

2012

UPPER TOWNSHIP #2

(name)

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2012

UPPER TOWNSHIP

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ **Date:** _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ **Date:** _____

PREPARER'S CERTIFICATION

2012

UPPER TOWNSHIP

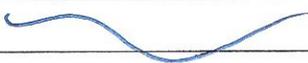
(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. ___ Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioners' resolve with respect to statute in that; all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated, all items of appropriation are properly set forth and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District No. ___.

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

Preparer's Signature:			
Name:	LEON P. COSTELLO		
Title:	CPA, RMA		
Address:	1535 HAVEN AVENUE, OCEAN CITY NJ 08226		
Phone Number:	609-399-6333 X225	Fax Number:	609-399-3710
E-mail address	lcostello@ford-scott.com		

PREPARER'S CERTIFICATION OTHER ASSETS

2012

UPPER TOWNSHIP

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A 40A:2-21.

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

Preparer's Signature:			
Name:	LEON P. COSTELLO		
Title:	CPA, RMA		
Address:	1535 HAVEN AVENUE, OCEAN CITY NJ 08226		
Phone Number:	609-399-6333 X225	Fax Number:	609-399-3710
E-mail address	lcostello@ford-scott.com		

APPROVAL CERTIFICATION

2012

UPPER TOWNSHIP

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 2 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the UPPER TOWNSHIP Fire District No. 2, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 16th day of NOVEMBER, 2011

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

Secretary's Signature:	<i>Samuel Repici</i>		
Name:	<i>Samuel Repici</i>		
Title:	<i>SECRETARY</i>		
Address:	<i>19 SUNSET DRIVE PETERSBURG NJ 08270</i>		
Phone Number:	<i>609-628-2783</i>	Fax Number:	
E-mail address	<i>SAMKATH@COMCAST.NET</i>		

2012 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:			
Address:			
City, State, Zip:			
Phone Number: (ext)		Fax:	

Preparer's Name:			
Preparer's Address:			
City, State, Zip:			
Preparer's #: (ext.)		Fax:	
Preparer's Cell #:			
Preparer's E-mail:			

Chairman:			
Phone Number: (ext.)		Fax:	
E-mail:			

Secretary/ Treasurer:			
Phone Number: (ext.)		Fax:	
E-mail:			

Name of Auditor:	LEON P. COSTELLO		
Name of Firm:	FORD-SCOTT AND ASSOCIATES		
Address:	200 SIMPSON AVENUE		
City, State, Zip:	OCEAN CITY	NJ	08226
Phone Number: (ext.)	609-399-6333 X225	Fax:	609-399-3710
E-mail:	lcostello@ford-scott.com		

Membership of Board of Commissioners (Full Name)	Title
ROBERT YOUNG	CHAIRMAN
RON MAYNE	VICE CHAIRMAN
SCOTT MAUGER	TREASURER
SAM REPICI	SECRETARY
PETE HARTMAN	AT LARGE

2012 BUDGET RESOLUTION

UPPER TOWNSHIP

(Name)

Fire District No. 2

FISCAL YEAR: From January 1, 2012 to December 31, 2012

WHEREAS, the Annual Budget for the UPPER TOWNSHIP Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 has been presented before the Board of Commissioners of the Fire District No.2 at its open public meeting of NOVEMBER 16; 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 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as a budget revenue]; and,*

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 449,268, which includes amount to be raised by taxation of \$437,268, and Total Appropriations of \$449,268; and

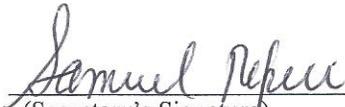
WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 2, at an open public meeting held on NOVEMBER 16, 2011 that the Annual Budget, including appended Supplemental Schedules, of the UPPER TOWNSHIP Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Fire District No. 2 's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the UPPER TOWNSHIP Fire District No.2 will consider the Annual Budget for adoption on DECEMBER 21, 2011.


(Secretary's Signature)

12-24-11
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
YOUNG	X			
MAYNE	X			
MAUGER	X			
REPICI	X			
HARTMAN				X

2012 BUDGET MESSAGE

UPPER TOWNSHIP

(Name)

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2012 to December 31, 2012

1. Complete a brief statement on the 2012 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

THE 2012 BUDGET IS THE SAME AMOUNT AS THE 2011 BUDGET. NO CHANGE IN THE TAX LEVY

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

NO CHANGE ON THE TAX RATE.

