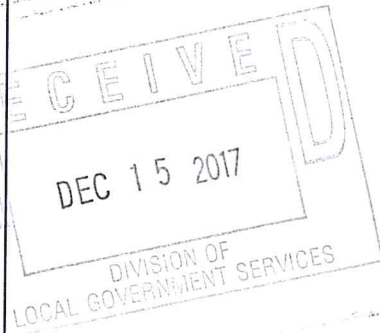


2018

Middle Township Fire District #1

Fire District Budget



Department Of



Community
Affairs

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

2018

Middle Township Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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: 1/3/18

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: _____

2018 PREPARER'S CERTIFICATION

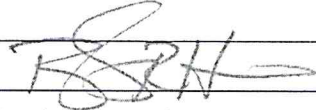
Middle Township Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

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

Preparer's Signature:			
Name:	Rodney R. Haines		
Title:	Auditor		
Address:	Holman Frenia Allison, PC 680 Hooper Ave, Building B, Suite 201 Toms River, NJ 08753		
Phone Number:	732-797-1333	Fax Number:	732-797-1022
E-mail address:	rhaines@hfacpas.com		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

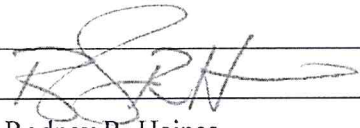
Middle Township Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

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

Preparer's Signature:			
Name:	Rodney R. Haines		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 680 Hooper Ave, Bldg B, Suite 201		
Phone Number:	732-797-1333	Fax Number:	732-797-1022
E-mail address:	rhaines@hfacpas.com		

2018 APPROVAL CERTIFICATION

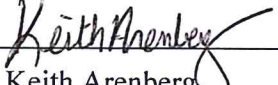
Middle Township Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 11th day of December, 2017.

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

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

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

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

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

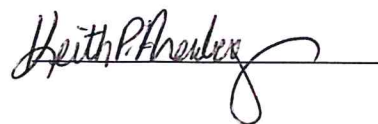
Name of Officer Certifying compliance

Keith P. Arenberg

Title of Officer Certifying compliance

Secretary/Commissioner

Signature



2018 FIRE DISTRICT BUDGET RESOLUTION

Middle Township Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Middle Township Fire District #1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 11, 2017; 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 \$1,569,121, which includes an amount to be raised by taxation of \$1,216,283, and Total Appropriations of \$1,569,121; and

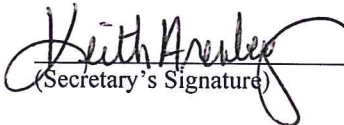
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 11, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 8, 2018.


(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				✓

2018 ADOPTION CERTIFICATION

Middle Township Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 11th day of December, 2017.

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

2018 ADOPTED BUDGET RESOLUTION

Middle Township Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Middle Township Fire District #1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 11, 2017; 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 \$ 1,569,121, which includes amount to be raised by taxation of \$1,216,283, and Total Appropriations of \$1,569,121; 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 8, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,569,121, which includes amount to be raised by taxation of \$1,216,283, and Total Appropriations of \$1,569,121; 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)

1-8-2018
(Date)

Board of Commissioners Recorded Vote

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

2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Middle Township Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

1. Complete a brief statement on the 2018 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. **There is a 2.4% increase in the overall budget, however there is no increase in the amount to be raised by taxation. The increase in expenses has been offset by increasing the Fund Balance Utilized by 20%. The increase in expenses is due to the increase in the fire protection agreement.**

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget. **The tax rate is expected to stay the same for 2018 at .072**

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

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

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years. **The budget includes debt service requirements for fire equipment and building improvements that were approved by the voters in previous years.**

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit. **N/A**

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts. **N/A**

8. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$1,689,131,400
Proposed Tax Rate per \$100 of Assessed Valuation	\$.072

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	<input type="checkbox"/>	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	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>
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FIRE DISTRICT CONTACT INFORMATION 2018

