

2011

LOWER TOWNSHIP FIRE  
DISTRICT #2

# Fire District Budget

Department Of



Community  
Affairs

Division of Local Government Services

2011

**LOWER TOWNSHIP**

(Name)

**FIRE DISTRICT NO. 2 BUDGET**

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

*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. 40A:5A-11.*

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

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

**CERTIFICATION OF ADOPTED BUDGET**

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

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

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

# PREPARER'S CERTIFICATION

2011

## LOWER TOWNSHIP


(Name)

## FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

It is hereby certified that the Fire District No. 2 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, 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 No. 2.

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 Supplemental Schedules required are completed and attached.

  
\_\_\_\_\_  
(Preparer's signature)

**LEON P. COSTELLO, CPA, RMA**

(Print Name)

**AUDITOR**

(Title)

**1535 HAVEN AVENUE**

(Address)

**OCEAN CITY, NJ 08226**

(City, State Zip Code)

**609-399-6333 / 225      609-399-3710**

(Phone number) (ext)

(Fax number)

**lcostello@ford-scott.com**

(e-mail)

**PREPARER'S CERTIFICATION  
OTHER ASSETS**

**2011**

**LOWER TOWNSHIP**

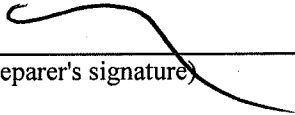
(Name)

**FIRE DISTRICT NO. 2 BUDGET**

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, 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 above 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)

**LEON P. COSTELLO, CPA, RMA**

(Print Name)

**AUDITOR**

(Title)

**1535 HAVEN AVENUE**

(Address)

**OCEAN CITY, NJ 08226**

(City, State Zip Code)

**609-399-6333 / 225**

(Phone number) (ext)

**609-399-3710**

(Fax number)

**lcostello@ford-scott.com**

(e-mail)

# APPROVAL CERTIFICATION

2011

## LOWER TOWNSHIP

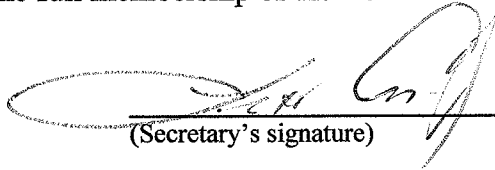
(Name)

## FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

It is hereby certified that the Fire District No. 2 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the LOWER TOWNSHIP Fire District No. 2, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 15TH day of NOVEMBER, 2010.

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



\_\_\_\_\_  
(Secretary's signature)

Lewis H. Conley, Jr.  
(Print Name)

Secretary/Commissioner  
(Title)

PO Box 724  
(Address)

North Cape May, NJ 08204  
(City, State Zip Code)

(609) 465-2600 /18    /(609) 465-8028  
(Phone number) (ext)                      (Fax number)

lewconley@comcast.net  
(e-mail)

## 2011 Fire District Information

Please fill out the following information regarding this Fire District:

<b>Name of Fire District:</b>	Fire District No. 2, Lower Township (Cape May)		
<b>Address:</b>	224 Town Bank Road P. O. Box 724		
<b>City, State, Zip:</b>	North Cape May	NJ	08204
<b>Phone Number: (ext)</b>	(609) 886-5511	<b>Fax:</b>	(609) 886-5287

<b>Preparer's Name:</b>	Leon P. Costello, CPA, RMA		
<b>Preparer's Address:</b>	Ford- Scott and Associates, L.L.C. 1535 Haven Avenue		
<b>City, State, Zip:</b>	Ocean City	NJ	08226
<b>Preparer's #: (ext.)</b>	(609) 399-6333 Ex 225	<b>Fax:</b>	(609) 399-3710
<b>Preparer's Cell #:</b>			
<b>Preparer's E-mail:</b>	<a href="mailto:lcostello@ford-scott.com">lcostello@ford-scott.com</a>		

<b>Chairman:</b>	Raymond Brown		
<b>Phone Number: (ext.)</b>	(609) 780-2801	<b>Fax:</b>	(609) 886-5287
<b>E-mail:</b>			

<b>Secretary/ Treasurer:</b>	Lewis H Conley, Jr. Secretary/Commissioner		
<b>Phone Number: (ext.)</b>	(609) 465-2600 Ex 18	<b>Fax:</b>	(609) 465-8028
<b>E-mail:</b>	<a href="mailto:lewconley@comcast.net">lewconley@comcast.net</a>		

<b>Name of Auditor:</b>	LEON P. COSTELLO, CPA, RMA		
<b>Name of Firm:</b>	FORD – SCOTT & ASSOCIATES, L.L.C.		
<b>Address:</b>	1535 HAVEN AVENUE		
<b>City, State, Zip:</b>	OCEAN CITY	NJ	08226
<b>Phone Number: (ext.)</b>	609-399-6333 EX 225	<b>Fax:</b>	609-399-3710
<b>E-mail:</b>	<a href="mailto:lcostello@ford-scott.com">lcostello@ford-scott.com</a>		

<b>Membership of Board of Commissioners (Full Name)</b>	<b>Title</b>
Raymond Brown	President
Edward Garrison	Vice President
Lewis H. Conley, Jr.	Secretary
Charles Prendergast	Treasurer
James Andrews	Asst. Secretary/Treasurer

# 2011 BUDGET RESOLUTION

## Resolution No. 10-31 LOWER TOWNSHIP

(Name)

### Fire District No. 2

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

WHEREAS, the Annual Budget for the LOWER TOWNSHIP Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of NOVEMBER 15, 2010; 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 \$1,448,450, which includes amount to be raised by taxation of \$873,450, and Total Appropriations of \$1,448,450; and

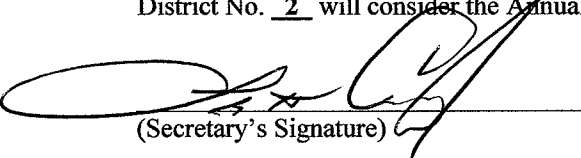
WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 No. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 2, at an open public meeting held on November 15, 2010 that the Annual Budget, including appended Supplemental Schedules, of the Lower Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 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 said Fire District No. 2'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 Lower Township Fire District No. 2 will consider the Annual Budget for adoption on December 20, 2010.

