

# 2016

## Middle Township Fire District #1

(Fire District name and number)

# Fire District Budget

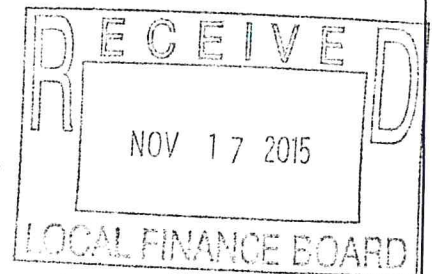
[www.cmchfire.com](http://www.cmchfire.com)

(Fire District Web Address)

**Department Of**



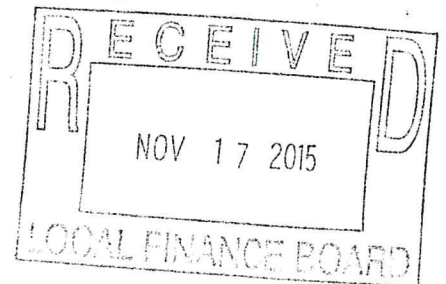
**Community  
Affairs**



Division of Local Government Services

# **2016 FIRE DISTRICT BUDGET**

## **Certification Section**



2016

MIDDLE TOWNSHIP FIRE DISTRICT #1  
(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

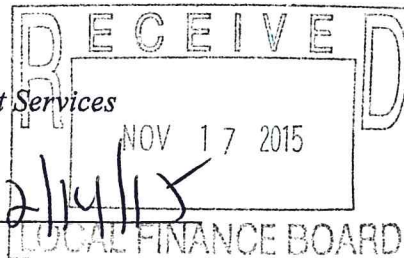
**FISCAL YEAR: January 1, 2016 to December 31, 2016**

*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: C. M. Zepinski Date: 12/14/15

**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: Christie M. Zepinski Date: 2/2/16

# 2016 PREPARER'S CERTIFICATION

## MIDDLE TOWNSHIP FIRE DISTRICT #1

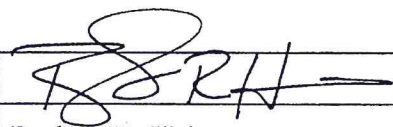
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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:	Rodney R. Haines		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 618 Stokes Road Medford, NJ 08055		
Phone Number:	(609) 953-0612	Fax Number:	(609) 953-8443
E-mail address:	RHaines@hfacpas.com		



# 2016 PREPARER'S CERTIFICATION OTHER ASSETS


MIDDLE TOWNSHIP FIRE DISTRICT #1  
(Fire District Name and Number)

## FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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:	Rodney R. Haines		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 618 Stokes Road Medford, NJ 08055		
Phone Number:	(609) 953-0612	Fax Number:	(609) 953-8443
E-mail address:	RHaines@hfacpas.com		

# 2016 APPROVAL CERTIFICATION

## MIDDLE TOWNSHIP FIRE DISTRICT #1

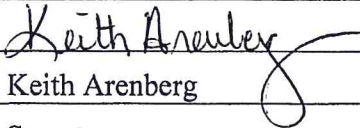
(Fire District Name and Number)

## FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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 9th day of November, 2015.

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:	Keith Arenberg		
Title:	Secretary		
Address:	112A Hand Ave Cape May Court House, NJ 08210		
Phone Number:	(609) 465-4981	Fax Number:	(609) 465-5261
E-mail address:	Mtfiredist1@comcast.net		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.cmchfire.com

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

Title of Officer Certifying compliance

Signature

Philip N. Winter  
Treasurer/Commissioner  




**2016 FIRE DISTRICT BUDGET RESOLUTION**  
**MIDDLE TOWNSHIP FIRE DISTRICT #1**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

WHEREAS, the Annual Budget for the Middle Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 9, 2015; 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 \$1,532,406, which includes an amount to be raised by taxation of \$1,216,641, and Total Appropriations of \$1,532,406; 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 9, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 14, 2015.

  
(Secretary's Signature)

11/9/2015  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Keith P. Arenberg	✓			
Mike Butterfield	✓			
Michael R. McNulty	✓			
Joseph Trombetta	✓			
Phillip N. Winter	✓			

# 2016 ADOPTION CERTIFICATION

## MIDDLE TOWNSHIP FIRE DISTRICT #1

(Fire District Name and Number)

## FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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 14th day of December, 2015.

