2020

LOWER TWP FIRE DISTRICT #2

(Fire District name and number)

Fire District Budget

www.firedistrict2lt.org

(Fire District Web Address)

Department Of

DCA

Community Affairs

Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2020 PREPARER'S CERTIFICATION

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	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		

2020 PREPARER'S CERTIFICATION
OTHER ASSETS

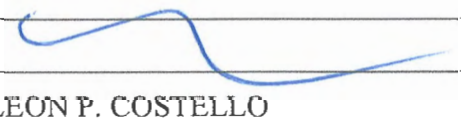
LOWER TWP FIRE DISTRICT #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	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		

2020 APPROVAL CERTIFICATION

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 18th day of NOVEMBER , 2019.

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

Officer's Signature:			
Name:	LEWIS H. CONLEY, JR		
Title:	SECRETARY/COMMISSIONER		
Address:	PO BOX 724		
Phone Number:	609-465-2600 EX 318	Fax Number:	609-465-8028
E-mail address:	lewconley@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

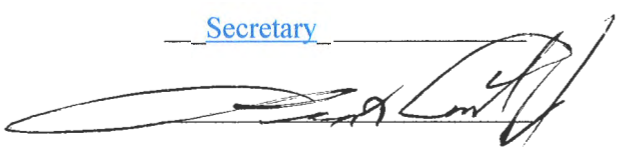
All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be 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.

- [X] A description of the Fire District's mission and responsibilities
- [X] Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- [X] The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- [X] Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- [X] The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- [X] 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
- [X] 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
- [X] 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
- [X] 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: 

2020 FIRE DISTRICT BUDGET RESOLUTION

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

Resolution 19-27

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

WHEREAS, the Annual Budget for the LOWER TOWNSHIP Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of NOVEMBER 18, 2016; 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 $ 2,528,600 , which includes an amount to be raised by taxation of $ 1,011,600 , and Total Appropriations of $ 2,528,600 ; 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 NOVEMBER 18, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on DECEMBER 16, 2019.

(Secretary's Signature)

11/18/19
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
R. SCOTT BROWN	X			
GEORGE A. BARGER, JR.	X			
LEWIS H. CONLEY, JR.	X			
CHARLES PRENDERGAST	X			
JAMES ANDREWS	X			

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 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 2020 budget is $1,312,388 more than 2019. The increase is for Capital purchases and improvements.

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 will increase by 15,388.00 in 2020 and the Tax Rate will increase by one tenth of a cent..

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.

YES – There was a question on the ballot in 2019 to acquire an Aerial Tower fire Truck. This will be accomplished by using reserve fund and a new lease. The last payment on the existing lease will ended in 2019. In 2020 new air-packs will be purchased and have a similar payment. No tax impact is expected.

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 annual 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	$ 1,504,798,800
Proposed Tax Rate per $100 of Assessed Valuation	$ .067

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

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

FIRE DISTRICT CONTACT INFORMATION
2020

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

Name of Fire District:	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:	RAYMOND SCOTT BROWN		
Phone: (ext.)	609-780-2406	Fax:	
E-mail:			

Secretary/Treasurer:	LEWIS H. CONLEY, JR. SECRETARY/COMMISSIONER		
Phone: (ext.)	609-465-2600 ex 318	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, 2020 to December 31, 2020

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

1) Provide the number of regular voting members of the governing body: 5 .

2) Provide the number of alternate voting members of the governing body: 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? NO

   If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
   a. First class or charter travel NO
   b. Travel for companions NO
   c. Tax indemnification and gross-up payments NO
   d. Discretionary spending account NO
   e. Housing allowance or residence for personal use NO
   f. Payments for business use of personal residence NO
   g. Vehicle/auto allowance or vehicle for personal use NO
   h. Health or social club dues or initiation fees NO
   i. Personal services (i.e.: maid, chauffeur, chef) NO

   If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

LOWER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." See attached

9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? ___NO_____ *If "yes," attach explanation including amount paid.*

10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? ___NO_____ *If "yes," attach explanation including amount paid.*

11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? __YES_____

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 a follows:*

Cape May 1,500.
West Cape May 1,500.
Cape May Point 1,500.

