

2020

LOCAL GOVT SERVICES
2019 DEC 13 P 2:32
RECEIVED

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

www.cmchfire.com

Department Of



**Community
Affairs**

Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

Fire District No. 1 of the Township of Middle

FIRE DISTRICT BUDGET


FISCAL YEAR: January 1, 2020 to December 31, 2020

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: 1/7/20

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: _____

2020 PREPARER'S CERTIFICATION

Fire District No. 1 of the Township of Middle

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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		

2020 PREPARER'S CERTIFICATION OTHER ASSETS

Fire District No. 1 of the Township of Middle

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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		

2020 APPROVAL CERTIFICATION

Fire District No. 1 of the Township of Middle

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 December, 2019.

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

Signature



2020 FIRE DISTRICT BUDGET RESOLUTION

Fire District No. 1 of the Township of Middle

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Fire District No. 1 of the Township of Middle (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 9, 2019; 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 \$1,639,603, which includes an amount to be raised by taxation of \$1,470,838, and Total Appropriations of \$1,639,603; and

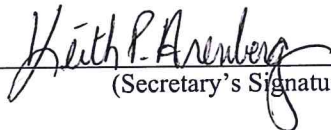
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 9, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 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 13, 2020.


(Secretary's Signature)

12/9/19
(Date)

Member:	Board of Commissioners Recorded Vote			
	Aye	Nay	Abstain	Absent
Keith P. Arenberg	✓			
Lewis Hand	✓			
Mike McNulty	✓			
Joseph Trombetta	✓			
Phillip Woodrow	✓			

2020 ADOPTION CERTIFICATION

Fire District No. 1 of the Township of Middle

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 13th day of January, 2020.

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		

2020 ADOPTED BUDGET RESOLUTION

Fire District No. 1 of the Township of Middle

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Fire District No. 1 of the Township of Middle (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 13, 2020; 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

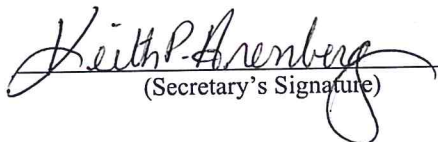
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,639,603, which includes amount to be raised by taxation of \$1,470,838, and Total Appropriations of \$1,639,603; and

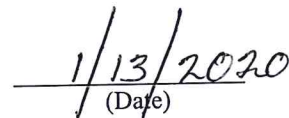
WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 13, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,639,603, which includes amount to be raised by taxation of \$1,470,838, and Total Appropriations of \$1,639,603; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)


(Date)

Member:	Board of Commissioners Recorded Vote			
	Aye	Nay	Abstain	Absent
Keith P. Arenberg	✓			
Lewis Hand				✓
Mike McNulty	✓			
Joseph Trombetta	✓			
Phillip Woodrow	✓			

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Fire District No. 1 of the Township of Middle

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 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 2020 proposed budget decreased by \$8,599 (0.5%) over the 2019 Budget, this decreased is attributed to the following changes in the 2020 proposed budget (Note: because line items are relatively small, even minor fluctuations result in variances of +/-10%):

1. Fund Balance Utilized Decreased by \$138,500 (90.2%) due to the District lowering the overall budget by \$8,599 (0.5%) and utilizing levy cap of \$91,621 to balance the budget.
2. Administrative Expenses – Insurance decreased by \$5,000 (11.11%) due to a decrease in insurance premiums.
3. Administrative Expenses – Advertising decreased by \$1,000 (50.00%) based on actual expenditures incurred by the District.
4. Administrative Expenses – Membership Dues increased by \$1,500 (42.86 based on actual expenditures incurred by the District.
5. Cost of Operations and Maintenance – Salary & Wages increased by \$3,000 (33.3%) due to the District hiring of building maintenance staff.
6. Cost of Operations and Maintenance – Maintenance & Repairs decreased by \$20,000 (12.90%) based on actual expenditures incurred by the District.
7. Cost of Operations and Maintenance – Oil and Fuel increased by \$1,000 (11.11%) based on an increase in fuel and oil costs.
8. Interest Payments on Debt decreased by \$17,300 (10.8%) based on capital lease agreements and amortization schedules approved by voters in previous years.