Officer's Signature:			
Name:	Keith Arenberg		
Title:	Secretary		
Address:	112A Hand Ave Cape May Court House, NJ 08210		
Phone Number:	(609) 465-4981	Fax Number:	(609) 465-5261
E-mail address:	Mtfiredistrict1@comcast.net		



# 2016 ADOPTED BUDGET RESOLUTION

## MIDDLE TOWNSHIP FIRE DISTRICT #1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

WHEREAS, the Annual Budget for the Middle Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of November 9, 2015; 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

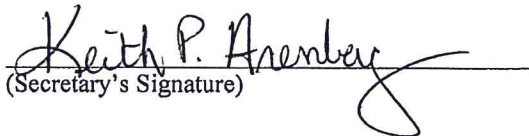
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,532,406, which includes amount to be raised by taxation of \$1,216,641, and Total Appropriations of \$1,532,406; and

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 14, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, 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 \$ 1,532,406, which includes amount to be raised by taxation of \$1,216,641, and Total Appropriations of \$ 1,532,406; 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)

12/14/15  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Keith P. Arenberg	✓			
Mike Butterfield	✓			
Michael R. McNulty	✓			
Joseph Trombetta	✓			
Philip N. Winter	✓			

# **2016 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## MIDDLE TOWNSHIP FIRE DISTRICT #1

(Fire District Name and Number)

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

*Answer all questions below. Attach additional pages and schedules as needed.*

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 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 2016 budget represents continued support in order to comply with mandated requirements and growth of the district. Unrestricted fund balance utilized is expected to increase 43.3%, compared to 2015's budget. The increase is a result of the district budgeting \$150,000 for future capital appropriations in 2016. Interest on investments is budgeted to increase by 45.5% due to better interest rates. Principal and interest on debt payments is budgeted to decrease by 17.4% and 10.0%, respectively, due to a capital lease being paid off in 2015.*

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 tax rate is expected to increase for 2016 to .074 from .073 for 2015.*

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 is in compliance with the Property Tax Levy 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 budget includes debt service requirements for fire equipment and building improvements that were approved by the voters in previous years.*

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	\$1,659,540,000
Proposed Tax Rate per \$100 of Assessed Valuation	\$.074

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?	\$
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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	X
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# FIRE DISTRICT CONTACT INFORMATION

## 2016

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

<b>Name of Fire District:</b>	Middle Township Fire District No. 1		
Address:	112A Hand Ave		
City, State, Zip:	Cape May Court House	NJ	08210
Phone: (ext.)	(609) 465-4981	Fax:	(609) 465-5261

<b>Preparer's Name:</b>	Rodney R. Haines		
Preparer's Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	(609) 953-0612	Fax:	(609) 953-8443
E-mail:	RHaines@hfacpas.com		

<b>Chairman:</b>	Joseph Trombetta		
Phone: (ext.)	(609) 465-4981	Fax:	(609) 465-5261
E-mail:	Mtfiredist1@comcast.net		

<b>Secretary/Treasurer:</b>	Keith Arenberg / Philip Winter		
Phone: (ext.)	(609) 465-4981	Fax:	(609) 465-5261
E-mail:	Mtfiredist1@comcast.net		

<b>Name of Auditor:</b>	Rodney R. Haines		
Name of Firm:	Holman Frenia Allison P.C.		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	(609) 953-0612	Fax:	(609) 953-8443
E-mail:	RHaines@hfacpas.com		



# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## MIDDLE TOWNSHIP FIRE DISTRICT #1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

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? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 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 #1

(Fire District Name and Number)

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

- 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."
- 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? Yes *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 *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; 2001 b) the total number of volunteer members presently eligible to participate; 45 Members c) the total number of volunteer members presently vested; 36 Members d) whether the annual contribution for each vested member is fixed or based on an automatic increase; Automatic Increase e) the total LOSAP budgeted for the current year; \$63,000 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 NO. 1 OF MIDDLE TOWNSHIP  
CAPE MAY COURT HOUSE, NEW JERSEY 08210**

