

2016

LOWER TWP FIRE DISTRICT #2

(Fire District name and number)

Fire District Budget

www.firedistrict2lt.org

(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2016 FIRE DISTRICT BUDGET

Certification Section

2016

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ 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: _____

2016 PREPARER'S CERTIFICATION

LOWER TWP FIRE DISTRICT #2

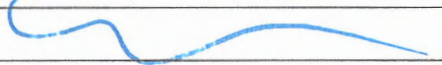
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	LEON P. COSTELLO		
Title:	CPA, RMA		
Address:	1535 HAVEN AVENUE, OCEAN CITY, NJ 08226		
Phone Number:	609-399-6333 EX 225	Fax Number:	609-399-3710
E-mail address:	lcostello@ford-scott.com		

2016 PREPARER'S CERTIFICATION OTHER ASSETS

LOWER TWP FIRE DISTRICT #2

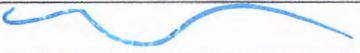
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	LEON P. COSTELLO		
Title:	CPA, RMA		
Address:	1535 HAVEN AVENUE, OCEAN CITY, NJ 08226		
Phone Number:	609-399-6333 ex225	Fax Number:	609-399-3710
E-mail address:	lcostello@ford-scott.com		

2016 APPROVAL CERTIFICATION

LOWER TWP FIRE DISTRICT #2

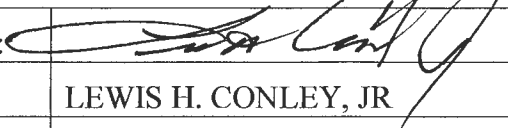
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 19th day of OCTOBER, 2015.

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

Officer's Signature:			
Name:	LEWIS H. CONLEY, JR		
Title:	SECRETARY/COMMISSIONER		
Address:	PO BOX 724		
Phone Number:	609-465-2600 EX 118	Fax Number:	609-465-8028
E-mail address:	lewconley@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.firedistrict2lt.org

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). N/A

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.

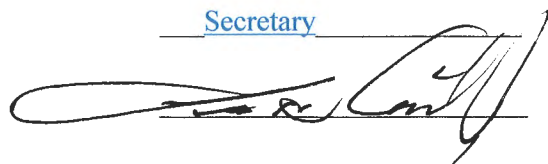
Name of Officer Certifying compliance

Lewis H. Conley, Jr.

Title of Officer Certifying compliance

Secretary

Signature



2016 FIRE DISTRICT BUDGET RESOLUTION

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

Res. 15-36

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

WHEREAS, the Annual Budget for the LOWER TOWNSHIP Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of OCTOBER 19, 2015; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$ ZERO in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$ ZERO as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 1,254,090, which includes an amount to be raised by taxation of \$ 934,090, and Total Appropriations of \$ 1,254,090; and

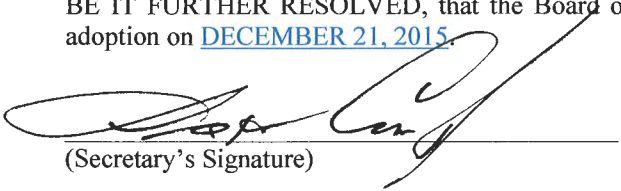
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 OCTOBER 19, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on DECEMBER 21, 2015.


(Secretary's Signature)

10/19/15
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
R. SCOTT BROWN	X			
ROBERT NOLAN				X
LEWIS H. CONLEY, JR.	X			
CHARLES PRENDERGAST	X			
JAMES ANDREWS	X			

2016 ADOPTION CERTIFICATION

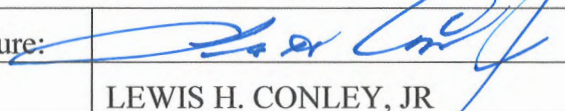
LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 21st day of DECEMBER, 2015.