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

Name of Fire District:	Middle Township Fire District #1		
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:	Rodney R. Haines		
Preparer's Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	609-953-0612	Fax:	609-953-8443
E-mail:	rhaines@hfacpas.com		

Secretary:	Keith Arenberg		
Phone: (ext.)	609-953-0612	Fax:	609-465-5261
E-mail:	Mtfiredist1@comcast.net		

Treasurer:	Joe Trombetta		
Phone: (ext.)	609-231-9409	Fax:	609-465-5261
E-mail:	Mtfiredist1@comcast.net		

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Middle Township Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

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**
- 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**
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? **No**
- 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**
- 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**

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Middle Township Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **No.**
- 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.**
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **Yes**
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? **Yes**
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **Yes** *If "yes," indicate a) the year it was implemented; 2001 b) the total number of volunteer members presently eligible to participate; 45 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; and \$63,000 f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. Yes*

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Middle Township Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 2015.

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			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)					Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)		Names of Other Public Entities where Individual is an Employee or Member of the Governing Body 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		
Name		Title	Average Hours per Week Dedicated to Position		Former Officer		Commissioner		Base Salary/ Stipend	Bonus										
Keith P.			as needed		x		x		\$ 9,600										\$ 89,601	
1 Arenberg Joseph			Secretary		x		x													
2 Trombetta			Treasurer		x		x		9,600										9,600	
3 Lewis Hand			Commissioner		x		x		3,600										3,600	
4 Mike McNulty			Commissioner		x		x		3,600										3,600	
5 Phil Woodrow			Commissioner		x		x		3,600										3,600	
6																			-	
7																			-	
8																			-	
9																			-	
10																			-	
11																			-	
12																			-	
13																			-	
14																			-	
15																			-	
Total:									\$ 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		Total Cost	# of Covered	Annual Cost	% Increase
		# of Covered	Estimate per	Estimate	Members	per Employee	(Decrease)
		Members (Medical	Employee	Proposed	(Medical & Rx)	Current Year	
		& Rx) Proposed	Proposed	Budget	Current Year	Year Cost	
		Budget	Budget	Budget			
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	25,532	1	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)?				YES			
Is prescription drug coverage provided by the SHBP (Yes or No)?				YES			

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, 2017	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
N/A						
Total liability for accumulated compensated absences at January 1, 2017			\$ -			

2018 FIRE DISTRICT BUDGET

Financial Schedules Section

2018 Budget Summary

Middle Township Fire District #1 Cape May County

	<i>2018 Proposed Budget</i>	<i>2017 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	\$ 224,073	\$ 187,273	\$ 36,800	19.7%
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>125,000</u>	<u>125,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	352,838	316,038	36,800	11.6%
Amount to be Raised by Taxation to Support Budget	<u>1,216,283</u>	<u>1,216,283</u>	<u>-</u>	<u>0.0%</u>
Total Anticipated Revenues	<u>1,569,121</u>	<u>1,532,321</u>	<u>36,800</u>	<u>2.4%</u>
APPROPRIATIONS				
Total Administration	151,500	120,750	30,750	25.5%
Total Cost of Operations & Maintenance	570,700	554,500	16,200	2.9%
Total Appropriations Offset with Revenue	125,000	125,000	-	0.0%
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)	63,000	63,000	-	0.0%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	372,367	370,202	2,165	0.6%
Total Interest Payments on Debt	<u>136,554</u>	<u>148,869</u>	<u>(12,315)</u>	<u>-8.3%</u>
Total Appropriations	<u>1,569,121</u>	<u>1,532,321</u>	<u>36,800</u>	<u>2.4%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2018 Revenue Schedule

Middle Township Fire District #1
Cape May County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 224,073	\$ 187,273	\$ 36,800	19.7%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	224,073	187,273	36,800	19.7%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	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	120,000	120,000	-	0.0%
Penalties and Fines	5,000	5,000	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	125,000	125,000	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	125,000	125,000	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 352,838	\$ 316,038	\$ 36,800	11.6%

