

2016

UPPER TWP FIRE DISTRICT #2

(Fire District name and number)

Fire District Budget

[uppertownship.com](http://uppertownship.com)

(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

**2016 FIRE DISTRICT BUDGET**

**Certification Section**

2016

**UPPER TWP FIRE DISTRICT #2**

(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

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

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

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

**CERTIFICATION OF ADOPTED BUDGET**

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

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

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

# 2016 PREPARER'S CERTIFICATION

## UPPER TWP FIRE DISTRICT #2


(Fire District Name and Number)

### FIRE DISTRICT BUDGET

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

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

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

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

# 2016 PREPARER'S CERTIFICATION OTHER ASSETS

## UPPER TWP FIRE DISTRICT #2


(Fire District Name and Number)

### FIRE DISTRICT BUDGET

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

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

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

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

# 2016 APPROVAL CERTIFICATION

## UPPER TWP FIRE DISTRICT #2

(Fire District Name and Number)

### FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 18th day of NOVEMBER, 2015.

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

Officer's Signature:			
Name:	SAM REPICI		
Title:	SECRETARY		
Address:	19 SUNSET DRIVE, PETERSBURG, NJ 08270		
Phone Number:	609-628-2783	Fax Number:	
E-mail address:	SAMKATH@COMCAST.NET		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: uppertownship.com

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

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

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

Name of Officer Certifying compliance

Sam Repici

Title of Officer Certifying compliance

Secretary

Signature

# 2016 FIRE DISTRICT BUDGET RESOLUTION

## UPPER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the UPPER TOWNSHIP Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of NOVEMBER 18, 2015; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 500,800, which includes an amount to be raised by taxation of \$ 486,800, and Total Appropriations of \$ 500,800; and

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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on NOVEMBER 18, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on DECEMBER 16, 2015.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
ROBERT YOUNG	X			
RON MAYNE	X			
SCOTT MAUGER	X			
SAM REPICI	X			
JAMES TARBY	X			



# 2016 ADOPTION CERTIFICATION

## UPPER TWP FIRE DISTRICT #2

(Fire District Name and Number)

### FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 16th day of DECEMBER, 2015.

Officer's Signature:			
Name:	SAM REPICI		
Title:	SECRETARY		
Address:	19 SUNSET DRIVE, PETERSBURG, NJ 08270		
Phone Number:	609-628-2783	Fax Number:	
E-mail address:	<a href="mailto:samkath@comcast.net">samkath@comcast.net</a>		

# 2016 ADOPTED BUDGET RESOLUTION

## UPPER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the UPPER TOWNSHIP Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of NOVEMBER 18, 2015; and

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

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 500,800, which includes amount to be raised by taxation of \$ 486,800, and Total Appropriations of \$ 500,800; 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 16, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ 500,800, which includes amount to be raised by taxation of \$ 486,800, and Total Appropriations of \$ 500,800; 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)

\_\_\_\_\_  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
ROBERT YOUNG				
RON MAYNE				
SCOTT MAUGER				
SAM REPICI				
JAMES TARBY				

**2016 FIRE DISTRICT BUDGET**  
**Narrative and Information Section**

# 2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## UPPER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

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

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

The 2016 budget has increased \$34,416. The majority of the increase is for a new Capital question approved in 2015.

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

The tax levy in 2015 was .152 and will increase to .161 in 2016.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

The district has complied with the Levy Cap and has a Cap bank. There are reasons to expect any change in the future.

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

NONE

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

The district has a 100,000 appropriation for future capital needs. This was established through voter approval.

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

N/A

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts. **NO**

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

Total Assessed Valuation of District	\$ 300,759,276
Proposed Tax Rate per \$100 of Assessed Valuation	\$ .161

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	<input checked="" type="checkbox"/>	Yes	If yes, how much is appropriated?	\$ N/A
----	-------------------------------------	-----	-----------------------------------	--------

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	X
----	--	-----	---

# FIRE DISTRICT CONTACT INFORMATION 2016

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

<b>Name of Fire District:</b>	UPPER TOWNSHIP FIRE DISTRICT #2		
Address:	PO BOX 539		
City, State, Zip:	TUCKAHOE	NJ	08250
Phone: (ext.)		Fax:	

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

<b>Chairman:</b>	ROBERT YOUNG		
Phone: (ext.)	609-628-2857	Fax:	
E-mail:	Utfd2@comcast.net		

<b>Secretary/Treasurer:</b>	SAM REPICI – secretary -- SCOTT MAUGER – treasurer		
Phone: (ext.)	609-628-2783	Fax:	
E-mail:	<a href="mailto:samkath@comcast.net">samkath@comcast.net</a>		

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

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## UPPER TWP FIRE DISTRICT #2

(Fire District Name and Number)

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

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

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

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE**  
**(CONTINUED)**  
**UPPER TWP FIRE DISTRICT #2**  
**(Fire District Name and Number)**

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." **NONE**
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **NO** *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **NO** *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **YES**
- 12) If the answer to #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? **YES** *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **NO** *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.*



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

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

*Complete the attached table for all persons required to be listed per #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.