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 \$129,901 (9.7%) due to \$15,000 of unrestricted fund balance utilized and the District utilizing \$91,621 of Levy Cap as a result, 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 District's budget includes debt service requirement for firematic equipment and building improvement, which 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	\$1,698,839,400
Proposed Tax Rate per \$100 of Assessed Valuation	\$.079

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

No X Yes If yes, how much is appropriated? \$

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No Yes

FIRE DISTRICT CONTACT INFORMATION

2020

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

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

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

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

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Fire District No. 1 of the Township of Middle

FISCAL YEAR: January 1, 2020 to December 31, 2020

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, 2020 to December 31, 2020

- 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, 2020 to December 31, 2020

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 Page N-4 of Budget.**
- 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)

Fire District No. 1 of the Township of Middle
Cape May County

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.)		Average Hours per Week Dedicated to Positions at Other Public Other Entities Listed in Column N		Names of Other Public Entities where Individual is an Employee or Member of the Governing Body in Column N		Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)		Total Compensation All Public Entities
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Former	Base Salary/ Stipend	Bonus	Total Compensation from Fire District	Reportable Compensation from Other Public Entities (W-2/ 1099)	Average Hours per Week Dedicated to Positions at Other Public Other Entities Listed in Column N	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body in Column N	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.	Secretary	As needed	X	X		\$ 9,600		\$ 9,600		40	Cape May		\$ 89,601			
2 Joseph	Treasurer	As needed	X	X		9,600		9,600			None		9,600			
3 Lewis Hand	Commissioner	As needed	X			3,600		3,600			None		3,600			
4 Mike McNulty	Commissioner	As needed	X			3,600		3,600			None		3,600			
5 Phil Woodrow	Commissioner	As needed	X			3,600		3,600			None		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

Fire District No. 1 of the Township of Middle
Cape May County

Annual Cost											
	# of Covered Members (Medical & Rx) Proposed	Estimate per Employee Proposed	Total Cost Estimate Proposed	# 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	25,523	25,523	1	25,523	25,523		-	0.0%		
Employee Cost Sharing Contribution (enter as negative -)								-	#DIV/0!		
Subtotal	1		25,523	1		25,523		-	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		\$ 25,523	1		\$ 25,523	\$ -	-	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											

**Fire District No. 1 of the Township of Middle
Cape May County**

*Legal Basis for Benefit
(check applicable items)*

Page N-6

2020 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:

Fire District No. 1 of the Township of Middle

County:

Cape May County

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$ 1,340,937
Cap Bank Available from 2017 (See Levy Cap Certification)	29,942
Cap Bank Available from 2018 (See Levy Cap Certification)	34,138
Cap Bank Available from 2019 (See Levy Cap Certification)	27,541
Cap Bank Used from 2017	29,942
Cap Bank Used from 2018	34,138
Cap Bank Used from 2019	27,541
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,698,839,400
New Ratables - Increase in Valuations (New Construction and Additions)	12,233,100
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.079
Projected Tax Rate based upon Proposed Levy	0.085960005

2020 Budget Summary

Fire District No. 1 of the Township of Middle Cape May County

	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 15,000	\$ 153,500	\$ (138,500)	-90.2%
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>150,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	168,765	307,265	(138,500)	-45.1%
Amount to be Raised by Taxation to Support Budget	<u>1,470,838</u>	<u>1,340,937</u>	<u>129,901</u>	<u>9.7%</u>
Total Anticipated Revenues	<u>1,639,603</u>	<u>1,648,202</u>	<u>(8,599)</u>	<u>-0.5%</u>
APPROPRIATIONS				
Total Administration	113,500	118,000	(4,500)	-3.8%
Total Cost of Operations & Maintenance	538,500	550,500	(12,000)	-2.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	155,000	150,000	5,000	3.3%
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	55,000	-	0.0%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	485,306	465,105	20,201	4.3%
Total Interest Payments on Debt	<u>142,297</u>	<u>159,597</u>	<u>(17,300)</u>	<u>-10.8%</u>
Total Appropriations	<u>1,639,603</u>	<u>1,648,202</u>	<u>(8,599)</u>	<u>-0.5%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2020 Revenue Schedule

