire districts can make capital appropriations, regardless of when a fire district holds its annual elections. Effective January 1, 2019, the new law permits capital appropriations for buildings other than firehouses, such as those for administrative, communications, training, and fire apparatus maintenance purposes. Please note that fire districts cannot begin the process of approving a capital appropriation under the provisions of the new law until January 1, 2019.

Process for Moving a Fire District Annual Election to the November General

The process of moving the annual election of fire district commissioners to the date of the November general election (first Tuesday after the first Monday) must be initiated by the Board of Fire Commissioners. Once the Board of Fire Commissioners adopts a resolution to move district elections to November, the county board of election must then certify that the election may be conducted in accordance with the requirements of N.J.S.A. 19:4-10. The county board of elections will make such a certification if the boundaries of the fire district coincide with the boundary lines of existing election districts. **The soonest a board of fire commissioners election can be shifted to November is for the 2019 general election. Once moved to the November general election, fire district annual elections cannot be changed back to February.**

If the boundaries of the fire district do not coincide with existing election districts, the county board of elections may revise or adjust the boundary lines of any election district to coincide with the fire district's boundaries. Subject to the adoption of an authorizing municipal ordinance, the Board of Fire Commissioners may also revise or adjust the boundaries of the fire district to coincide with election district boundaries. Any fire district whose boundaries have been adjusted to facilitate November elections shall notify the Division of Local Government Services of the boundary change. The subdivision of a single fire district into multiple districts, or the consolidation of multiple fire districts into a single district, to facilitate a November fire district election is subject to prior Local Finance Board approval.

If the annual fire district election has been shifted to November, the terms of the fire commissioners then in office would be extended to until 12 Noon on the first Tuesday in December of the years in which their terms expire. Annual fire district elections held in November would be generally conducted in accordance with the procedures provided for the general election in Title 19, as would the nomination of candidates for the Board of Fire Commissioners. Any borrowing subject to voter approval pursuant to N.J.S.A. 40A:14-85 also may be voted on at the November election, with the question placed on the ballot in accordance

with Title 19. The Division of Elections will be providing further guidance on the application of Title 19 to November fire district elections.

**Fire Districts with November Elections:
Budget Process; Levy Cap and Restricted Fund Balance Referendums**

If the annual election is shifted to November, the public would no longer vote on approving a fire district's budget. Once a majority of the full membership of the board of fire commissioners votes to adopt its district budget, the budget is finally adopted. Please note that a change to November elections does not change the fire district's budget calendar; all deadlines associated with introduction, public hearing, and adoption remain the same.

If a fire district with November elections requires a levy cap referendum and/or restricted fund balance referendum, either referendum must take place on the third Saturday in February; however, the fire district must provide notice for these referenda to both the Office of the County Clerk and the municipal clerk no earlier than 60 days prior to the third Saturday in February.

Boards of fire commissioners must adopt the budget no later than 25 days prior to the third Saturday in February, with the adopted budget advertised at least seven days prior to the same date, regardless of when the annual fire district election is held.

Special Meetings

Effective 2019, [P.L. 2017 c. 206](#) makes several changes to [N.J.S.A. 40A:14-84](#), the statute authorizing fire districts to approve capital appropriations for inclusion in the next succeeding annual budget.

When a fire district moves its elections to November:

- in lieu of a public vote, a 2/3 majority vote of the board of fire commissioners' full membership must adopt a resolution to raise money for the capital expenditure.
- prior to the meeting, the resolution (or a summary thereof) shall be published in a newspaper published or circulated within the fire district, together with:
 - notice of the time and place of the meeting;
 - the amount of money to be raised;
 - the opportunity of the public to be heard at the meeting; and
 - the availability of copies of the resolution to the general public of the district following such publication up to and including the meeting date.
- if a summary of the resolution is published, the summary shall contain a clear and concise statement setting forth the purpose of the resolution and the amount to be raised by the additional levy being authorized.
- if the capital appropriation is to be voted upon at a regular meeting of the board of fire commissioners, the above-referenced information must be both published in the newspaper and posted in five public places in the fire district at least 10 days prior to the date of the meeting.

- if the capital appropriation is to be voted on at a special meeting, the above-referenced information must be posted in five public places in the fire district at least 21 days prior to the meeting date, along with being published in the newspaper once at least 21 days prior to the meeting date and published once again at least 10 days (but no more than 20 days) prior to the meeting date.

