

2017

Dennis Township Fire District #2

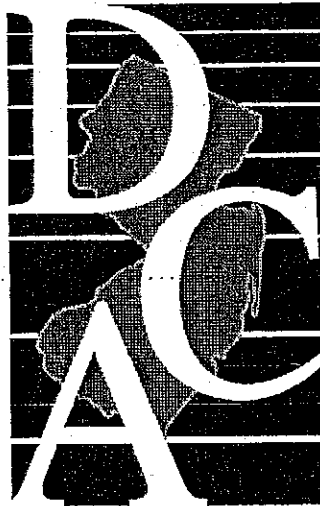
(Fire District name and number)

Fire District Budget

<http://fire.dennistwp.org/dtfd2.html>

(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

From: Ford, Melissa <Melissa.Ford@dca.nj.gov>

To: mblawcpa <mblawcpa@aol.com>; firemangihorski <firemangihorski@yahoo.com>; beagle27 <beagle27@comcast.net>

Subject: Dennis Township FD #2

Date: Wed, Nov 30, 2016 3:40 pm

Good Afternoon,

Your introduced budget has been approved by DLGS and you can proceed with your Adoption. Please contact me with any further questions,
Melissa

Melissa E. Ford
Bureau of Authority Regulations
Community Service Officer
State of New Jersey
Department of Community Affairs
Division of Local Government Services
101 South Broad Street
PO Box 803
Trenton, NJ 08625-0803
Tel: (609) 633-6238
Fax: (609) 984-7388
melissa.ford@dca.nj.gov

2017

Dennis Township #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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: _____

2017 PREPARER'S CERTIFICATION

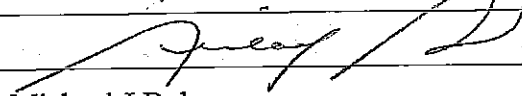
Dennis Township #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	Michael J Bohrer		
Title:	Accountant		
Address:	PO Box 855, 820 S Shore Road, Marmora, NJ 08223		
Phone Number:	609-390-0600	Fax Number:	609-390-7931
E-mail address:	mblawcpa@aol.com		

2017 PREPARER'S CERTIFICATION
OTHER ASSETS

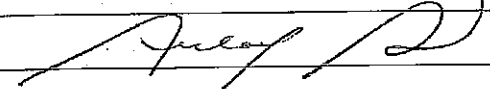
Dennis Township #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	Michael J Bohrer		
Title:	Accountant		
Address:	PO Box 855, 820 S Shore Road, Marmora, NJ 08223		
Phone Number:	609-390-0600	Fax Number:	609-390-7931
E-mail address:	mblawcpa@aol.com		

2017 APPROVAL CERTIFICATION

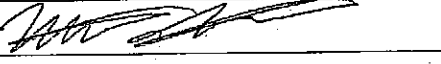
Dennis Township #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 1st day of November, 2016.

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:	Mike Gihorski		
Title:	Chairman		
Address:	641 Petersburg Road, PO Box 158, Dennisville, NJ 08214		
Phone Number:	609-231-3228	Fax Number:	n/a
E-mail address:	firemangihorski@yahoo.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

<http://www.fire.dennistwp.org/dtfd2.html>

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

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

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

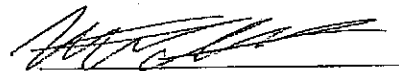
Name of Officer Certifying compliance

Mike Gihorski

Title of Officer Certifying compliance

Chairman

Signature



2017 FIRE DISTRICT BUDGET RESOLUTION

Dennis Township #2 (Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Dennis Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 1, 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 \$0.00 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$293,591.00, which includes an amount to be raised by taxation of \$292,506.00, and Total Appropriations of \$293,591.00; 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 1, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 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 6, 2016.


(Secretary's Signature)

November 1, 2016
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mike Gihorski	✓			
Cliff Lockwood	✓			
Carla Coffey	✓			
Bruce Knoll Jr	✓			
Kyle Prosser	✓			

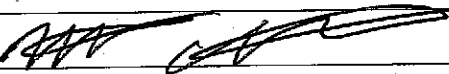
2017 ADOPTION CERTIFICATION

Dennis Township #2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 6th day of December, 2016.