Fire District No. 1 of the Township of Middle
Cape May County

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 15,000	\$ 153,500	\$ (138,500)	-90.2%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	15,000	153,500	(138,500)	-90.2%
Miscellaneous Anticipated Revenues				
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!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
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%
Other Revenue (List in Detail)				
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!
Operating Grant Revenue (List in Detail)				
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%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	145,000	145,000	-	0.0%
Penalties and Fines	5,000	5,000	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	150,000	150,000	-	0.0%
Other Revenues Offset with Appropriations (List)				
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	150,000	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 168,765	\$ 307,265	\$ (138,500)	-45.1%

2020 Appropriations Schedule

Fire District No. 1 of the Township of Middle
Cape May County

	2020 Proposed Budget	2019 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>				
Other Admin Expense #1 - See Attached Schedule	83,500	88,000	(4,500)	-5.1%
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	83,500	88,000	(4,500)	-5.1%
Total Administration	113,500	118,000	(4,500)	-3.8%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	12,000	9,000	3,000	33.3%
Fringe Benefits	58,000	59,000	(1,000)	-1.7%
Total Operations & Maintenance - Personnel	70,000	68,000	2,000	2.9%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 - See Attached Schedule	446,000	460,000	(14,000)	-3.0%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	2,500	2,500	-	0.0%
Other Assets, Non-Bondable #1	20,000	20,000	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	468,500	482,500	(14,000)	-2.9%
Total Operations & Maintenance	538,500	550,500	(12,000)	-2.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	134,000	130,000	4,000	3.1%
Fringe Benefits	21,000	20,000	1,000	5.0%
Total Appropriations Offset with Revenue - Personnel	155,000	150,000	5,000	3.3%
<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	155,000	150,000	5,000	3.3%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	55,000	55,000	-	0.0%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	485,306	465,105	20,201	4.3%
Total Interest Payments on Debt	142,297	159,597	(17,300)	-10.8%
TOTAL APPROPRIATIONS	\$ 1,639,603	\$ 1,648,202	\$ (8,599)	-0.5%

2020 FIRE DISTRICT BUDGET
Fire District No. 1 of the Township of Middle
Schedule of Appropriation Detail

	2020 Proposed	2019 Adopted	\$ Increase (Decrease)	% Increase (Decrease)
	Budget	Budget	Proposed vs. Adopted	Proposed vs. Adopted
Administration Expense				
Insurance	\$ 40,000	\$ 45,000	(5,000)	-11.11%
Permits, Licenses, Fees	1,000	1,000	-	0.00%
Professional Services	23,000	23,000	-	0.00%
Advertising	1,000	2,000	(1,000)	-50.00%
Promotion	4,000	4,000	-	0.00%
Elections	3,500	3,500	-	0.00%
Membership/dues	5,000	3,500	1,500	42.86%
Office Supplies	6,000	6,000	-	0.00%
Total Administration - Expense	83,500	88,000	(4,500)	-5.11%
Cost of Operations & Maintenance - Expense				
Maintenance and Repairs	135,000	155,000	(20,000)	-12.90%
Hydrant Rental	105,000	100,000	5,000	5.00%
Fire Protection Services	110,000	110,000	-	0.00%
Other Outside Services	9,000	9,000	-	0.00%
Training and Education	6,000	6,000	-	0.00%
Uniforms	8,000	8,000	-	0.00%
Operating Materials and Supplies	6,000	6,000	-	0.00%
Oil and Fuel	10,000	9,000	1,000	11.11%
Utilities	57,000	57,000	-	0.00%
Total Cost of Operations & Maintenance - Expense	446,000	460,000	(14,000)	-3.04%