ZERO

- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

NONE

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

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

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

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

**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)

Township of Upper 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							
1 Robert Young	President			x									
2 Sam Repici	Secretary			x									
3 Scott Mauger	Treasurer			x									
4 Ron Mayne	Commissioner			x									
5 James Tarby	Commissioner			x									
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
Total:													

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

# Schedule of Health Benefits - Detailed Cost Analysis

Township of Upper Fire District #2  
Cape May County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year						
<b>Active Employees - Health Benefits - Annual Cost</b>										
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!
<b>Commissioners - Health Benefits - Annual Cost</b>										
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!
<b>Retirees - Health Benefits - Annual Cost</b>										
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!
<b>GRAND TOTAL</b>					\$			\$		#DIV/0!

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

# Schedule of Accumulated Liability for Compensated Absences

Township of Upper Fire District #2  
Cape May County

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2015	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit (check applicable items)</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
<b>Total liability for accumulated compensated absences at January 1, 2015</b>		\$ _____			

**2016 FIRE DISTRICT BUDGET**

**Financial Schedules Section**

# 2016 Budget Summary

## Township of Upper Fire District #2 Cape May County

	<u>2016 Proposed Budget</u>	<u>2015 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 14,000	\$ 10,000	\$ 4,000	40.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	14,000	10,000	4,000	40.0%
Amount to be Raised by Taxation to Support Budget	486,800	456,384	30,416	6.7%
Total Anticipated Revenues	500,800	466,384	34,416	7.4%
<b>APPROPRIATIONS</b>				
Total Administration	13,300	13,300	-	0.0%
Total Cost of Operations & Maintenance	387,500	378,084	9,416	2.5%
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, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	100,000	75,000	25,000	33.3%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	500,800	466,384	34,416	7.4%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

# 2016 Revenue Schedule

Township of Upper Fire District #2  
Cape May County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 14,000	\$ 10,000	\$ 4,000	40.0%
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	14,000	10,000	4,000	40.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 14,000</b>	<b>\$ 10,000</b>	<b>\$ 4,000</b>	<b>40.0%</b>

## 2016 Appropriations Schedule

### Township of Upper Fire District #2 Cape May County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	-	-	-	#DIV/0!
<i>Administration - Other (List)</i>				
Attached Page F-3 Attachment	13,300	13,300	-	0.0%
Other Admin Expense #2			-	#DIV/0!
Other Admin 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 Administration - Other	13,300	13,300	-	0.0%
Total Administration	13,300	13,300	-	0.0%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Attached Page F-3 Attachment	387,500	378,084	9,416	2.5%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	387,500	378,084	9,416	2.5%
Total Operations & Maintenance	387,500	378,084	9,416	2.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	100,000	75,000	25,000	33.3%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 500,800</b>	<b>\$ 466,384</b>	<b>\$ 34,416</b>	<b>7.4%</b>



## 2016 Appropriations Schedule

### Upper Township Fire District #2 Cape May County

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

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<b>Administration - Other</b>				
Advertising	2,500 ✓	2,500	-	0.0%
Dues & Memberships	800 ✓	800	-	0.0%
Professional Services	6,000 ✓	6,000	-	0.0%
Rentals & Leases	500 ✓	500	-	0.0%
Elections	1,000 ✓	1,000	-	0.0%
Office Expenses	2,500 ✓	2,500	-	0.0%
<b>Total Administration - Other</b>	<u>13,300</u>	<u>13,300</u>	<u>-</u>	<u>0.0%</u>
<b>Cost of Operations &amp; Maint. - Other</b>				
Insurance	<del>47,000</del> ✓	47,000	-	0.0%
Maintenance & Repairs	53,000 ✓	52,584	416	0.8%
Supplies	7,500 ✓	7,500	-	0.0%
Training & Education	4,000 ✓	4,000	-	0.0%
Utilities	28,000 ✓	28,000	-	0.0%
Contracted Services - Vol. Fire Co.	248,000 ✓	239,000	9,000	3.8%
	<u>387,500</u>	<u>378,084</u>	<u>9,416</u>	<u>2.5%</u>

