

2009

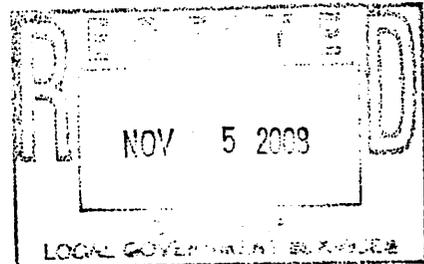
Upper Township Fire District #3
(Cape May)

Fire District Budget

Department Of



Community
Affairs



Division of Local Government Services

2009

Upper Township (Cape May)
(Name)

FIRE DISTRICT NO. 3 BUDGET

FISCAL YEAR: From January 1, 2009 to December 31, 2009

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: Howard Lyle Date: 11/12/08

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

2009

Upper Township (Cape May)

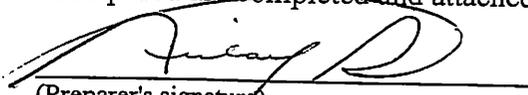
(Name)

FIRE DISTRICT NO. 3 BUDGET

FISCAL YEAR: From January 1, 2009 to December 31, 2009

It is hereby certified that the Fire District No. 3 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. 3.

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)

Michael J. Bohrer, P.C.
(Print Name)

Accountant
(Title)

PO Box 855
(Address)

Marmora, NJ 08223
(City, State Zip Code)

(609) 390-0600/ /(609) 390-7931
(Phone number) (ext) (Fax number)

mblawcpa@aol.com
(e-mail)

**PREPARER'S CERTIFICATION
OTHER ASSETS**

2009

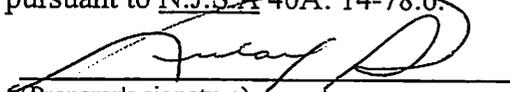
Upper Township (Cape May)
(Name)

FIRE DISTRICT NO. 3 BUDGET

FISCAL YEAR: From January 1, 2009 to December 31, 2009

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)

Michael J. Bohrer, P.C.
(Print Name)

Accountant
(Title)

PO Box 855
(Address)

Marmora, NJ 08223
(City, State Zip Code)

(609) 390-0600/ /(609) 390-7931
(Phone number) (ext) (Fax number)

mblawcpa@aol.com
(e-mail)

APPROVAL CERTIFICATION

2009

Upper Township (Cape May)

(Name)

FIRE DISTRICT NO. 3 BUDGET

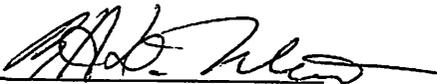
FISCAL YEAR: From January 1, 2009 to December 31, 2009

It is hereby certified that the Fire District No. 3 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. 3, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 20th day of October, 2008

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)

Robert A. DiNicolantonio
(Print Name)

Chairman 
(Title)

746 Ocean Crest Avenue
(Address)

Marmora, NJ 08223
(City, State Zip Code)

(609) 602-1117/ /
(Phone number) (ext) (Fax number)

(e-mail)

2009 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Upper Township, Fire District #3		
Address:	PO Box 127		
City, State, Zip:	Marmora	NJ	08223
Phone Number: (ext)		Fax:	

Preparer's Name:	Michael J. Bohrer, Esq., CPA		
Preparer's Address:	PO Box 855		
City, State, Zip:	Marmora	NJ	08223
Preparer's #: (ext.)	609-390-0600	Fax:	609-390-7931
Preparer's Cell #:			
Preparer's E-mail:	mblawcpa@aol.com		

Chairman:	Robert DiNicolantonio		
Phone Number: (ext.)	609-602-1117	Fax:	
E-mail:			

Secretary/ Treasurer:	Z. Richard Lee, Secretary		
Phone Number: (ext.)	609-390-3738	Fax:	
E-mail:			

Name of Auditor:	Leon P. Costello, CPA, RMA		
Name of Firm:	Ford, Scott & Associates, LLC		
Address:	PO Box 538 1535 Haven Avenue		
City, State, Zip:	Ocean City	NJ	08226-0538
Phone Number: (ext.)	609-399-6333 (225)	Fax:	609-399-3710
E-mail:			

Membership of Board of Commissioners (Full Name)	Title
Robert DiNicolantonio	Chairman
Thomas Swenk	Commissioner
Kurt Austin	Commissioner
Z. Richard Lee	Secretary
Robert Smith	Treasurer

