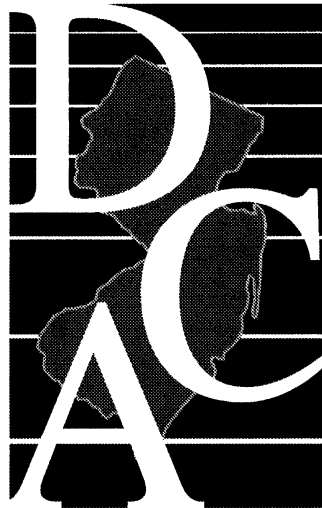


2019

Middle Township Fire District #2 Fire District Budget

www.riograndefire.com

Department Of



**Community
Affairs**

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Middle 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

Middle 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:	Lauren M. Holman		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 680 Hooper Ave., Bldg B, Suite 201 Toms River, NJ 08753		
Phone Number:	732-797-1333	Fax Number:	732-797-1022
E-mail address:	lholman@hfacpas.com		

2019 PREPARER'S CERTIFICATION OTHER ASSETS

Middle 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:	Lauren M. Holman		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 680 Hooper Ave., Bldg B, Suite 201 Toms River, NJ 08753		
Phone Number:	732-797-1333	Fax Number:	732-797-1022
E-mail address:	lholman@hfacpas.com		

2019 APPROVAL CERTIFICATION

Middle 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 13th day of December , 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:	Jean Zimmerman		
Title:	Secretary		
Address:	PO Box 151 Rio Grande, NJ 08242-0151		
Phone Number:	609-886-0997	Fax Number:	609-886-9171
E-mail address:	mommazimmerman@outlook.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.riograndefire.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Jean Zimmerman

Title of Officer Certifying compliance

Secretary

Signature

2019 FIRE DISTRICT BUDGET RESOLUTION

Middle Township Fire District #2

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

WHEREAS, the Annual Budget for the Middle Township Fire District # 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 December 13, 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of **\$766,600**, which includes an amount to be raised by taxation of **\$674,600**, and Total Appropriations of **\$766,600**; and

WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 13, 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 17, 2019.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Salvatore J. DeSimone				
Conrad Johnson				
Jean Zimmerman				
Robert Zimmerman				
Kirby Stiltner, Sr.				

2019 ADOPTION CERTIFICATION

Middle 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 **17th** day of **January, 2019**.

Officer's Signature:			
Name:	Jean Zimmerman		
Title:	Secretary		
Address:	PO Box 151 Rio Grande, NJ 08242-0151		
Phone Number:	609-886-0997	Fax Number:	609-886-9171
E-mail address:	mommazimmerman@outlook.com		

2019 ADOPTED BUDGET RESOLUTION

Middle Township Fire District #2

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

WHEREAS, the Annual Budget for the Middle Township Fire District # 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 17, 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.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ **766,600**, which includes amount to be raised by taxation of **\$674,600**, and Total Appropriations of **\$766,600**; 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 17, 2019 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 **\$766,600**, which includes amount to be raised by taxation of **\$674,600**, and Total Appropriations of **\$766,600**; 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
Salvatore J.DiSimone				
Bob Zimmerman				
Jean Zimmerman				
Kirby Stiltner, Sr.				
Conrad Johnson				

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Middle 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 2017 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. **The 2019 budget represents continued support in order to comply with mandated requirements and growth of the district. The District is proposing a \$85,800 (12.6%) increase in annual budget due to the expected employer cost of pension and health benefits for employees now eligible for enrollment in state benefits plan, and increased reserve for future capital.**

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 total budget increased \$85,800, but the Tax Levy only increased \$77,800 (13.0%) due to an additional \$8,000 of unrestricted fund balance utilized. The tax rate increased \$.100.**

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 District's Tax Levy is within 2% 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. **N/A**

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. **The District has no debt service and \$265,000 in reserve for capital in anticipation for purchasing a truck in 2021.**

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. **N/A**

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? If so, provide the organization's incorporated name and amounts. **N/A**

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	\$614,853,900
Proposed Tax Rate per \$100 of Assessed Valuation	\$.110

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

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? **N/A**

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:	Middle Township Fire District #2		
Address:	PO Box 151		
City, State, Zip:	Rio Grande	NJ	08242-0151
Phone: (ext.)	609-886-0997	Fax:	609-886-9171