2020 Schedule of Salaries and Benefits

Fire District No. 1 of the Township of Middle
Cape May County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
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	2020 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Position #1 - Truck Maintenance	1	\$ 6,000	\$ 6,000	-	-	-	-	-
Position #2 - Other	1	6,000	6,000	-	-	-	-	-
Position #3 - Payroll taxes and fringe	-	-	-	-	-	25,523	32,477	58,000
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			\$ 12,000	\$ -	\$ -	\$ 25,523	\$ 32,477	\$ 58,000

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Position #1 - Full-time Fire Inspector	1	\$ 46,000	\$ 46,000	\$ 9,115	-	-	-	\$ 9,115
Position #2 - Part-time Fire Inspector	1	29,000	29,000	-	-	-	-	-
Position #3 - Fire Official	1	59,000	59,000	11,770	-	-	115	11,885
Position #4			-	-	-	-	-	-
Position #5			-	-	-	-	-	-
Position #6			-	-	-	-	-	-
Position #7			-	-	-	-	-	-
Position #8			-	-	-	-	-	-
Total Offset by Revenue			\$ 134,000	\$ 20,885	\$ -	\$ -	\$ 115	\$ 21,000
Total Administration, Operations & Offset by Revenue			\$ 146,000	\$ 20,885	\$ -	\$ 25,523	\$ 32,592	\$ 79,000

2020 Proposed Capital Budget

Fire District No. 1 of the Township of Middle
Cape May County

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

List Project Separately	Asset Type	Time of General Election February or November		Date of Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 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/CAPITAL FINANCED IMPROVEMENTS (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	2020 Proposed Budget		2019 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						-		-
RESERVE FOR FUTURE CAPITAL OUTLAYS						150,000		150,000
TOTAL CAPITAL APPROPRIATIONS						\$ 150,000	\$	150,000

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

Debt Service Schedule - Principal

Fire District No. 1 of the Township of Middle
Cape May County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
General Obligation Bonds												
Series 2016 Refunding	n/a	n/a	01/13/16	\$ 295,000	\$ 310,000	\$ 325,000	\$ 335,000	\$ 350,000	\$ 370,000	\$ 1,185,000		\$ 2,875,000
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				295,000	310,000	325,000	335,000	350,000	370,000	1,185,000	-	2,875,000
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANs				-	-	-	-	-	-	-	-	-
Capital Leases												
2013 Pierce Attack Pumper	02/18/12	68%	02/13/13	84,591	86,876	-	-	-	-	-	-	86,876
Fire Apparatus	02/17/18	82%	05/09/18	85,514	88,430	91,446	94,564	97,789	101,123	104,572	335,601	913,525
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				170,105	175,306	91,446	94,564	97,789	101,123	104,572	335,601	1,000,401
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS												
				\$ 465,105	\$ 485,306	\$ 416,446	\$ 429,564	\$ 447,789	\$ 471,123	\$ 1,289,572	\$ 335,601	\$ 3,875,401

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

Fire District No. 1 of the Township of Middle
Cape May County

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Series 2016 Refunding	\$ 120,900	\$ 108,800	\$ 96,100	\$ 82,900	\$ 69,200	\$ 54,800	\$ 72,300	\$ -	\$ 484,100
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	120,900	108,800	96,100	82,900	69,200	54,800	72,300	-	484,100
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
2013 Pierce Attack Pumper	4,630	2,346	-	-	-	-	-	-	2,346
Fire Apparatus	34,067	31,151	28,136	25,017	21,793	18,458	15,010	23,144	162,709
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	38,697	33,497	28,136	25,017	21,793	18,458	15,010	23,144	165,055
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 159,597	\$ 142,297	\$ 124,236	\$ 107,917	\$ 90,993	\$ 73,258	\$ 87,310	\$ 23,144	\$ 649,155