2009 BUDGET RESOLUTION

Upper Township (Cape May) (Name)

FIRE DISTRICT NO. 3 BUDGET FISCAL YEAR: From January 1, 2009 to December 31, 2009

WHEREAS, the Annual Budget for the Upper Township Fire District No. 3 for the fiscal year beginning January 1, 2009 and ending December 31, 2009 has been presented before the Board of Commissioners of the Fire District No. 3 at its open public meeting of October 20, 2008; 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:* [and includes application to the Local Finance Board for a Levy Cap waiver in the amount of \$0.00] [and includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation; and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$463,551.00, which includes amount to be raised by taxation of \$458,796.00, and Total Appropriations of \$463,551.00; 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 No. 3 has taken into account the assessed valuation of taxable property in the Fire District No. 3,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 3, at an open public meeting held on October 20, 2008 that the Annual Budget, including appended Supplemental Schedules, of the Upper Township Fire District No. 3 for the fiscal year beginning January 1, 2009 and ending December 31, 2009 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. 3'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. 3 will consider the Annual Budget for adoption on December 1, 2008.


(Secretary's Signature) CHAIRMAN

October 20, 2008
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert DiNicolantonio	X			
Thomas Swenk	X			
Kurt Austin	X			
Z. Richard Lee				X
Robert Smith				X

2009 BUDGET MESSAGE

Upper Township (Cape May)

(Name)

FIRE DISTRICT NO. 3 BUDGET

FISCAL YEAR: From January 1, 2009 to December 31, 2009

1. Complete a brief statement on the 2009 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.
-- The 2009 proposed budget reflects a 3.8% increase in revenue to be raised through taxation from that in 2008. This increase is nominal and, as such, there are no significant increases or decreases in budget line items.
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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances.
-- The amount to be raised from taxation is budgeted to increase by \$16,796 or 3.8%. This is not expected to have a significant effect on the local tax rate.
3. Include a statement explaining the Property Tax Levy Cap and how the District is complying with it. The statement must explain any reasons for exceeding the cap and identify the appropriations that caused the district to exceed the Levy Cap Statute, and if they are being addressed by a waiver request or referendum.
-- The Property Tax Levy Cap has been complied with; the district came in under the 4% cap increase.
4. Complete a brief statement on the Annual Budget's proposed capital appropriations, including debt service for the proposed budget year and for future years.
-- N/A
5. 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.
-- N/A
6. 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.
-- N/A
7. 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	<u>\$827,581,999</u>
7b. Proposed Tax Rate per \$100 of Assessed Valuation	<u>\$.053</u>
8. 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?
 - 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?
-- N/A

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2009 PROPOSED BUDGET	2008 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$0 *	\$1,500 *
RESTRICTED FUND BALANCE	* A-2 *	\$0 *	\$0 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	----- \$0 * =====	----- \$1,500 * =====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2009 PROPOSED BUDGET	2008 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 *	\$4,755 *	\$5,075 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	----- \$4,755 * =====	----- \$5,075 * =====

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2009 PROPOSED BUDGET	2008 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.	2009 PROPOSED BUDGET	2008 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 *	\$4,755	\$6,575 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$458,796	\$442,000 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$463,551	\$448,575 *
		=====	=====

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

\$460,914

Amount Over Levy Cap

\$0

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----ADMINISTRATION----

	CROSS REF.	2009 PROPOSED BUDGET	2008 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
SALARY & WAGES	* A-9 *	\$2,975 *	\$2,975 *
FRINGE BENEFITS	* A-13 *	\$0 *	\$0 *
OTHER EXPENSES	* A-11 *	\$14,960 *	\$13,900 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$17,935 *	\$16,875 *
		=====	=====

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

	CROSS REF.	2009 PROPOSED BUDGET	2008 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
SALARY & WAGES	* A-10 *	\$0 *	\$0 *
FRINGE BENEFITS	* A-14 *	\$0 *	\$0 *
OTHER EXPENSES	* A-12 *	\$445,616 *	\$431,700 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$445,616 *	\$431,700 *
		=====	=====

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----- ----OPERATING APPROPRIATIONS OFF-SET---- WITH REVENUES -----	CROSS REF. -----	2009 PROPOSED BUDGET -----	2008 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. -----	2009 PROPOSED BUDGET -----	2008 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 *
		=====	=====

