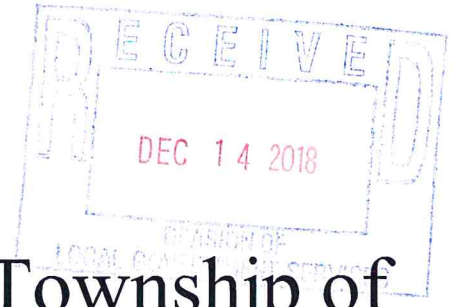


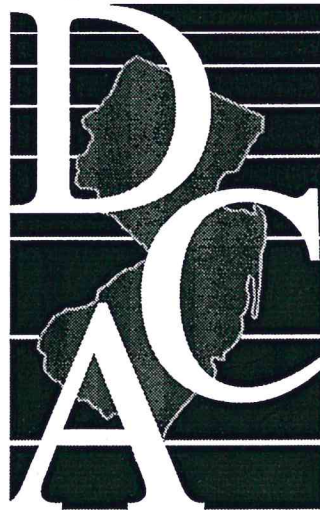
2019



Fire District No. 1 of the Township of  
Middle  
**Fire District Budget**

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

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2019 FIRE DISTRICT BUDGET**

## **Certification Section**

**2019**

**Fire District No. 1 of the Township of Middle**

**FIRE DISTRICT BUDGET**


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

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

*It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By:  Date: 1/9/19

**CERTIFICATION OF ADOPTED BUDGET**

*It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.*

*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2019 PREPARER'S CERTIFICATION

Fire District No. 1 of the Township of Middle

## FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Joseph Trombetta		
Title:	Treasurer		
Address:	112A Hand Ave. Cape May Court House, NJ 08210		
Phone Number:	609-465-4981	Fax Number:	609-465-5261
E-mail address:	trombettajj@cmchfire.com		



# 2019 PREPARER'S CERTIFICATION OTHER ASSETS

Fire District No. 1 of the Township of Middle

## FIRE DISTRICT BUDGET

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

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	Joseph Trombetta		
Title:	Treasurer		
Address:	112A Hand Ave. Cape May Court House, NJ 08210		
Phone Number:	609-465-4981	Fax Number:	609-465-5261
E-mail address:	trombettajj@cmchfire.com		

# 2019 APPROVAL CERTIFICATION

Fire District No. 1 of the Township of Middle

## FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 10th day of December, 2018.

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

Officer's Signature:			
Name:	Joseph Trombetta		
Title:	Treasurer		
Address:	112A Hand Ave. Cape May Court House, NJ 08210		
Phone Number:	609-465-4981	Fax Number:	609-465-5261
E-mail address:	trombettajj@cmchfire.com		

# 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

\_\_\_ Joseph Trombetta 

Title of Officer Certifying compliance

\_\_\_ Treasurer / Commissioner

Signature





# 2019 FIRE DISTRICT BUDGET RESOLUTION

## Fire District No. 1 of the Township of Middle

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

WHEREAS, the Annual Budget for the Middle Township Fire District #1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2018; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of **\$1,648,202**, which includes an amount to be raised by taxation of **\$1,340,937**, and Total Appropriations of **\$1,648,202**; and

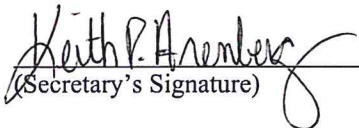
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

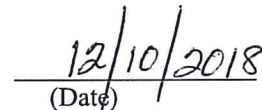
WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 10, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 14, 2019.

  
(Secretary's Signature)

  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Keith P. Arenberg	✓			
Lewis Hand	✓			
Mike McNulty	✓			
Joseph Trombetta	✓			
Phillip Woodrow	✓			

# 2019 ADOPTION CERTIFICATION

Fire District No. 1 of the Township of Middle

## FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the **14th** day of **January, 2019**.

Officer's Signature:			
Name:	Joseph Trombetta		
Title:	Treasurer		
Address:	112A Hand Ave. Cape May Court House, NJ 08210		
Phone Number:	609-465-4981	Fax Number:	609-465-5261
E-mail address:	trombettajj@cmchfire.com		