Officer's Signature:			
Name:	Mike Gihorski		
Title:	Chairman		
Address:	641 Petersburg Rd, PO Box 158, Dennisville, NJ 08214		
Phone Number:	609-231-3228	Fax Number:	n/a
E-mail address:	firemangihorski@yahoo.com		

2017 ADOPTED BUDGET RESOLUTION

Dennis Township #2 (Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Dennis Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 6, 2016; 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 \$0.00 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as budget revenue]]*; and

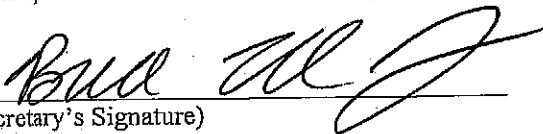
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$293,591.00, which includes amount to be raised by taxation of \$292,506.00, and Total Appropriations of \$293,591.00; and

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 6, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, 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 \$293,591.00, which includes amount to be raised by taxation of \$292,506.00, and Total Appropriations of \$293,591.00; 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)

December 6, 2016
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mike Gihorski	✓			
Cliff Lockwood	✓			
Carla Coffey	✓			
Bruce Knoll Jr	✓			
Kyle Prosser				✓

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Dennis Township #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 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 2017 proposed budget reflects a 4.8% increase in revenue to be raised from taxation from that of 2016. This amount is above the 2% but factors in the adjusted tax levy for exclusions for change in LOSAP and change in Reserve for Capital Improvements. Line items +10% include office expense, repairs & maintenance, training and uniforms. Utilities have decreased 10%. These line items have all been increased or decreased to align with prior years actual expenses and/or to keep up with the rising cost of operations.*

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 amount to be raised from taxation is not expected to have a significant effect on the local tax rate. The proposed budget should have little effect on the unrestricted and restricted fund balances.*

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 property tax levy cap has been complied with.*

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

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

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

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

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

Total Assessed Valuation of District	\$268,658,102
Proposed Tax Rate per \$100 of Assessed Valuation	\$.103

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?	\$
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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
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FIRE DISTRICT CONTACT INFORMATION

2017

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

Name of Fire District:	Dennis Township Fire District #2		
Address:	PO Box 211		
City, State, Zip:	Dennisville	NJ	08214
Phone: (ext.)	609-390-0600	Fax:	n/a

Preparer's Name:	Michael J Bohrer		
Preparer's Address:	PO Box 855 820 S Shore Road		
City, State, Zip:	Marmora	NJ	08223
Phone: (ext.)	609-390-0600	Fax:	609-390-7931
E-mail:	mblawcpa@aol.com		

Chairman:	Mike Gihorski		
Phone: (ext.)	609-231-3228	Fax:	n/a
E-mail:	firemangihorski@yahoo.com		

Secretary/Treasurer:	Carla Coffey, Treasurer		
Phone: (ext.)	609-861-3041	Fax:	n/a
E-mail:	beagle27@comcast.net		

Name of Auditor:	Kenneth E Yeutter, CPA		
Name of Firm:	Kenneth E Yeutter, CPA		
Address:	28 North High Street		
City, State, Zip:	Millville	NJ	08332
Phone: (ext.)	856-327-3900	Fax:	856-327-9292
E-mail:	keycpa@verizon.net		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Dennis Township #2 (Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NO

If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

(CONTINUED)

Dennis Township #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

- 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." n/a
- 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? NO
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? ___ If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? YES If "yes," indicate a) the year it was implemented; 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. Earliest records show 1998
 - b. 18
 - c. 19
 - d. Fixed
 - e. \$21,000
 - f. No

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Dennis Township #2

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

Complete the attached table for all persons required to be listed per #1-2 below.

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

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2015.

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

Fire District Schedule of Commissioners and Officers (Continued)

Dennis Township Fire District #2
Cape May County

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	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	
				Commissioner	Former Officer	Base Salary/ Stipend								Other (auto allowance, expense account, payment in lieu of health benefits, etc.)
1 Mike Gihorski	Chairman	2 X	Commissioner											
2 Cliff Lockwood	Vice Chairman	2 X	Commissioner											
3 Caria Coffey	Treasurer	2 X	Commissioner											
4 Kyle Prosser	Commissioner	2 X	Commissioner											
5 Bruce Knoll Jr	Secretary	2 X	Commissioner											
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:												\$ 47,200	\$ 4,500	\$ 51,700