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES---- -----	CROSS REF. -----	2009 PROPOSED BUDGET -----	2008 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)	* * *	\$0 *	\$0 *
(2)	* * *	\$0 *	\$0 *
(3)	* * *	\$0 *	\$0 *
TOTAL DEFERRED CHARGES	* E-5 *	\$0 *	\$0 *

----DEFICITS FROM OPERATIONS---- -----	CROSS REF. -----	2009 PROPOSED BUDGET -----	2008 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. -----	2009 PROPOSED BUDGET -----	2008 CURRENT YEAR'S ADOPTED BUDGET -----
	* E-7 *	\$0 *	\$0 *

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3

----BUDGETED APPROPRIATIONS----

----CAPITAL APPROPRIATIONS----		Affirmative		2009	2008
-----		Vote %		PROPOSED	CURRENT YEAR'S
-----		-----		BUDGET	ADOPTED
-----		-----		BUDGET	BUDGET
-----		-----		-----	-----
CAPITAL IMPROVEMENTS (N.J.S. 40A:14-84)					
List Separately					
	<u>Project</u>		<u>Date of Voter Election</u>		
(1)		*	*	\$0 *	\$0 *
(2)		*	*	\$0 *	\$0 *
(3)		*	*	\$0 *	\$0 *
(4)		*	*	\$0 *	\$0 *
(5)		*	*	\$0 *	\$0 *
(6)		*	*	\$0 *	\$0 *
DOWN PAYMENTS (N.J.S. 40A:14-85)					
List Separately					
	<u>Project</u>		<u>Date of Voter Election</u>		
(1)		*	*	\$0 *	\$0 *
(2)		*	*	\$0 *	\$0 *
(3)		*	*	\$0 *	\$0 *
(4)		*	*	\$0 *	\$0 *
(5)		*	*	\$0 *	\$0 *
Total Capital Improvements and Down Payments		*	C-1 *	\$0 *	\$0 *
RESERVE FOR FUTURE CAPITAL OUTLAYS		*	C-2 *	\$0 *	\$0 *
TOTAL CAPITAL APPROPRIATIONS		*	E-8 *	\$0 *	\$0 *
(C-1 + C-2)				=====	=====

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----BUDGETED APPROPRIATIONS----

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

-----APPROPRIATIONS-----

2008 CURRENT YEAR'S ADOPTED BUDGET	2009 PROPOSED BUDGET	CROSS REF. P-1	GENERAL OBLIGATION BONDS
\$0	\$0	*	BOND ANTICIPATION NOTES
\$0	\$0	*	CAPITAL LEASES
\$0	\$0	*	NON-QUALIFIED CAPITAL LEASES
\$0	\$0	*	INTERGOVERNMENTAL LOANS
\$0	\$0	*	OTHER BONDS OR NOTES
\$0	\$0	*	TOTAL PRINCIPAL PAYMENTS

2008 CURRENT YEAR'S ADOPTED BUDGET	2009 PROPOSED BUDGET	CROSS REF. D-1	GENERAL OBLIGATION BONDS
\$0	\$0	*	BOND ANTICIPATION NOTES
\$0	\$0	*	CAPITAL LEASES
\$0	\$0	*	NON-QUALIFIED CAPITAL LEASES
\$0	\$0	*	INTERGOVERNMENTAL LOANS
\$0	\$0	*	OTHER BONDS OR NOTES
\$0	\$0	*	TOTAL INTEREST PAYMENTS

2008 CURRENT YEAR'S ADOPTED BUDGET	2009 PROPOSED BUDGET	CROSS REF. E-9	GENERAL OBLIGATION BONDS
\$0	\$0	*	BOND ANTICIPATION NOTES
\$0	\$0	*	CAPITAL LEASES
\$0	\$0	*	NON-QUALIFIED CAPITAL LEASES
\$0	\$0	*	INTERGOVERNMENTAL LOANS
\$0	\$0	*	OTHER BONDS OR NOTES
\$0	\$0	*	TOTAL DEBT SERVICE APPROPRIATIONS (D-1 + D-2)