  
(Secretary's Signature)

November 15, 2010

(Date)

#### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Andrews	X			
Brown	X			
Conley				X
Garretson	X			
Prendergast	X			

# 2011 BUDGET MESSAGE

## LOWER TOWNSHIP

(Name)

### Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2011 to December 31, 2011

1. Complete a brief statement on the 2011 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

**The 2011 budget increased by \$198,713. The District has applied for a FEMA grant in the amount of \$400,000. The AMOUNT TO BE RAISED BY TAXATION will increase by \$16,850.**

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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances.

**There will be almost no change in the District tax rate. This budget uses \$2,727 more in fund balance compared to 2010.**

3. Include a statement explaining the Property Tax Levy Cap and how the District is complying with it. The statement must explain any reasons for exceeding the cap and identify the appropriations that caused the district to exceed the Levy Cap Statute, and if they are being addressed by a waiver request or referendum.

**The District is in full compliance with the Property Tax Levy Cap and there are no waivers or referendums needed.**

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

**Debt service is provided for a pervious bond issue.**

5. 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 an explanation as to reasons for occurrence must be disclosed.

**N/A**

6. 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, detail the organization(s) incorporated name and amounts.

**NO.**

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

7a. Total Assessed Valuation of District	<b><u>\$1,660,454,129</u></b>
7b. Proposed Tax Rate per \$100 of Assessed Valuation	<b><u>\$ .052</u></b>



8. 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.**

a. 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? **N/A**

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----ANTICIPATED REVENUES----**

<b>----FUND BALANCE UTILIZED----</b>	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$175,000	\$172,273
RESTRICTED FUND BALANCE	* A-2 *	\$0	\$0
<b>TOTAL FUND BALANCE UTILIZED</b>	* R-1 *	<u>\$175,000</u>	<u>\$172,273</u>

<b>----MISCELLANEOUS ANTICIPATED REVENUES----</b>	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0	\$0
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0	\$0
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0	\$0
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0	\$0
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0	\$0
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0	\$0
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0	\$0
RENTAL INCOME	* *	\$0	\$0
SALE OF ASSETS	* A-3 *	\$0	
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$0	\$0
OTHER REVENUE	* A-5 *	\$0	\$0
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	* R-2 *	<u>\$0</u>	<u>\$0</u>

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----ANTICIPATED REVENUES----**

<b>----OPERATING GRANT REVENUE----</b>	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$0	\$0
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$400,000	\$220,864
<b>TOTAL OPERATING GRANT REVENUE</b>	* R-3 *	\$400,000	\$220,864
		=====	=====

**MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:**

	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----	----	-----	-----
<b>UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)</b>			
RESERVES UTILIZED	* * *	\$0	\$0
ANNUAL REGISTRATION FEES	* * *	\$0	\$0
PENALTIES AND FINES	* * *	\$0	\$0
OTHER REVENUES	* * *	\$0	\$0
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	* A-7 *	\$0	\$0
<b>OTHER REVENUES OFFSET WITH APPROPRIATIONS</b>	* A-8 *	\$0	\$0
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	* R-4 *	\$0	\$0
		=====	=====

<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$575,000	\$393,137
--	---------	-----------	-----------

<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>	* R-5 *	\$873,450	\$856,600
---	---------	-----------	-----------

<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	* B-2 *	\$1,448,450	\$1,249,737
		=====	=====

<b>Maximum Allowable Amount to be raised by Taxation</b> (For Reference Purposes Only from LC1 based on Information provided by the district- see instructions.)	\$886,762
--	-----------

<b>Amount Over Levy Cap</b>	\$0
-----------------------------	-----

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----BUDGETED APPROPRIATIONS----**

**----OPERATING APPROPRIATIONS----**

-----

**----ADMINISTRATION----**

-----

	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
	-----	-----	-----
SALARY & WAGES	* A-9 *	\$25,175 *	\$25,175 *
FRINGE BENEFITS	* A-13 *	\$0 *	\$0 *
OTHER EXPENSES	* A-11 *	\$76,300 *	\$50,300 *
		-----	-----
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$101,475 *</b>	<b>\$75,475 *</b>
		=====	=====

**----COST OF OPERATIONS & MAINTENANCE----**

-----

	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
	-----	-----	-----
SALARY & WAGES	* A-10 *	\$0 *	* *
FRINGE BENEFITS	* A-14 *	\$0 *	\$0 *
OTHER EXPENSES	* A-12 *	\$453,600 *	\$458,200 *
		-----	-----
<b>TOTAL COST OF OPERATIONS &amp; MAINTENANCE</b>	<b>* E-2 *</b>	<b>\$453,600 *</b>	<b>\$458,200 *</b>
		=====	=====

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----BUDGETED APPROPRIATIONS----**

**----OPERATING APPROPRIATIONS----**

----- ----OPERATING APPROPRIATIONS OFF-SET---- WITH REVENUES -----	CROSS REF. -----	2011 PROPOSED BUDGET -----	2010 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	* A-15 *	\$0 *	\$0 *
FRINGE BENEFITS	* A-16 *	\$0 *	\$0 *
OTHER EXPENSES	* A-17 *	\$400,000 *	\$232,487 *
		-----	-----
<b>TOTAL APPROPRIATIONS OFFSET WITH REVENUES</b>	<b>* E-3 *</b>	<b>\$400,000 *</b>	<b>\$232,487 *</b>
		=====	=====