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

2020 Fund Balance Reconciliation

Fire District No. 1 of the Township of Middle Cape May County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 703,701
Less: Utilized in 2019 Adopted Budget	153,500
Proposed balance available	550,201
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	550,201
Less: Fund Balance utilized in 2020 Proposed Budget	15,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	\$ 535,201

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 450,000
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	450,000
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	450,000
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	\$ 450,000

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

2020 Referendums

Fire District No. 1 of the Township of Middle Cape May County

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

Fire District No. 1 of the Township of Middle Cape May County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,340,937
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,340,937</u>
Plus: 2% Cap Increase	<u>26,819</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,367,756</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	2,901
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	<u>-</u>
Total Exclusions	2,901

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	\$ 12,233,100
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$0.079 9,664</u>

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2017	1,380,321
Amount Utilized from Levy Cap Bank from 2018	29,942
Amount Utilized from Levy Cap Bank from 2019	34,138
Maximum Tax Levy Before Referendum	<u>26437 27,541</u>
Amount Proposed for Levy Cap Referendum	<u><u>1,471,942</u></u>
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u><u>\$ 1,471,942</u></u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,470,838
Cap Bank Available from Prior Year (2017) for 2020 Budget	29,942
Cap Bank Available from Prior Year (2018) for 2020 Budget	<u>34,138</u>
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget	-
Cap Bank Available from Prior Year (2019) for 2020 Budget	<u>27,541</u>
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget	-
Cap Bank from Current Year (2020) Available for 2021 Budget	<u>(90,517)</u>
Cap Bank Available from 2020 for 2021 Budget	<u><u>\$ 1,104</u></u>

1,470,838

2011

**Fire District No. 1 of the Township of Middle
Cape May County**

[illegible]

2020 Levy Cap Exclusion Calculations

Fire District No. 1 of the Township of Middle Cape May County

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 20,885
2020 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	20,885
Net 2020 Base Amount	-
2019 Adopted Budget PERS Contribution	19,817
2019 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	19,817
Net 2019 Base Amount	19,817
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 55,000
2019 Adopted Budget LOSAP Appropriation	55,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ 627,603
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	627,603
2019 Adopted Budget Total Debt Service Appropriation	624,702
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	624,702
Debt Service Exclusion	\$ 2,901

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ 150,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	150,000
2019 Adopted Budget Total Capital Appropriation	150,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	150,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$ -
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	25,523
2020 Proposed Budget Group Health Insurance	25,523
2019 Adopted Budget Administration Health Insurance Appropriation	-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	25,523
2019 Adopted Budget Group Health Insurance	25,523
Net Increase (Decrease)	-
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 Increase in Appropriation	\$ -

2020 FIRE DISTRICT BUDGET
Fire District No. 1 of the Township of Middle
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
Rosenbauer	Tower/Ladder	2019	Motor Pool



State of New Jersey
Department of Community Affairs
Division of Local Government Services
Bureau of Authority Regulation
Fire District Levy Cap Certification for Fiscal Year 2020

Fire District: Middle Township Fire District No. 1
Municipality: Cape May Court House
County: Cape May
FD-Code: 0506-01

2019 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,368,478**

Amount to be Raised by Taxation: **\$1,340,937**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2019	\$27,541	\$0	\$0	\$0	\$27,541
	2018	\$34,138	\$0	\$0	\$0	\$34,138
	2017	\$29,942	\$0	\$0	\$0	\$29,942
Levy Cap Bank Totals		\$91,620	\$0	\$0	\$0	\$91,620

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2016	\$191,044	\$0	\$0	\$191,044	\$0
	2015	\$35,108	\$0	\$0	\$35,108	\$0
	2014	\$106,948	\$0	\$0	\$106,948	\$0
	2013	\$35,138	\$0	\$0	\$35,138	\$0
Levy Cap Bank Totals		\$368,237	\$0	\$0	\$368,238	\$0

**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

NOV 03 2019
K. P. H.