2008 CURRENT YEAR'S ADOPTED BUDGET	2009 PROPOSED BUDGET	CROSS REF. B-2	GENERAL OBLIGATION BONDS
\$448,575	\$463,551	*	BOND ANTICIPATION NOTES
\$448,575	\$463,551	*	TOTAL BUDGETED APPROPRIATIONS (E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8 + E-9)

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----BUDGETED APPROPRIATIONS----

		SS Page Number	2009 Proposed Budget Waiver Request	2008 Adopted Budget Waiver Request
---- Summary of Waiver Line Items ----				
Insert new rows here				
TOTAL Waiver Line Items			\$0	\$0

		SS Page Number	2009 Proposed Budget Amount Requested	2008 Adopted Budget Amount Requested
----Summary of Referendum Line Items----				
Insert new rows here				
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.)

2009 ADOPTED BUDGET RESOLUTION

Upper Township (Cape May) (Name)

FIRE DISTRICT NO. 3 BUDGET FISCAL YEAR: From January 1, 2009 to December 31, 2009

WHEREAS, the Annual Budget for the Upper Township Fire District No. 3 for the fiscal year beginning January 1, 2009 and ending December 31, 2009 has been presented for adoption before the Board of Commissioners of the Upper Township Fire District No. 3 at its open public meeting of December 1, 2008; 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.) [and includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation]; and,

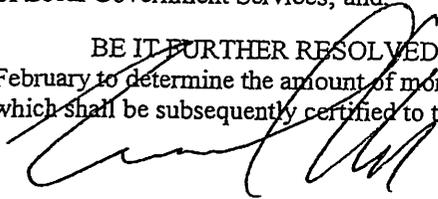
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$463,551.00, which includes amount to be raised by taxation of \$458,796.00 and Total Appropriations of \$463,551.00; and

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. 3, at an open public meeting held on December 1, 2008 that the Annual Budget of the Upper Township Fire District No. 3 for the fiscal year beginning January 1, 2009 and ending December 31, 2009 is hereby adopted and, [subject to the proposed referendum being approved by 60 percent of the voters] shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$463,551.00, which includes amount to be raised by taxation of \$458,796.00 and Total Appropriations of \$463,551.00; 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 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) **CHAIRMAN**

December 1, 2008
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert DiNicolantonio				✓
Thomas Swenk				✓
Kurt Austin	✓			
Z. Richard Lee	✓			
Robert Smith	✓			

STOP!!!!

If you are preparing this workbook WITHOUT having the Instructions and Reference Guide Documents with you as you complete it, STOP and get them and consult them page by page as you complete the budget!!!

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.
- 6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully!**

Next, follow the instructions below:

Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Upper Township Fire District # 3 (Cape May)

Preparer's First Name:
 Preparer's Last Name:
 Preparer's Phone Number:
 Preparer's email

Upper Township Fire
 District # 3
 Cape May
 Michael
 Bohrer
 609-390-0600
mblawcpa@aol.com

Adopted Budget Amount to be Raised by Taxation to support the District budget (Page 5)

One Year Waivers (Adopted Budget) (Enter as a positive number)

Changes in Service Provider (+/-)

Cancelled or Unexpended Waivers (Enter as a positive number)

Assessed Valuation of District for adopted budget

New Ratables - Increase in Valuations (New Construction and Additions)

Adopted Fire District Tax Rate (per \$100)

	\$442,000
	0
	\$0
	0
	820,103,202
	\$2,373,900
	\$0.052

To print out the Summary Levy Cap Calc Worksheet now, click on the LC 1 tab and click the print icon.

Projected Tax Rate based upon Proposed Levy (Page 5 R5)