## 2016 Schedule of Salaries and Benefits

Township of Upper Fire District #2  
Cape May County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
<b>Total Administration</b>			\$	- \$	- \$	- \$	- \$	- \$

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
<b>Total Operation &amp; Maintenance</b>			\$	- \$	- \$	- \$	- \$	- \$

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
<b>Total Offset by Revenue</b>			\$	- \$	- \$	- \$	- \$	- \$
<b>Total Administration, Operations &amp; Offset by Revenue</b>			\$	- \$	- \$	- \$	- \$	- \$

# 2016 Proposed Capital Budget

Township of Upper Fire District #2  
Cape May County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2016 Proposed Budget	2015 Adopted Budget
		Approval	Approval				
Capital Improvement #1							
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements						-	-

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2016 Proposed Budget	2015 Adopted Budget
		Approval	Approval				
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						-	-
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>						100,000	75,000
<b>TOTAL CAPITAL APPROPRIATIONS</b>						\$ 100,000	\$ 75,000

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


# 5 Year Debt Service Schedule - Principal

Township of Upper Fire District #2  
Cape May County

Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<b>General Obligation Bonds</b>											
General Obligation Bond #1											
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds											
<b>Bond Anticipation Notes</b>											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANS											
<b>Capital Leases</b>											
Capital Lease #1											
Capital Lease #2											
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases											
<b>Intergovernmental Loans</b>											
Intergovernmental #1											
Intergovernmental #2											
Intergovernmental #3											
Intergovernmental #4											
Total Principal - Intergovernmental Loans											
<b>Other Bonds or Notes Payable</b>											
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											
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>											

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

# 5 Year Debt Service Schedule - Interest

Township of Upper Fire District #2  
Cape May County

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
<b>Total Interest - General Obligation Bonds</b>									
<b>Bond Anticipation Notes</b>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
<b>Total Interest Payments - BANS</b>									
<b>Capital Leases</b>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
<b>Total Interest Payments - Capital Leases</b>									
<b>Intergovernmental Loans</b>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
<b>Total Interest Payments - Intergovernmental</b>									
<b>Other Bonds or Notes Payable</b>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
<b>Total Interest Payments - Other Bonds or Notes</b>									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

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

# 2016 Fund Balance Reconciliation

## Township of Upper Fire District #2 Cape May County

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 312,588
Less: Utilized in 2015 Adopted Budget	10,000
Proposed balance available	302,588
Estimated results of operations for the year ending December 31, 2015	25,000
Anticipated balance December 31, 2015	327,588
Less: Fund Balance utilized in 2016 Proposed Budget	14,000
Proposed balance after utilization in 2016 Proposed Budget	<u>\$ 313,588</u>

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 215,300
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	215,300
Estimated results of operations for the year ending December 31, 2015	75,000
Anticipated balance December 31, 2015	290,300
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	<u>\$ 290,300</u>

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

# 2016 Referendums

Township of Upper Fire District #2  
Cape May County

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 Final Budget
<b>Total Referendum Line Items</b>	\$ -	\$ -

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

\$ -

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

# 2016 Levy Cap Summary

## Township of Upper Fire District #2 Cape May County

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	456,384
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		456,384
Plus: 2% Cap Increase		9,128
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>465,512</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		25,000
Total Exclusions		25,000
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	932,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.152	1,417

### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		491,928
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>491,928</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	486,800
Cap Bank Available from Prior Year (2013) for 2016 Budget		9,355
Cap Bank Available from Prior Year (2014) for 2016 Budget		112
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		112
Cap Bank Available from Prior Year (2015) for 2016 Budget		-
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		-
Cap Bank from Current Year (2016) Available for 2017 Budget		5,128
Cap Bank Available from 2016 for 2017 Budget	<b>\$</b>	<b>5,128</b>



2016 Shared Services Exclusion Worksheet

Township of Upper 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	
Type of Shared Service Provided (List Each Separately)																			
NONE																			
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 2016 Levy Cap Exclusion Calculations

## Township of Upper Fire District #2 Cape May County

### PENSION CONTRIBUTION CALCULATION

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

### LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$	-
20154 Adopted Budget LOSAP Appropriation		-
<b>LOSAP Exclusion (+/-)</b>	<b>\$</b>	<b>-</b>

### DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	-
2015 Adopted Budget Total Debt Service Appropriation		-
<b>Debt Service Exclusion</b>	<b>\$</b>	<b>-</b>

### CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$	100,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
###		-
2016 Base Amount		100,000
2015 Adopted Budget Total Capital Appropriation		75,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		75,000
<b>Capital Expenditure Exclusion</b>	<b>\$</b>	<b>25,000</b>

### HEALTH INSURANCE EXCLUSION CALCULATION

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