3. Include a statement explaining how the 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 district to exceed the Levy Cap, and how they are being addressed by a referendum.

THIS BUDGET IS UNDER THE PROPERTY TAX LEVY.

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

NONE PLANNED.

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 IS ON A PROGRAM FOR CAPITAL RESERVE.

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 an explanation as to reasons for occurrence must be disclosed.

NONE.

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

NONE

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

7a. Total Assessed Valuation of District	\$384,232,993
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$.114

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:	XXX	Yes:		If yes, how much is appropriated?	\$	
-----	-----	------	--	-----------------------------------	----	--

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:	XXX	Yes:	
-----	-----	------	--

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$12,000 *	\$12,000 *
RESTRICTED FUND BALANCE	* A-2 *	\$0 *	\$0 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$12,000 *	\$12,000 *
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0 *	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0 *	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0 *	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0 *	\$0 *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0 *	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0 *	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0 *	\$0 *
RENTAL INCOME	* *	\$0 *	\$0 *
SALE OF ASSETS	* A-3 *	\$0 *	*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$0 *	\$0 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$0 *	\$0 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$0	\$0 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0	\$0 *
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$0	\$0 *
		=====	=====

MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

-----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* * *	\$0	\$0 *
ANNUAL REGISTRATION FEES	* * *	\$0	\$0 *
PENALTIES AND FINES	* * *	\$0	\$0 *
OTHER REVENUES	* * *	\$0	\$0 *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$0	\$0 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$0	\$0 *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$0	\$0 *
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$12,000	\$12,000 *

AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET

TOTAL ANTICIPATED REVENUES
(B-1 + R-5)

* R-5 *	\$437,268	* \$437,268 *
* B-2 *	\$449,268	* \$449,268 *
	=====	=====

Maximum Allowable Amount to be raised by Taxation
(For Reference Purposes Only from LC1 based on
Information provided by the district- see instructions.)

\$447,480

Amount Over Levy Cap

\$0

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----ADMINISTRATION----

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
SALARY & WAGES	* A-9 *	\$0 *	*
FRINGE BENEFITS	* A-13 *	\$0 *	\$0 *
OTHER EXPENSES	* A-11 *	\$11,000 *	\$11,000 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$11,000 *	\$11,000 *
		=====	=====

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

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
SALARY & WAGES	* A-10 *	\$0 *	*
FRINGE BENEFITS	* A-14 *	\$0 *	\$0 *
OTHER EXPENSES	* A-12 *	\$363,268 *	\$363,268 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$363,268 *	\$363,268 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----- ----OPERATING APPROPRIATIONS OFF-SET---- WITH REVENUES -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	* A-15 *	\$0 *	* *
FRINGE BENEFITS	* A-16 *	\$0 *	\$0 *
OTHER EXPENSES	* A-17 *	\$0 *	\$0 *
TOTAL APPROPRIATIONS OFFSET WITH REVENUES	* E-3 *	\$0 *	\$0 *
		=====	=====

----APPROPRIATIONS FOR DULY INCORPORATED---- FIRST AID/RESCUE SQUAD ASSOC. (N.J.S. 40A:14-85.1) -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$0 *	\$0 *
TOTAL APPROPRIATIONS FOR DULY INCORP. FIRST AID/RESCUE SQUAD ASSOC.	* E-4 *	\$0 *	\$0 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)			
(1)	* *	\$0 *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
OTHER DEFERRED CHARGES - (List & Cite Statute)			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	* *	n/a *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
TOTAL DEFERRED CHARGES	* E-5 *	\$0 *	\$0 *
		=====	=====

----DEFICITS FROM OPERATIONS----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
CASH DEFICIT OF PRECEEDING YEAR (N.J.S. 40A:14-78.6)	* E-6 *	\$0 *	\$0 *
		=====	=====

LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
	* E-7 *	\$0 *	\$0 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2

----BUDGETED APPROPRIATIONS----

----CAPITAL APPROPRIATIONS----

	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----

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

	List Project Separately	Date of Voter Approval	Asset Type	Affirmative Vote %		
(1)			Asset Type (Select) *	*	\$0	\$0
(2)			Asset Type (Select) *	*	\$0	\$0
(3)			Asset Type (Select) *	*	\$0	\$0
(4)			Asset Type (Select) *	*	\$0	\$0
(5)			Asset Type (Select) *	*	\$0	\$0
(6)			Asset Type (Select) *	*	\$0	\$0