Officer's Signature:			
Name:	LEWIS H. CONLEY, JR		
Title:	SECRETARY/COMMISSIONER		
Address:	PO BOX 724		
Phone Number:	609-465-2600 EX 118	Fax Number:	609-465-8028
E-mail address:	lewconley@comcast.net		

2016 ADOPTED BUDGET RESOLUTION

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

Res. 15-37

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

WHEREAS, the Annual Budget for the LOWER TOWNSHIP Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of OCTOBER 19, 2015; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include as appropriate: [includes a proposed public referendum in the amount of \$ ZERO in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$ ZERO as an appropriation from restricted fund balance to be used as budget revenue]]*; and

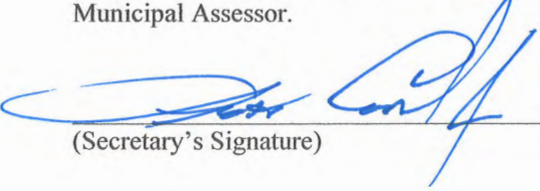
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,254,090, which includes amount to be raised by taxation of \$ 934,090, and Total Appropriations of \$ 1,254,090; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on DECEMBER 21, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ 1,254,090, which includes amount to be raised by taxation of \$ 934,090, and Total Appropriations of \$ 1,254,090; and

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

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


(Secretary's Signature)

12/21/15
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
R. SCOTT BROWN	X			
ROBERT NOLAN	X			
LEWIS H. CONLEY, JR.	X			
CHARLES PRENDERGAST	X			
JAMES ANDREWS	X			

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The 2016 budget is \$160,500 higher than 2015. \$145,000 of this is offset by prior capital reserves.

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

The tax levy in 2015 was .062 and will increase to .063 in 2016.

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 has complied with the Levy Cap and has a Cap bank. There are no reasons to expect any change in the future.

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.

NONE

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

The district has a 160,000 appropriation for future capital needs. This was established through voter approval.

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. NO

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	\$ 1,485,298,502
Proposed Tax Rate per \$100 of Assessed Valuation	\$.063

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

No	X	Yes		If yes, how much is appropriated?	\$ N/A
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	X
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FIRE DISTRICT CONTACT INFORMATION

2016

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

Name of Fire District:	LOWER TOWNSHIP FIRE DISTRICT #2		
Address:	224 TOWN BANK ROAD – PO BOX 724		
City, State, Zip:	NORTH CAPE MAY	NJ	08204
Phone: (ext.)	609-886-5511	Fax:	609-886-5287

Preparer's Name:	LEON P. COSTELLO, CPA, RMA		
Preparer's Address:	1535 HAVEN AVENUE		
City, State, Zip:	OCEAN CITY	NJ	08226
Phone: (ext.)	609-399-6333 ex225	Fax:	609-399-3710
E-mail:	lcostello@ford-scott.com		

Chairman:	ROBERT NOLAN		
Phone: (ext.)	609-780-2801	Fax:	
E-mail:	bobnolan@firedistrict2lt.org		

Secretary/Treasurer:	LEW H. CONLEY, JR. SECRETARY/COMMISSIONER		
Phone: (ext.)	609-465-2600 ex 118	Fax:	609-465-8028
E-mail:	lewconley@comcast.net		

Name of Auditor:	LEON P. COSTELLO		
Name of Firm:	FORD – SCOTT & ASSOCIATES		
Address:	1535 HAVEN AVENUE		
City, State, Zip:	OCEAN CITY	NJ	08226
Phone: (ext.)	609-399-6333 ex225	Fax:	609-399-3710
E-mail:	lcostello@ford-scott.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

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

- 1) Provide the number of regular voting members of the governing body: 5.
- 2) Provide the number of alternate voting members of the governing body: Zero.
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NOIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NOIf the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." See attached
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? YES
- 12) If the answer to #21 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? YES If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity. *The Fire District has Mutual Aid Response Agreements with the Cape May Volunteer Fire Company, West Cape May Volunteer Fire Company and the Cape May Point Volunteer Fire Company. These have been in existence for in excess of 36 years. A copy of those agreements, that have been reported to be in writing, cannot be found. The annual compensation is as follows:*
Cape May 1,500.
West Cape May 1,500.
Cape May Point 700.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? YES If "yes," indicate
a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. *a)LOSAP adopted 12-18-2000, b)45 members presently eligible to participate, c)21 members currently vested, d)1,000 is the current contribution which has been held since inception, e)55,000.00, f)NO.*