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)60,000.00, f)NO.*

Attachment to
2020
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	Chevrolet	Pickup	2017	Motor Pool
6121	Dodge	Power Wagon (Brush Truck)	1976	Motor Pool
6133	Pierce	PUC (Pumper)	2013	Motor Pool
6134	Pierce	PUC (Pumper)	2017	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, 2020 to December 31, 2020

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.

2020 FIRE DISTRICT BUDGET

Financial Schedules Section

Fire District Schedule of Commissioners and Officers (Continued)

Township of Lower Fire District #2
Cape May County

	Name	Title	Average Hours per Week Dedicated to Position	Position: Commissioner	Position: Officer	Position: Former	Reportable Compensation from Fire District (W-2/ 1099): Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	R. Scott Brown	President		x			$ 3,500				$ 3,500						$ 3,500
2	Lewis H. Conley	Secretary		x			3,900				3,900	Bureau of Fire Safety	President	1 to 2	1,400		5,300
3	Charles Prendergast	Treasurer		x			3,200				3,200						3,200
4	James Andrews	Vice President		x			3,200				3,200						3,200
5	George A. Barger, Jr.	Commissioner		x			3,200				3,200						3,200
6											-						-
7											-						-
8											-						-
9											-						-
10											-						-
11											-						-
12											-						-
13											-						-
14											-						-
15											-						-
	Total:						$ 17,000	$ -	$ -	$ -	$ 17,000				$ 1,400	$ -	$ 18,400

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

Township of Lower 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	0	$ -	$ -	0	$ -	$ -	$ -	#DIV/0!
Parent & Child	0		-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	0		-	0		-	-	#DIV/0!
Family	0		-	0		-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Commissioners - Health Benefits - Annual Cost								
Single Coverage	0		-	0		-	-	#DIV/0!
Parent & Child	0		-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	0		-	0		-	-	#DIV/0!
Family	0		-	0		-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	0		-	0		-	-	#DIV/0!
Parent & Child	0		-	0		-	-	#DIV/0!
Employee & Spouse (or Partner)	0		-	0		-	-	#DIV/0!
Family	0		-	0		-	-	#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

Township of Lower 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, 2020	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit (check applicable items)*		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
NONE	NONE	$ -			
Total liability for accumulated compensated absences at January 1, 2019		$ -			

2020 Budget Summary

Township of Lower Fire District #2
Cape May County

	2020 Proposed Budget	*2019 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	$ 1,517,000	$ 220,000	$ 1,297,000	589.5%
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	1,517,000	220,000	1,297,000	589.5%
Amount to be Raised by Taxation to Support Budget	1,011,600	992,500	19,100	1.9%
Total Anticipated Revenues	2,528,600	1,212,500	1,316,100	108.5%
APPROPRIATIONS				
Total Administration	111,800	110,800	1,000	0.9%
Total Cost of Operations & Maintenance	1,196,800	630,000	566,800	90.0%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	60,000	60,000	-	0.0%
Total Capital Appropriations	1,160,000	160,000	1,000,000	625.0%
Total Principal Payments on Debt Service	-	247,931	(247,931)	-100.0%
Total Interest Payments on Debt	-	3,769	(3,769)	-100.0%
Total Appropriations	2,528,600	1,212,500	1,316,100	108.5%
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ -	$ -	#DIV/0!