**FIRE PROTECTION AGREEMENT**

**THIS AGREEMENT** is made on this 12th day of January, 2015, by and between:

THE COMMISSIONERS OF FIRE DISTRICT No. 1,  
IN THE TOWNSHIP OF MIDDLE, COUNTY OF CAPE MAY  
112 HAND AVE., CAPE MAY COURT HOUSE, NEW JERSEY

Hereinafter referred to as the COMMISSIONERS; and VOLUNTEER FIRE COMPANY No. 1  
OF MIDDLE TOWNSHIP, 112 HAND AVE., CAPE MAY COURT HOUSE, NEW JERSEY,  
hereinafter referred to as FIRE COMPANY.

**NOW, THEREFORE**, it is agreed between the parties as follows:

- (1) This agreement shall be for an indeterminate term commencing January 12, 2015;  
and
- (2) This agreement shall be updated or terminated only by mutual agreement between  
the COMMISSIONERS and the FIRE COMPANY, and
- (3) The annual sum of \$42,000 shall be paid in four (4) quarterly payments of  
\$2,500.00, and the remained of \$30,000 to be paid the 2<sup>nd</sup> Monday in December.
- (4) The quarterly payments shall be approved and paid at the following monthly  
COMMISSIONERS business meetings:
  - (a) March
  - (b) June
  - (c) September
  - (d) December

The COMMISSIONERS will require the submission of a voucher as a prerequisite to payment.

- (5) The premises described in the lease and the apparatus and equipment referenced  
in Schedule A attached hereto shall be utilized primarily for training for providing  
and maintaining a means for extinguishment of fires as required by both parties.  
For purposes hereof, the term "extinguishment of fires" shall be used in its  
broadest and most universal sense.
- (6) The FIRE COMPANY will extinguish fires and perform other emergency  
services deemed to be in the interest of the public safety within the fire district of  
in such other areas pursuant to mutual aid agreements, be they formal or informal  
in nature, to the best of their knowledge, ability, and personnel.
- (7) The COMMISSIONERS shall provide funding for the extinguishment of fires and  
related district purposes as enumerated in applicable State statutes, and the by-  
laws, if any, of the COMMISSIONERS. Said funding shall be in accordance with  
the approved budget of the COMMISSIONERS for the fiscal year of January 12,  
2015 to January 11, 2016 and the ensuing years.



- (8) The COMMISSIONERS shall be responsible for the maintenance of all apparatus and equipment covered by this agreement, the funding of which shall be as set forth in the approved budget of the COMMISSIONERS for the fiscal year of January 12, 2015 to January 11, 2016 and the ensuing years. All maintenance or repairs shall be undertaken only upon approval and consent of the fire district.
- (9) The FIRE COMPANY agrees to provide to the COMMISSIONERS copies of fire reports, equipment inventories and such other reports as may be required by statute or by mutual agreement, at similarly mutually agreed intervals or as otherwise required by applicable statutory law.
- (10) In addition to the payment of the amount listed above, the COMMISSIONERS shall provide insurance coverage as set forth in Schedule B attached hereto and made a part hereof. Where applicable, both parties shall be named in said policies as co-insured parties and the levels of coverage shall be maintained at no less than those provided for by the policies in effect 9-15-2013. Additional coverage for apparatus and equipment acquisitions during the period covered by this agreement shall similarly be the financial responsibility of the COMMISSIONERS, unless mutually agreed otherwise.
- (11) This agreement is contingent upon adequate funding being provided in the annual budget and by appropriation of the COMMISSIONERS.
- (12) If any section, paragraph, clause or sentence of this agreement is determined to be invalid, same shall be deemed severable and the remainder of this agreement shall survive, unless such invalidated language is material to the purposes and intent of the parties.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their corporate presents to be affixed on the date and year first written above.