# 2019 ADOPTED BUDGET RESOLUTION

## Fire District No. 1 of the Township of Middle

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

WHEREAS, the Annual Budget for the Middle Township Fire District #1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 14, 2019; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of **\$1,648,202**, which includes amount to be raised by taxation of **\$1,340,937**, and Total Appropriations of **\$1,648,202**; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 14, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of **\$1,648,202**, which includes amount to be raised by taxation of **\$1,340,937**, and Total Appropriations of **\$1,648,202**; 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)

1-14-19  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Keith P. Arenberg	✓			
Lewis Hand	✓			
Mike McNulty	✓			
Joseph Trombetta	✓			
Phillip Woodrow	✓			



# **2019 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Fire District No. 1 of the Township of Middle

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

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. **The overall budget increased 5% (79,081). Administrative Expenses decreased 28% (\$33,500) due to change insurance provider resulting in lower premiums. Operations & Maintenance Personnel costs decreased 33% and Appropriations offset with revenue Personnel increased 20% - thus total personnel costs decreased 13% (9,000) - due to elimination of tech position. Under Operations & Maintenance – maintenance and repairs increased 24% (30,000) due to expected costs associated with aging equipment, uniforms decreased 60% (12, 000) due to decreased need for replacement, oil and fuel increased 13% (1,000) due to expected cost, and non-bondables decreased 33% (10,000) due to decreased need for replacement. LOSAP decreased 13% (8,000) due to decline in members eligible for contribution.**

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 Levy increased \$124,654 (10.2%) with \$153,500 of unrestricted fund balance utilized. The tax rate increased \$.007.**

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum. **The District's Tax Levy is within 2% cap.**

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation. **N/A**

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years. **The budget includes debt service requirement 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	<b>\$1,697,813,600</b>
Proposed Tax Rate per \$100 of Assessed Valuation	<b>\$.079</b>

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	<input checked="" type="checkbox"/>	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	<input checked="" type="checkbox"/>
----	--	-----	-------------------------------------

# FIRE DISTRICT CONTACT INFORMATION

## 2019

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

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

<b>Preparer's Name:</b>	Joseph Trombetta, Treasurer		
<b>Preparer's Address:</b>	112A Hand Ave.		
<b>City, State, Zip:</b>	Cape May Court House	NJ	08210
<b>Phone: (ext.)</b>	609-465-4981	<b>Fax:</b>	609-465-5261
<b>E-mail:</b>	trombettajj@cmchfire.com		

<b>Chairman:</b>	Mike McNulty		
<b>Phone: (ext.)</b>	609-465-4981	<b>Fax:</b>	609-465-5261
<b>E-mail:</b>	mcnultymr@cmchfire.com		

<b>Secretary/Treasurer:</b>	Keith Arenberg		
<b>Phone: (ext.)</b>	609-465-4981	<b>Fax:</b>	609-465-5261
<b>E-mail:</b>	arenbergkp@cmchfire.com		

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



# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Fire District No. 1 of the Township of Middle

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

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: **5**
- 2) Provide the number of alternate voting members of the governing body: **0**
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? **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)

## Fire District No. 1 of the Township of Middle

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." **See attached**
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **NO** *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **NO** *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **YES – see attached.**
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? **Yes, see attached copy of the agreement.** *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **Yes** *If "yes," indicate a) the year it was implemented; 2001 b) the total number of volunteer members presently eligible to participate; 40 c) the total number of volunteer members presently vested; 36 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; \$55,000 and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*  
**Yes**

## FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

### Fire District No. 1 of the Township of Middle

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

*Complete the attached table for all persons required to be listed per #1-2 below.*

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.

See N-4

- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

NONE

**Commissioner:** A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

**Officer:** A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2016.

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.



**Fire District Schedule of Commissioners and Officers (Continued)**

Middle Township Fire District #1  
Cape May County

Reportable Compensation from Fire District (W-2/ 1099)																
Position		Reportable Compensation from Fire District (W-2/ 1099)					Reportable Compensation from Fire District (W-2/ 1099)					Reportable Compensation from Fire District (W-2/ 1099)				
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	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	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	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities	
1 Keith P. Arenberg	Secretary	As needed	X	X	\$ 9,600			\$ 9,600	9,600	Cape May County MUA	40		\$ 80,001		\$ 89,601	
2 Joseph Trombetta	Treasurer	As needed	X	X	9,600			9,600	9,600						9,600	
3 Lewis Hand	Commissioner	As needed	X		3,600			3,600	3,600						3,600	
4 Mike McNulty	Commissioner	As needed	X		3,600			3,600	3,600						3,600	
5 Phil Woodrow	Commissioner	As needed	X		3,600			3,600	3,600						3,600	
6								-	-						-	
7								-	-						-	
8								-	-						-	
9								-	-						-	
10								-	-						-	
11								-	-						-	
12								-	-						-	
13								-	-						-	
14								-	-						-	
15								-	-						-	
Total:					\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000				\$ 80,001	\$ -	\$ 110,001	