Preparer's Name:	Lauren M. Holman		
Preparer's Address:	Holman Frenia Allison, P.C. 680 Hooper Ave., Bldg. B, Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-797-1333	Fax:	732-797-1022
E-mail:	lholman@hfacpas.com		

Chairman:	Salvatore J. DeSimone		
Phone: (ext.)	609-886-5481	Fax:	609-886-9171
E-mail:	Sdesimone79@yahoo.com		

Secretary/Treasurer:	Jean Zimmerman		
Phone: (ext.)	609-886-0997	Fax:	609-886-9171
E-mail:	mommazimmerman@outlook.com		

Name of Auditor:	Lauren Holman		
Name of Firm:	Holman Frenia Allison		
Address:	680 Hooper Ave, Building B, Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-797-1333	Fax:	732-797-1022
E-mail:	lholman@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Middle 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? **YES-Jean Zimmerman is the mother of Bob Zimmerman**
- 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)

Middle 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." **See Attached**
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **NO** *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **NO** *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **Yes**
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? **Yes, see attached copy of the agreement.** *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; **2002** b) the total number of volunteer members presently eligible to participate; **40** c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; **Fixed** e) the total LOSAP budgeted for the current year; **\$35,000** 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***

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Middle 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.

See N-4

- 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.

NONE

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)

**Middle Township Fire District # 2
Cape May County**

Name	Title	Average Hours per Week Dedicated to Position	Position Commissioner Officer Former	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 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
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Sal DeSimone	Chairman	As needed	x	\$ 3,200			\$ 3,200	Middle Twp North	Storm Water Mgmt	Various	\$ 10,000		\$ 13,200	
2 Sal DeSimone							-	Wildwood	Storm Water Mgmt	Various	10,000		10,000	
3 Sal DeSimone							-	Wildwood	Storm Water Mgmt	Various	10,000		10,000	
4 Sal DeSimone							-	Crest	Storm Water Mgmt	Various	10,000		10,000	
5 Sal DeSimone							-	Avalon	Storm Water Mgmt	Various	10,000		10,000	
6 Conrad Johnson Jean	Treasurer	As needed		3,200			3,200	n/a					3,200	
7 Zimmerman Robert	Secretary	As needed		3,200			3,200	n/a					3,200	
8 Zimmerman	Commissioner	As needed		3,200			3,200	n/a					3,200	
9 Kirby Stiltner, Sr.	Commissioner	As needed		3,200			3,200	Middle Twp School District	Employee	40	50,648		53,848	
10							-						-	
11							-						-	
12							-						-	
13							-						-	
14							-						-	
15							-						-	
Total:				\$ 16,000	\$ -	\$ -	\$ 16,000				\$ 93,148	\$ -	\$ 109,148	

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:

0

Schedule of Health Benefits - Detailed Cost Analysis

Middle Township Fire District # 2 Cape May County

	# 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	2	\$ 1,600	\$ 3,200			\$ -	\$ 3,200	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)		-	-			-	-	#DIV/0!
Family	1	5,400	5,400			-	5,400	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)						-	-	#DIV/0!
Subtotal	3		8,600	0		-	8,600	#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	3		\$ 8,600	0		\$ -	\$ 8,600	#DIV/0!

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

YES

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

YES

Schedule of Accumulated Liability for Compensated Absences

Middle Township Fire District # 2
Cape May County

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

Middle Township Fire District # 2 Cape May County

	<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	\$ 40,000	\$ 32,000	\$ 8,000	25.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>52,000</u>	<u>52,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	92,000	84,000	8,000	9.5%
Amount to be Raised by Taxation to Support Budget	<u>674,600</u>	<u>596,800</u>	<u>77,800</u>	<u>13.0%</u>
Total Anticipated Revenues	<u>766,600</u>	<u>680,800</u>	<u>85,800</u>	<u>12.6%</u>
APPROPRIATIONS				
Total Administration	33,800	33,800	-	0.0%
Total Cost of Operations & Maintenance	371,700	360,000	11,700	3.3%
Total Appropriations Offset with Revenue	61,100	52,000	9,100	17.5%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	35,000	35,000	-	0.0%
Total Capital Appropriations	265,000	200,000	65,000	32.5%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations	<u>766,600</u>	<u>680,800</u>	<u>85,800</u>	<u>12.6%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>#DIV/0!</u></u>