If the annual fire district election remains in February, the public would still be required to approve the capital appropriation during a special meeting. The meeting would still need to be called on at least 10 days' notice by the board of fire commissioners and posted in five public places in the district, with said notice setting forth the time and place of the meeting and the amount of money to be raised. However, effective 2019, public voting must be open during the hours of 6PM to 9PM or a later closing hour on the same day. The public vote must be conducted by secret ballot.

Fire districts are reminded that, pursuant to N.J.S.A. 40A:14-85, voters must approve any borrowing for a capital item or project.

V. Fire District Dissolution, Creation, Expansion, and Consolidation

Key Takeaways

- Fire districts are subject to the Local Authorities Fiscal Control Law ([N.J.S.A. 40A:5A-1 et seq.](#)).
- Dissolution or creation of a fire district requires Local Finance Board approval, for which detailed information must accompany the application.
- A fire district can expand into an area not presently within the boundaries of another district.
- [P.L. 2015, c.279](#) establishes process for fire district consolidation subject to Local Finance Board approval.

This section discusses the procedures associated with dissolving a fire district, creating a new fire district, expanding an existing fire district, and consolidating existing fire districts.

Dissolution of an Existing Fire District

Fire districts are considered authorities under the Local Authorities Fiscal Control Law ([N.J.S.A. 40A:5A-1 et seq.](#)). As such, no fire district can be dissolved without a municipality first applying to the Local Finance Board for approval pursuant to [N.J.S.A. 40A:5A-20](#), which requires submitting a complete application to the Board along with, at minimum, a copy of:

- the proposed ordinance(s) to dissolve the fire district. The ordinance(s) shall:
 - make adequate provision in accordance with a financing agreement and/or security agreement or otherwise for the payment of all creditors or obligees of the fire district, and
 - assure adequate provision for the assumption and maintenance of those services provided by the fire district which are necessary for the health, safety, and welfare of the recipients thereof;

- a statement signed by the Chairperson and certified by the treasurer of the fire district, identifying the amounts owing to creditors and obliges of the fire district; This statement, which shall include the fire district's debt service schedule (if any), must be prepared by a date not more than thirty (30) days preceding the submission of the application to the Local Finance Board;
- a statement of the impact on the local unit's (or units') budget, debt service requirements, debt ratings, local tax rate, and service fees if the fire district dissolution is implemented;
- a statement of the description and the amount of permissible expenditures, if any, requested to be transferred to the local unit's (or units') budget and certified by the Local Finance Board; and
- if applicable, an introduced bond ordinance (or ordinances) authorizing the issuance of obligations in furtherance of the dissolution of the fire district.

Please contact Local Finance Board staff for the current application form.

The Board shall approve the dissolution if it finds that the ordinance makes adequate provision in accordance with a bond resolution or otherwise for the payment of all creditors or obligees of the fire district, and that adequate provision is made for the assumption of those services provided by the fire district which are necessary for the health, safety, and welfare of the recipients of those services. The ordinance dissolving the fire district can only be adopted upon the Board approving the application.

Upon adopting the dissolution ordinance, if the fire district had outstanding debt obligations, the municipality must either issue its own obligations in furtherance of the dissolution or assume responsibility for payment of the dissolved fire district's outstanding obligations. In order to assume the dissolved fire district's debt obligations, the municipality must hold a public hearing and adopt a resolution setting forth the factual basis for determining that such assumption by the municipality will be a cost-effective means of meeting those obligations, as compared with the municipality issuing its own obligations. The duration of any municipally-issued obligations cannot exceed forty (40) years. If the municipality either issues new debt obligations or assumes obligations of the dissolved fire district which the municipality did not originally guarantee, the municipality must authorize same by adopting a bond ordinance pursuant to the Local Bond Law. However, bond ordinances adopted under these circumstances are effective immediately after final adoption and do not require a five percent (5%) down payment.

N.J.S.A. 40A:14-91 also permits residents to directly petition their governing body to consider dissolving a fire district. Such petition must have the support of at least five percent (5%) of a municipality's registered voters or twenty (20) legal voters, whichever is greater. If a legally sufficient petition is submitted to the municipal clerk, the governing body must hold a hearing on whether to move forward with dissolving the fire district. Such a hearing must be publicly advertised, with notice published in a newspaper published in the county in which the municipality is located at least once and not less than ten (10) days prior to the meeting. If the governing body decides to move forward, Local Finance Board approval is still required before the process of dissolution can take place.