**Attachment to
2016
LOWER TWP. FIRE DISTRICT #2
Fire District Budget
List of Fire District's Vehicles**

Designation	Make	Model	Year	Vehicle Assignment
6110	Chevrolet	Suburban	2008	Motor Pool
6111	Ford	F-250 (Pick up)	2006	Motor Pool
6121	Dodge	Power Wagon (Brush Truck)	1976	Motor Pool
6133	Pierce	PUC (Pumper)	2013	Motor Pool
6134	Pierce	Saber (Pumper)	1994	Motor Pool
6148	Pierce	(Pumper/Water Tender)	2006	Motor Pool
6155	Pierce	Lance (Tower/Ladder)	1994	Motor Pool
6195	Emergency Vehicles Inc. (EVI)	Dive/Rescue Unit	2002	Motor Pool

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
LOWER TWP FIRE DISTRICT #2
(Fire District Name and Number)

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

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

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

[SEE Page n-4 \(2 of 2\)](#)

- 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 2014.

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

2016 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:

Lower Township Fire District #2

County:

Cape May County

Levy Cap Calculation Summary

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 918,590
Cap Bank Available from 2013 (See Levy Cap Certification)	273
Cap Bank Available from 2014 (See Levy Cap Certification)	10,146
Cap Bank Available from 2015 (See Levy Cap Certification)	11,198
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Cap Bank Used from 2015	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,481,726,702
New Ratables - Increase in Valuations (New Construction and Additions)	3,562,800
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.062
Projected Tax Rate based upon Proposed Levy	0.062889423

2016 Budget Summary

Lower Township Fire District #2 Cape May County

	<i>2016 Proposed Budget</i>	<i>2015 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	\$ 320,000	\$ 175,000	\$ 145,000	82.9%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	320,000	175,000	145,000	82.9%
Amount to be Raised by Taxation to Support Budget	934,090	918,590	15,500	1.7%
Total Anticipated Revenues	1,254,090	1,093,590	160,500	14.7%
APPROPRIATIONS				
Total Administration	99,967	99,467	500	0.5%
Total Cost of Operations & Maintenance	586,900	571,900	15,000	2.6%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	55,000	55,000	-	0.0%
Total Capital Appropriations	305,000	160,000	145,000	90.6%
Total Principal Payments on Debt Service	202,524	197,932	4,592	2.3%
Total Interest Payments on Debt	4,699	9,291	(4,592)	-49.4%
Total Appropriations	1,254,090	1,093,590	160,500	14.7%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2016 Revenue Schedule

Lower Township Fire District #2 Cape May County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 175,000	\$ 175,000	\$ -	0.0%
Restricted Fund Balance	145,000	-	145,000	#DIV/0!
Total Fund Balance Utilized	320,000	175,000	145,000	82.9%
<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			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/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)			-	#DIV/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	-	-	-	#DIV/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			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/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	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 320,000	\$ 175,000	\$ 145,000	82.9%

2016 Appropriations Schedule

Lower Township Fire District #2 Cape May County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 11,842	\$ 11,842	\$ -	0.0%
Commissioners	\$ 13,825	\$ 13,825	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	25,667	25,667	-	0.0%
<i>Administration - Other (List)</i>				
Attached Page F-3 Attachment	66,800	66,300	500	0.8%
Other Admin Expense #2	-	-	-	#DIV/0!
Other Admin Expense #3	-	-	-	#DIV/0!
Contingent Expenses	7,500	7,500	-	0.0%
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	74,300	73,800	500	0.7%
Total Administration	99,967	99,467	500	0.5%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Attached Page F-3 Attachment	511,900	498,900	13,000	2.6%
Other Operations & Maintenance Expense #2	-	-	-	#DIV/0!
Other Operations & Maintenance Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Attached Page F-3 Attachment	75,000	73,000	2,000	2.7%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	586,900	571,900	15,000	2.6%
Total Operations & Maintenance	586,900	571,900	15,000	2.6%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/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	-	-	-	#DIV/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)	55,000	55,000	-	0.0%
Total Capital Appropriations	305,000	160,000	145,000	90.6%
Total Principal Payments on Debt Service	202,524	197,932	4,592	2.3%
Total Interest Payments on Debt	4,699	9,291	(4,592)	-49.4%
TOTAL APPROPRIATIONS	\$ 1,254,090	\$ 1,093,590	\$ 160,500	14.7%

