

2024

Middle Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 - December 31, 2024

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: **03/20/2024**

Fire District	County
(Select Fire District Name)	
Aberdeen Township FD No. 1	Monmouth
Aberdeen Township FD No. 2	Monmouth
Berlin Township FD No. 1	Camden
Beverly City FD No. 1	Burlington
Bordentown Township FD No. 1	Burlington
Bordentown Township FD No. 2	Burlington
Brick Township FD No. 1	Ocean
Brick Township FD No. 2	Ocean
Brick Township FD No. 3	Ocean
Bridgewater Township FD No. 1	Somerset
Bridgewater Township FD No. 2	Somerset
Bridgewater Township FD No. 3	Somerset
Bridgewater Township FD No. 4	Somerset
Buena Borough FD No. 2	Atlantic
Buena Vista Township FD No. 1	Atlantic
Buena Vista Township FD No. 2	Atlantic
Buena Vista Township FD No. 3	Atlantic
Buena Vista Township FD No. 4	Atlantic
Buena Vista Township FD No. 5	Atlantic
Burlington Township FD No. 1	Burlington
Cherry Hill FD No. 13	Camden
Chesterfield Township FD No. 1	Burlington
Cinnaminson Township FD No. 1	Burlington
Commercial Township FD No. 1	Cumberland
Commercial Township FD No. 2	Cumberland
Commercial Township FD No. 3	Cumberland
Delanco Township FD No. 1	Burlington
Delran Township FD No. 1	Burlington
Dennis Township FD No. 1	Cape May
Dennis Township FD No. 2	Cape May
Dennis Township FD No. 3	Cape May

Deptford Township FD No. 1	Gloucester
Downe Township FD No. 1	Cumberland
Downe Township FD No. 2	Cumberland
East Amwell Township FD No. 1	Hunterdon
East Brunswick Township FD No. 1	Middlesex
East Brunswick Township FD No. 2	Middlesex
East Brunswick Township FD No. 3	Middlesex
Eastampton Township FD No. 1	Burlington
Edgewater Park Township FD No. 1	Burlington
Englishtown Borough FD No. 1	Monmouth
Evesham Township FD No. 1	Burlington
Florence Township FD No. 1	Burlington
Franklin Township FD No. 1 (Gloucester)	Gloucester
Franklin Township FD No. 1 (Hunterdon)	Hunterdon
Franklin Township FD No. 1 (Somerset)	Somerset
Franklin Township FD No. 2 (Gloucester)	Gloucester
Franklin Township FD No. 2 (Somerset)	Somerset
Franklin Township FD No. 3 (Gloucester)	Gloucester
Franklin Township FD No. 3 (Somerset)	Somerset
Franklin Township FD No. 4 (Gloucester)	Gloucester
Franklin Township FD No. 4 (Somerset)	Somerset
Franklin Township FD No. 5 (Gloucester)	Gloucester
Freehold Township FD No. 1	Monmouth
Freehold Township FD No. 2	Monmouth
Gloucester Township FD No. 1	Camden
Gloucester Township FD No. 2	Camden
Gloucester Township FD No. 3	Camden
Gloucester Township FD No. 4	Camden
Gloucester Township FD No. 5	Camden
Gloucester Township FD No. 6	Camden
Haddon Township FD No. 1	Camden
Haddon Township FD No. 3	Camden
Haddon Township FD No. 4	Camden

Hanover Township FD No. 2	Morris
Hanover Township FD No. 3	Morris
Harrison Township FD No. 1	Gloucester
Hazlet Township FD No. 1	Monmouth
Hillsborough Township FD No. 1	Somerset
Hopewell Borough FD No. 1	Mercer
Hopewell Township FD No. 1	Mercer
Howell Township FD No. 1	Monmouth
Howell Township FD No. 2	Monmouth
Howell Township FD No. 3	Monmouth
Howell Township FD No. 4	Monmouth
Howell Township FD No. 5	Monmouth
Jackson Township FD No. 2	Ocean
Jackson Township FD No. 3	Ocean
Jackson Township FD No. 4	Ocean
Jamesburg Borough FD No. 1	Middlesex
Lakewood Township FD No. 1	Ocean
Lambertville City FD No. 1	Hunterdon
Lindenwold Borough FD No. 1	Camden
Little Egg Harbor Township FD No. 1	Ocean
Little Egg Harbor Township FD No. 2	Ocean
Little Egg Harbor Township FD No. 3	Ocean
Lower Township FD No. 1	Cape May
Lower Township FD No. 2	Cape May
Lower Township FD No. 3	Cape May
Manalapan Township FD No. 1	Monmouth
Manalapan Township FD No. 2	Monmouth
Manasquan Borough FD No. 1	Monmouth
Mantua Township FD No. 1	Gloucester
Marlboro Township FD No. 1	Monmouth
Marlboro Township FD No. 2	Monmouth
Marlboro Township FD No. 3	Monmouth
Maurice River Township FD No. 1	Cumberland