\$0.056

Name	2009	2008	Difference	% Difference
Fire District	Upper Township Fire District # 3 (Cape May)			
County	Cape May			
FD #	051103			
Preparer's First Name	Michael			
Preparer's Last Name	Bohrer			
Phone Number	609-390-0600			
email:	mblawcpa@aol.com			
Unreserved Fund Balance (A-1)	\$0	\$1,500	(\$1,500)	-100.0%
Restricted Fund Balance (A-2)	\$0	\$0	\$0	0.0%
Total Fund Balance (R-1)	\$0	\$1,500	(\$1,500)	-100.0%
Inter. Services Act	\$0	\$0	\$0	0.0%
Joint Purchasing Agreement	\$0	\$0	\$0	0.0%
Emergency Agreement	\$0	\$0	\$0	0.0%
Municipal Assistance Local Muni	\$0	\$0	\$0	0.0%
Municipal Assistance Ajoining Muni	\$0	\$0	\$0	0.0%
Contracts Volunteer Fire Company	\$0	\$0	\$0	0.0%
Leases Local Municipality	\$0	\$0	\$0	0.0%
Rental Income	\$0	\$0	\$0	0.0%
Sale of Assets (A-3)	\$0	\$0	\$0	0.0%
Interest on Investments (A-4)	\$4,755	\$5,075	(\$320)	-6.3%
Other Revenue (A-5)	\$0	\$0	\$0	0.0%
Total Misc. Revenue (R-2)	\$4,755	\$5,075	(\$320)	-6.3%
Total Operating Grant Revenue (R-3)	\$0	\$0	\$0	0.0%
Uniform Fire Safety Revenue (A-7)	\$0	\$0	\$0	0.0%
Other Revenue Offset with Approp (A-8)	\$0	\$0	\$0	0.0%
Total Revenues Offset (R-4)	\$0	\$0	\$0	0.0%
Total Revenues & Fund Balance (B-1)	\$4,755	\$6,575	(\$1,820)	-27.7%
Amount to be Raised by Taxation (R-5)	\$458,796	\$442,000	\$16,796	3.8%
Total Anticipated Revenues (B-2)	\$463,551	\$448,575	\$14,976	3.3%
Admin.-Salary and Wages (A-9)	\$2,975	\$2,975	\$0	0.0%
Admin.- Fringe	\$0	\$0	\$0	0.0%
Admin.- Other Expenses (A-11)	\$14,960	\$13,900	\$1,060	7.6%
Total Admin. (E-1)	\$17,935	\$16,875	\$1,060	6.3%
Oper. & Maint.-Salary and Wages (A-10)	\$0	\$0	\$0	0.0%
Oper. & Maint.- Fringe	\$0	\$0	\$0	0.0%
Oper. & Maint.-Other Expenses (A-12)	\$445,616	\$431,700	\$13,916	3.2%
Total Oper. & Maint. (E-2)	\$445,616	\$431,700	\$13,916	3.2%
Oper. Offset by Rev. -Salary and Wages	\$0	\$0	\$0	0.0%
Oper. Offset- Fringe	\$0	\$0	\$0	0.0%
Oper. Offset- Other Expenses	\$0	\$0	\$0	0.0%
Total Oper. Offset w Rev. (E-3)	\$0	\$0	\$0	0.0%
First Aid Vehicles	\$0	\$0	\$0	0.0%
First Aid Equipment	\$0	\$0	\$0	0.0%
First Aid Material and Supplies	\$0	\$0	\$0	0.0%
First Aid Total Appropriations (E-4)	\$0	\$0	\$0	0.0%
Total Salary and Wages	\$2,975	\$2,975	\$0	0.0%
Total Fringe	\$0	\$0	\$0	0.0%
Total Other Expenses	\$460,576	\$445,600	\$14,976	3.4%
Total Admin & O&M	\$463,551	\$448,575	\$14,976	3.3%
Total Deferred Charges (E-5)	\$0	\$0	\$0	0.0%
Cash Deficit Preceding Year (E-6)	\$0	\$0	\$0	0.0%
LOSAP (E-7)	\$0	\$0	\$0	0.0%
Capital Approp. (C-1)	\$0	\$0	\$0	0.0%
Reserve Future Outlays (C-2)	\$0	\$0	\$0	0.0%
Total Capital (E-8)	\$0	\$0	\$0	0.0%
Total Principal Payments (D-1)	\$0	\$0	\$0	0.0%
Total Interest Payments (D-2)	\$0	\$0	\$0	0.0%
Total Debt Service Approp. (E-9)	\$0	\$0	\$0	0.0%
Total Budgeted Appropriations (B-2)	\$463,551	\$448,575	\$14,976	3.3%
Unres Fund Bal. (1/1/08)	\$144,296			
Util in Adopt Budget (2008)	\$1,500			
Prop. Avail Bal	\$142,796			
Results in 2008 Operations	\$0			
Antic Unres Fund Bal 12/31/08	\$142,796			
Util in Adopt Budget (2009)	\$0			
Prop. Avail Bal (Unrest. Fund) At Year End	\$142,796			
Restricted Fund Bal. (1/1/08)	\$50,000			
Util in Adopt Budget (2008)	\$0			
Prop. Avail Bal	\$50,000			
Results in 2008 Operations	\$0			
Antic Restricted Fund Bal 12/31/08	\$50,000			
Util in Adopt Budget (2009)	\$0			
Prop. Avail Bal (Restricted Fund) At Year End	\$50,000			
Tax Rate	0.055782222	0		