----- ----APPROPRIATIONS FOR DULY INCORPORATED---- FIRST AID/RESCUE SQUAD ASSOC. (N.J.S. 40A:14-85.1) -----	CROSS REF. -----	2011 PROPOSED BUDGET -----	2010 CURRENT YEAR'S ADOPTED BUDGET -----
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$0 *	\$0 *
		-----	-----
<b>TOTAL APPROPRIATIONS FOR DULY INCORP. FIRST AID/RESCUE SQUAD ASSOC.</b>	<b>* E-4 *</b>	<b>\$0 *</b>	<b>\$0 *</b>
		=====	=====

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----BUDGETED APPROPRIATIONS----**

**----DEFERRED CHARGES----**

-----

**CROSS  
REF.**

-----

**2011  
PROPOSED  
BUDGET**

-----

**2010  
CURRENT YEAR'S  
ADOPTED  
BUDGET**

-----

**EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)**

(1)	*	*	\$0 *	\$0 *
(2)	*	*	\$0 *	\$0 *
(3)	*	*	\$0 *	\$0 *

**OTHER DEFERRED CHARGES - (List & Cite Statute)**

(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	*	*	n/a *	\$0 *
(2)	*	*	\$0 *	\$0 *
(3)	*	*	\$0 *	\$0 *

**TOTAL DEFERRED CHARGES**

*	<b>E-5</b>	*	\$0 *	\$0 *
			=====	=====

**----DEFICITS FROM OPERATIONS----**

-----

**CROSS  
REF.**

-----

**2011  
PROPOSED  
BUDGET**

-----

**2010  
CURRENT YEAR'S  
ADOPTED  
BUDGET**

-----

**CASH DEFICIT OF PRECEEDING YEAR  
(N.J.S. 40A:14-78.6)**

*	<b>E-6</b>	*	\$0 *	\$0 *
			=====	=====

**CROSS  
REF.**

-----

**2011  
PROPOSED  
BUDGET**

-----

**2010  
CURRENT YEAR'S  
ADOPTED  
BUDGET**

-----

**LENGTH OF SERVICE AWARD PROGRAM  
(LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)**

*	<b>E-7</b>	*	\$55,000 *	\$55,000 *
			=====	=====

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2**

**----BUDGETED APPROPRIATIONS----**

**---CAPITAL APPROPRIATIONS---**

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

List Separately

	<u>Project</u>	<u>Date of LFB Approval</u>	<u>Date of Election</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
(1)				Asset Type (Select)	* *	\$0 *	\$0 *
(2)				Asset Type (Select)	* *	\$0 *	\$0 *
(3)				Asset Type (Select)	* *	\$0 *	\$0 *
(4)				Asset Type (Select)	* *	\$0 *	\$0 *
(5)				Asset Type (Select)	* *	\$0 *	\$0 *
(6)				Asset Type (Select)	* *	\$0 *	\$0 *

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

List Separately

	<u>Project</u>	<u>Date of LFB Approval</u>	<u>Date of Election</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
(1)				Asset Type (Select)	* *	\$0 *	\$0 *
(2)				Asset Type (Select)	* *	\$0 *	\$0 *
(3)				Asset Type (Select)	* *	\$0 *	\$0 *
(4)				Asset Type (Select)	* *	\$0 *	\$0 *
(5)				Asset Type (Select)	* *	\$0 *	\$0 *

**Total Capital Improvements/Down Payments**

\* **C-1** \* \$0 \* \$0 \*

**RESERVE FOR FUTURE CAPITAL OUTLAYS**

\* **C-2** \* \$160,000 \* \$160,000 \*

**TOTAL CAPITAL APPROPRIATIONS**

(C-1 + C-2)

\* **E-8** \* \$160,000 \* \$160,000 \*

Capital Appropriations offset with Restricted Fund  
 Capital Appropriations offset with Grants  
 Capital Appropriations offset with Unrestricted Fund


**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----BUDGETED APPROPRIATIONS----**

**----DEBT SERVICE FOR CAPITAL----**

**----APPROPRIATIONS----**

**----PRINCIPAL PAYMENTS----**

**2010  
CURRENT YEAR'S  
ADOPTED  
BUDGET**

**CROSS  
REF.      2011  
            PROPOSED  
            BUDGET**

GENERAL OBLIGATION BONDS	* P-1 *	\$225,000	* \$200,000 *
BOND ANTICIPATION NOTES	* P-2 *	\$0	* \$0 *
CAPITAL LEASES	* P-3 *	\$0	* \$0 *
NON- QUALIFIED CAPITAL LEASES	* P-3a *	\$0	* \$0 *
INTERGOVERNMENTAL LOANS	* P-4 *	\$0	* \$0 *
OTHER BONDS OR NOTES	* P-5 *	\$0	* \$0 *
<b>TOTAL PRINCIPAL PAYMENTS</b>	* D-1 *	<u>\$225,000</u>	* <u>\$200,000</u> *

**----INTEREST PAYMENTS----**

**2010  
CURRENT YEAR'S  
ADOPTED  
BUDGET**

**CROSS  
REF.      2011  
            PROPOSED  
            BUDGET**

GENERAL OBLIGATION BONDS	* I-1 *	\$53,375	* \$68,575 *
BOND ANTICIPATION NOTES	* I-2 *	\$0	* \$0 *
CAPITAL LEASES	* I-3 *	\$0	* \$0 *
NON- QUALIFIED CAPITAL LEASES	* I-3a *	\$0	* \$0 *
INTERGOVERNMENTAL LOANS	* I-4 *	\$0	* \$0 *
OTHER BONDS OR NOTES	* I-5 *	\$0	* \$0 *
<b>TOTAL INTEREST PAYMENTS</b>	* D-2 *	<u>\$53,375</u>	* <u>\$68,575</u> *