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 County

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)				
Active Employees - Health Benefits - Annual Cost												
Single Coverage			\$ -			\$ -	-	#DIV/0!				
Parent & Child			-			-	-	#DIV/0!				
Employee & Spouse (or Partner)			-			-	-	#DIV/0!				
Family	1	25,532	25,532	1	25,532	25,532	-	0.0%				
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!				
Subtotal	1		25,532	1		25,532	-	0.0%				
Commissioners - Health Benefits - Annual Cost												
Single Coverage			-			-	-	#DIV/0!				
Parent & Child			-			-	-	#DIV/0!				
Employee & Spouse (or Partner)			-			-	-	#DIV/0!				
Family			-			-	-	#DIV/0!				
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!				
Subtotal	0		-	0		-	-	#DIV/0!				
Retirees - Health Benefits - Annual Cost												
Single Coverage			-			-	-	#DIV/0!				
Parent & Child			-			-	-	#DIV/0!				
Employee & Spouse (or Partner)			-			-	-	#DIV/0!				
Family			-			-	-	#DIV/0!				
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!				
Subtotal	0		-	0		-	-	#DIV/0!				
GRAND TOTAL												
	1		\$ 25,532	1		\$ 25,532	-	0.0%				

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

YES  
YES

## Schedule of Accumulated Liability for Compensated Absences

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

**Complete the below table for the Fire District's accrued liability for compensated absences.**

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2018	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
n/a					
Total liability for accumulated compensated absences at January 1, 2018		\$	-		

# **2019 FIRE DISTRICT BUDGET**

## **Financial Schedules Section**

## 2019 Budget Summary

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

	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 153,500	\$ 224,073	\$ (70,573)	-31.5%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	3,365	3,365	-	0.0%
Total Revenues Offset with Appropriations	<u>150,000</u>	<u>125,000</u>	<u>25,000</u>	20.0%
Total Revenues and Fund Balance Utilized	307,265	352,838	(45,573)	-12.9%
Amount to be Raised by Taxation to Support Budget	<u>1,340,937</u>	<u>1,216,283</u>	<u>124,654</u>	10.2%
Total Anticipated Revenues	<u>1,648,202</u>	<u>1,569,121</u>	<u>79,081</u>	5.0%
<b>APPROPRIATIONS</b>				
Total Administration	118,000	151,500	(33,500)	-22.1%
Total Cost of Operations & Maintenance	550,500	570,700	(20,200)	-3.5%
Total Appropriations Offset with Revenue	150,000	125,000	25,000	20.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	55,000	63,000	(8,000)	-12.7%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	465,105	372,367	92,738	24.9%
Total Interest Payments on Debt	<u>159,597</u>	<u>136,554</u>	<u>23,043</u>	16.9%
Total Appropriations	<u>1,648,202</u>	<u>1,569,121</u>	<u>79,081</u>	5.0%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	#DIV/0!



## 2019 Revenue Schedule

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

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 153,500	\$ 224,073	\$ (70,573)	-31.5%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	153,500	224,073	(70,573)	-31.5%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Investment Account #1	400	400	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	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%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	145,000	120,000	25,000	20.8%
Penalties and Fines	5,000	5,000	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	150,000	125,000	25,000	20.0%
<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	150,000	125,000	25,000	20.0%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 307,265</b>	<b>\$ 352,838</b>	<b>\$ (45,573)</b>	<b>-12.9%</b>