Maurice River Township FD No. 2	Cumberland
Maurice River Township FD No. 3	Cumberland
Maurice River Township FD No. 4	Cumberland
Middle Township FD No. 1	Cape May
Middle Township FD No. 2	Cape May
Middle Township FD No. 3	Cape May
Middle Township FD No. 4	Cape May
Millstone Township FD No. 1	Monmouth
Monroe Township FD No. 1	Middlesex
Monroe Township FD No. 2	Middlesex
Monroe Township FD No. 3	Middlesex
Montgomery Township FD No. 1	Somerset
Montgomery Township FD No. 2	Somerset
Montville Township FD No. 1	Morris
Montville Township FD No. 2	Morris
Montville Township FD No. 3	Morris
Moorestown Township FD No. 1	Burlington
Moorestown Township FD No. 2	Burlington
Mount Holly Township FD No. 1	Burlington
Mount Laurel Township FD No. 1	Burlington
Neptune Township FD No. 1	Monmouth
Neptune Township FD No. 2	Monmouth
Ocean Township FD No. 1	Monmouth
Ocean Township FD No. 2	Monmouth
Old Bridge Township FD No. 1	Middlesex
Old Bridge Township FD No. 2	Middlesex
Old Bridge Township FD No. 3	Middlesex
Old Bridge Township FD No. 4	Middlesex
Parsippany-Troy Hills Township FD No. 1	Morris
Parsippany-Troy Hills Township FD No. 2	Morris
Parsippany-Troy Hills Township FD No. 3	Morris
Parsippany-Troy Hills Township FD No. 4	Morris
Parsippany-Troy Hills Township FD No. 5	Morris

Parsippany-Troy Hills Township FD No. 6	Morris
Pennington Borough FD No. 1	Mercer
Pine Hill Borough FD No. 1	Camden
Piscataway Township FD No. 1	Middlesex
Piscataway Township FD No. 2	Middlesex
Piscataway Township FD No. 3	Middlesex
Piscataway Township FD No. 4	Middlesex
Pittsgrove Township FD No. 1	Salem
Pittsgrove Township FD No. 2	Salem
Pittsgrove Township FD No. 3	Salem
Plainsboro Township FD No. 1	Middlesex
Plumsted Township FD No. 1	Ocean
Riverside Township FD No. 1	Burlington
South Brunswick Township FD No. 1	Middlesex
South Brunswick Township FD No. 2	Middlesex
South Brunswick Township FD No. 3	Middlesex
Tinton Falls FD No. 1	Monmouth
Tinton Falls FD No. 2	Monmouth
Toms River FD No. 1	Ocean
Toms River FD No. 2	Ocean
Upper Township FD No. 1	Cape May
Upper Township FD No. 2	Cape May
Upper Township FD No. 3	Cape May
Upper Township FD No. 4	Cape May
Wall Township FD No. 1	Monmouth
Wall Township FD No. 2	Monmouth
Wall Township FD No. 3	Monmouth
Washington Township FD No. 1 (Gloucester)	Gloucester
Washington Township FD No. 1 (Warren)	Warren
Westville Borough FD No. 1	Gloucester
Weymouth Township FD No. 1	Atlantic
Winslow Township FD No. 1	Camden
Woodbridge Township FD No. 1	Middlesex

Woodbridge Township FD No. 11	Middlesex
Woodbridge Township FD No. 12	Middlesex
Woodbridge Township FD No. 2	Middlesex
Woodbridge Township FD No. 4	Middlesex
Woodbridge Township FD No. 5	Middlesex
Woodbridge Township FD No. 7	Middlesex
Woodbridge Township FD No. 8	Middlesex
Woodbridge Township FD No. 9	Middlesex

General Instructions to Complete the Fire District Budget Workbook

- a) This workbook shall be used for completing the Fire District Introduced and Adopted Budgets.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray and yellow highlighted sections of the worksheet.
- e) Begin by navigating to the "KEY INPUTS" tab.

Select the Fire District by clicking on cell B2 and selecting from the dropdown menu. This will populate the entity name and

- f) county. Continue to complete each of the fields in order to populate standard information throughout the workbook.

When copying information from another document, users must select "Paste Values" when pasting the information into this

- g) workbook.
- h) In all applicable signature lines, insert the email address of the applicable official.