2016 Appropriations Schedule

Lower Township Fire District #2 Cape May County

Schedule for Administration - Other & Cost of Operations & Maintenance - Other

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Administration - Other				
Elections	5,000	5,000	-	0.0%
Office Expenses	2,500	2,000	500	25.0%
Professional Services	39,300	39,300	-	0.0%
Contracted Services - Fire Bureau	20,000	20,000	-	0.0%
Total Administration - Other	66,800	66,300	500	0.8%

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Cost of Operations & Maint. - Other				
Advertising	1,600	1,600	-	0.0%
Insurance	90,000	90,000	-	0.0%
Maintenance & Repairs	123,200	123,200	-	0.0%
Supplies	5,500	5,500	-	0.0%
Membership Dues	2,100	2,100	-	0.0%
Travel	10,000	2,000	8,000	400.0%
Training & Education	14,900	14,900	-	0.0%
Utilities	147,000	142,000	5,000	3.5%
Build. & Equip. Service Agreements	71,000	71,000	-	0.0%
Fire Bureau Reserve	15,000	15,000	-	0.0%
Contracted Services - JPA	3,700	3,700	-	0.0%
Contracted Services - Vol. Fire Co.	27,900	27,900	-	0.0%
Total Oper. & Maint. - Other	511,900	498,900	13,000	2.6%

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Cost of Operations & Maint. - Other				
Other Assests - Non-Bondable				
Turnout Gear, Radios, Hoses etc.	40,000	38,000	2,000	5.3%
Appartaus & Equipment	30,000	30,000	-	0.0%
Water Rescue	5,000	5,000	-	0.0%
Total Oper. & Maint. - Other	75,000	73,000	2,000	2.7%

2016 Schedule of Salaries and Benefits

Lower Township Fire District #2 Cape May County

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 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>2016 Proposed Budget Fringe Benefits</i>
Fire District Accountant - Missie Taylor	1	\$ 11,842	\$ 11,842					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ 11,842	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 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>2016 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 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>2016 Proposed Budget Fringe Benefits</i>
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ 11,842	\$ -	\$ -	\$ -	\$ -	\$ -
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2016 Proposed Capital Budget

Lower Township Fire District #2 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>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Repairs to Firehouse	Repairs		11/16/15		\$ 70,000	
Purchase of Utility Truck	Vehicle		11/16/15		50,000	
Purchase of Equipment	Equipment		11/16/15		25,000	
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					145,000	-

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>2016 Proposed Budget</i>	<i>2015 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					145,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					160,000	160,000
TOTAL CAPITAL APPROPRIATIONS					\$ 305,000	\$ 160,000

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

\$ 145,000	

5 Year Debt Service Schedule - Principal

Lower Township Fire District #2
Cape May County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Pierce Pumper Lease				197,932	202,524							202,524
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				197,932	202,524	-	-	-	-	-	-	202,524
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 197,932	\$ 202,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,524

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

5 Year Debt Service Schedule - Interest

Lower Township Fire District #2
Cape May County

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Pierce Pumper Lease	9,291	4,699							4,699
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	9,291	4,699	-	-	-	-	-	-	4,699
<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	\$ 9,291	\$ 4,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,699

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

2016 Fund Balance Reconciliation

Lower Township Fire District #2 Cape May County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 864,717
Less: Utilized in 2015 Adopted Budget	175,000
Proposed balance available	689,717
Estimated results of operations for the year ending December 31, 2015	50,000
Anticipated balance December 31, 2015	739,717
Less: Fund Balance utilized in 2016 Proposed Budget	175,000
Proposed balance after utilization in 2016 Proposed Budget	\$ 564,717