2019 Revenue Schedule

Middle Township Fire District # 2 Cape May County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 40,000	\$ 32,000	\$ 8,000	25.0%
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	40,000	32,000	8,000	25.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
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	40,000	40,000	-	0.0%
Penalties and Fines	12,000	12,000	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	52,000	52,000	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	52,000	52,000	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 92,000	\$ 84,000	\$ 8,000	9.5%

2019 Appropriations Schedule

Middle Township Fire District # 2 Cape May County

	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	\$ 16,000	\$ 16,000	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	16,000	16,000	-	0.0%
<i>Administration - Other (List)</i>				
Elections	1,000	1,000	-	0.0%
Professional Services	12,500	12,500	-	0.0%
Other (See Appropriations Detail)	4,300	4,300	-	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	17,800	17,800	-	0.0%
Total Administration	33,800	33,800	-	0.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	39,000	39,000	-	0.0%
Fringe Benefits	11,700		11,700	#DIV/0!
Total Operations & Maintenance - Personnel	50,700	39,000	11,700	30.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Insurance	45,000	45,000	-	0.0%
Maintenance & Repairs	60,000	60,000	-	0.0%
Other (See Appropriations Detail)	216,000	216,000	-	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 Operations & Maintenance - Other	321,000	321,000	-	0.0%
Total Operations & Maintenance	371,700	360,000	11,700	3.3%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	47,000	47,000	-	0.0%
Fringe Benefits	14,100	5,000	9,100	182.0%
Total Appropriations Offset with Revenue - Personnel	61,100	52,000	9,100	17.5%
<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	61,100	52,000	9,100	17.5%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	35,000	35,000	-	0.0%
Total Capital Appropriations	265,000	200,000	65,000	32.5%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 766,600	\$ 680,800	\$ 85,800	12.6%

2019 Schedule of Salaries and Benefits

Middle Township Fire District # 2 Cape May County

<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>
Fire Prevention- Office Assistant	1	\$ 16,000	\$ 16,000	\$ 3,200		\$ 1,600		\$ 4,800
Fire Official (split)	1	23,000	23,000		4,600	2,300		6,900
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			\$ 39,000	\$ 3,200	\$ 4,600	\$ 3,900	\$ -	\$ 11,700

<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>
Fire Inspector - Part Time	1	\$ 16,000	\$ 16,000	\$ 3,200		\$ 1,600		\$ 4,800
Fire Official (split)	1	31,000	31,000		6,200	3,100	-	9,300
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ 47,000	\$ 3,200	\$ 6,200	\$ 4,700	\$ -	\$ 14,100

Total Administration, Operations & Offset by Revenue			\$ 86,000	\$ 6,400	\$ 10,800	\$ 8,600	\$ -	\$ 25,800
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2019 Proposed Capital Budget

Middle Township Fire District # 2 Cape May County

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

265,000	200,000
\$ 265,000	\$ 200,000

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

Debt Service Schedule - Principal

Middle Township Fire District # 2
Cape May County

	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>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Middle Township Fire District # 2 Cape May County

	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>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

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

2019 Fund Balance Reconciliation

Middle Township Fire District # 2 Cape May County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 556,875
Less: Utilized in 2018 Adopted Budget	32,000
Proposed balance available	524,875
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	524,875
Less: Fund Balance utilized in 2019 Proposed Budget	40,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	\$ 484,875

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 520,395
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	520,395
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	520,395
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	\$ 520,395

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

2019 Referendums

Middle Township Fire District # 2 Cape May County

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

Middle Township Fire District # 2 Cape May County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	596,800
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		596,800
Plus: 2% Cap Increase		11,936
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		608,736

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		7,800
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		65,000
Total Exclusions		72,800
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	1,497,100
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.097	1,452

ADJUSTED TAX LEVY

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		682,988
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	682,988

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	674,600
Cap Bank Available from Prior Year (2016) for 2019 Budget		11,223
Cap Bank Available from Prior Year (2017) for 2019 Budget		-
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		-
Cap Bank Available from Prior Year (2018) for 2019 Budget		16,339
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		16,339
Cap Bank from Current Year (2019) Available for 2020 Budget		8,388
Cap Bank Available from 2019 for 2020 Budget	\$	8,388