**TOTAL DEBT SERVICE APPROPRIATIONS**  
(D-1 + D-2)

\* E-9 \*      \$278,375 \*      \$268,575 \*

**TOTAL BUDGETED APPROPRIATIONS**  
(E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8+ E-9)

\* B-2 \*      \$1,448,450 \*      \$1,249,737 \*



# 2011 FIRE DISTRICT BUDGET

## Lower Township Fire District # 2 (Cape May)

### ----BUDGETED APPROPRIATIONS----

---- Summary of Waiver Line Items ----
SS Page Number
2011 Proposed Budget Waiver Request
2010 Adopted Budget Waiver Request

Insert new rows here				
			\$0	\$0

<b>TOTAL Waiver Line Items</b>		\$0	\$0
--------------------------------	--	-----	-----

----Summary of Referendum Line Items----
SS Page Number
2011 Proposed Budget Amount Requested
2010 Adopted Budget Amount Requested

Insert new rows here				
			\$0	\$0

<b>TOTAL Referendum Line Items</b>		\$0	\$0
------------------------------------	--	-----	-----

**Tax Levy Requested minus Maximum Allowable Levy** \$0  
**As this page is adjusted this amount changes should = \$0**  
**(For Reference Purposes Only - from LC1 based on**  
**Information provided by the district- see instructions.)**

# 2011 ADOPTION CERTIFICATION

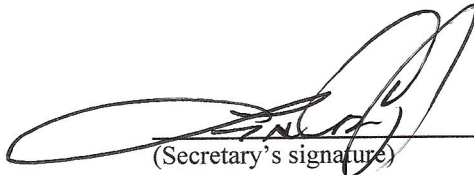
## LOWER TOWNSHIP

(Name)

### Fire District No. 2 Budget

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

It is hereby certified that the Fire District No. 2 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Lower Township Fire District No. 2, pursuant to N.J.A.C. 5:31-2.4, on the 20th day of December, 2010.

  
\_\_\_\_\_  
(Secretary's signature)

Lewis H. Conley, Jr  
\_\_\_\_\_  
(Print Name)

Secretary/Commissioner  
\_\_\_\_\_  
(Title)

P O Box 724  
\_\_\_\_\_  
(Address)

North Cape May, NJ 08204  
\_\_\_\_\_  
(City, State Zip Code)

(609) 465-2600/Ext 18 / (609) 465-8028  
\_\_\_\_\_  
(Phone number) (Fax number)

# 2011 ADOPTED BUDGET RESOLUTION

## Resolution No. 10-32

### LOWER TOWNSHIP

(Name)

### Fire District No. 2

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

WHEREAS, the Annual Budget for the Lower Township Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 has been presented for adoption before the Board of Commissioners of the Lower Township Fire District No. 2 at its open public meeting of December 20, 2010; 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 \$1,448,450, which includes amount to be raised by taxation of \$873,450 and Total Appropriations of \$1,448,450; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Lower Township Fire District No. 2, at an open public meeting held on December 20, 2011 that the Annual Budget of the Lower Township Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,448,450, which includes amount to be raised by taxation of \$873,450 and Total Appropriations of \$1,448,450; 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 of money 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) Lewis H. Conley, Jr.

December 20, 2010

(Date)

#### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Andrews	X			
Brown	X			
Conley	X			
Garrison				X
Prendergast	X			

**2011**

**LOWER TOWNSHIP FIRE DISTRICT #2**

**Supplemental  
Schedules**

**Department Of**



**Community  
Affairs**

**Division of Local Government Services**

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**-----SUPPLEMENTAL SCHEDULES-----**

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2011 PROPOSED BUDGET
-----	-----	-----
<b>(1) BEGINNING BALANCE JAN. 1, 2010</b>	* AUDIT *	\$673,494 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$172,273 *
<b>(3) PROPOSED BALANCE AVAILABLE</b> (Line 1 - Line 2)	* *	\$501,221 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	\$175,000 *
<b>(5) ANTICIPATED BALANCE - DEC. 31, 2010</b> (Line 3 + Line 4)	* *	\$676,221 *
(6) UTILIZED IN PROPOSED BUDGET - 2011	* <b>A-1</b> *	\$175,000 *
<b>(7) PROPOSED BALANCE AFTER UTILIZATION IN 2011 BUDGET</b> (Line 5 - Line 6)	* *	\$501,221 *

----RESTRICTED FUND BALANCE----	CROSS REF.	2011 PROPOSED BUDGET
-----	-----	-----
<b>(8) BEGINNING BALANCE JAN. 1, 2010</b>	* AUDIT *	\$130,555 *
(9) Utilized in Current Year's Adopted Budget	* *	* *
<b>(10) PROPOSED BALANCE AVAILABLE</b> (Line 8 - Line 9)	* *	\$130,555 *
(11) Estimated Results of Operations in Current Budget	* *	\$160,000 *
<b>(12) ANTICIPATED BALANCE - DEC. 31, 2010</b> (Line 10 + Line 11)	* *	\$290,555 *
(13) Utilized in Proposed Budget - 2011	* <b>A-2</b> *	* *
<b>(14) PROPOSED BALANCE AFTER UTILIZATION IN 2011 BUDGET</b> (Line 12 - Line 13)	* *	\$290,555 *

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----SUPPLEMENTAL SCHEDULES----**

<b>---SALE OF ASSETS---</b>				
<b>DESCRIPTION OF ASSET</b>		<b>CROSS</b>	<b>PURCHASE</b>	<b>2011</b>
<b>(list individually)</b>		<b>REF.</b>	<b>BASIS</b>	<b>PROPOSED</b>
				<b>SALE VALUE</b>
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
<b>TOTAL SALE OF ASSETS</b>		* <b>A-3</b> *		*

<b>---INTEREST ON INVESTMENTS--- AND DEPOSITS (N.J.S.A. 40A:5-15.1)</b>				
<b>INVESTMENTS/ACCOUNTS (List Each)</b>		<b>CROSS</b>	<b>2011</b>	<b>2010</b>
		<b>REF.</b>	<b>PROPOSED</b>	<b>CURRENT YEAR'S</b>
			<b>BUDGET</b>	<b>ADOPTED</b>
				<b>BUDGET</b>
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
(4)		*	*	*
(5)		*	*	*
(6)		*	*	*
(7)		*	*	*
<b>TOTAL INTEREST ON INVESTMENTS AND DEPOSITS</b>		* <b>A-4</b> *		*