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
051103	Upper Township Fire District # 3	Cape May	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$442,000
	Less: One Year Waivers		\$0
	Changes in Service Provider (+/-)		\$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		\$442,000
	Plus 4% Cap increase		\$17,680
Adjusted Tax Levy Prior to Exclusions			\$459,680
Exclusions:			
	Change in Total Debt Service Appropriation (+/-)	\$0	
	Allowable pension increases	\$0	
	Allowable increase in health care costs	\$0	
	Changes in LOSAP contributions (+/-)	\$0	
	Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay	\$0	
	Add Total Exclusions		\$0
	Less Cancelled or Unexpended Waivers		\$0
Adjusted Tax Levy			\$459,680
Additions:			
	New Ratables - Increase in Valuations (New Construction and Additions)	\$2,373,900	
	Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.052	\$1,234
Maximum Tax Levy Before Waivers and Referendum			\$460,914
	Amount of Levy Cap Waivers Requested		\$0
	Amount Proposed for Levy Cap Referendum		\$0
Maximum Allowable Amount to be Raised by Taxation			\$460,914

Health Insurance Exclusion Calculation Sheet

SFY 2009 State Health Benefits Program Average Increase: 0.0%

Fire District	COUNTY	EXAMINER	
Upper Township Fire District # 3	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 2007 Amount Budgeted = % Increase		0.00%	
2. SFY 2008 State Health Average 0%; Less 4% = % Increase added to current levy		0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		0.00%	
5. % Increase Exclusion (B2) * 2007 Expended = 2008 appropriation added to levy		\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0	
2008 Increase in Appropriation		\$0	

Pension Contribution Calculation Sheet		
Fire District	COUNTY	EXAMINER
Upper Township Fire District # 3	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 # 3	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 # 3	Cape May	
Total Debt Service Appropriation (Proposed Budget)		
		\$0
Total Qualified Capital Appropriation (Proposed Budget)		
		\$0
Current Year Base Amount		
		\$0
Total Debt Service Appropriation Expended (Adopted Budget)		
		\$0
Total Qualified Capital Appropriation Expended (Adopted Budget)		
		\$0
Adopted Budget Base Amount		
		\$0
Debt Service Exclusion (+/-)		\$0

2009

Upper Township Fire District #3
(Cape May)

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

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

-----UNRESTRICTED FUND BALANCE----- -----	CROSS REF. -----	2009 PROPOSED BUDGET -----
(1) BEGINNING BALANCE JAN. 1, 2008	* AUDIT *	\$144,296 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$1,500 *
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$142,796 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	*
(5) ANTICIPATED BALANCE - DEC. 31, 2008 (Line 3 + Line 4)	* *	\$142,796 *
(6) UTILIZED IN PROPOSED BUDGET - 2009	* A-1 *	*
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2009 BUDGET (Line 5 - Line 6)	* *	\$142,796 *

-----RESTRICTED FUND BALANCE----- -----	CROSS REF. -----	2009 PROPOSED BUDGET -----
(8) BEGINNING BALANCE JAN. 1, 2008	* AUDIT *	\$25,000 *
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$25,000 *
(11) Estimated Results of Operations in Current Budget	* *	*
(12) ANTICIPATED BALANCE - DEC. 31, 2008 (Line 10 + Line 11)	* *	\$25,000 *
(13) Utilized in Proposed Budget - 2009	* A-2 *	*
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2009 BUDGET (Line 12 - Line 13)	* *	\$25,000 *

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

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

----SALE OF ASSETS----

----- DESCRIPTION OF ASSET (list individually)	CROSS REF.	PURCHASE BASIS	2009 PROPOSED SALE VALUE
1)	*	*	*
2)	*	*	*
3)	*	*	*
TOTAL SALE OF ASSETS	* A-3 *	----- =====	----- =====