2019 Shared Services Exclusion Worksheet

Middle Township Fire District # 2
Cape May County

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total		
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	
													\$ -	\$ -					\$ -	\$ -
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2019 Levy Cap Exclusion Calculations

Middle Township Fire District # 2 Cape May County

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 6,400
2019 Proposed Budget PFRS Contribution Appropriated	10,800
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	9,400
Net 2019 Base Amount	7,800
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	\$ 7,800

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 35,000
2018 Adopted Budget LOSAP Appropriation	35,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ -
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	-
2018 Adopted Budget Total Debt Service Appropriation	-
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	-
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 265,000
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	265,000
2018 Adopted Budget Total Capital Appropriation	200,000
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	200,000
Capital Expenditure Exclusion	\$ 65,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	0.0%
2019 Proposed Budget Administration Health Insurance Appropriation	\$ -
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	3,900
2019 Proposed Budget Group Health Insurance	3,900
2018 Adopted Budget Administration Health Insurance Appropriation	-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	3,900
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	\$ -

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:

Middle Township Fire District # 2

County:

Cape May County

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$	596,800
Cap Bank Available from 2016 (See Levy Cap Certification)		11,223
Cap Bank Available from 2017 (See Levy Cap Certification)		-
Cap Bank Available from 2018 (See Levy Cap Certification)		16,339
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		613,356,800
New Ratables - Increase in Valuations (New Construction and Additions)		1,497,100
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.097
Projected Tax Rate based upon Proposed Levy		0.109717121

2019 FIRE DISTRICT BUDGET
Middle Township Fire District # 2
Schedule of Appropriation Detail

	2019 Proposed Budget	2018 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<u>Administrative Expenses</u>				
Office Expenses	2,500	2,500	-	0.00%
Advertising	300	300	-	0.00%
Travel	1,500	1,500	-	0.00%
	<u>4,300</u>	<u>4,300</u>	-	0.00%
<u>Other Operations & Maintenance Expenses</u>				
Supplies	2,000	2,000	-	0.00%
Training and Education	5,000	5,000	-	0.00%
Travel Expenses	500	500	-	0.00%
Utilities	35,000	35,000	-	0.00%
Fire Hydrant Rentals	55,000	55,000	-	0.00%
Other Operating Materials	98,500	98,500	-	0.00%
Medical Costs	10,000	10,000	-	0.00%
Gas and Oil	10,000	10,000	-	0.00%
	<u>216,000</u>	<u>216,000</u>	-	0.00%

2019 FIRE DISTRICT BUDGET
Middle Township Fire District #2
Schedule of Vehicles

<u>Make</u>	<u>Model</u>	<u>Year</u>	<u>Assignment</u>
Ford	F350	2004	Motor Pool
Pierce	Tanker	2007	Motor Pool
Dodge	Durango	2007	Motor Pool
Dodge	Durango	2008	Motor Pool
Pierce	Pumper	2010	Motor Pool
Ford	Expedition	2014	Motor Pool
Pierce	Pumper	2014	Motor Pool
Ford	F250	2015	Motor Pool
Chevy	Tahoe	2017	Motor Pool

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Middle Township

County: Cape May

Fire District Code: #2

Total Number of Fire Districts: 4

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. **For reference only:** Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 613,356,800 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) **minus** the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). **Do not include** Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 1,497,100 (2a)

— \$ _____ (2b)

= \$ 1,497,100 (2c)

Lee Ann Russ

10/12/18

Assessor Signature

Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.097 (3)

4. Amount of permitted revenue increase =
Line 2c * Line 3
(N.J.S.A. 40A:4-45.45)

\$ 1,452.19 (4)

[Signature]

10/12/18

Tax Collector Signature

Date

FIRE PROTECTION AGREEMENT

BETWEEN

MIDDLE TOWNSHIP FIRE DISTRICT NO. 2

AND

RIO GRANDE VOLUNTEER FIRE COMPANY NO. 1, INC.