2018 Appropriations Schedule

Middle Township Fire District #1
Cape May County

	2018 Proposed Budget	2017 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	121,500	90,750	30,750	33.9%
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	121,500	90,750	30,750	33.9%
Total Administration	151,500	120,750	30,750	25.5%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	73,700	66,701	6,999	10.5%
Fringe Benefits	28,300	28,446	(146)	-0.5%
Total Operations & Maintenance - Personnel	102,000	95,147	6,853	7.2%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expenses - see attached	436,200	426,853	9,347	2.2%
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	30,000	30,000	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	468,700	459,353	9,347	2.0%
Total Operations & Maintenance	570,700	554,500	16,200	2.9%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	91,300	91,299	1	0.0%
Fringe Benefits	33,700	33,701	(1)	0.0%
Total Appropriations Offset with Revenue - Personnel	125,000	125,000	-	0.0%
<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	125,000	125,000	-	0.0%
<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 & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	63,000	63,000	-	0.0%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	372,367	370,202	2,165	0.6%
Total Interest Payments on Debt	136,554	148,869	(12,315)	-8.3%
TOTAL APPROPRIATIONS	\$ 1,569,121	\$ 1,532,321	\$ 36,800	2.4%

2018 Schedule of Salaries and Benefits

Middle Township Fire District #1 Cape May County

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Truck Maintenance	1	\$ 7,000	\$ 7,000				\$ 759	\$ 759
Other	2	5,000	10,000				886	886
Fire Official (split)	1	35,700	35,700	10,300			9,970	20,270
Full-Time Fire Inspector	1	21,000	21,000				6,385	6,385
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ 73,700	\$ 10,300	\$ -	\$ -	\$ 18,000	\$ 28,300
<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Fire Prevention Technical Assistant	1	\$ 31,500	\$ 31,500	9,082		\$ 22,795		\$ 31,877
Part-Time Fire Inspector	2	21,250	42,500				1,823	1,823
Fire Official (split)	1	17,300	17,300					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ 91,300	\$ 9,082	\$ -	\$ 22,795	\$ 1,823	\$ 33,700
Total Administration, Operations & Offset by Revenue			\$ 165,000	\$ 19,382	\$ -	\$ 22,795	\$ 19,823	\$ 62,000

2018 Proposed Capital Budget

Middle Township Fire District #1
Cape May County

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

DOWN PAYMENTS (N.J.S.A. 40A:14-85)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					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

Middle Township Fire District #1
Cape May County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
General Obligation Bonds												
Series 2007	12/13/16	82%	04/18/07	\$ 290,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2016 Refunding	n/a	n/a	01/13/16		290,000	295,000	210,000	325,000	335,000	350,000	1,555,000	3,360,000
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				290,000	290,000	295,000	210,000	325,000	335,000	350,000	1,555,000	3,360,000
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	80,202	82,367	84,591	86,875					253,833
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				80,202	82,367	84,591	86,875					253,833
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				\$ 370,202	\$ 372,367	\$ 379,591	\$ 296,875	\$ 325,000	\$ 335,000	\$ 350,000	\$ 1,555,000	\$ 3,613,833

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 (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Series 2007	\$ 7,250								
Series 2016 Refunding	132,600	129,700	120,900	108,800	96,100	82,900	69,200	127,100	\$ 734,700
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	139,850	129,700	120,900	108,800	96,100	82,900	69,200	127,100	734,700
<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									
Capital Lease #2	9,019	6,854	4,630	2,346					13,830
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	9,019	6,854	4,630	2,346	-	-	-	-	13,830
<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	\$ 148,869	\$ 136,554	\$ 125,530	\$ 111,146	\$ 96,100	\$ 82,900	\$ 69,200	\$ 127,100	\$ 748,530