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: 0

Schedule of Health Benefits - Detailed Cost Analysis

Dennis Township Fire District #2
Cape May County

N/A

	# 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)
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			\$			\$	

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

Dennis Township Fire District #2
Cape May County

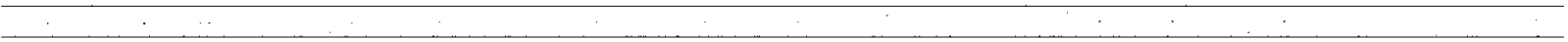
Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2016	Monetary value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
N/A					

Total liability for accumulated compensated absences at January 1, 2016 \$ _____

2017 FIRE DISTRICT BUDGET

Financial Schedules Section



2017 Budget Summary

Dennis Township Fire District #2 Cape May County

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ 8,014	\$ (8,014)	-100.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	150	150	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	935	935	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	1,085	9,099	(8,014)	-88.1%
Amount to be Raised by Taxation to Support Budget	292,506	279,005	13,501	4.8%
Total Anticipated Revenues	293,591	288,104	5,487	1.9%
APPROPRIATIONS				
Total Administration	18,200	16,900	1,300	7.7%
Total Cost of Operations & Maintenance	164,131	157,944	6,187	3.9%
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)	21,000	20,000	1,000	5.0%
Total Capital Appropriations	32,000	35,000	(3,000)	-8.6%
Total Principal Payments on Debt Service	46,138	44,812	1,326	3.0%
Total Interest Payments on Debt	12,122	13,448	(1,326)	-9.9%
Total Appropriations	293,591	288,104	5,487	1.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

Dennis Township Fire District #2
Cape May County

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-	8,014	(8,014)	-100.0%
Total Fund Balance Utilized	-	8,014	(8,014)	-100.0%
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)				
Certificate of Deposits	150	150	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	150	150	-	0.0%
Other Revenue (List in Detail)				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue			-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	935	935	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	935	935	-	0.0%
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	\$ 1,085	\$ 9,099	\$ (8,014)	-88.1%

2017 Appropriations Schedule

Dennis Township Fire District #2 Cape May County

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	-		-	#DIV/0!
Administration - Other (List)				
Election	100	100	-	0.0%
Insurance	1,200	1,200	-	0.0%
Membership/Dues	300	300	-	0.0%
Contingent Expenses			-	#DIV/0!
Office	3,600	2,300	1,300	56.5%
Professional Fees	13,000	13,000	-	0.0%
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	18,200	16,900	1,300	7.7%
Total Administration	18,200	16,900	1,300	7.7%
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)				
Equipment	44,921	45,233	(312)	-0.7%
Insurance	9,000	9,000	-	0.0%
Rent	40,810	40,011	799	2.0%
Contingent Expenses			-	#DIV/0!
Repairs & Maintenance	30,000	25,000	5,000	20.0%
Supplies	500	500	-	0.0%
See attached list for additional Cost of Operations & Maintenance items	38,900	38,200	700	1.8%
Total Operations & Maintenance - Other	164,131	157,944	6,187	3.9%
Total Operations & Maintenance	164,131	157,944	6,187	3.9%
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)	21,000	20,000	1,000	5.0%
Total Capital Appropriations	32,000	35,000	(3,000)	-8.6%
Total Principal Payments on Debt Service	46,138	44,812	1,326	3.0%
Total Interest Payments on Debt	12,122	13,448	(1,326)	-9.9%
TOTAL APPROPRIATIONS	\$ 293,591	\$ 288,104	\$ 5,487	1.9%

Dennis Township Fire District #2

Cape May County

			\$ Increase (Decrease)	% Increase (Decrease)
	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>	<i>Proposed vs. Adopted</i>	<i>Proposed vs. Adopted</i>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Training	3,200	2,000	1,200	60.0%
Travel	200	200	-	0.0%
Turn Out Gear	15,000	14,000	1,000	7.1%
Uniforms	2,500	2,000	500	25.0%
Utilities	18,000	20,000	(2,000)	-10.0%
	<u>38,900</u>	<u>38,200</u>	<u>700</u>	1.8%

2017 Schedule of Salaries and Benefits

Dennis Township Fire District #2
Cape May County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2017 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution			
Position #1								\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration								\$ - \$
<hr/>								
Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution			
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								\$ - \$
<hr/>								
Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution			
Position #1								\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue								\$ - \$
<hr/>								
Total Administration, Operations & Offset by Revenue								\$ - \$