2020 Revenue Schedule

Township of Lower Fire District #2
Cape May County

	2020 Proposed Budget	2019 Adopted Budget	$ Increase (Decrease) Proposed vs.Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	$ 517,000	$ 220,000	$ 297,000	135.0%
Restricted Fund Balance	1,000,000		1,000,000	#DIV/0!
Total Fund Balance Utilized	1,517,000	220,000	1,297,000	589.5%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Other Revenue (List in Detail)				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#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!
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
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!
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	$ 1,517,000	$ 220,000	$ 1,297,000	589.5%

2020 Appropriations Schedule

Township of Lower Fire District #2
Cape May County

	2020 Proposed Budget	2019 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	$ 18,000	$ 18,000	$ -	0.0%
Commissioners	$ 17,000	$ 17,000	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	35,000	35,000	-	0.0%
Administration - Other (List)				
Other Admin Expense #1 (SEE ATTACHED)	69,300	68,300	1,000	1.5%
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	76,800	75,800	1,000	1.3%
Total Administration	111,800	110,800	1,000	0.9%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1 (SEE ATTACHED)	835,800	521,000	314,800	60.4%
Other Operations & Maintenance Expense #2	361,000	109,000	252,000	231.2%
Other Operations & Maintenance 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 Operations & Maintenance - Other	1,196,800	630,000	566,800	90.0%
Total Operations & Maintenance	1,196,800	630,000	566,800	90.0%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
Appropriations Offset with Revenue - Other (List)				
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!
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
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)	60,000	60,000	-	0.0%
Total Capital Appropriations	1,160,000	160,000	1,000,000	625.0%
Total Principal Payments on Debt Service	-	247,931	(247,931)	-100.0%
Total Interest Payments on Debt	-	3,769	(3,769)	-100.0%
TOTAL APPROPRIATIONS	$ 2,528,600	$ 1,212,500	$ 1,316,100	108.5%

2020 Schedule of Salaries and Benefits

Township of Lower Fire District #2
Cape May County

Administrative Positions Excluding Commissioners (List Individually)	*Number of Staff*	*Annual Wages*	*2020 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2020 Proposed Budget Fringe Benefits*
Fire District Accountant Missie Axelsson	1	$ 18,000	$ 18,000	N/A	N/A	N/A	N/A	$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			$ 18,000	$ -	$ -	$ -	$ -	$ -

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2020 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2020 Proposed Budget Fringe Benefits*
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			$ -	$ -	$ -	$ -	$ -	$ -

Salary Offset by Revenue Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2020 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2020 Proposed Budget Fringe Benefits*
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			$ 18,000	$ -	$ -	$ -	$ -	$ -

2020 Proposed Capital Budget

Township of Lower Fire District #2
Cape May County

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

List Project Separately	*Asset Type*	*Time of General Election February or November*	*Date of Approval*	*Affirmative Vote Percentage*	*2020 Proposed Budget*	*2019 Adopted Budget*
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2020 Proposed Budget*	*2019 Adopted Budget*
New Aerial Tower Truck	Vehicle	02/16/19	02/16/19	82%	$ 1,000,000	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					1,000,000	-
Total Capital Improvements & Down Payments					1,000,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					160,000	160,000
TOTAL CAPITAL APPROPRIATIONS					$ 1,160,000	$ 160,000

Capital Appropriations Offset with Restricted Fund	$ 1,000,000
Capital Appropriations Offset with Grants	
Capital Appropriations Offset with Unrestricted Fund	

Debt Service Schedule - Principal

Township of Lower Fire District #2
Cape May County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
Capital Leases												
Capital Lease #1				247,931								-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				247,931	-	-	-	-	-	-	-	-
Intergovernmental Loans												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				$ 247,931	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

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

Debt Service Schedule - Interest

Township of Lower Fire District #2
Cape May County

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1	3,769								-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	3,769	-	-	-	-	-	-	-	-
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	$ 3,769	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

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

2020 Fund Balance Reconciliation

Township of Lower Fire District #2
Cape May County

UNRESTRICTED FUND BALANCE	
Beginning balance January 1, 2019 (1)	$ 1,084,167
Less: Utilized in 2019 Adopted Budget	220,000
Proposed balance available	864,167
Estimated results of operations for the year ending December 31, 2019	240,000
Anticipated balance December 31, 2019	1,104,167
Less: Fund Balance utilized in 2020 Proposed Budget	517,000
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2020 Proposed Budget	$ 587,167
RESTRICTED FUND BALANCE	
Beginning balance January 1, 2019 (1)	$ 1,527,450
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	1,527,450
Estimated results of operations for the year ending December 31, 2019	160,000
Anticipated balance December 31, 2019	1,687,450
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	1,000,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	$ 687,450