<b>---OTHER REVENUE---</b>				
<b>LIST IN DETAIL:</b>		<b>CROSS</b>	<b>2011</b>	<b>2010</b>
		<b>REF.</b>	<b>PROPOSED</b>	<b>CURRENT YEAR'S</b>
			<b>BUDGET</b>	<b>ADOPTED</b>
				<b>BUDGET</b>
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
(4)		*	*	*
(5)		*	*	*
<b>TOTAL OTHER REVENUE</b>		* <b>A-5</b> *		*

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----SUPPLEMENTAL SCHEDULES----**

**—OTHER GRANTS &—  
ENTITLEMENTS**

<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----------------------	-------------------------------------	---

**LIST IN DETAIL:**

(1) FEMA Grant - DHS - EMW-2008-FO-02915	*   *	*	\$108,062	*
(2) FEMA Grant - 2009 Application	*   *	*	\$112,802	*
(3) FEMA Grant - 2011 Application	*   *	\$400,000	*	*
(4)	*   *	*	*	*
(5)	*   *	*	*	*
(6)	*   *	*	*	*
(7)	*   *	*	*	*
(8)	*   *	*	*	*
(9)	*   *	*	*	*
<b>TOTAL OTHER GRANTS &amp; ENTITLEMENTS</b>	* <b>A-6</b> *	----- \$400,000 -----	----- \$220,864 -----	*   *

**—OTHER REVENUES OFF-SET WITH—  
APPROPRIATIONS**

<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----------------------	-------------------------------------	---

**LIST IN DETAIL:**

(1)	*   *	*	*	*
(2)	*   *	*	*	*
(3)	*   *	*	*	*
(4)	*   *	*	*	*
(5)	*   *	*	*	*
(6)	*   *	*	*	*
(7)	*   *	*	*	*
(8)	*   *	*	*	*
(9)	*   *	*	*	*
<b>TOTAL OTHER REVENUES OFF-SET</b>	* <b>A-8</b> *	----- ----- -----	----- ----- -----	*   *

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----SUPPLEMENTAL SCHEDULES----**

**---ADMINISTRATION---**

**SALARY & WAGES (N.J.S. 40A:14-78.7)**

TITLE	# of Staff	Annual Compensation	2011
			Proposed Budget
COMMISSIONERS	5	\$3000 to \$6000	\$25,175
OTHER - LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-1		
<b>TOTAL ADMINISTRATION S&amp;W</b>	<b>A-9</b>		<b>\$25,175</b>

**---COST OF OPERATIONS & MAINTENANCE---**

**SALARY & WAGES (N.J.S. 40A:14-78.7)**

TITLE	# of Staff	Annual Compensation	2011
			Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-2		
<b>TOTAL COST OF OPERATIONS S&amp;W</b>	<b>A-10</b>		

**---OTHER COSTS OFFSET BY REVENUES---**

**SALARY & WAGES (N.J.S. 40A:14-78.7)**

TITLE	# of Staff	Annual Compensation	2011
			Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
<b>TOTAL Salaries Offset by Revenues</b>	<b>A-15</b>		



**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----Salary Expense Appendix (N.J.S.A. 40A:14-78.6)----**

			2011
TITLE			
Administrative Postions (list Individually)			Proposed Budget
Insert new rows here			
<b>TOTAL ADMINISTRATION S&amp;W appendix</b>		<b>AP-1</b>	

Operation & Maintenance Postions (list Individually)			
Insert new rows here			
<b>TOTAL COST OF OPERATIONS S&amp;W Appendix</b>		<b>AP-2</b>	

Salary Offset by Revenue Postions (list Individually)			
Insert new rows here			
<b>Total Salaries Offset By Revenue Appendix</b>		<b>AP-3</b>	

# 2011 FIRE DISTRICT BUDGET

## Lower Township Fire District # 2 (Cape May)

### -----SUPPLEMENTAL SCHEDULES----- FRINGE BENEFIT COSTS

PROPOSED BUDGET	2011			
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$0	\$0	
Total Other Fringe	\$0	\$0	\$0	\$0
<b>TOTAL PROPOSED BUDGET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cross Reference</b>	<b>A-13</b>	<b>A-14</b>	<b>A-16</b>	

ADOPTED BUDGET	2010			
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$0	\$0	
Total Other Fringe	\$0	\$0	\$0	\$0
<b>TOTAL ADOPTED BUDGET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cross Reference</b>	<b>A-13</b>	<b>A-14</b>	<b>A-16</b>	

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**----SUPPLEMENTAL SCHEDULES----**

**---ADMINISTRATION---**

**OTHER EXPENSES (N.J.S. 40A:14-78.6)**

	<b>Cross</b>	<b>2011</b>	<b>2010</b>
	<b>Ref.</b>	<b>Proposed Budget</b>	<b>Current Year Adopted Budget</b>
<b>OPERATING - (List Individually):</b>			
(1)			
(2)			
(3)			
(4) Appendix brought forward	<b>AP-4</b>	\$68,800	\$42,800
CONTINGENT EXPENSES		\$7,500	\$7,500
<b>OTHER ASSETS - NON-BONDABLE (List Individually):</b>			
(1)			
(2)			
(3) Appendix brought forward	<b>AP-5</b>		
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	\$76,300	\$50,300