Once approved by the Board of Fire Commissioners, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be precisely named as: <municode>_introbudget_20xx. The list of

- i) municodes for Fire Districts can be found at:

<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>

Once approved by the Board of Fire Commissioners, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be precisely named as: <municode>_adoptbudget_20xx. The list of

- j) municodes for Fire Districts can be found at:

<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>

- k) Only the Designated Officials for the Fire District have access to the "Submit for Review" tab within the FAST portal.
- l) Please review the additional instructions "FAST System for Fire Districts: Introduction and User Guide" link below:
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20Fire%20Budget%20User%20Guide.pdf>

Year	2024	Board of Fire Commissioners:	
Fire District	Middle Township FD No. 2	Chairperson	Robert Zimmerman
County	Cape May	Treasurer	Jenifer Sill
Web Address	www.middleboroughfiredistrict2.com	Secretary	Jean Zimmerman
Election Month	February	Commissioner	Conrad Johnson
		Commissioner	J. Gregory Neill

Certification Sections		Expand Section Length	
Preparer and Preparer - Other Assets Certification		Vehicle List	Standard
Preparer Name	Robert Zimmerman	Accumulated Absences	Standard
Title	Chairman	Salary & Benefit Detail	Standard
Address	PO Box 151 Rio Grande, NJ 08242-0151	Capital Budget Detail	Standard
Phone	609-425-9145		
Fax	609-886-9171		
Email	fireguy7215@gmail.com		

Approval Certification	
Officer's Name	Robert Zimmerman
Title	Chairman
Address	PO Box 151 Rio Grande, NJ 08242-0151
Phone	609-425-9145
Fax	609-886-9171
Email	fireguy7215@gmail.com

Internet Certification	
Officer's Name	Robert Zimmerman
Title	Chairman

Adoption Certification	
Officer's Name	Robert Zimmerman
Title	Chairman
Address	PO Box 151 Rio Grande, NJ 08242-0151
Phone	609-425-9145
Fax	609-886-9171
Email	fireguy7215@gmail.com

Version 2024.1

All options are defaulted to "Standard". Use the dropdown menu to switch to "Expanded" for any section.

"Standard" = 1 Vehicle List page, "Expanded" = 3 Vehicle List pages.

"Standard" = 2 Accumulated Absence pages, "Expanded" = 8 Accumulated Absence pages.

"Standard" = single page F-4: Salary & Wage Schedule, "Expanded" = additional page for greater detail.

"Standard" = single page F-5: Capital Budget Proposed, "Expanded" = additional page for greater detail.

2024

Middle Township FD No. 2

Fire District Budget

www.middletownshipfiredistrict2.com



Division of Local Government Services

2024 FIRE DISTRICT BUDGET
Certification Section

2024

Middle Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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: _____

2024 PREPARER'S CERTIFICATION

Middle Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 stature 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:	fireguy7215@gmail.com
Name:	Robert Zimmerman
Title:	Chairman
Address:	PO Box 151 Rio Grande, NJ 08242-0151
Phone Number:	609-425-9145
Fax Number:	609-886-9171
E-mail Address:	fireguy7215@gmail.com

2024 PREPARER'S CERTIFICATION

OTHER ASSETS

Middle Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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:	fireguy7215@gmail.com
Name:	Robert Zimmerman
Title:	Chairman
Address:	PO Box 151 Rio Grande, NJ 08242-0151
Phone Number:	609-425-9145
Fax Number:	609-886-9171
E-mail Address:	fireguy7215@gmail.com

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.middletonshipfiredistrict2.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 organizations 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:	<u>Robert Zimmerman</u>
Title of Officer Certifying Compliance:	<u>Chairman</u>
Signature:	<u>fireguy7215@gmail.com</u>

2024 APPROVAL CERTIFICATION

Middle Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a of the Annual Budget approved by resolution of 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 November 16, 2023.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the Board of Commissioners thereof.

Officer's Signature:	fireguy7215@gmail.com
Name:	Robert Zimmerman
Title:	Chairman
Address:	PO Box 151 Rio Grande, NJ 08242-0151
Phone Number:	609-425-9145
Fax Number:	609-886-9171
E-mail Address:	fireguy7215@gmail.com

2024 FIRE DISTRICT BUDGET RESOLUTION

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Middle Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 16, 2023; 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 \$909,619.00 which includes an amount to be raised by taxation of \$812,315.00 and Total Appropriations of \$909,619.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 16, 2023 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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 December 21, 2023.

mommazimmerman@outllok.com
(Secretary's Signature)

16-Nov-23
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert Zimmerman	x			
Jenifer Sill	x			
Jean Zimmerman	x			
Conrad Johnson	x			
J. Gregory Neill	x			

Open Public Meeting Date (month day, year):

November 16, 2023

Total Budget Revenues:	\$	909,619.00
Amount to be Raised by Taxes:	\$	812,315.00
Total Appropriations:	\$	909,619.00

Considered for Adoption Date (month day, year):

December 21, 2023

2024 ADOPTION CERTIFICATION

Middle Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 December 21, 2023.