Attest:

Keith P. Humber  
Secretary

Attest:  
OF

Paul K. Hoffman, Jr.  
Secretary/Treasurer

THE COMMISSIONERS OF FIRE  
DISTRICT No. 1, TOWNSHIP OF  
MIDDLE, COUNTY OF CAPE MAY

By: Tam T. Tomlinson  
Chairman

VOLUNTEER FIRE COMPANY NO. 1  
MIDDLE TOWNSHIP

By: Michael J. Clark  
President

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## (ATTACHMENT FOR QUESTION #8)

### LISTING OF FIRE DISTRICT VEHICLES

## MIDDLE TOWNSHIP FIRE DISTRICT #1

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

	<u>Model</u>	<u>Year</u>	<u>Assignment</u>
Pierce	Pumper Tanker	1997	Motor Pool
Pierce	Pumper	1992	Motor Pool
Pierce	Tanker	1999	Motor Pool
Pierce	Aerial	2002	Motor Pool
Chevy	First Responder	1994	Motor Pool
Pierce	Tanker	2006	Motor Pool
Ford	Expedition	2007	Motor Pool
Chevy	Impala	2004	Motor Pool
AMG	Salvage	1995	Motor Pool
Pierce	Pumper	2009	Motor Pool
Chevy	Impala	2012	Motor Pool
Pierce	Pumper	2014	Motor Pool



**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**  
**MIDDLE TOWNSHIP FIRE DISTRICT #1**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

*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.
- 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.

**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 2014.

**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.

# **2016 FIRE 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.

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 #1

County:

Cape May

**Levy Cap Calculation Summary**

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 1,216,635
Cap Bank Available from 2013 (See Levy Cap Certification)	35,139
Cap Bank Available from 2014 (See Levy Cap Certification)	106,949
Cap Bank Available from 2015 (See Levy Cap Certification)	23,726
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Cap Bank Used from 2015	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,659,540,000
New Ratables - Increase in Valuations (New Construction and Additions)	7,274,000
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.073
Projected Tax Rate based upon Proposed Levy	0.072992008

## 2016 Budget Summary

### Middle Township Fire District #1 Cape May

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 192,000	\$ 134,000	\$ 58,000	43.3%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	400	275	125	45.5%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	3,365	3,365	-	0.0%
Total Revenues Offset with Appropriations	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	315,765	257,640	58,125	22.6%
Amount to be Raised by Taxation to Support Budget	<u>1,216,641</u>	<u>1,216,635</u>	<u>6</u>	<u>0.0%</u>
Total Anticipated Revenues	<u>1,532,406</u>	<u>1,474,275</u>	<u>58,131</u>	<u>3.9%</u>
<b>APPROPRIATIONS</b>				
Total Administration	110,600	108,850	1,750	1.6%
Total Cost of Operations & Maintenance	547,900	563,199	(15,299)	-2.7%
Total Appropriations Offset with Revenue	120,000	102,701	17,299	16.8%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	63,000	63,000	-	0.0%
Total Capital Appropriations	150,000	-	150,000	#DIV/0!
Total Principal Payments on Debt Service	358,093	433,410	(75,317)	-17.4%
Total Interest Payments on Debt	<u>182,813</u>	<u>203,115</u>	<u>(20,302)</u>	<u>-10.0%</u>
Total Appropriations	<u>1,532,406</u>	<u>1,474,275</u>	<u>58,131</u>	<u>3.9%</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

## 2016 Revenue Schedule

### Middle Township Fire District #1 Cape May

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 192,000	\$ 134,000	\$ 58,000	43.3%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	192,000	134,000	58,000	43.3%
<b>Miscellaneous Anticipated Revenues</b>				
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!
<b>Sale of Assets (List Individually)</b>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Interest on Cash on Deposit	400	275	125	45.5%
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Interest on Investments & Deposits	400	275	125	45.5%
<b>Other Revenue (List in Detail)</b>				
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!
<b>Operating Grant Revenue (List in Detail)</b>				
Supplemental Fire Service Act (P.L.1985,c.295)	3,365	3,365	-	0.0%
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	3,365	3,365	-	0.0%
<b>Revenues Offset with Appropriations</b>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	115,000	115,000	-	0.0%
Penalties and Fines	5,000	5,000	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	120,000	120,000	-	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	120,000	120,000	-	0.0%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 315,765</b>	<b>\$ 257,640</b>	<b>\$ 58,125</b>	<b>22.6%</b>