**---COST OF OPERATIONS---**

**OTHER EXPENSES (N.J.S. 40A:14-78.6)**

	<b>Cross</b>	<b>2011</b>	<b>2010</b>
	<b>Ref.</b>	<b>Proposed Budget</b>	<b>Current Year Adopted Budget</b>
<b>OPERATING - (List Individually):</b>			
(1) Advertising		\$1,500	\$1,500
(2) Insurance		\$80,000	\$80,000
(3) Maintenance & Repairs		\$97,900	\$93,500
(4) Appendix brought forward	<b>AP-6</b>	\$205,700	\$208,700
CONTINGENT EXPENSES			
<b>OTHER ASSETS - NON-BONDABLE (List Individually):</b>			
(1)			
(2)			
(3) Appendix brought forward	<b>AP-7</b>	\$68,500	\$74,500
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	\$453,600	\$458,200

**---Other Expenses Offset by Revenue---**

**OTHER EXPENSES (N.J.S. 40A:14-78.6)**

	<b>Cross</b>	<b>2011</b>	<b>2010</b>
	<b>Ref.</b>	<b>Proposed Budget</b>	<b>Current Year Adopted Budget</b>
<b>OPERATING - (List Individually):</b>			
(1) FEMA Grant - DHS - EMW-2008-FO-02915			\$113,749
(2) FEMA Grant - 2009 Application			\$118,738
(3) FEMA Grant - 2011 Application		\$400,000	
(4) Appendix brought forward	<b>AP-8</b>		
CONTINGENT EXPENSES			
<b>OTHER ASSETS - NON-BONDABLE (List Individually):</b>			
(1)			
(2)			
(3) Appendix brought forward	<b>AP-9</b>		
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>	\$400,000	\$232,487

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**Other Expense Appendix (N.J.S.A. 40A:14-78.6)**

Use this page only if additional lines are required on the Supplemental Other Expenses  
 Insert additional rows where indicated to ensure they are included in the total  
 Totals will be reflected on SS-6

		<b>Cross Ref.</b>	<b>2011 Proposed Budget</b>	<b>2010 Current Year Adopted Budget</b>
<b>ADMINISTRATION</b>				
<b>OPERATING (list individually)</b>				
Insert new rows here	Elections		\$4,000	\$4,000
	Office Expenses		\$1,500	\$1,500
	Professional Services		\$33,300	\$35,300
	Contracted Services - Interlocal Services Act		\$30,000	\$2,000
	<b>Total Additional Administration Operating Expenses</b>	<b>AP-4</b>	<b>\$68,800</b>	<b>\$42,800</b>

<b>OTHER ASSETS - NON-BONDABLE (list individually):</b>				
Insert new rows here				
<b>Total Additional Administration Other Assets</b>		<b>AP-5</b>		

<b>COST OF OPERATIONS</b>				
<b>OPERATING - (list individually):</b>				
Insert new rows here	Membership and Dues		\$2,100	\$2,100
	Supplies		\$5,500	\$5,500
	Training & Education		\$9,900	\$9,900
	Travel Expenses		\$1,500	\$1,500
	Utilities		\$101,500	\$104,500
	Building & Equipment Service Agreement		\$69,000	\$69,000
	Contracted Services - Joint Purchase Agreements		\$3,700	\$3,700
	Contracted Services - Volunteer Fire Companies		\$12,500	\$12,500
<b>Total Additional Operating Expenses Operations</b>		<b>AP-6</b>	<b>\$205,700</b>	<b>\$208,700</b>

<b>OTHER ASSETS - NON-BONDABLE (list individually):</b>				
Insert new rows here	Turnout Gear, Radios, Hoses, Furnishings etc.		\$33,500	\$34,500
	Apparatus & Equipment		\$30,000	\$35,000
	Water Rescue		\$5,000	\$5,000
<b>Total Additional Cost of Operations Other Assets</b>		<b>AP-7</b>	<b>\$68,500</b>	<b>\$74,500</b>

<b>OTHER EXPENSES OFFSET BY REVENUE</b>				
<b>OPERATING - (list individually):</b>				
Insert new rows here				
<b>Total Additional Operating Expenses Offset by Revenue</b>		<b>AP-8</b>		

<b>OTHER ASSETS - NON-BONDABLE (list individually):</b>				
Insert new rows here				
<b>Total Costs Offset by Revenue Other Assets</b>		<b>AP-9</b>		

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**—SUPPLEMENTAL SCHEDULES—**

**—DEBT SERVICE SCHEDULE—**

**PRINCIPAL PAYMENTS**

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	*	YEARS					
						Adopted Budget 2010	Proposed Budget 2011	Proposed Budget 2012	Proposed Budget 2013	Proposed Budget 2014	Proposed Budget 2015
<b>General Obligation Bonds</b>											
1990 ISSUE					*	\$200,000	\$225,000	\$225,000	\$250,000		
					*						
					*						
					*						
<b>TOTAL PAYMENTS P-1</b>					*	\$200,000	\$225,000	\$225,000	\$250,000		
<b>Bond Anticipation Notes</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS P-2</b>					*						
<b>Qualified Capital Leases</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS P-3</b>					*						
<b>Non-Qualified Capital Leases</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS P-3a</b>					*						
<b>Intergovernmental Loans</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS P-4</b>					*						
<b>Other Bonds Or Notes</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS P-5</b>					*						
<b>Total Principal Debt Payments D-1</b>					*	\$200,000	\$225,000	\$225,000	\$250,000		

**2011 FIRE DISTRICT BUDGET**

**Lower Township Fire District # 2 (Cape May)**

**—SUPPLEMENTAL SCHEDULES—**

**—DEBT SERVICE SCHEDULE—**

**INTEREST PAYMENTS**

INTEREST PAYMENTS						—DEBT SERVICE SCHEDULE—					
Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	*	Adopted Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
						2010	2011	2012	2013	2014	2015
<b>General Obligation Bonds</b>											
1990 ISSUE					*	\$68,575	\$53,375	\$36,219	\$19,063		
					*						
					*						
					*						
<b>TOTAL PAYMENTS I-1</b>					*	\$68,575	\$53,375	\$36,219	\$19,063		
<b>Bond Anticipation Notes</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS I-2</b>					*						
<b>Qualified Capital Leases</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS I-3</b>					*						
<b>Non-Qualified Capital Leases</b>											
					*						
					*						
					*						
					*						
<b>TOTAL PAYMENTS I-3a</b>					*						
<b>Intergovernmental Loans</b>											
					*						
					*						
					*						
<b>TOTAL PAYMENTS I-4</b>					*						
<b>Other Bonds Or Notes</b>											
					*						
					*						
					*						
<b>TOTAL PAYMENTS I-5</b>					*						
<b>Total Interest Debt Payments D-1</b>					*	\$68,575	\$53,375	\$36,219	\$19,063		

## Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
050502	Lower Township Fire District # 2	Cape May	
<b>Model Fire District Tax Levy Calculation Worksheet</b>			
<b>Levy Cap Calculation</b>			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$856,600
	Changes in Service Provider (+/-)		\$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		\$856,600
	Plus 2% Cap increase		\$17,132
	<b>Adjusted Tax Levy Prior to Exclusions</b>		<b>\$873,732</b>
	Exclusions:		
	Change in Total Debt Service Appropriation (+/-)	\$9,800	
	Allowable pension increases	\$0	
	Allowable increase in health care costs	\$0	
	Changes in LOSAP contributions (+/-)	\$0	
	Extraordinary Costs due to a "Declared" Emergency (+/-)	\$0	
	Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay	\$0	
	Add Total Exclusions		\$9,800
	Less Cancelled or Unexpended Waivers & Referendum Amounts		\$0
	<b>Adjusted Tax Levy</b>		<b>\$883,532</b>
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$6,210,800	
	Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.052	<b>\$3,230</b>
	<b>Subtotal: Maximum Tax Levy Before Referendum</b>		<b>\$886,762</b>
	Amount Proposed for Levy Cap Referendum		\$0
	<b>Maximum Allowable Amount to be Raised by Taxation</b>		<b>\$886,762</b>
<b>Cap Bank Calculation</b>			
	Amount To Be Raised By Taxation		<b>\$873,450</b>
	Cap Bank for 2012		<b>\$13,312</b>

# Health Insurance Exclusion Calculation Sheet

FY 2011 State Health Benefits Program Average Increase: 16.7%

Fire District	COUNTY	EXAMINER	
<b>Lower Township Fire District # 2</b>	<b>Cape May</b>		
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered		<u>Proposed Budget</u>	<u>Adopted Budget</u>
Administration Health Insurance Appropriation		\$0	\$0
Operations & Maintenance Health Insurance Appropriation		\$0	\$0
<b>A. Proposed Budget Group Health Insurance</b>		<b>\$0</b>	<b>\$0</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$0</b>	
1. Net Increase Divided by 2010 Amount Budgeted = % Increase		<b>0.00%</b>	
2. SFY 2011 State Health Average 16.7%; Less 2% = % Increase added to current levy		<b>0.00%</b>	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		<b>0.00%</b>	
5. % Increase Exclusion (B2) * 2010 Expended = 2011 appropriation added to levy		<b>\$0</b>	
<b>6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)</b>		<b>\$0</b>	
<b>2011 Increase in Appropriation</b>		<b>\$0</b>	



<b>Pension Contribution Calculation Sheet</b>		
Fire District	COUNTY	EXAMINER
Lower Township Fire District # 2	Cape May	
Proposed Budget PERS Contribution Appropriated		\$0
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$0
Adopted Budget PERS Contribution		\$0
Adopted Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$0
Pension Contribution Exclusion		\$0

<b>LOSAP Calculation Sheet</b>		
Fire District	COUNTY	EXAMINER
Lower Township Fire District # 2	Cape May	
LOSAP - Proposed Budget		\$55,000
LOSAP - Adopted Budget		\$55,000
LOSAP Exclusion (+/-)		\$0

<b>Debt Service Calculation Sheet</b>		
Fire District	COUNTY	EXAMINER
Lower Township Fire District # 2	Cape May	
Total Debt Service Appropriation (Proposed Budget)		\$278,375
Total Qualified Capital Appropriation (Proposed Budget)		\$0
Current Year Base Amount		\$278,375
Total Debt Service Appropriation Expended (Adopted Budget)		\$268,575
Total Qualified Capital Appropriation Expended (Adopted Budget)		\$0
Adopted Budget Base Amount		\$268,575
Debt Service Exclusion (+/-)		\$9,800

<b>Capital Appropriation Calculation Sheet</b>		
Fire District	COUNTY	EXAMINER
Lower Township Fire District # 2	Cape May	
Total Capital Appropriation (Proposed Budget)		\$160,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$160,000
Total Capital Appropriation (Adopted Budget)		\$160,000
Capital Appropriation offset from Restricted Fund (Adopted Budget)		\$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)		\$0
Adopted Budget Base Amount		\$160,000
Capital Expenditure Exclusion (+/-)		\$0

## 2011 FIRE DISTRICT BUDGET

**If you are preparing this workbook WITHOUT having the Instructions and Reference Guide Documents with you as you complete it, STOP and get them and consult them page by page as you complete the budget**

**In addition, preparers should note the following as they complete this workbook:**

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.

**6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully**

**7. Next, follow the instructions below:**

Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Lower Township Fire District # 2 (Cape May)	Lower Township Fire District # 2 Cape May
Preparer's First Name:	Leon
Preparer's Last Name:	Costello
Preparer's Phone Number:	609-399-6333
Preparer's email:	<a href="mailto:lcostello@ford-scott.com">lcostello@ford-scott.com</a>

Adopted Budget Amount to be Raised by Taxation to support the District budget (Page 5)

Changes in Service Provider (+/-)

Cancelled or Unexpended Waivers (Enter as a positive number)

Cancelled or Unexpended Referendum Amount

(Enter as a positive number)

Assessed Valuation of District for adopted budget

New Ratables - Increase in Valuations (New Construction and Additions)

	\$856,600
	\$0
	0
	0
	1,660,454,129
	\$6,210,800

Adopted Fire District Tax Rate (per \$100)

**\$0.052**

To print out the Summary Levy Cap Calc Worksheet now, click on the LC 1 tab and click the print icon.