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.

\$ 1,698,839,400 (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

\$ 12,223,100 (2a)

— \$ _____ (2b)

= \$ 12,223,100 (2c)

Lee Ann Basso

Assessor Signature

10/15/19

Date

TAX COLLECTOR

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

.079 (3)

4. Amount of permitted revenue increase =
Line 2c * Line 3

\$ 9,656.26 (4)

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

Andrea Basso

Tax Collector Signature

10/15/19

Date

**FIRE DISTRICT NO. 1 OF MIDDLE TOWNSHIP
CAPE MAY COURT HOUSE, NEW JERSEY 08210**

FIRE PROTECTION AGREEMENT

THIS AGREEMENT is made on this 8th day of January, 2018, 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 8th, 2018; 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 \$110,000.00 shall be paid in one in initial installment.
- (4) The payment of \$110,000.00 shall be approved and paid at the January 8th Commissioners Meeting.

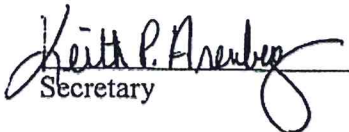
The COMMISSIONERS will require the submission of a voucher as a prerequisite to payment.

- (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 8th, 2018 to January 14th, 2019 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 8th, 2018 to January 14th, 2019 and the ensuing years. All maintenance or repairs shall be undertaken only upon approval and consent of the fire district.

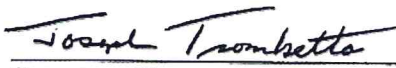
- (9) The FIRE COMPANY agrees to provide to the COMMISSIONERS copies of fire reports, equipment inventories and such other reports as may be required by statute or by mutual agreement, at similarly mutually agreed intervals or as otherwise required by applicable statutory law.
- (10) In addition to the 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 9-15-2017 – 9-15-2018. 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.
- (13) The COMMISSIONERS shall provide a Stipend Program which shall provide stipends for volunteers performing various firematic duties as set forth in the Stipend Program provisions. The program may be continued or terminated within the sole discretion of the COMMISSIONERS. In addition the Fire Company shall be responsible for administering the program and be responsible for filing and issuance of any required forms relative to the program.

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.

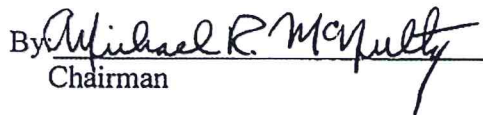
Attest:


Secretary

Attest:
OF


Secretary/Treasurer

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

By: 
Chairman

VOLUNTEER FIRE COMPANY NO. 1
MIDDLE TOWNSHIP

By: 
President

FIRE PROTECTION AGREEMENT

SCHEDULE A

The COMMISSIONERS shall provide the following for use by the FIRE COMPANY in the training for and use in the extinguishment of fires. Extinguishment of fires includes fires consisting of combustible materials and rescue operations including, but not limited to, the use of extrication equipment, water rescue equipment, and other normally defined operations recognized by NFPA.

1. Each apparatus will be appropriately equipped for its usual purpose and function.
2. Personal protection equipment commonly defined as "Turn Out Gear".
3. Loose equipment as required to extinguish combustible materials fires and to execute rescue operations.
4. Communications equipment utilized by the FIRE COMPANY during non-emergency conditions, training and emergency responses.

SCHEDULE B

The COMMISSIONERS shall obtain and keep current the following insurances:

1. Workman's Compensation as per New Jersey statute.
2. Vehicle/Apparatus Insurance for each vehicle used by the FIRE COMPANY.
3. General Liability Insurance for the buildings and grounds, including fire insurance as determined by the Commissioners.

References: ISO
NFPA
PEOSHA