## 2016 Appropriations Schedule

### Middle Township Fire District #1 Cape May

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 21,600	\$ 21,600	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	21,600	21,600	-	0.0%
<i>Administration - Other (List)</i>				
Other Admin Expense #1	\$86,500	84,750	1,750	2.1%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses	2,500	2,500	-	0.0%
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	89,000	87,250	1,750	2.0%
Total Administration	110,600	108,850	1,750	1.6%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	52,101	69,400	(17,299)	-24.9%
Fringe Benefits	11,407	10,088	1,319	13.1%
Total Operations & Maintenance - Personnel	63,508	79,488	(15,980)	-20.1%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	\$404,392	403,711	681	0.2%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Purchase of Miscellaneous Small Equipment	80,000	80,000	-	0.0%
			-	#DIV/0!
			-	#DIV/0!
Total Operations & Maintenance - Other	484,392	483,711	681	0.1%
Total Operations & Maintenance	547,900	563,199	(15,299)	-2.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	91,299	74,000	17,299	23.4%
Fringe Benefits	28,701	28,701	-	0.0%
Total Appropriations Offset with Revenue - Personnel	120,000	102,701	17,299	16.8%
<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	120,000	102,701	17,299	16.8%
<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 &amp; 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)	63,000	63,000	-	0.0%
Total Capital Appropriations	150,000	-	150,000	#DIV/0!
Total Principal Payments on Debt Service	358,093	433,410	(75,317)	-17.4%
Total Interest Payments on Debt	182,813	203,115	(20,302)	-10.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,532,406</b>	<b>\$ 1,474,275</b>	<b>\$ 58,131</b>	<b>3.9%</b>

## 2015 FIRE DISTRICT BUDGET

### Middle Township Fire District # 1 (Cape May)

#### Schedule of Appropriation Detail

Use this page only if additional lines are required on the Appropriations Schedule.

		2016	2015 Current Year Final Budget
	Cross Ref.	Proposed Budget	
<b>Admin - Operating</b>			
Insurance		\$50,000	\$50,000
Permits, Licenses, Fees		\$1,000	\$1,000
Professional Services		\$12,000	\$15,000
Office Services		\$1,500	\$1,500
Advertising		\$2,000	\$2,000
Promotion		\$2,250	\$4,500
Elections		\$750	\$750
Membership/Dues		\$12,000	\$5,000
Office Supplies		\$5,000	\$5,000
<b>Total Additional Administration Operating Expenses</b>	<b>AP-4</b>	<b>\$86,500</b>	<b>\$84,750</b>
<b>Admin - Other Assets, Non-Bondable</b>			
<b>Total Additional Administration Other Assets</b>	<b>AP-5</b>	<b>\$0</b>	<b>\$0</b>
<b>Cost of Operations - Operating</b>			
Insurance		\$ 47,892	\$49,211
Maintenance and Repairs		\$120,000	\$120,000
Hydrant Rental		\$93,000	\$93,000
Fire Protection Services		\$50,000	\$42,000
Other Outside Services		\$5,500	\$5,500
Training and Education		\$4,000	\$6,000
Uniforms		\$20,000	\$20,000
Operating Materials and Supplies		\$6,000	\$8,000
Oil and Fuel		\$8,000	\$10,000
Utilities		\$50,000	\$50,000
<b>Total Additional Operating Expenses Operations</b>	<b>AP-6</b>	<b>\$404,392</b>	<b>\$403,711</b>

**Middle Township Fire District #1**  
**Cape May**

<i><b>Operation &amp; Maintenance Positions (List Individually)</b></i>	<i><b>Number of Staff</b></i>	<i><b>2016 Proposed Budget Salary &amp;</b></i>		<i><b>PERS Contribution</b></i>	<i><b>PFRS Contribution</b></i>	<i><b>Employee Group Health Insurance</b></i>	<i><b>Other Fringe Benefits</b></i>	<i><b>2016 Proposed Budget Fringe Benefits</b></i>
		<i><b>Annual Wages</b></i>	<i><b>Budget Salary &amp; Wages</b></i>					
Building Maintenance	1	\$ 4,800	\$ 4,800	-	-	-	-	\$ -
Vehicle Maintenance	1	4,800	4,800	-	-	-	-	-
Grounds Maintenance	1	4,800	4,800	-	-	-	-	-
Other	2	2,000	4,000	-	-	-	-	-
Fire Official (split)	1	\$ 33,701	33,701	11,407	-	-	-	11,407
Total Operation & Maintenance			\$ 52,101	\$ 11,407	\$ -	\$ -	\$ -	\$ 11,407