Projected Tax Rate based upon Proposed Levy (Page 5 R5)

**\$0.052**

**2011**

**2010**

**2011**

Name	2011	2010	Difference	% Difference
Fire District	Lower Township Fire District # 2 (Cape May)			
County	Cape May			
FD #	050502			
Preparer's First Name	Leon			
Preparer's Last Name	Costello			
Phone Number	609-399-6333			
email:	lcostello@ford-scott.com			
Unreserved Fund Balance (A-1)	\$175,000	\$172,273	\$2,727	1.6%
Restricted Fund Balance (A-2)	\$0	\$0	\$0	0.0%
Total Fund Balance (R-1)	\$175,000	\$172,273	\$2,727	1.6%
Inter. Services Act	\$0	\$0	\$0	0.0%
Joint Purchasing Agreement	\$0	\$0	\$0	0.0%
Emergency Agreement	\$0	\$0	\$0	0.0%
Municipal Assistance Local Muni	\$0	\$0	\$0	0.0%
Municipal Assistance Ajoining Muni	\$0	\$0	\$0	0.0%
Contracts Volunteer Fire Company	\$0	\$0	\$0	0.0%
Leases Local Municipality	\$0	\$0	\$0	0.0%
Rental Income	\$0	\$0	\$0	0.0%
Sale of Assets (A-3)	\$0	\$0	\$0	0.0%
Interest on Investments (A-4)	\$0	\$0	\$0	0.0%
Other Revenue (A-5)	\$0	\$0	\$0	0.0%
Total Misc. Revenue (R-2)	\$0	\$0	\$0	0.0%
Total Operating Grant Revenue (R-3)	\$400,000	\$220,864	\$179,136	81.1%
Uniform Fire Safety Revenue (A-7)	\$0	\$0	\$0	0.0%
Other Revenue Offset with Approp (A-8)	\$0	\$0	\$0	0.0%
Total Revenues Offset (R-4)	\$0	\$0	\$0	0.0%
Total Revenues & Fund Balance (B-1)	\$575,000	\$393,137	\$181,863	46.3%
Amount to be Raised by Taxation (R-5)	\$873,450	\$856,600	\$16,850	2.0%
Total Anticipated Revenues (B-2)	\$1,448,450	\$1,249,737	\$198,713	15.9%
Admin.-Salary and Wages (A-9)	\$25,175	\$25,175	\$0	0.0%
Admin.- Fringe	\$0	\$0	\$0	0.0%
Admin.- Other Expenses (A-11)	\$76,300	\$50,300	\$26,000	51.7%
Total Admin. (E-1)	\$101,475	\$75,475	\$26,000	34.4%
Oper. & Maint.-Salary and Wages (A-10)	\$0	\$0	\$0	0.0%
Oper. & Maint.- Fringe	\$0	\$0	\$0	0.0%
Oper. & Maint.-Other Expenses (A-12)	\$453,600	\$458,200	(\$4,600)	-1.0%
Total Oper. & Maint. (E-2)	\$453,600	\$458,200	(\$4,600)	-1.0%
Oper. Offset by Rev. -Salary and Wages	\$0	\$0	\$0	0.0%
Oper. Offset- Fringe	\$0	\$0	\$0	0.0%
Oper. Offset- Other Expenses	\$400,000	\$232,487	\$167,513	72.1%
Total Oper. Offset w Rev. (E-3)	\$400,000	\$232,487	\$167,513	72.1%
First Aid Vehicles	\$0	\$0	\$0	0.0%
First Aid Equipment	\$0	\$0	\$0	0.0%
First Aid Material and Supplies	\$0	\$0	\$0	0.0%
First Aid Total Appropriations (E-4)	\$0	\$0	\$0	0.0%
Total Salary and Wages	\$25,175	\$25,175	\$0	0.0%
Total Fringe	\$0	\$0	\$0	0.0%
Total Other Expenses	\$929,900	\$740,987	\$188,913	25.5%
Total Admin & O&M	\$555,075	\$533,675	\$21,400	4.0%
Total Deferred Charges (E-5)	\$0	\$0	\$0	0.0%
Cash Deficit Preceding Year (E-6)	\$0	\$0	\$0	0.0%
LOSAP (E-7)	\$55,000	\$55,000	\$0	0.0%
Capital Approp. (C-1)	\$0	\$0	\$0	0.0%
Reserve Future Outlays (C-2)	\$160,000	\$160,000	\$0	0.0%
Total Capital (E-8)	\$160,000	\$160,000	\$0	0.0%
Total Principal Payments (D-1)	\$225,000	\$200,000	\$25,000	12.5%
Total Interest Payments (D-2)	\$53,375	\$68,575	(\$15,200)	-22.2%
Total Debt Service Approp. (E-9)	\$278,375	\$268,575	\$9,800	3.6%
Total Budgeted Appropriations (B-2)	\$1,448,450	\$1,249,737	\$198,713	15.9%
Unres Fund Bal. (1/1/08)	\$673,494			
Util in Adopt Budget (2008)	\$172,273			
Prop. Avail Bal	\$501,221			
Results in 2008 Operations	\$175,000			
Antic Unres Fund Bal 12/31/08	\$676,221			
Util in Adopt Budget (2009)	\$175,000			
Prop. Avail Bal (Unrest. Fund) At Year End	\$501,221			
Restricted Fund Bal. (1/1/08)	\$130,555			
Util in Adopt Budget (2008)	\$0			
Prop. Avail Bal	\$130,555			
Results in 2008 Operations	\$160,000			
Antic Restricted Fund Bal 12/31/08	\$290,555			
Util in Adopt Budget (2009)	\$0			
Prop. Avail Bal (Restricted Fund) At Year End	\$290,555			
Tax Rate	0.052407055	0		