2017 Proposed Capital Budget

Dennis Township Fire District #2
Cape May County

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

List Project Separately	Asset Type	Date of Approval	Date of Voter Approval	Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted Budget
Pick Up Truck	Turck	n/a	12/08/15	100%	\$ -	\$ 35,000
Capital Improvement #2						\$ 35,000
Capital Improvement #3						\$ 35,000
Capital Improvement #4						\$ 35,000
Capital Improvement #5						\$ 35,000
Capital Improvement #6						\$ 35,000
Capital Improvement #7						\$ 35,000
Total Capital Improvements					\$ -	\$ 35,000

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

List Project Separately	Asset Type	Date of Approval	Date of Voter Approval	Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted Budget
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments						
Total Capital Improvements & Down Payments					\$ 32,000	\$ 35,000
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$ 32,000	\$ 35,000
TOTAL CAPITAL APPROPRIATIONS					\$ -	\$ -8,014
Capital Appropriations Offset with Restricted Fund						
Capital Appropriations Offset with Grants						
Capital Appropriations Offset with Unrestricted Fund						

Debt Service Schedule - Principal

Dennis Township Fire District #2
Cape May County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	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												
KME Rescue Pumper Tank	02/16/13	100%	11/13/13	44,812	45,138	47,503	48,909	50,356	51,856	53,380	111,546	409,688
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				44,812	45,138	47,503	48,909	50,356	51,856	53,380	111,546	409,688
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				\$ 44,812	\$ 45,138	\$ 47,503	\$ 48,909	\$ 50,356	\$ 51,856	\$ 53,380	\$ 111,546	\$ 409,688

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

Debt Service Schedule - Interest

Dennis Township Fire District #2
Cape May County

	Current Year (2016)	2017	2018	2019	2020	2021	2022	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									
KME Rescue Pumper Tank	13,448	12,122	10,757	9,351	7,904	6,414	4,880	4,975	56,403
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	13,448	12,122	10,757	9,351	7,904	6,414	4,880	4,975	56,403
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	\$ 13,448	\$ 12,122	\$ 10,757	\$ 9,351	\$ 7,904	\$ 6,414	\$ 4,880	\$ 4,975	\$ 56,403

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.

2017 Fund Balance Reconciliation

Dennis Township Fire District #2

Cape May County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$	133,445
Less: Utilized in 2016 Adopted Budget		-
Proposed balance available		133,445
Estimated results of operations for the year ending December 31, 2016		-
Anticipated balance December 31, 2016		133,445
Less: Fund Balance utilized in 2017 Proposed Budget		-
Proposed balance after utilization in 2017 Proposed Budget	\$	133,445

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$	56,160
Less: Utilized in 2016 Adopted Budget		8,014
Proposed balance available		48,146
Estimated results of operations for the year ending December 31, 2016		-
Anticipated balance December 31, 2016		48,146
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes		-
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2017 Proposed Budget	\$	48,146

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

2017 Referendums

Dennis Township Fire District #2

Cape May County

Summary of Referendum Line Items

*2017 Proposed
Budget Amount
Requested*

2016 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

*2017 Proposed
Budget Amount
Requested*

2016 Final Budget

Total Release of Restricted Fund Balance	\$ -	\$ -

2017 Levy Cap Summary

Dennis Township Fire District #2
Cape May County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	279,005
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		279,005
Plus: 2% Cap Increase		5,580
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		284,585

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		1,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		5,014
Total Exclusions		6,014

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	577,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.103	595

ADJUSTED TAX LEVY		291,194
Amount Utilized from Levy Cap Bank from 2014		1,312
Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Maximum Tax Levy Before Referendum		292,506
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	292,506

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	292,506
Cap Bank Available from Prior Year (2014) for 2017 Budget		15,421
Cap Bank Available from Prior Year (2015) for 2017 Budget		-
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		-
Cap Bank Available from Prior Year (2016) for 2017 Budget		7,486
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		7,486
Cap Bank from Current Year (2017) Available for 2018 Budget		(1,312)
Cap Bank Available from 2017 for 2018 Budget	\$	0

2017 Shared Services Exclusion Worksheet

Dennis Township Fire District #2
Cape May County

Name of Entity Providing Service	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
<i>Type of Shared Service Provided (List Each Separately)</i>																		
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Levy Cap Exclusion Calculations