Officer's Signature:	fireguy7215@gmail.com		
Name:	Robert Zimmerman		
Title:	Chairman		
Address:	PO Box 151 Rio Grande, NJ 08242-0151		
Phone Number:	609-425-9145	Fax:	609-886-9171
E-mail address:	fireguy7215@gmail.com		

2024 ADOPTED BUDGET RESOLUTION

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for the Middle Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 21, 2023; 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 \$909,619.00 which includes amount to be raised by taxation of \$812,315.00, and Total Appropriations of \$909,619.00; 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 December 21, 2023 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenue of \$909,619.00, which includes amount to be raised by taxation of \$812,315.00, and Total Appropriations of \$909,619.00; 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.

mommazimmerman@outlook.com
(Secretary's Signature)

21-Dec-23
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert Zimmerman	x			
Jenifer Sill	x			
Jean Zimmerman	x			
Conrad Johnson	x			
J. Gregory Neill	x			

Open Public Meeting Date (month day, year):
December 21, 2023

CHOOSE ONE BELOW:
Compliant with Property Tax Levy Cap Law?
If yes, type "X" in box: <input checked="" type="checkbox"/>

Referendum to Exceed Allowable Amount to be Raised?
If yes, type "X" in box: <input type="checkbox"/> Amount: <input type="text"/>

Referendum to Use Restricted Fund Balance?
If yes, type "X" in box: <input type="checkbox"/> Amount: <input type="text"/>

Total Budget Revenues:	\$	909,619.00
Amount to be Raised by Taxes:	\$	812,315.00
Total Appropriations:	\$	909,619.00

**2024 EIDE DISTRICT BUDGET
Narrative and Information Section**

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. When is the Fire District's annual election? (February and/or November)
If November, was the resolution submitted to the Division?

February

2. Complete a brief statement on the 2024 proposed Annual Budget and make comparison to the 2023 adopted budget.

The overall 2024 proposed budget decreased by \$263k (-22.5%) over the 2023 Budget, this decrease is attributed to \$280,000 less in capital items. If the capital items were removed, the overall budget increase would be \$17k over 2023.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

A. Decrease in unrestricted Fund balance utilized of 62.5% or (\$42,228). This is due to using all available tax levy and banking from 2022. B. Decrease in restricted fund balance of \$280,000/100% due to no capital items being in the budget for 2024. C. Increase in commissioners wages by 20%, new salary resolution was approved. D. Other administrative costs increased by 92.1% or 3,500 due to an increased needs in office supplies. E. Salaries and wages for costs of operations & maintenance increased by 12.9% or 5,270 due to increase hours worked by personnel. F. Fringe benefits for costs of operations & maintenance increased by 62.5% or 2,875 which is tied to the increase in wages. G. Fringe benefits under appropriations offset with revenue decreased by 40% or 3,608 due to allocation with salaries and wages. H. Capital appropriations decreased by 280,000 or 100% as there are no capital items budgeted for in 24.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The proposed budget calls for a 7.6 percent tax increase and \$25,304 from of unrestricted fund balance.

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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.

No.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2024 proposed operating budget, explain the reason and purposes of the appropriation.

No.

7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.

The district is budgeting for reserve for future capital outlay of \$265,000.

8. 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

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

9. 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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

10. 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	\$ 617,026,000.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.1306

11. Is the Fire District providing for a first-year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	X	Yes		If yes, how much is appropriated?	
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
----	--	-----	--

FIRE DISTRICT CONTACT INFORMATION

2024

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

Name of Fire District:	Middle Township FD No. 2		
<i>Address:</i>	PO Box 151		
<i>City, State, Zip:</i>	Rio Grande	NJ	08242-0151
<i>Phone: (ext.)</i>	609-886-0997	<i>Fax:</i>	609-886-9171
<i>Fire District E-mail:</i>			

Preparer's Name:	Robert Zimmerman		
<i>Preparer's Address:</i>			
<i>City, State, Zip:</i>			
<i>Phone: (ext.)</i>	609-425-9145	<i>Fax:</i>	609-886-9171
<i>E-mail:</i>	fireguy7215@gmail.com		

Chairperson:	Robert Zimmerman		
<i>Phone: (ext.)</i>		<i>Fax:</i>	
<i>E-mail:</i>			

Secretary:	Jean Zimmerman		
<i>Phone: (ext.)</i>		<i>Fax:</i>	
<i>E-mail:</i>			

Treasurer:	Jenifer Sill		
<i>Phone: (ext.)</i>		<i>Fax:</i>	
<i>E-mail:</i>			

Name of Auditor:	David McNally		
<i>Name of Firm:</i>	Holt McNally & Associates, Inc.		
<i>Address:</i>	618 Stokes Road		
<i>City, State, Zip:</i>	Medford	NJ	08055
<i>Phone: (ext.)</i>	609-953-0612	<i>Fax:</i>	609-257-0008
<i>E-mail:</i>	dmcnally@hmacpainc.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below completely.