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

----- INVESTMENTS/ACCOUNTS (List Each)	CROSS REF.	2009 PROPOSED BUDGET	2008 CURRENT YEAR'S ADOPTED BUDGET
1) CERTIFICATE OF DEPOSITS	*	\$4,755	\$5,075
2)	*		
3)	*		
4)	*		
5)	*		
6)	*		
7)	*		
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	----- \$4,755 =====	----- \$5,075 =====

----OTHER REVENUE----

----- LIST IN DETAIL:	CROSS REF.	2009 PROPOSED BUDGET	2008 CURRENT YEAR'S ADOPTED BUDGET
(1)	*		
(2)	*		
(3)	*		
(4)	*		
(5)	*		
TOTAL OTHER REVENUE	* A-5 *	----- =====	----- =====

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----SUPPLEMENTAL SCHEDULES----

----OTHER GRANTS &---- ENTITLEMENTS	CROSS REF.	2009 PROPOSED BUDGET	2008 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.	2009 PROPOSED BUDGET	2008 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
LIST IN DETAIL:			
(1)	* *		* *
(2)	* *		* *
(3)	* *		* *
(4)	* *		* *
(5)	* *		* *
(6)	* *		* *
(7)	* *		* *
(8)	* *		* *
(9)	* *		* *
TOTAL OTHER REVENUES OFF-SET	* A-8 *	----- =====	----- =====

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----SUPPLEMENTAL SCHEDULES----

---ADMINISTRATION---

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

TITLE	# of Staff	Annual Compensation	2009
			Proposed Budget
COMMISSIONERS	5	\$595	\$2,975
OTHER - LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-1		
TOTAL ADMINISTRATION S&W	A-9		\$2,975

---COST OF OPERATIONS & MAINTENANCE---

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

TITLE	# of Staff	Annual Compensation	2009
			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 Staff	Annual Compensation	2009
			Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
TOTAL Salaries Offset by Revenues	A-15		

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

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

			2009
TITLE			# of Staff
Administrative Postions (list Individually)			Annual Compensation
			Proposed Budget
Insert new rows here			
TOTAL ADMINISTRATION S&W appendix			AP-1

Insert new rows here	Operation & Maintenance Postions (list Individually)		
TOTAL COST OF OPERATIONS S&W Appendix			AP-2

Insert new rows here	Salary Offset by Revenue Postions (list Individually)		
Total Salaries Offset By Revenue Appendix			AP-3

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

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

FRINGE BENEFIT COSTS

PROPOSED BUDGET Title	2009			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	2008			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	

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----SUPPLEMENTAL SCHEDULES----

---ADMINISTRATION---

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

		2009	2008
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1) OFFICE EXPENSES		\$1,200	\$800
(2) PROFESSIONAL FEES		\$13,660	\$13,000
(3) UTILITIES		\$100	\$100
(4) Appendix brought forward	AP-4		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$14,960	\$13,900

----COST OF OPERATIONS----

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

		2009	2008
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1) INSURANCE		\$27,116	\$33,200
(2) VEHICLE LEASE		\$80,000	\$80,000
(3) BUILDING LEASE		\$60,000	\$60,000
(4) Appendix brought forward	AP-6	\$278,500	\$258,500
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-7		
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$445,616	\$431,700

---Other Expenses Offset by Revenue---

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

		2009	2008
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1)			
(2)			
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17		

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (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.	2009 Proposed Budget	2008 Current Year Adopted Budget
ADMINISTRATION				
OPERATING (list individually)				
Insert new rows here				
Total Additional Administration Operating Expenses		AP-4		

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

		Cross Ref.	2009 Proposed Budget	2008 Current Year Adopted Budget
COST OF OPERATIONS				
OPERATING - (list individually):				
Insert new rows here	CONTRACT WITH MARMORA VOL FIRE CO		\$246,500	\$226,500
	COST OF FIRE HYDRANTS		\$22,000	\$22,000
	RESERVE FOR EMERGENCIES		\$10,000	\$10,000
Total Additional Operating Expenses Operations		AP-6	\$278,500	\$258,500

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		

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

---SUPPLEMENTAL SCHEDULES---

PRINCIPAL PAYMENTS

---DEBT SERVICE SCHEDULE---

	YEARS					
	Adopted	Proposed	Proposed	Proposed	Proposed	Proposed
	Budget	Budget	Budget	Budget	Budget	Budget
	2008	2009	2010	2011	2012	2013