# 2019 Appropriations Schedule

## Middle Township Fire District #1 Cape May County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 30,000	\$ 30,000	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	30,000	30,000	-	0.0%
<i>Administration - Other (List)</i>				
Administrative Expenses - see attached	88,000	121,500	(33,500)	-27.6%
Other Admin Expense #2			-	#DIV/0!
Other Admin 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 Administration - Other	88,000	121,500	(33,500)	-27.6%
Total Administration	118,000	151,500	(33,500)	-22.1%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	9,000	73,700	(64,700)	-87.8%
Fringe Benefits	59,000	28,300	30,700	108.5%
Total Operations & Maintenance - Personnel	68,000	102,000	(34,000)	-33.3%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense - see attached	460,000	436,200	23,800	5.5%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	2,500	2,500	-	0.0%
Purchase of Misc. Small Equipment	20,000	30,000	(10,000)	-33.3%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	482,500	468,700	13,800	2.9%
Total Operations & Maintenance	550,500	570,700	(20,200)	-3.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	130,000	91,300	38,700	42.4%
Fringe Benefits	20,000	33,700	(13,700)	-40.7%
Total Appropriations Offset with Revenue - Personnel	150,000	125,000	25,000	20.0%
<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	150,000	125,000	25,000	20.0%
<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)	55,000	63,000	(8,000)	-12.7%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	465,105	372,367	92,738	24.9%
Total Interest Payments on Debt	159,597	136,554	23,043	16.9%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,648,202</b>	<b>\$ 1,569,121</b>	<b>\$ 79,081</b>	<b>5.0%</b>

# 2019 Schedule of Salaries and Benefits

Middle Township Fire District #1  
Cape May County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$	-	\$	-	\$	-

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1 - Truck Maintenance	1	\$ 7,000	\$ 7,000					\$
Position #2 - Other	1	2,000	2,000					-
Position #3 - Payroll taxes and fringe	-	-	-			25,532	33,468	59,000
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ 9,000	\$	-	\$ 25,532	\$ 33,468	\$ 59,000

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1 - Full-time Fire Inspector	1	\$ 45,000	\$ 45,000	\$ 9,100				\$ 9,100
Position #2 - Part-time Fire Inspector	1	28,000	28,000					-
Position #3 - Fire Official	1	57,000	57,000	10,717			183	10,900
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ 130,000	\$ 19,817	\$	-	\$ 183	\$ 20,000
Total Administration, Operations & Offset by Revenue			\$ 139,000	\$ 19,817	\$	-	\$ 25,532	\$ 33,651
								\$ 79,000

# 2019 Proposed Capital Budget

Middle Township Fire District #1  
Cape May County

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

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote Percentage	2019 Proposed		2018 Adopted
		Approval	Approval			Budget	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		Date of Voter Approval	Affirmative Vote Percentage	2019 Proposed		2018 Adopted
		Approval	Approval			Budget	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	150,000	150,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$ 150,000	\$ 150,000	150,000
TOTAL CAPITAL APPROPRIATIONS								

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



## Debt Service Schedule - Principal

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

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<b>General Obligation Bonds</b>												
Series 2016 Refunding	n/a	n/a	01/13/16	\$ 290,000	\$ 295,000	\$ 310,000	\$ 325,000	\$ 335,000	\$ 350,000	\$ 370,000	\$ 1,185,000	\$ 3,170,000
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				290,000	295,000	310,000	325,000	335,000	350,000	370,000	1,185,000	3,170,000
<b>Bond Anticipation Notes</b>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<b>Capital Leases</b>												
2013 Pierce Attack Pumper	02/18/12	68%	02/13/13	82,367	84,591	86,876	-	-	-	-	-	171,467
Fire Apparatus	02/17/18	82%	05/09/18	-	85,514	88,430	91,446	94,564	97,789	101,123	440,173	999,039
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				82,367	170,105	175,306	91,446	94,564	97,789	101,123	440,173	1,170,506
<b>Intergovernmental Loans</b>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<b>Other Bonds or Notes Payable</b>												
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>\$ 372,367</b>	<b>\$ 465,105</b>	<b>\$ 485,306</b>	<b>\$ 416,446</b>	<b>\$ 429,564</b>	<b>\$ 447,789</b>	<b>\$ 471,123</b>	<b>\$ 1,625,173</b>	<b>\$ 4,340,506</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.