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

2020 Referendums

Township of Lower Fire District #2
Cape May County

Summary of Referendum Line Items	*2020 Proposed Budget Amount Requested*	*2019 Final Budget*
NONE		
Total Referendum Line Items	$ -	$ -

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

Summary of Release of Restricted Fund Balance Referendum Line Items	*2020 Proposed Budget Amount Requested*	*2019 Final Budget*
NONE		
Total Release of Restricted Fund Balance	$ -	$ -

2020 Levy Cap Summary

Township of Lower Fire District #2
Cape May County

LEVY CAP CALCULATION				
Prior Year Amount to be Raised by Taxation for Fire District Purposes			$	992,500
Changes in Service Provider (+/-)				-
DLGS Approved Adjustments				-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation				992,500
Plus: 2% Cap Increase				19,850
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS				1,012,350
Exclusions				
Shared Service Exclusion				-
Change in Total Debt Service Appropriation				-
Allowable Pension Increases				-
Allowable Increase in Health Care Costs				-
Changes in LOSAP Contributions (+/-)				-
Extraordinary Costs due to a "Declared" Emergency				-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays				-
Total Exclusions				-
Less: Cancelled or Unexpended Referendum Amounts				-
Increase in Ratable Valuation (New Construction/Additions)	$	9,650,400		
Prior Year Local Fire District Tax Rate (3 decimals/$100)		$0.066		6,369
ADJUSTED TAX LEVY				1,018,719
Amount Utilized from Levy Cap Bank from 2017				-
Amount Utilized from Levy Cap Bank from 2018				-
Amount Utilized from Levy Cap Bank from 2019				-
Maximum Tax Levy Before Referendum				1,018,719
Amount Proposed for Levy Cap Referendum				-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			$	1,018,719

CAP BANK CALCULATION				
Amount to be Raised by Taxation	$	1,011,600		
Cap Bank Available from Prior Year (2017) for 2020 Budget		-		
Cap Bank Available from Prior Year (2018) for 2020 Budget		24,489		
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget				24,489
Cap Bank Available from Prior Year (2019) for 2020 Budget		24,972		
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget				24,972
Cap Bank from Current Year (2020) Available for 2021 Budget				7,119
Cap Bank Available from 2020 for 2021 Budget			$	7,119

2020 Shared Services Exclusion Worksheet

Township of Lower Fire District #2
Cape May County

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
												$ -	$ -					$ -	$ -
												-	-					-	-
												-	-					-	-
												-	-					-	-
NONE	NONE											-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2020 Levy Cap Exclusion Calculations

Township of Lower Fire District #2
Cape May County

PENSION CONTRIBUTION CALCULATION		
2020 Proposed Budget PERS Contribution Appropriated	$	-
2020 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2020 Base Amount		-
2019 Adopted Budget PERS Contribution		
2019 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2019 Base Amount		-
Pension Contribution Exclusion	$	-

LOSAP CALCULATION		
2020 Proposed Budget LOSAP Appropriation	$	60,000
2019 Adopted Budget LOSAP Appropriation		60,000
LOSAP Exclusion (+/-)	$	-

DEBT SERVICE CALCULATION		
2020 Proposed Budget Total Debt Service Appropriation	$	-
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		-
2019 Adopted Budget Total Debt Service Appropriation		251,700
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		251,700
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION		
2020 Proposed Budget Total Capital Appropriation	$	1,160,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund		1,000,000
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		160,000
2019 Adopted Budget Total Capital Appropriation		160,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		160,000
Capital Expenditure Exclusion	$	-

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