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		

2018 Fund Balance Reconciliation

Middle Township Fire District #1 Cape May County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 668,151
Less: Utilized in 2017 Adopted Budget	187,273
Proposed balance available	<u>480,878</u>
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>480,878</u>
Less: Fund Balance utilized in 2018 Proposed Budget	224,073
Plus: Accrued Unfunded Pension Liability (1)	496,073
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 752,878</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 150,000
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	<u>150,000</u>
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>150,000</u>
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 150,000</u></u>

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

2018 Referendums

Middle Township Fire District #1
Cape May County

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 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	2018 Proposed Budget Amount Requested	2017 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 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
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,240,609

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	13,629,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.072	9,813

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Maximum Tax Levy Before Referendum		1,250,422
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,250,422

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,216,283
Cap Bank Available from Prior Year (2015) for 2018 Budget		35,108
Cap Bank Available from Prior Year (2016) for 2018 Budget		191,044
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		191,044
Cap Bank Available from Prior Year (2017) for 2018 Budget		29,942
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		29,942
Cap Bank from Current Year (2018) Available for 2019 Budget		34,139
Cap Bank Available from 2018 for 2019 Budget	\$	34,139

Middle Township Fire District #1
Cape May County

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2018 Levy Cap Exclusion Calculations

Middle Township Fire District #1 Cape May County

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ 19,382
2018 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	9,082
Net 2018 Base Amount	10,300
2017 Adopted Budget PERS Contribution	16,634
2017 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	16,634
Net 2017 Base Amount	16,634
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ 63,000
2017 Adopted Budget LOSAP Appropriation	63,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 508,921
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	508,921
2017 Adopted Budget Total Debt Service Appropriation	519,071
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	519,071
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ 150,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	150,000
2017 Adopted Budget Total Capital Appropriation	150,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	150,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	0.0%
2018 Proposed Budget Administration Health Insurance Appropriation	\$ -
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Proposed Budget Group Health Insurance	-
2017 Adopted Budget Administration Health Insurance Appropriation	-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2018 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 * 2017 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2018 Increase in Appropriation	\$ -

Need new fire
company
agreement

2018 FIRE DISTRICT BUDGET
Middle Township Fire District #1
Schedule of Appropriation Detail

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<u>Administrative Expenses</u>				
Insurance	80,000	47,000	33,000	70.21%
Permits, Licenses, Fees	1,000	1,000	-	0.00%
Professional Services	21,500	18,000	3,500	19.44%
Advertising	2,000	2,000	-	0.00%
Promotion	4,000	3,000	1,000	33.33%
Elections	3,500	750	2,750	366.67%
Membership/dues	3,500	12,000	(8,500)	-70.83%
Office Supplies	6,000	7,000	(1,000)	-14.29%
	<u>121,500</u>	<u>90,750</u>	<u>30,750</u>	<u>33.88%</u>
<u>Other Operations & Maintenance Expenses</u>				
Insurance	-	47,853	(47,853)	-100.00%
Maintenance and Repairs	125,000	125,000	-	0.00%
Hydrant Rental	100,000	100,000	-	0.00%
Fire Protection Services	110,000	55,000	55,000	100.00%
Other Outside Services	8,200	6,000	2,200	36.67%
Training and Education	6,000	6,000	-	0.00%
Uniforms	20,000	20,000	-	0.00%
Operating Materials and Supplies	6,000	6,000	-	0.00%
Oil and Fuel	8,000	8,000	-	0.00%
Utilities	53,000	53,000	-	0.00%
	<u>436,200</u>	<u>426,853</u>	<u>9,347</u>	<u>2.19%</u>

2018 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
Pierce	Aerial	2002	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

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

2017 Adopted Budget - Amount to be Raised by Taxation	\$ 1,216,283
Cap Bank Available from 2015 (See Levy Cap Certification)	35,108
Cap Bank Available from 2016 (See Levy Cap Certification)	191,044
Cap Bank Available from 2017 (See Levy Cap Certification)	29,942
Cap Bank Used from 2015	
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,675,501,800
New Ratables - Increase in Valuations (New Construction and Additions)	13,629,600
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.072
Projected Tax Rate based upon Proposed Levy	0.072006417