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

	List Separately Project	Date of Voter Approval	Asset Type	Affirmative Vote %		
(1)			Asset Type (Select) *	*	\$0	\$0
(2)			Asset Type (Select) *	*	\$0	\$0
(3)			Asset Type (Select) *	*	\$0	\$0
(4)			Asset Type (Select) *	*	\$0	\$0
(5)			Asset Type (Select) *	*	\$0	\$0

Total Capital Improvements/Down Payments

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

RESERVE FOR FUTURE CAPITAL OUTLAYS

	*	C-2	*	\$75,000	\$75,000
--	---	-----	---	----------	----------

TOTAL CAPITAL APPROPRIATIONS

(C-1 + C-2)

	*	E-8	*	\$75,000	\$75,000
--	---	-----	---	----------	----------

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

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----BUDGETED APPROPRIATIONS----

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

----APPROPRIATIONS----

----PRINCIPAL PAYMENTS----

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
GENERAL OBLIGATION BONDS	* P-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* P-2 *	\$0	\$0 *
CAPITAL LEASES	* P-3 *	\$0	\$0 *
INTERGOVERNMENTAL LOANS	* P-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* P-5 *	\$0	\$0 *
TOTAL PRINCIPAL PAYMENTS	* D-1 *	<u>\$0</u>	<u>\$0 *</u>

----INTEREST PAYMENTS----

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
GENERAL OBLIGATION BONDS	* I-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* I-2 *	\$0	\$0 *
CAPITAL LEASES	* I-3 *	\$0	\$0 *
INTERGOVERNMENTAL LOANS	* I-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* I-5 *	\$0	\$0 *
TOTAL INTEREST PAYMENTS	* D-2 *	<u>\$0</u>	<u>\$0 *</u>

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

* E-9 *	\$0	\$0 *
	=====	=====

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

* B-2 *	\$449,268	\$449,268 *
	=====	=====

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----BUDGETED APPROPRIATIONS----

	SS Page Number	2012 Proposed Budget Amount Requested	2011 Adopted Budget Amount Requested
----Summary of Referendum Line Items----			

Insert new rows here			
		\$0	\$0

TOTAL Referendum Line Items	\$0	\$0
------------------------------------	-----	-----

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

	2012 Proposed Budget Amount Requested	2011 Adopted Budget Amount Requested
----Summary of Release of Restricted Fund Balance Referendum Line Items----		

Insert new rows here			
		\$0	\$0

TOTAL of Release of Restricted Fund Balance	\$0	\$0
--	-----	-----

2012 ADOPTION CERTIFICATION

UPPER TOWNSHIP

(Name)

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. _____ Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the _____ Fire District No. _____, pursuant to N.J.A.C. 5:31-2.4, on the ___ day of _____, _____.

Secretary's Signature:			
Name:			
Title:			
Address:			
Phone Number:		Fax Number:	
E-mail address			

2012 ADOPTED BUDGET RESOLUTION

UPPER TOWNSHIP

(Name)

Fire District No. 2

FISCAL YEAR: From January 1, 2012 to December 31, 2012

WHEREAS, the Annual Budget for the UPPER TOWNSHIP Fire District No. 2_ for the fiscal year beginning January 1, 2012 and ending December 31, 2012 has been presented for adoption before the Board of Commissioners of the UPPER TOWNSHIP Fire District No. 2 at its open public meeting of DECEMBER 21, 2011; 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 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as a budget revenue]*; and,

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 449,268, which includes amount to be raised by taxation of \$ 437,268 and Total Appropriations of \$ 449,268; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the UPPER TOWNSHIP Fire District No.2, at an open public meeting held on DECEMBER 21, 2011 that the Annual Budget of the UPPER TOWNSHIP Fire District No.2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 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 \$, which includes amount to be raised by taxation of \$437,268 and Total Appropriations of \$449,268; and,

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

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

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
YOUNG				
MAYNE				
MAUGER				
REPICI				
HARTMAN				

2012

UPPER TOWNSHIP

(name)

Supplemental
Schedules

Department Of



Community
Affairs

Division of Local Government Services

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

-----SUPPLEMENTAL SCHEDULES-----

-----UNRESTRICTED FUND BALANCE-----	CROSS REF.	2012 PROPOSED BUDGET
-----	-----	-----
(1) BEGINNING BALANCE JAN. 1, 2011	* AUDIT *	\$242,336 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$12,000 *
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$230,336 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	\$40,000 *
(5) ANTICIPATED BALANCE - DEC. 31, 2011 (Line 3 + Line 4)	* *	\$270,336 *
(6) UTILIZED IN PROPOSED BUDGET - 2012	* A-1 *	\$12,000 *
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2012 BUDGET (Line 5 - Line 6)	* *	\$258,336 *