Expansion of an Existing Fire District

A municipality with two or more fire districts may seek to dissolve one fire district and expand one or more of its other districts to encompass the former district's boundaries. N.J.S.A. 40A:14-90 allows a municipality to adopt an ordinance that would enlarge one or more of its existing fire districts to encompass the boundaries of the dissolved district and assume the former district's services, subject to the Board's approval of the dissolution application and the municipality adopting the dissolution ordinance. Where the fire district to be dissolved has outstanding debt obligations, the Board application and the introduced dissolution ordinance must specify if another fire district would issue obligations to satisfy the outstanding debt, or otherwise assume the obligations of the dissolved fire district. Such issuance or assumption by another fire district must be considered at a public hearing of that district's Board of Fire Commissioners pursuant to N.J.S.A. 40A:5A-6, approved by resolution, and be presented to the Board as part of the dissolution application.

N.J.S.A. 40A:14-90 also allows the expansion of an existing fire district in one municipality to encompass all or part of an area in another municipality that is not part of another fire district. Both municipalities must adopt parallel ordinances to effect the expansion; any one of the constituent municipalities of the enlarged fire district may petition the Board to dissolve the district pursuant to N.J.S.A. 40A:5A-20.

Creation of a New Fire District

A municipality seeking to create a single new fire district encompassing the area of multiple fire districts being dissolved must also seek Local Finance Board approval to authorize creation of the new fire district. Because the new fire district would constitute a new authority, the municipality must submit an application to the Local Finance Board that satisfies the provisions of N.J.S.A. 40A:5A-4, providing the Board a:

- copy of the proposed ordinance creating the new fire district;
- statement in brief and general terms of the fire district's operations and responsibilities, the area to be served by the district, estimated annual operating costs, the costs of any proposed projects and the manner of financing same;
- proposed first year budget for the new district along with the proposed source or sources of the district's funding;
- table of organization, personnel requirements, and the level of staff required for supervising the new fire district's operations; and
- statement indicating that the municipality has considered alternative means of undertaking and financing fire protection and related responsibilities as applicable (e.g. EMS, fire safety inspections), with a determination that the creation of a new fire district is the most efficient and feasible means of providing and financing said responsibilities.

Supplemental information may be requested as necessary. The Board shall approve the creation of the fire district if it determines that doing so would be an efficient and feasible means of

providing and financing fire protection and other related services as applicable. The ordinance creating a new fire district can only be introduced and adopted upon the Board approving the application.

A voter petition pursuant to N.J.S.A. 40A:14-91 to dissolve multiple fire districts may also call for the creation of a single fire district in their place.

Fire District Consolidation Pursuant to P.L. 2015, c. 279

P.L. 2015, c. 279, effective January 19, 2016, sets forth a framework for consolidating two or more fire districts operating within a municipality or fire districts located in separate municipalities. The relevant statutory cites are N.J.S.A. 40A:14-90.1 and 90.2.

Consolidating fire districts under P.L. 2015, c. 279 ("Chapter 279") requires a collaborative approach. The process begins by the Board of Commissioners in each fire district that wishes to consolidate adopting parallel resolutions requesting the development of a consolidation plan. At that point, if the governing body of the municipality or municipalities in which the fire districts are located approves moving forward with developing a consolidation plan, the municipality or municipalities and the respective fire districts would then work together on formulating the plan. The parties may consult the Division of Local Government Services in preparing the plan.

Mandatory elements of any consolidation plan include a proposed:

- first-year budget for the consolidated district;
- table of organization and personnel requirements for operating the consolidated district; and
- apportionment of existing debt between the taxpayers of the consolidated fire districts, including whether such debt should be apportioned within special taxing districts as permitted in N.J.S.A. 40A:65-26 for municipal consolidation plans

Upon completion of the consolidation plan, the municipality or municipalities must hold a public hearing to discuss the proposed plan and make copies of the plan publicly available. Following the hearing, the governing body or bodies shall vote on whether to consolidate the fire districts pursuant to the plan.

Upon adopting the resolution(s), the municipality or municipalities shall apply to the Local Finance Board for approval of the consolidation plan. Notice of the impending consolidation, governing body resolution(s) authorizing consolidation, and a copy of the proposed consolidation plan shall be submitted to the Board, which may request such other information as may be necessary for its review. The Board shall approve the consolidation plan if it determines that the consolidation is an efficient and feasible means of providing and financing fire protection and other related services, as applicable.