**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.

\$ 1,675,501,800 (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

\$ 13,629,600 (2a)

— \$ LOCAL FINANCE BOARD (2b)

= \$ 13,629,600 (2c)

Lee Ann Russ
Assessor Signature

11/13/17
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)

\$ 9,813.31 (4)

[Signature]
Tax Collector Signature

11/13/17
Date

FILING AND DISPOSITION OF CNC-3 FORMS

1. For each FIRE DISTRICT IN THE MUNICIPALITY, the assessor completes Lines 1 through 2c, provides date and signature, then **immediately forwards the CNC-3 form to the tax collector for completion of lines 3 and 4**. The tax collector then provides date and signature of each CNC-3 Fire District Certification by **October 25** of the tax year. If there are no added assessments, partial assessments, or new construction to report, the assessor and collector are still required to file this form entering the word "NONE" across the front of the form and providing dates and signatures to the form.
2. The assessor maintains one copy of each CNC-3 Fire District form, and forwards the original to the tax collector for completion. The tax collector forwards one copy to the board of commissioners of the designated fire district (contact information is available from the municipal clerk or chief financial officer), and one copy of each fire district form to the Director, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 by **November 1** of the current Tax Year.

EXPLANATION AND EXAMPLE

N.J.S.A. 40A:4-45.45 provides that the fire district budget may not exceed the sum of: 1) new ratables; 2) the adjusted tax levy; and 3) the total waivers approved via referendum pursuant to N.J.S.A. 40A:4-45.46.

N.J.S.A. 40A:4-45.44 defines "new ratables" as "the product of the taxable value of any new construction or improvements times the tax rate of a local unit for its previous tax year."

This form is used to determine the value of new ratables for a fire district so the levy cap for the next tax year may be calculated pursuant to N.J.S.A. 40A:4-45.45. As "new ratables" is defined as "new construction or improvements," only Added Assessments are used on this form. As such, Omitted Assessments, Omitted Added Assessments, prior-year Added Assessments, property transferred from the Exempt List to the Tax Assessment List, and any land, whether subdivided or not, should **not** be included in the total valuation on Line 2a. Because this form is submitted to the Division of Local Government Services before the disposition of Added Assessment Appeal hearings, any reduction in value to the Added Assessments from the current Tax Year will not be reflected in calculating the levy cap for the next cap year. Instead, the prior Tax Year's reductions in Added Assessments from appeals are put on Line 2b and **subtracted** from the current Tax Year's total valuation of Added Assessments, resulting in an adjusted total valuation of new construction and improvements on line 2c.

EXAMPLE:

In 2015, Splinterville Borough's sole fire district has an aggregate assessed value of \$406,553,735. The fire district's total valuation of Added Assessments for 2015 is \$606,456, and the reduction to Added Assessments due to appeals in 2014 was \$66,156. The 2015 Fire District Tax Rate is .961 per \$100 of value.

Line 1 of the CNC-3 would have the 2015 aggregate assessed value of \$406,553,735.

Line 2a of the CNC-3 would have the total valuation of Added Assessments for 2015, \$606,456.

Line 2b of the CNC-3 would have the 2014 reduction to Added Assessments due to appeals, \$66,156.

Line 2c of the CNC-3 would have the difference of Line 2b subtracted from Line 2a, which equals \$540,300.

Line 3 of the CNC-3 would have the 2015 Tax Rate of .961 per \$100 of value expressed as a decimal, .00961.

Line 4 of the CNC-3 would have the amount from Line 2c, \$540,300, multiplied by Line 3, .00961, equaling \$5,192.28 as the amount of permitted revenue increase for the 2016 fire district budget.