-----RESTRICTED FUND BALANCE-----	CROSS REF.	2012 PROPOSED BUDGET
-----	-----	-----
(8) BEGINNING BALANCE JAN. 1, 2011	* AUDIT *	\$126,280 *
(9) Utilized in Current Year's Adopted Budget	* *	* *
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$126,280 *
(11) Estimated Results of Operations in Current Budget	* *	\$75,000 *
(12) ANTICIPATED BALANCE - DEC. 31, 2011 (Line 10 + Line 11)	* *	\$201,280 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	* *
B. Release Referendum Resolution (Page 10A)	* *	* *
Total Proposed Use of Restricted Fund Balance		
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2012 BUDGET (Line 12 - Line 13A - 13B)	* *	\$201,280 *

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

-----SUPPLEMENTAL SCHEDULES-----

----SALE OF ASSETS----

		CROSS REF.	PURCHASE BASIS	2012 PROPOSED SALE VALUE
	----- DESCRIPTION OF ASSET (list individually) -----	-----	-----	-----
(1)		* *		* *
(2)		* *		* *
(3)		* *		* *
	TOTAL SALE OF ASSETS	* A-3 *		* *
			=====	=====

**----INTEREST ON INVESTMENTS----
AND DEPOSITS (N.J.S.A. 40A:5-15.1)**

		CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	----- INVESTMENTS/ACCOUNTS (List Each) -----	-----	-----	-----
(1)		* *		* *
(2)		* *		
(3)		* *		* *
(4)		* *		
(5)		* *		* *
(6)		* *		
(7)		* *		* *
	TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *		* *
			=====	=====

----OTHER REVENUE----

		CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
	----- LIST IN DETAIL: -----	-----	-----	-----
(1)		* *		* *
(2)		* *		* *
(3)		* *		* *
(4)		* *		* *
(5)		* *		* *
	TOTAL OTHER REVENUE	* A-5 *		* *
			=====	=====

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

-----SUPPLEMENTAL SCHEDULES-----

**-----OTHER GRANTS &-----
ENTITLEMENTS**

**CROSS
REF.**

**2012
PROPOSED
BUDGET**

**2011
CURRENT YEAR'S
ADOPTED
BUDGET**

LIST IN DETAIL:

(1)	*	*		*	*
(2)	*	*		*	*
(3)	*	*		*	*
(4)	*	*		*	*
(5)	*	*		*	*
(6)	*	*		*	*
(7)	*	*		*	*
(8)	*	*		*	*
(9)	*	*		*	*

TOTAL OTHER GRANTS & ENTITLEMENTS

* A-6 *

=====

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

**CROSS
REF.**

**2012
PROPOSED
BUDGET**

**2011
CURRENT YEAR'S
ADOPTED
BUDGET**

LIST IN DETAIL:

(1)	*	*		*	*
(2)	*	*		*	*
(3)	*	*		*	*
(4)	*	*		*	*
(5)	*	*		*	*
(6)	*	*		*	*
(7)	*	*		*	*
(8)	*	*		*	*
(9)	*	*		*	*

TOTAL OTHER REVENUES OFF-SET

* A-8 *

=====

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----SUPPLEMENTAL SCHEDULES----

----ADMINISTRATION----

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

TITLE

	# of	Annual	2012
	Staff	Compensation	Proposed Budget
	-----	-----	-----

COMMISSIONERS

OTHER - LIST INDIVIDUALLY:

- (1)
- (2)
- (3)
- (4)
- (5) Appendix brought forward

AP-1

TOTAL ADMINISTRATION S&W

A-9

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

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

TITLE

	# of	Annual	2012
	Staff	Compensation	Proposed Budget
	-----	-----	-----

LIST INDIVIDUALLY:

- (1)
- (2)
- (3)
- (4)
- (5) Appendix brought forward

AP-2

TOTAL COST OF OPERATIONS S&W

A-10

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

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

TITLE

	# of	Annual	2012
	Staff	Compensation	Proposed Budget
	-----	-----	-----

LIST INDIVIDUALLY:

- (1)
- (2)
- (3)
- (4)
- (5) Appendix brought forward

AP-3

TOTAL Salaries Offset by Revenues

A-15

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

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

			2012
TITLE			
Administrative Postions (list Individually)			Proposed Budget
Insert new rows here			
TOTAL ADMINISTRATION S&W appendix		AP-1	
Operation & Maintenance Postions (list Individually)			
Insert new rows here			
TOTAL COST OF OPERATIONS S&W Appendix		AP-2	
Salary Offset by Revenue Postions (list Individually)			
Insert new rows here			
Total Salaries Offset By Revenue Appendix		AP-3	

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

**-----SUPPLEMENTAL SCHEDULES-----
FRINGE BENEFIT COSTS**

PROPOSED BUDGET Title	2012			Total
	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$0	\$0	
Total Other Fringe	\$0	\$0	\$0	\$0
TOTAL PROPOSED BUDGET	\$0	\$0	\$0	\$0
Cross Reference	A-13	A-14	A-16	

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

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

-----SUPPLEMENTAL SCHEDULES-----

----ADMINISTRATION----

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

	2012	2011
Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):		
(1) Advertising	\$2,500	\$2,500
(2) Memberships & Dues	\$500	\$500
(3)		
(4) Appendix brought forward	\$8,000	\$8,000
CONTINGENT EXPENSES		
OTHER ASSETS - NON-BONDABLE (List Individually):		
(1)		
(2)		
(3) Appendix brought forward		
TOTAL ADMINISTRATION OTHER EXPENSES	\$11,000	\$11,000

----COST OF OPERATIONS----

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

	2012	2011
Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):		
(1) Insurance	\$47,000	\$47,000
(2) Maintenance & Repairs	\$48,000	\$48,000
(3)		
(4) Appendix brought forward	\$268,268	\$268,268
CONTINGENT EXPENSES		
OTHER ASSETS - NON-BONDABLE (List Individually):		
(1)		
(2)		
(3) Appendix brought forward		
TOTAL COST OF OPERATIONS OTHER EXPENSES	\$363,268	\$363,268

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

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

	2012	2011
Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):		
(1)		
(2)		
(3)		
(4) Appendix brought forward		
CONTINGENT EXPENSES		
OTHER ASSETS - NON-BONDABLE (List Individually):		
(1)		
(2)		
(3) Appendix brought forward		
TOTAL Other Expenses Offset by Revenue		

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

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

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

		Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
ADMINISTRATION				
OPERATING (list individually)				
insert new rows here	Elections		\$1,000	\$1,000
	Office Expenses		\$2,500	\$2,500
	Professional Services		\$4,000	\$4,000
	Rentals & Leases		\$500	\$500
	Total Additional Administration Operating Expenses	AP-4	\$8,000	\$8,000

OTHER ASSETS - NON-BONDABLE (list individually):				
insert new rows here				
Total Additional Administration Other Assets		AP-5		

COST OF OPERATIONS				
OPERATING - (list individually):				
insert new rows here	Supplies		\$7,000	\$6,000
	Training & Education		\$4,000	\$4,000
	Utilities		\$34,500	\$35,500
	Contracted Services - Volunteer Fire Companies		\$222,768	\$222,768
	Total Additional Operating Expenses Operations	AP-6	\$268,268	\$268,268

OTHER ASSETS - NON-BONDABLE (list individually):				
insert new rows here				
Total Additional Cost of Operations Other Assets		AP-7		

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

OTHER ASSETS - NON-BONDABLE (list individually):				
insert new rows here				
Total Costs Offset by Revenue Other Assets		AP-9		

2012 FIRE DISTRICT BUDGET

Upper Township Fire District # 2 (Cape May)

----SUPPLEMENTAL SCHEDULES----

----DEBT SERVICE SCHEDULE----

PRINCIPAL PAYMENTS

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	*	Adopted Budget	Proposed Budget	<u>YEARS</u> Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
						2011	2012	2013	2014	2015	2016
General Obligation Bonds											
Insert new rows here					*						
					*						
					*						
					*						
TOTAL PAYMENTS P-1					*						
Bond Anticipation Notes											
Insert new rows here					*						
					*						
					*						
					*						
TOTAL PAYMENTS P-2					*						
Capital Leases											
Insert new rows here					*						
					*						
					*						
TOTAL PAYMENTS P-3					*						
Intergovernmental Loans											
Insert new rows here					*						
					*						
					*						
TOTAL PAYMENTS P-4					*						
Other Bonds Or Notes											
Insert new rows here					*						
					*						
					*						
TOTAL PAYMENTS P-5					*						
Total Principal Debt Payments D-1					*						