Upon Local Finance Board approval, or upon the municipal governing body or bodies adopting the Board's conditions for approval, the consolidation plan is considered finally adopted. The assets and debts of the fire districts to be consolidated are reapportioned in the manner set forth by the plan. The consolidation becomes operative after the next fire district election during

which new commissioners for the consolidated district shall be elected, occurring at least 29 days after final adoption of the consolidation plan.

Should one or more municipalities within a consolidated fire district established under N.J.S.A. 40A:14-90.1 subsequently wish to dissolve the consolidated district, one or more of those municipalities shall approve a resolution or parallel resolutions petitioning the Local Finance Board to dissolve the district pursuant to N.J.S.A. 40A:5A-20.

VI. GovConnect

Fire districts are reminded that N.J.A.C. 5:30-16.2 requires each Board of Fire Commissioners to have at least one district official enrolled in GovConnect, the e-mail network through which information from the Division of Local Government Services (and other State agencies as necessary) is distributed to local governments. Please contact egg@dca.nj.gov with any GovConnect-related inquiries.

Questions

Budget-related questions and questions relating to P.L. 2017, c. 206 should be directed to Melissa Ford (melissa.ford@dca.nj.gov). Questions concerning the Local Finance Board application process and the Local Government Ethics Law should be directed to Local Finance Board staff at 609-292-0479.

Approved: Timothy J. Cunningham, Director

Document	Internet Address
LFN 2017-20	http://www.nj.gov/dca/divisions/dlgs/lfns/17/2017-20.pdf
P.L. 2017, c.206	http://www.njleg.state.nj.us/2016/Bills/AL17/206_.PDF
P.L. 2015, c.279	http://www.njleg.state.nj.us/2014/Bills/PL15/279_.PDF
Financial Disc. Stmt. Website	https://www.njfds.net/
LFN 2012-10	http://www.nj.gov/dca/divisions/dlgs/lfns/12/2012-10.pdf
Local Govt. Ethics Law	http://www.nj.gov/dca/divisions/dlgs/programs/ethics_docs/Local%20Government%20Ethics%20Law%20and%20Rules.pdf
Advisory Opinions 92-004 and 93-019	http://www.nj.gov/dca/divisions/dlgs/programs/ethics_docs/advis_fire_conflict_92-004.pdf
State Comptroller Website	http://www.nj.gov/comptroller/compliance/index.html

Appendix

The chart compares various requirements for fire districts with elections held on the third Saturday in February versus those districts that move their annual elections to coincide with the November general election (held on the first Tuesday following the first Monday).

<i>When Fire District Election is held on: →</i>	The Current Date of Fire District Elections (3 rd Saturday in the Month of February)	The Date of the General Election (first Tuesday following the first Monday of November)
Time Polls are Operational:	2:00PM-9:00 PM or a later hour on same day	6:00 AM – 8:00 PM (per Title 19)
Time by Which Prospective Candidates Must File Petition:	29 days before the election date	4:00 PM on the last Monday in July preceding the general election
Expiration of Fire Commissioner Terms:	12:00 noon, first Tuesday in March of the 3 rd year following the election	12:00 noon, first Tuesday in December of the year in which the term is set to expire
Date by Which Commissioners Must Vote to Adopt Budget:	25 days prior to the 3 rd Saturday in February	25 days prior to the 3 rd Saturday in February
Public Vote on Budget:	3 rd Saturday in February in the form of a public question	No public vote
Levy Cap Referendum	3 rd Saturday in February in the form of a public question	3 rd Saturday in February in the form of a public question*
Referendum to Release Restricted Fund Balance	3 rd Saturday in February in the form of a public question	3 rd Saturday in February in the form of a public question*
Notice for Special Meeting (for Capital Appropriation):	10 days prior to the meeting date in 5 public places	21 days prior to the meeting date in 5 public places and a newspaper, and publish in newspaper once again at least 10 days (but no more than 20 days) prior to the meeting date
Hours for Public Vote at Special Meeting (by secret ballot)	6:00PM to 9:00PM (or a later closing hour on the same day)	No public vote; 2/3 vote of board of fire commissioners' full membership

* In order to hold a levy cap referendum, or referendum to release restricted fund balance, the fire district must notify the County Clerk no later than 60 days prior to the third Saturday in February.