Dennis Township Fire District #2 Cape May County

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$	-
2017 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		-
2016 Adopted Budget PERS Contribution		-
2016 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$	21,000
2016 Adopted Budget LOSAP Appropriation		20,000
LOSAP Exclusion (+/-)	\$	1,000

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	58,260
2015 Adopted Budget Total Debt Service Appropriation		58,260
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$	32,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2017 Base Amount		32,000
2016 Adopted Budget Total Capital Appropriation		35,000
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		8,014
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2016 Base Amount		26,986
Capital Expenditure Exclusion	\$	5,014

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017	
2017 Proposed Budget Administration Health Insurance Appropriation	\$ -
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Proposed Budget Group Health Insurance	-
2016 Adopted Budget Administration Health Insurance Appropriation	-
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2017 State Health Average <u>2.4%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2017 Increase in Appropriation	\$ -

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:
County:

Dennis Township Fire District #2
Cape May County

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$	279,005
Cap Bank Available from 2014 (See Levy Cap Certification)		15,421
Cap Bank Available from 2015 (See Levy Cap Certification)		-
Cap Bank Available from 2016 (See Levy Cap Certification)		7,486
Cap Bank Used from 2014		1,312
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		268,399,883
New Ratables - Increase In Valuations (New Construction and Additions)		577,800
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.103
Projected Tax Rate based upon Proposed Levy		0.108747312

**EXHIBIT C TO
STATE AND MUNICIPAL LEASE/PURCHASE AGREEMENT**

Lessee	<u>The Commissioners of Fire District No. 2 in the Township of</u>
Lessor	<u>Dennis, County of Cape May</u>
Lease Number	<u>Municipal Asset Management, Inc.</u>
Lease Term in Months	<u>100199-001</u>
Rental Periods	<u>One hundred twenty seven (127) Months</u>
First Payment Date	<u>Ten (10)</u>
Capital Cost of Equipment	<u>09/01/16</u>
	<u>\$490,000.00</u>

Rental Payment Date	Payment Amount	Amount Credited to Interest	Amount Credited to Capital Cost	Early Purchase Option Price*
6/1/2015	\$ 58,260.31	\$ 22,750.75	\$ 35,509.56	\$ 462,637.40
6/1/2016	\$ 58,260.31	\$ 13,448.20	\$ 44,812.11	\$ 416,313.13
6/1/2017	\$ 58,260.31	\$ 12,122.23	\$ 46,138.08	\$ 368,793.70
6/1/2018	\$ 58,260.31	\$ 10,757.02	\$ 47,503.29	\$ 320,048.27
6/1/2019	\$ 58,260.31	\$ 9,351.42	\$ 48,908.89	\$ 270,045.21
6/1/2020	\$ 58,260.31	\$ 7,904.22	\$ 50,356.09	\$ 218,752.07
6/1/2021	\$ 58,260.31	\$ 6,414.20	\$ 51,846.11	\$ 166,135.56
6/1/2022	\$ 58,260.31	\$ 4,880.10	\$ 53,380.21	\$ 112,161.55
6/1/2023	\$ 58,260.31	\$ 3,300.59	\$ 54,959.72	\$ 56,795.01
6/1/2024	\$ 58,260.31	\$ 1,674.37	\$ 56,585.94	
Totals	\$ 582,603.10	\$ 92,603.10	\$ 490,000.00	

* Early Purchase Option Price after the current rental payment has been made

Interest, if any, accruing from the Start Date to the actual date of funding shall be retained by Lessor as additional consideration for entering into this Lease/Purchase Agreement.

LESSEE, The Commissioners of Fire District No. 2 in the Township of Dennis, County of Cape May

BY: Cliff Lockwood, Board Chairman

X
DATE

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Township of Dennis (04) County: Cape May (05)

Fire District Code: F02 - (Dennisville) Total Number of Fire Districts: 3

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 268,109,400 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 577,800 (2a)

— \$ -0- (2b)

= \$ 577,800 (2c)

Jatruca Sutton
Assessor Signature

10/20/16
Date

TAX COLLECTOR

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

.103 (3)

4. Amount of permitted revenue increase =

Line 2c * Line 3

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

\$ 595.13 (4)

Michael T. De...
Tax Collector Signature

10/20/16
Date