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# 2016 Proposed Capital Budget

Middle Township Fire District #1  
Cape May

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2016 Proposed Budget	2015 Adopted Budget
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)

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2016 Proposed Budget	2015 Adopted Budget
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					150,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$ 150,000	\$ -
TOTAL CAPITAL APPROPRIATIONS						

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

# 5 Year Debt Service Schedule - Principal

Middle Township Fire District #1  
Cape May

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
Series 2007	12/13/06	82%	04/18/07	\$ 270,000	\$ 280,000	\$ 290,000	\$ 305,000	\$ 315,000	\$ 330,000	\$ 345,000	\$ 2,380,000	\$ 4,245,000
<i>Bond Anticipation Notes</i>												
Total Principal - General Obligation Bonds				270,000	280,000	290,000	305,000	315,000	330,000	345,000	2,380,000	4,245,000
<i>Capital Leases</i>												
2008 Pierce Rescue Pumper	02/16/08	84%	01/14/09	87,370								
2013 Pierce Attack Pumper	02/18/12	68%	02/13/13	76,040	78,093	80,202	82,367	84,591	86,875			412,128
Total Principal - Capital Leases				163,410	78,093	80,202	82,367	84,591	86,875			412,128
<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												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 433,410</b>	<b>\$ 358,093</b>	<b>\$ 370,202</b>	<b>\$ 387,367</b>	<b>\$ 399,591</b>	<b>\$ 416,875</b>	<b>\$ 345,000</b>	<b>\$ 2,380,000</b>	<b>\$ 4,657,128</b>

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

# 5 Year Debt Service Schedule - Interest

Middle Township Fire District #1  
Cape May

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Series 2007	\$ 185,435	\$ 171,685	\$ 157,435	\$ 144,085	\$ 131,685	\$ 118,785	\$ 105,285	\$ 309,920	\$ 1,138,880
	\$0								
	\$0								
	\$0								
Total Interest - General Obligation Bonds	185,435	171,685	157,435	144,085	131,685	118,785	105,285	309,920	1,138,880
<i>Bond Anticipation Notes</i>									
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
2008 Pierce Rescue Pumper	4,500								
2013 Pierce Attack Pumper	13,180	11,128	9,019	6,854	4,630	2,346			33,977
	\$0								
	\$0								
Total Interest Payments - Capital Leases	17,680	11,128	9,019	6,854	4,630	2,346			33,977
<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	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 203,115</b>	<b>\$ 182,813</b>	<b>\$ 166,454</b>	<b>\$ 150,939</b>	<b>\$ 136,315</b>	<b>\$ 121,131</b>	<b>\$ 105,285</b>	<b>\$ 309,920</b>	<b>\$ 1,172,857</b>

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.

## 2016 Fund Balance Reconciliation

### Middle Township Fire District #1 Cape May

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 800,945
Less: Utilized in 2015 Adopted Budget	134,000
Proposed balance available	<u>666,945</u>
Estimated results of operations for the year ending December 31, 2015	
Anticipated balance December 31, 2015	<u>666,945</u>
Less: Fund Balance utilized in 2016 Proposed Budget	192,000
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 474,945</u></u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ -
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	<u>-</u>
Estimated results of operations for the year ending December 31, 2015	
Anticipated balance December 31, 2015	<u>-</u>
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ -</u></u>

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



## 2016 Referendums

### Middle Township Fire District #1 Cape May

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 Final Budget
<b>Total Referendum Line Items</b>	\$ -	\$ -

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	2016 Proposed Budget Amount Requested	2015 Final Budget
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

## 2016 Levy Cap Summary

### Middle Township Fire District #1 Cape May

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,216,635
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,216,635</u>
Plus: 2% Cap Increase	<u>24,333</u>
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b><u>1,240,968</u></b>

#### Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	11,407
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	<u>150,000</u>
Total Exclusions	<u>161,407</u>

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 7,274,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$0.073 5,310</u>
<b>ADJUSTED TAX LEVY</b>	<b><u>1,407,685</u></b>