General Obligation Bonds

Insert new rows here		*					
		*					
		*					
		*					
	TOTAL PAYMENTS P-1	*					

Bond Anticipation Notes

Insert new rows here		*					
		*					
		*					
		*					
	TOTAL PAYMENTS P-2	*					

Qualified Capital Leases

Insert new rows here		*					
		*					
		*					
		*					
	TOTAL PAYMENTS P-3	*					

Non-Qualified Capital Leases

Insert new rows here		*					
		*					
		*					
		*					
	TOTAL PAYMENTS P-3a	*					

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

	*						
--	---	--	--	--	--	--	--

2009 FIRE DISTRICT BUDGET

Upper Township Fire District # 3 (Cape May)

----SUPPLEMENTAL SCHEDULES----

---DEBT SERVICE SCHEDULE---

INTEREST PAYMENTS

	Adopted Budget 2008	Proposed Budget 2009	Projected Budget 2010	Projected Budget 2011	Projected Budget 2012	Projected Budget 2013
--	------------------------------------	-------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------

General Obligation Bonds

Insert new rows here		*					
		*					
		*					
		*					
		*					
	TOTAL PAYMENTS I-1	*					

Bond Anticipation Notes

Insert new rows here		*					
		*					
		*					
		*					
		*					
	TOTAL PAYMENTS I-2	*					

Qualified Capital Leases

Insert new rows here		*					
		*					
		*					
		*					
		*					
	TOTAL PAYMENTS I-3	*					

Non-Qualified Capital Leases

Insert new rows here		*					
		*					
		*					
		*					
		*					
	TOTAL PAYMENTS I-3a	*					

Intergovernmental Loans

Insert new rows here		*					
		*					
		*					
		*					
		*					
	TOTAL PAYMENTS I-4	*					

Other Bonds Or Notes

Insert new rows here		*					
		*					
		*					
		*					
		*					
	TOTAL PAYMENTS I-5	*					

Total Interest Debt Payments D-1	*						
---	---	--	--	--	--	--	--

**COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN
FUND BALANCE**

	Dec. 31, 2011	Dec. 31, 2010
<u>Revenue</u>		
District Taxes	\$ 488,805.00	\$ 481,923.00
Fund Balance Appropriated		
Interest	2,123.30	5,173.43
Total Revenue	490,928.30	487,096.43
<u>Expenditures</u>		
Administrative Costs	13,753.05	11,785.71
Operating and Maintenance	601,516.04	490,635.78
Total Expenditures	615,269.09	502,421.49
<u>Nonoperating Revenue:</u>		
Cancellation of Prior Period Payable		
Excess (Deficiency) of Revenues Over Expenditures	(124,340.79)	(15,325.06)
Transfer to General Fund	2,500.00	
Fund Balance January 1	206,265.74	221,590.80
Decrease by: Utilization of Anticipated Revenue		
Fund Balance December 31	\$ 84,424.95	\$ 206,265.74

The above summary or synopsis was prepared from the report of the audit of the Township of Upper Fire District #3, County of Cape May, for the calendar year 2011. This report of audit, submitted by Leon P. Costello, Registered Municipal Accountant, of Ford, Scott & Associates, L.L.C. Certified Public Accountants, is on file at the office of the Secretary of the Board of Commissioners and may be inspected by any interested person.

Z. Richard Lee, Secretary

**TOWNSHIP OF UPPER FIRE DISTRICT #3
SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION
AS REQUIRED BY N.J.S. 40A:5A-16.**

Attention is directed to the fact that a summary or synopsis of the audit report, together with the recommendations, is the minimum required to be published.

COMBINED COMPARATIVE STATEMENT OF NET ASSETS

ASSETS	Dec. 31, 2011	Dec. 31, 2010
Cash and Cash Equivalents	\$ 31,224.95	\$ 14,471.56
Investments	53,200.00	191,794.18
TOTAL ASSETS	\$ 84,424.95	\$ 206,265.74
LIABILITIES, RESERVES AND FUND BALANCE		
Due to General Fund	\$	\$
Fund Balance - Unreserved:		
Designated - Emergencies	53,200.00	50,700.00
Undesignated	31,224.95	155,565.74
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	\$ 84,424.95	\$ 206,265.74