THIS AGREEMENT dated April 21, 2016 by and between the Middle Township Fire District No. 2, Rio Grande, Cape May County, New Jersey, hereinafter “Fire District” and the Rio Grande Volunteer Fire Company No. 1, Inc., hereinafter “Fire Company”

WITNESSETH:

WHEREAS, the Fire District is a duly constituted public agency of the State of New Jersey organized pursuant to the provisions of N.J.S.A. 40A: 14-70 et. seq.; and

WHEREAS, N.J.S.A. 40A: 14-70.1.b. authorizes the Fire District to contract with volunteer fire companies within the Fire District for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

WHEREAS, the Fire Company is a duly constituted nonprofit corporation of the State of New Jersey organized pursuant to the provisions of N.J.S.A 15A:1-1 et. seq. for the purpose of providing fire suppression/fire protection services to the citizens and property located within the boundaries of the Middle Township Fire District No. 2; and

WHEREAS, the parties hereto desire to enter into an agreement to define the rights, duties and responsibilities of each regarding the furnishing of fire protection services to the residents of Middle Township Fire District No. 2

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, it is hereby agreed as follows:

1. **Duties:** The Fire Company covenants and agrees to provide fire protection/fire suppression services to all persons and property situate within the boundaries of the Middle Township Fire District No. 2 in Middle Township, New Jersey and also to provide such services pursuant to established and approved mutual aid agreements. Said fire services shall be provided 7 days per week, 24 hours per day, in accordance with any and all applicable rules, regulations, standards and laws of the State of New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of fire fighting services and activities. The Fire Company shall operate and utilize any and all equipment and apparatus supplied by the Fire District for the purposes of fire suppression in accordance with such rules and regulations as may be adopted by the Commissioners of the Fire District. The Fire Company shall provide such personnel as may be necessary for the performance of the duties specified herein. The members of the Fire Company shall operate under the supervision and control of the Fire District and, in performing fire duty, shall be deemed to be exercising a governmental function.

2. **Approval of Prospective Firefighters:** All persons seeking membership in the Fire Company shall be subject to criminal background checks and comprehensive medical examinations, including drug screening, at their own expense. No person may be accepted for membership in the Fire Company without the review and approval of the Commissioners of the Fire District, which approval shall not be unreasonably withheld.

3. **Building Use:** The Fire Company hereby grants the Fire District the right to use its premises, building and grounds located at 1120, Route 47 South, Rio Grande, New Jersey, for the storage and maintenance of fire apparatus and equipment, necessary office space for Fire District and Fire

Prevention Bureau use, and space for the conduct of public meetings as may be required and necessary.

4. **Term:** This Agreement shall have a one (1) year duration commencing on April 21, 2016 and terminating on April 20, 2017, unless otherwise renewed. There shall be two (2) options to renew for one (1) year each.

5. **Consideration:** As full compensation for providing the fire protection/fire suppression services specified in this Agreement, the Fire District agrees to pay the Fire Company's gas and electric utility bills for the Fire Department building located at 1120 Route 47 South, Rio Grande, NJ. Bills shall be submitted monthly for payment at the Fire District's regular monthly meetings.

6. **Maintenance and Repair:** The Fire District shall be responsible for the payment of all costs for the maintenance and repair of all firefighting equipment and apparatus supplied by it to the Fire Company in accordance with the annual budget adopted by the Commissioners of the Fire District.

7. **Insurance:** The Fire District shall provide, at no cost or expense to the individual members of the Fire Company, such insurance as may be legally required, including but not limited to workers' compensation. The Fire District shall also provide and keep in full force, for the benefit of the Fire Company, public liability insurance insuring the Fire Company against any and all liability or claims arising out of the performance of fire fighting responsibilities. The Fire District shall also establish and maintain, for the benefit of the members of the Fire Company, a Length of Service Awards Program (LOSAP) in accordance with the provisions of New Jersey law. Such program shall be funded entirely by the Fire District.

8. **Agreement Subject to Municipal Payments:** This Agreement is contingent upon adequate funding being provided in the Fire District's approved annual budget and appropriation by the Commissioners of the Fire District.

9. **Savings Clause:** The terms and provisions of this Agreement are subject to such limitations

as may be imposed upon either by statute or ordinance. Should any provision of this Agreement be ruled invalid by a Court of competent jurisdiction, such ruling shall not affect the remaining provisions of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers and representatives on April 21, 2016.

Middle Township Fire District No. 2

Chairman

Rio Grande Volunteer Fire Company No 1, Inc.

President