2012 FIRE DISTRICT BUDGET
Upper Township Fire District # 2 (Cape May)

----SUPPLEMENTAL SCHEDULES----

----DEBT SERVICE SCHEDULE----

INTEREST PAYMENTS

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	*	Adopted Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
						2011	2012	2013	2014	2015	2016
General Obligation Bonds											
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
TOTAL PAYMENTS I-1					*						
Bond Anticipation Notes											
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
TOTAL PAYMENTS I-2					*						
Capital Leases											
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
TOTAL PAYMENTS I-3					*						
Intergovernmental Loans											
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
TOTAL PAYMENTS I-4					*						
Other Bonds Or Notes											
insert new rows here					*						
insert new rows here					*						
insert new rows here					*						
TOTAL PAYMENTS I-5					*						
Total Interest Debt Payments D-2					*						

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
051102	Upper Township Fire District # 2	Cape May	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$437,268
	Changes in Service Provider (+/-)		\$0
	DLGS Approved Adjustments		\$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		\$437,268
	Plus 2% Cap increase		\$8,745
	Adjusted Tax Levy Prior to Exclusions		\$446,013
	Exclusions:		
	Shared Service Exclusion	\$0	
	Change in Total Debt Service Appropriation	\$0	
	Allowable pension increases	\$0	
	Allowable increase in health care costs	\$0	
	Changes in LOSAP contributions (+/-)	\$0	
	Extraordinary Costs due to a "Declared" Emergency (+/-)	\$0	
	Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay	\$0	
	Add Total Exclusions		\$0
	Less Cancelled or Unexpended Referendum Amounts		\$0
	Adjusted Tax Levy		\$446,013
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$1,286,200	
	Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.114	\$1,466
	Amount Utilized from Levy Cap Bank from 2011		\$0
	Subtotal: Maximum Tax Levy Before Referendum		\$447,480
	Amount Proposed for Levy Cap Referendum		\$0
	Maximum Allowable Amount to be Raised by Taxation		\$447,480
Cap Bank Calculation			
	Amount To Be Raised By Taxation		\$437,268
	Cap Bank Available from Prior Year (2011)		\$4,586
	Revised Cap Bank from Prior Year (2011)		\$4,586
	Cap Bank Available from 2012		\$10,212

Health Insurance Exclusion Calculation Sheet

FY 2012 State Health Benefits Program Average Increase: 9.0%

Fire District	COUNTY	EXAMINER
Upper Township Fire District # 2	Cape May	

These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered	<u>Proposed Budget</u>	<u>Adopted Budget</u>
Administration Health Insurance Appropriation	\$0	\$0
Operations & Maintenance Health Insurance Appropriation	\$0	\$0
A. Proposed Budget Group Health Insurance	\$0	\$0
NET INCREASE (DECREASE)	\$0	
1. Net Increase Divided by 2011 Amount Budgeted = % Increase	0.00%	
2. SFY 2012 State Health Average <u>9.0%</u> ; Less 2% = % Increase added to current levy	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap	0.00%	
5. % Increase Exclusion (B2) * 2011 Expended = 2012 appropriation added to levy	\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$0	
2012 Increase in Appropriation	\$0	

Pension Contribution Calculation Sheet

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

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Upper Township Fire District # 2	Cape May	
LOSAP - Proposed Budget		\$0
LOSAP - Adopted Budget		\$0
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Upper Township Fire District # 2	Cape May	
Total Debt Service Appropriation (Proposed Budget)		\$0
Current Year Base Amount		\$0
Total Debt Service Appropriation Expended (Adopted Budget)		\$0
Adopted Budget Base Amount		\$0
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Upper Township Fire District # 2	Cape May	
Total Capital Appropriation (Proposed Budget)		\$75,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$75,000
Total Capital Appropriation (Adopted Budget)		\$75,000
Capital Appropriation offset from Restricted Fund (Adopted Budget)		\$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)		\$0
Adopted Budget Base Amount		\$75,000
Capital Expenditure Exclusion		\$0

The instructions can be found on the Instruction Tab of the workbook.

Shared Services Calculation Sheet

Fire District	EXAMINER
Upper Township Fire District # 2 (Cape May)	
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations	\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended	\$0
Shared Service Exclusion	\$0