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 916,775
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	916,775
Estimated results of operations for the year ending December 31, 2015	160,000
Anticipated balance December 31, 2015	1,076,775
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	145,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	\$ 931,775

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

2016 Referendums

Lower Township Fire District #2 Cape May County

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 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	2016 Proposed Budget Amount Requested	2015 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2016 Levy Cap Summary

Lower Township Fire District #2 Cape May County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	918,590
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>918,590</u>
Plus: 2% Cap Increase		<u>18,372</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		<u>936,962</u>

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		<u>145,000</u>
Total Exclusions		<u>145,000</u>
Less: Cancelled or Unexpended Referendum Amounts		-

Increase in Ratable Valuation (New Construction/Additions)	\$	3,562,800	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.062	<u>2,209</u>
ADJUSTED TAX LEVY			<u>1,084,171</u>

Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		<u>1,084,171</u>
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>\$</u>	<u>1,084,171</u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	934,090	
Cap Bank Available from Prior Year (2013) for 2016 Budget		273	
Cap Bank Available from Prior Year (2014) for 2016 Budget		<u>10,146</u>	
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget			10,146
Cap Bank Available from Prior Year (2015) for 2016 Budget		<u>11,198</u>	
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget			11,198
Cap Bank from Current Year (2016) Available for 2017 Budget			<u>150,081</u>
Cap Bank Available from 2016 for 2017 Budget	<u>\$</u>		<u>150,081</u>

Form CNC-3 Fire District
(September 2009)

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY LOWER TOWNSHIP

COUNTY CAPE MAY

FIRE DISTRICT CODE: F02

TOTAL NUMBER OF FIRE DISTRICTS 3

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the **current tax year** filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 1,481,726,702 (1)

2. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on October 1 of the current calendar tax year *minus* the total valuation of any added assessment tax appeal reductions from the prior year. **Do not include** omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

3,562,800 (2)

10/19/15

DATE


ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District **TAX RATE** from **CURRENT YEAR** (expressed as a decimal, \$ per hundred).

.062 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45).

\$ 2,208.90 (4)

10/19/2015

DATE


TAX COLLECTOR SIGNATURE

THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FORM CNC-3. THIS FORM MAY BE REPRODUCED FOR DISTRIBUTION BUT CANNOT BE ALTERED OR AMENDED WITHOUT PRIOR APPROVAL.

Lower Township Fire District #2
Cape May County

Page F-11

2016 Levy Cap Exclusion Calculations

Lower Township Fire District #2 Cape May County

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$	-
2016 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2016 Base Amount		-
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2015 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$	55,000
2015 Adopted Budget LOSAP Appropriation		55,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	207,223
2015 Adopted Budget Total Debt Service Appropriation		207,223
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$	305,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		145,000
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
###		-
2016 Base Amount		160,000
2015 Adopted Budget Total Capital Appropriation		160,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		160,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

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

Fire District Schedule of Commissioners and Officers (Continued)

Lower Township Fire District #2 Cape May County

Name	Title	Average Hours per Week Dedicated to Position	Position Commissioner Officer Former	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Nolan, Robert	President		Commissioner	\$ 2,975				\$ 2,975	None					\$ 2,975
2 R. Scott Brown	Vice-president		Commissioner	2,675				2,675	None					2,675
3 Conley, Lewis	Secretary		Commissioner	2,875				2,875	Fire Safety Bureau			1,200		4,075
4 Andrews, James	Assist. Secretary		Commissioner	2,575				2,575	None					2,575
5 Prendergast, C	Commissioner		Commissioner	2,725				2,725	None					2,725
6								-						-
7								-						-
8								-						-
9								-						-
10								-						-
11								-						-
12								-						-
13								-						-
14								-						-
15								-						-
Total:				\$ 13,825	\$ -	\$ -	\$ -	\$ 13,825				\$ 1,200	\$ -	\$ 15,025

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

Lower Township Fire District #2 Cape May County

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/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	0		\$ -	0		\$ -	\$ -	#DIV/0!

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

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

Schedule of Accumulated Liability for Compensated Absences

Lower Township Fire District #2
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, 2015	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2015		\$ -			