- 1) Provide the number of regular voting members of the governing body:
- 2) Provide the number of alternate voting members of the governing body:

3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees?

If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.

- 4) 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?
 - b. A family member of a current or former commissioner, officer, or employee?
 - 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?

If the answer to any of the above is "yes," provide 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.

- 5) 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
 - b. Travel for companions
 - c. Tax indemnification and gross-up payments
 - d. Discretionary spending account
 - e. Housing allowance or residence for personal use
 - f. Payments for business use of personal residence
 - g. Vehicle/auto allowance or vehicle for personal use
 - h. Health or social club dues or initiation fees
 - i. Personal services (i.e.: maid, chauffeur, chef)

If the answer to any of the above is "yes," provide a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

(CONTINUED)

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

6) Use the "**Vehicle List**" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current or former commissioners or employees for severance or termination
 If "yes", provide an explanation including amount paid.

8) 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?
 If "yes," provide an explanation including amount paid.

9) 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?

10) If the answer to #9 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?
 If "yes," attach in FAST a copy of the agreement.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan?
 If "yes," indicate:

- a) the year it was implemented
- b) the total number of volunteer members presently eligible to participate
- 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
- e) the total LOSAP budgeted for the current year
- f) the Fire District's LOSAP Plan Contractor
- g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88?

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget?

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Middle Township FD No. 2

FISCAL YEAR: January 1, 2024 to December 31, 2024

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. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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.

**Middle Township FD No. 2
Cape May
Reportable Compensation from Fire District
(W-2/ 1099)**

	Name	Title	Average Hours per Week Dedicated to Position	Position			Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
				Commissioner	Officer	Former					
1	Robert Zimmerman	Chairman	As Needed	x	x		\$ 7,200.00			\$ 7,200.00	
2	Conrad Johnson	Vice Chairman	As Needed	x	x		\$ 7,200.00			\$ 7,200.00	
3	Jean Zimmerman	Secretary	As Needed	x			\$ 9,600.00			\$ 9,600.00	
4	Jenifer Sill	Treasurer	As Needed	x			\$ 9,600.00			\$ 9,600.00	
5	J. Gregory Neill	Commissioner	As Needed	x			\$ 7,200.00			\$ 7,200.00	
6										\$ -	
7										\$ -	
8										\$ -	
9										\$ -	
10										\$ -	
11										\$ -	
12										\$ -	
13										\$ -	
14										\$ -	
15										\$ -	
Total:							\$ 40,800.00	\$ -	\$ -	\$ -	\$ 40,800.00

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

**Middle Township FD No. 2
Cape May**

	# 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)
<u>Active Employees - Health Benefits - Annual Cost</u>								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
<u>Commissioners - Health Benefits - Annual Cost</u>								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
<u>Retirees - Health Benefits - Annual Cost</u>								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
GRAND TOTAL	0		-	-		-	-	0.0%

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

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

**2024 FIDE DISTRICT BUDGET
FINANCIAL SCHEDULES SECTION**

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.

Name of Fire District:	Middle Township FD No. 2
County:	Cape May
Year:	2024

Levy Cap Calculation Summary	
2023 Adopted Budget - Amount to be Raised by Taxation	\$ 753,892.00
Cap Bank Available from 2021 (See Levy Cap Certification)	
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ 37,522.00
Cap Bank Available from 2023 (See Levy Cap Certification)	
Cap Bank Used from 2021	
Cap Bank Used from 2022	\$ 37,522.00
Cap Bank Used from 2023	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
(Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 617,026,000.00
Additions)	\$ 4,808,300.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.121
Projected Tax Rate based upon Proposed Levy	0.130632067