Amount Utilized from Levy Cap Bank from 2013	-
Amount Utilized from Levy Cap Bank from 2014	-
Amount Utilized from Levy Cap Bank from 2015	-
Maximum Tax Levy Before Referendum	<u>1,407,685</u>
Amount Proposed for Levy Cap Referendum	-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b><u>\$ 1,407,685</u></b>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,216,641
Cap Bank Available from Prior Year (2013) for 2016 Budget	35,139
Cap Bank Available from Prior Year (2014) for 2016 Budget	<u>106,949</u>
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget	106,949
Cap Bank Available from Prior Year (2015) for 2016 Budget	<u>23,726</u>
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget	23,726
Cap Bank from Current Year (2016) Available for 2017 Budget	<u>191,044</u>
Cap Bank Available from 2016 for 2017 Budget	<u><u>\$ 191,044</u></u>

**Middle Township Fire District #1**  
**Cape May**

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## 2016 Levy Cap Exclusion Calculations

### Middle Township Fire District #1 Cape May

#### PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ 17,752
2016 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	6,345
Net 2016 Base Amount	11,407
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	16,433
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	16,433
Net 2015 Base Amount	-
<b>Pension Contribution Exclusion</b>	<b>\$ 11,407</b>

#### LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ 63,000
20154 Adopted Budget LOSAP Appropriation	63,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$ -</b>

#### DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 540,906
2015 Adopted Budget Total Debt Service Appropriation	636,525
<b>Debt Service Exclusion</b>	<b>\$ -</b>

#### CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ 150,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
###	-
2016 Base Amount	150,000
2015 Adopted Budget Total Capital Appropriation	-
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	-
<b>Capital Expenditure Exclusion</b>	<b>\$ 150,000</b>

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ -
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Proposed Budget Group Health Insurance	-
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2015 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2015 Amount Budgeted = % Increase	0.00%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2016 Increase in Appropriation	\$ -



# Fire District Schedule of Commissioners and Officers (Continued)

Middle Township Fire District #1  
Cape May

Reportable Compensation from Fire District (W-2/ 1099)																							
Position			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.)		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 Positions at Other Public Entities Listed in Column N		Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)		Reportable Compensation from Other Public Entities (W-2/ 1099)		Total Compensation All Public Entities			
Commissioner			Former Officer				Base Salary/Stipend		Bonus		Total Compensation from Fire District		Cape May County Utilities Authority										
Name	Title	Average Hours per Week Dedicated to Position																					
1 Keith P. Arenberg	Secretary		X				\$ 7,200				\$ 7,200							\$ 80,001		\$		87,201	
2 Butterfield	Commissioner		X				2,400				2,400											2,400	
3 McNulty	Commissioner		X				2,400				2,400											2,400	
Joseph J.																							
4 Trombetta	Chairman		X				2,400				2,400											104,731	
5 Phillip N. Winter	Treasurer		X				7,200				7,200											7,200	
6																							
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
Total:							\$ 21,600	\$ -	\$ -	\$ -	\$ -	\$ 21,600						\$ 182,332	\$ -	\$ -	\$ 203,932		

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:

# Schedule of Health Benefits - Detailed Cost Analysis

Middle Township Fire District #1  
Cape May

Annual Cost									
	# of Covered Members (Medical & Rx) Proposed Budget	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)	
<b>Active Employees - Health Benefits - Annual Cost</b>									
Single Coverage			\$ -	-	-	\$ -	-	#DIV/0!	
Parent & Child			-	-	-	-	-	#DIV/0!	
Employee & Spouse (or Partner)			-	-	-	-	-	#DIV/0!	
Family	1	23,532	23,532	1	23,532	23,532	-	0.0%	
Employee Cost Sharing Contribution (enter as negative - )							-	#DIV/0!	
Subtotal	1		23,532	1		23,532	-	0.0%	
<b>Commissioners - Health Benefits - Annual Cost</b>									
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!	
<b>Retirees - Health Benefits - Annual Cost</b>									
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!	
<b>GRAND TOTAL</b>									
	1		\$ 23,532	1		\$ 23,532	\$ -	0.0%	

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

**Middle Township Fire District #1**  
**Cape May**

**Legal Basis for Benefit  
(check applicable items)**

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