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


## Debt Service Schedule - Principal

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

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<b>General Obligation Bonds</b>												
Series 2016 Refunding	n/a	n/a	01/13/16	\$ 290,000	\$ 295,000	\$ 310,000	\$ 325,000	\$ 335,000	\$ 350,000	\$ 370,000	\$ 1,185,000	\$ 3,170,000
General Obligation Bond #2												
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				290,000	295,000	310,000	325,000	335,000	350,000	370,000	1,185,000	3,170,000
<b>Bond Anticipation Notes</b>												
BAN #1												
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<b>Capital Leases</b>												
2013 Pierce Attack Pumper	02/18/12	68%	02/13/13	82,367	84,591	86,876	-					171,467
Fire Apparatus	02/17/18	82%		-	85,514	88,430	91,446	94,564	97,789	101,123	440,173	999,039
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				82,367	170,105	175,306	91,446	94,564	97,789	101,123	440,173	1,170,506
<b>Intergovernmental Loans</b>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<b>Other Bonds or Notes Payable</b>												
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>												
				\$ 372,367	\$ 465,105	\$ 485,306	\$ 416,446	\$ 429,564	\$ 447,789	\$ 471,123	\$ 1,625,173	\$ 4,340,506

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


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

# Debt Service Schedule - Interest

Middle Township Fire District #1  
Cape May County

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
Series 2016 Refunding	\$ 129,700	\$ 120,900	\$ 108,800	\$ 96,100	\$ 82,900	\$ 69,200	\$ 54,800	\$ 72,300	\$ 605,000
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	129,700	120,900	108,800	96,100	82,900	69,200	54,800	72,300	605,000
<b>Bond Anticipation Notes</b>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<b>Capital Leases</b>									
2013 Pierce Attack Pumper	6,854	4,630	2,346						6,976
Fire Apparatus		34,067	31,151	28,136	25,017	21,793	18,458	38,154	196,776
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	6,854	38,697	33,497	28,136	25,017	21,793	18,458	38,154	203,752
<b>Intergovernmental Loans</b>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<b>Other Bonds or Notes Payable</b>									
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>	\$ 136,554	\$ 159,597	\$ 142,297	\$ 124,236	\$ 107,917	\$ 90,993	\$ 73,258	\$ 110,454	\$ 808,752

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

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



## 2019 Fund Balance Reconciliation

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

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 627,951
Less: Utilized in 2018 Adopted Budget	224,073
Proposed balance available	<u>403,878</u>
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	<u>403,878</u>
Less: Fund Balance utilized in 2019 Proposed Budget	153,500
Plus: Accrued Unfunded Pension Liability (1)	495,882
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2019 Proposed Budget	<u><u>\$ 746,260</u></u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 300,000
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	<u>300,000</u>
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	<u>300,000</u>
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	<u><u>\$ 300,000</u></u>

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

## 2019 Referendums

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

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

# 2019 Levy Cap Summary

## Middle Township Fire District #1 Cape May County

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,216,283
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,216,283
Plus: 2% Cap Increase		24,326
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>1,240,609</b>

### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		115,781
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		(456)
Changes in LOSAP Contributions (+/-)		(8,000)
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		107,325

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	\$	16,788,800	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.072	12,088

### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Maximum Tax Levy Before Referendum		1,360,022
Amount Proposed for Levy Cap Referendum		-

### MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

\$	1,360,022
	+ 8456

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,340,937
Cap Bank Available from Prior Year (2016) for 2019 Budget		191,044
Cap Bank Available from Prior Year (2017) for 2019 Budget		29,942
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		29,942
Cap Bank Available from Prior Year (2018) for 2019 Budget		34,138
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		34,138
Cap Bank from Current Year (2019) Available for 2020 Budget		19,085
Cap Bank Available from 2019 for 2020 Budget	\$	19,085

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Capital Improvement	Declared Emergency	Total Shared Services
100%	100%	100%

**Total**



## 2019 Levy Cap Exclusion Calculations

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

#### PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 19,817
2019 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	19,817
Net 2019 Base Amount	-
2018 Adopted Budget PERS Contribution	19,382
2018 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	19,382
<b>Pension Contribution Exclusion</b>	<b>\$ -</b>

#### LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 55,000
2018 Adopted Budget LOSAP Appropriation	63,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$ (8,000)</b>

#### DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 624,702
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	624,702
2018 Adopted Budget Total Debt Service Appropriation	508,921
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	508,921
<b>Debt Service Exclusion</b>	<b>\$ 115,781</b>

#### CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 150,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	150,000
2018 Adopted Budget Total Capital Appropriation	150,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	150,000
<b>Capital Expenditure Exclusion</b>	<b>\$ -</b>

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	0.0%
2019 Proposed Budget Administration Health Insurance Appropriation	\$ -
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	25,532
2019 Proposed Budget Group Health Insurance	25,532
2018 Adopted Budget Administration Health Insurance Appropriation	-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	22,795
2018 Adopted Budget Group Health Insurance	22,795
Net Increase (Decrease)	2,737
Net Increase Divided by 2018 Amount Budgeted = % Increase	12.01%
SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy	-2.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	14.01%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ 3,193
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ (456)
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 2,737
2019 Increase in Appropriation	\$ 2,737

**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 County**

**Levy Cap Calculation Summary**

2018 Adopted Budget - Amount to be Raised by Taxation	\$ 1,216,283
Cap Bank Available from 2016 (See Levy Cap Certification)	191,044
Cap Bank Available from 2017 (See Levy Cap Certification)	29,942
Cap Bank Available from 2018 (See Levy Cap Certification)	34,138
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,681,024,800
New Ratables - Increase in Valuations (New Construction and Additions)	16,788,800
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.072
Projected Tax Rate based upon Proposed Levy	0.078980225

**2019 FIRE DISTRICT BUDGET**  
**Middle Township Fire District #1**  
**Schedule of Appropriation Detail**

	2019 Proposed	2018 Adopted	\$ Increase (Decrease)	% Increase (Decrease)
	Budget	Budget	Proposed vs. Adopted	Proposed vs. Adopted
Administration Expense				
Insurance	\$ 45,000	\$ 80,000	(35,000)	-43.75%
Permits, Licenses, Fees	1,000	1,000	-	0.00%
Professional Services	23,000	21,500	1,500	6.98%
Advertising	2,000	2,000	-	0.00%
Promotion	4,000	4,000	-	0.00%
Elections	3,500	3,500	-	0.00%
Membership/dues	3,500	3,500	-	0.00%
Office Supplies	6,000	6,000	-	0.00%
Total Administration - Expense	88,000	121,500	(33,500)	-27.57%
Cost of Operations & Maintenance - Expense				
Maintenance and Repairs	155,000	125,000	30,000	24.00%
Hydrant Rental	100,000	100,000	-	0.00%
Fire Protection Services	110,000	110,000	-	0.00%
Other Outside Services	9,000	8,200	800	9.76%
Training and Education	6,000	6,000	-	0.00%
Uniforms	8,000	20,000	(12,000)	-60.00%
Operating Materials and Supplies	6,000	6,000	-	0.00%
Oil and Fuel	9,000	8,000	1,000	12.50%
Utilities	57,000	53,000	4,000	7.55%
Total Cost of Operations & Maintenance - Expense	460,000	436,200	23,800	5.46%

2019 FIRE DISTRICT BUDGET  
Middle Township Fire District #1  
Schedule of Vehicles

<u>Make</u>	<u>Model</u>	<u>Year</u>	<u>Assignment</u>
Pierce	Pumper Tanker	1992	Motor Pool
Chevy	First Responder	1994	Motor Pool
Pierce	Pumper Tanker	1997	Motor Pool
Pierce	Tanker	1999	Motor Pool
Chevy	Impala	2000	Motor Pool
Chevy	Impala	2004	Motor Pool
Pierce	Tanker	2006	Motor Pool
Pierce	Pumper	2006	Motor Pool
Ford	Expedition	2007	Motor Pool
Pierce	Pumper	2009	Motor Pool



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

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

Municipality: Middle Township

County: Cape May

Fire District Code: #1

Total Number of Fire Districts: 4

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

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

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

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

\$ 1,681,024,800 (1)

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

\$ 16,788,800 (2a)

— \$ \_\_\_\_\_ (2b)

= \$ 16,788,800 (2c)

Lee Ann Russo

10/12/18

Assessor Signature

Date

**TAX COLLECTOR**

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

.072 (3)

4. Amount of permitted revenue increase =

Line 2c \* Line 3

(N.J.S.A. 40A:4-45.45)

\$ 12,088.01 (4)

[Signature]  
Tax Collector Signature

10/12/18

Date