**Middle Township FD No. 2
Cape May**

	<i>2024 Proposed Budget</i>	<i>2023 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	25,304.00	347,532.00	(322,228.00)	-92.7%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Total Revenues Offset with Appropriations	<u>72,000.00</u>	<u>72,000.00</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	97,304.00	419,532.00	(322,228.00)	-76.8%
Amount to be Raised by Taxation to Support Budget	<u>812,315.00</u>	<u>753,892.00</u>	<u>58,423.00</u>	<u>7.7%</u>
Total Anticipated Revenues	<u>909,619.00</u>	<u>1,173,424.00</u>	<u>(263,805.00)</u>	<u>-22.5%</u>
APPROPRIATIONS				
Total Administration	69,100.00	58,550.00	10,550.00	18.0%
Total Cost of Operations & Maintenance	453,519.00	447,874.00	5,645.00	1.3%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	72,000.00	72,000.00	-	0.0%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	50,000.00	50,000.00	-	0.0%
Total Capital Appropriations	265,000.00	545,000.00	(280,000.00)	-51.4%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Appropriations	<u>909,619.00</u>	<u>1,173,424.00</u>	<u>(263,805.00)</u>	<u>-22.5%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>

**Middle Township FD No. 2
Cape May**

	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	25,304.00	67,532.00	(42,228.00)	-62.5%
Restricted Fund Balance	-	280,000.00	(280,000.00)	-100.0%
Total Fund Balance Utilized	25,304.00	347,532.00	(322,228.00)	-92.7%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	0.0%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	0.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	-	-	-	0.0%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	0.0%
Other Grant #1			-	0.0%
Other Grant #2			-	0.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	0.0%
Annual Registration Fees	62,000.00	62,000.00	-	0.0%
Penalties and Fines	10,000.00	10,000.00	-	0.0%
Other Revenues			-	0.0%
Total Uniform Fire Safety Act	72,000.00	72,000.00	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	72,000.00	72,000.00	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	97,304.00	419,532.00	(322,228.00)	-76.8%

Middle Township FD No. 2
Cape May

	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	-	-	-	0.0%
Commissioners	40,800.00	33,750.00	7,050.00	20.9%
Fringe Benefits	-	-	-	0.0%
Total Administration - Personnel	40,800.00	33,750.00	7,050.00	20.9%
<i>Administration - Other (List)</i>				
Elections	1,000.00	1,000.00	-	0.0%
Professional Services	20,000.00	20,000.00	-	0.0%
Other (See attached schedule)	7,300.00	3,800.00	3,500.00	92.1%
Contingent Expenses	-	-	-	0.0%
Other Assets, Non-Bondable #1	-	-	-	0.0%
Other Assets, Non-Bondable #2	-	-	-	0.0%
Other Assets, Non-Bondable #3	-	-	-	0.0%
Total Administration - Other	28,300.00	24,800.00	3,500.00	14.1%
Total Administration	69,100.00	58,550.00	10,550.00	18.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	46,145.00	40,875.00	5,270.00	12.9%
Fringe Benefits	7,474.00	4,599.00	2,875.00	62.5%
Total Operations & Maintenance - Personnel	53,619.00	45,474.00	8,145.00	17.9%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Insurance	25,000.00	25,000.00	-	0.0%
Maintenance & Repairs	125,000.00	125,000.00	-	0.0%
Other (See attached schedule)	249,900.00	252,400.00	(2,500.00)	-1.0%
Contingent Expenses	-	-	-	0.0%
Other Assets, Non-Bondable #1	-	-	-	0.0%
Other Assets, Non-Bondable #2	-	-	-	0.0%
Other Assets, Non-Bondable #3	-	-	-	0.0%
Total Operations & Maintenance - Other	399,900.00	402,400.00	(2,500.00)	-0.6%
Total Operations & Maintenance	453,519.00	447,874.00	5,645.00	1.3%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	66,683.00	63,075.00	3,608.00	5.7%
Fringe Benefits	5,317.00	8,925.00	(3,608.00)	-40.4%
Total Appropriations Offset with Revenue - Personnel	72,000.00	72,000.00	-	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	-	-	-	0.0%
Other Expense #2	-	-	-	0.0%
Other Expense #3	-	-	-	0.0%
Contingent Expenses	-	-	-	0.0%
Other Assets, Non-Bondable #1	-	-	-	0.0%
Other Assets, Non-Bondable #2	-	-	-	0.0%
Other Assets, Non-Bondable #3	-	-	-	0.0%
Total Appropriations Offset with Revenue - Other	-	-	-	0.0%
Total Appropriations Offset with Revenue	72,000.00	72,000.00	-	0.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	0.0%
Equipment	-	-	-	0.0%
Materials & Supplies	-	-	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	0.0%
Emergency Appropriation #2	-	-	-	0.0%
Emergency Appropriation #3	-	-	-	0.0%
Deferred Charge #1 (cite statute)	-	-	-	0.0%
Deferred Charge #2 (cite statute)	-	-	-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	50,000.00	50,000.00	-	0.0%
Total Capital Appropriations	265,000.00	545,000.00	(280,000.00)	-51.4%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
TOTAL APPROPRIATIONS	909,619.00	1,173,424.00	(263,805.00)	-22.5%

Middle Township FD No. 2

Cape May

2024 Proposed

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2024 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>2024 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>2024 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>2024 Proposed Budget Fringe Benefits</i>
Fire Official (Split)	1.00	\$ 21,145.00	\$ 21,145.00				\$ 4,661.00	\$ 4,661.00
			\$ -				\$ -	\$ -
Truck Maintenance	1.00	\$ 10,000.00	\$ 10,000.00				\$ 1,125.00	\$ 1,125.00
Officer Stipend	1.00	\$ 15,000.00	\$ 15,000.00				\$ 1,688.00	\$ 1,688.00
Position #5			\$ -					\$ -
Position #6			\$ -					\$ -
Position #7			\$ -					\$ -
Position #8			\$ -					\$ -
Position #9			\$ -					\$ -
Position #10			\$ -					\$ -
Position #11			\$ -					\$ -
Position #12			\$ -					\$ -
Position #13			\$ -					\$ -
Position #14			\$ -					\$ -
Total Operation & Maintenance	3.00		\$ 46,145.00	\$ -	\$ -	\$ -	\$ 7,474.00	\$ 7,474.00

<i>(List Individually)</i>	<i>of Staff</i>	<i>Annual Wages</i>	<i>Budget Salary &</i>	<i>PERS Contribution</i>	<i>Contribution</i>	<i>Health Insurance</i>	<i>Benefits</i>	<i>Budget Fringe</i>
Fire Inspector- Part Time	1.00	\$ 7,020.00	\$ 7,020.00				\$ 790.00	\$ 790.00
Fire Inspector- Part Time	1.00	\$ 7,176.00	\$ 7,176.00				\$ 807.00	\$ 807.00
Fire Prevention Office Assistant	1.00	\$ 19,968.00	\$ 19,968.00				\$ 2,246.00	\$ 2,246.00
Fire Official (Split)	1.00	\$ 19,415.00	\$ 19,415.00					\$ -
Fire Inspector- Part Time	1.00	\$ 13,104.00	\$ 13,104.00				\$ 1,474.00	\$ 1,474.00
Position #6			\$ -					\$ -
Position #7			\$ -					\$ -
Position #8			\$ -					\$ -
Total Offset by Revenue	5.00		\$ 66,683.00	\$ -	\$ -	\$ -	\$ 5,317.00	\$ 5,317.00
Total Administration, Operations & Offset by Revenue	8.00		\$ 112,828.00	\$ -	\$ -	\$ -	\$ 12,791.00	\$ 12,791.00

**Middle Township FD No. 2
Cape May**

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>
Airpacks						\$ 280,000.00
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					\$ -	\$ 280,000.00

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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>2024 Proposed Budget</i>	<i>2023 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					\$ -	\$ 280,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$ 265,000.00	\$ 265,000.00
TOTAL CAPITAL APPROPRIATIONS					\$ 265,000.00	\$ 545,000.00

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

**Middle Township FD No. 2
Cape May**

	<u>Date of Voter Approval</u>	<u>% of Voter Approval</u>	<u>Date of Local Finance Board Approval</u>	<u>Current Year 2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Thereafter</u>	<u>Total Principal Outstanding</u>
<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												0.00
Capital Lease #2												0.00
Capital Lease #3												0.00
Capital Lease #4												0.00
Total Principal - Capital Leases				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Intergovernmental Loans</i>												
Intergovernmental #1												0.00
Intergovernmental #2												0.00
Intergovernmental #3												0.00
Intergovernmental #4												0.00
Total Principal - Intergovernmental Loans				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												0.00
Other Bonds or Notes #2												0.00
Other Bonds or Notes #3												0.00
Other Bonds or Notes #4												0.00
Total Principal - Other Bonds or Notes				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRINCIPAL ALL OBLIGATIONS				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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		

**Middle Township FD No. 2
Cape May**

	<u>Current Year 2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Thereafter</u>	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									0.00
General Obligation Bond #2									0.00
General Obligation Bond #3									0.00
General Obligation Bond #4									0.00
Total Interest - General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Bond Anticipation Notes</i>									
BAN #1									0.00
BAN #2									0.00
BAN #3									0.00
BAN #4									0.00
Total Interest Payments - BANs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Capital Leases</i>									
Capital Lease #1									0.00
Capital Lease #2									0.00
Capital Lease #3									0.00
Capital Lease #4									0.00
Total Interest Payments - Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Intergovernmental Loans</i>									
Intergovernmental #1									0.00
Intergovernmental #2									0.00
Intergovernmental #3									0.00
Intergovernmental #4									0.00
Total Interest Payments - Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									0.00
Other Bonds or Notes #2									0.00
Other Bonds or Notes #3									0.00
Other Bonds or Notes #4									0.00
Total Interest Payments - Other Bonds or Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST ALL OBLIGATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		

Middle Township FD No. 2
Cape May

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ 1,026,935.00
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2023 Adopted Budget	\$ 67,532.00
Proposed balance available	\$ 959,403.00
Estimated results of operations for the year ending December 31, 2023	
Anticipated balance December 31, 2023	\$ 959,403.00
Less: Fund Balance utilized in 2024 Proposed Budget	\$ 25,304.00
Proposed balance after utilization in 2024 Proposed Budget	<u>\$ 934,099.00</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ 929,809.00
Less: Utilized in 2023 Adopted Budget	\$ 280,000.00
Proposed balance available	\$ 649,809.00
Estimated results of operations for the year ending December 31, 2023	\$ 265,000.00
Anticipated balance December 31, 2023	\$ 914,809.00
Less: Restricted Fund Balance used in 2024 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2024 Proposed Budget	<u>\$ 914,809.00</u>

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

**Middle Township FD No. 2
Cape May**

Summary of Referendum Line Items	<i>2024 Proposed Budget Amount Requested</i>	<i>2023 Final Budget</i>
Total Referendum Line Items	<u>\$ -</u>	<u>\$ -</u>

Tax Levy Requested minus Maximum Allowable Levy \$ 5.12
 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	<i>2024 Proposed Budget Amount Requested</i>	<i>2023 Final Budget</i>
Total Release of Restricted Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**Middle Township FD No. 2
Cape May**

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	753,892.00
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	753,892.00
Plus: 2% Cap Increase	15,077.84
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	768,969.84

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	-
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	-
Total Exclusions	-

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	4,808,300.00	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.121	5,818.04
ADJUSTED TAX LEVY		774,787.88

Amount Utilized from Levy Cap Bank from 2021

Amount Utilized from Levy Cap Bank from 2022 37,522.00Amount Utilized from Levy Cap Bank from 2023 -Maximum Tax Levy Before Referendum 812,309.88Amount Proposed for Levy Cap Referendum -**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION** **812,309.88****CAP BANK CALCULATION**

Amount to be Raised by Taxation	812,315.00
Cap Bank Available from Prior Year (2021) for 2024 Budget	-
Cap Bank Available from Prior Year (2022) for 2024 Budget	37,522.00
Revised Cap Bank from Prior Year (2023) Available for 2024 Budget	-
Cap Bank Available from Prior Year (2023) for 2024 Budget	-
Revised Cap Bank from Prior Year (2023) Available for 2025 Budget	-
Cap Bank from Current Year (2024) Available for 2025 Budget	(37,527.12)
Cap Bank Available from (2024) for 2025 Budget	-

Middle Township FD No. 2

Cape May

PENSION CONTRIBUTION CALCULATION

2024 Proposed Budget PERS Contribution Appropriated	\$	-
2024 Proposed Budget PFRS Contribution Appropriated	\$	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$	-
Net 2024 Base Amount	\$	-
2023 Adopted Budget PERS Contribution		
2023 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2023 Base Amount	\$	-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2024 Proposed Budget LOSAP Appropriation	\$	50,000.00
2023 Adopted Budget LOSAP Appropriation	\$	50,000.00
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2024 Proposed Budget Total Debt Service Appropriation	\$	-
2024 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$	-
2024 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$	-
2024 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$	-
2024 Base Amount	\$	-
2023 Adopted Budget Total Debt Service Appropriation	\$	-
2023 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$	-
2023 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$	-
2023 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$	-
2023 Base Amount	\$	-
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2024 Proposed Budget Total Capital Appropriation	\$	265,000.00
2024 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$	-
2024 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$	-
2024 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$	-
2024 Base Amount	\$	265,000.00
2023 Adopted Budget Total Capital Appropriation	\$	545,000.00
2023 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$	-
2023 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$	-
2023 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$	-
2023 Base Amount	\$	545,000.00
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2024		7.4%
2024 Proposed Budget Administration Health Insurance Appropriation	\$	-
2024 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$	-
2024 Proposed Budget Group Health Insurance	\$	-
2023 Adopted Budget Administration Health Insurance Appropriation		
2023 Adopted Budget Operations & Maintenance Health Insurance Appropriation		
2023 Adopted Budget Group Health Insurance	\$	-
Net Increase (Decrease)	\$	-
Net Increase Divided by 2023 Amount Budgeted = % Increase		0.00%
SFY 2024 State Health Average 7.4% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2023 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2023 Expended = 2024 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2024 Increase in Appropriation	\$	-

