

2015

LOCAL GOVT SERVICES

2014 OCT 16 4:18:00

RECEIVED

Upper Township Fire District #3

(Fire District name and number)

Fire District Budget

<http://www.uppertownship.com/Fire%20District%203/index.html>

(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

APPROVED COPY

2015 FIRE DISTRICT BUDGET

Certification Section

2015

Upper Township #3
(Fire District Name and Number)

FIRE DISTRICT BUDGET

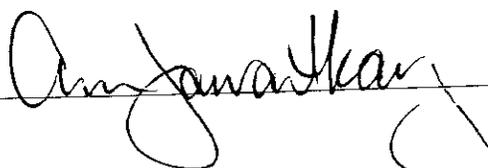
FISCAL YEAR: January 1, 2015 to December 31, 2015

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: 11/13/14

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: _____

2015 PREPARER'S CERTIFICATION

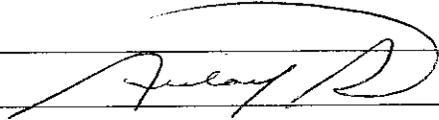
Upper Township #3
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

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

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

2015 PREPARER'S CERTIFICATION OTHER ASSETS

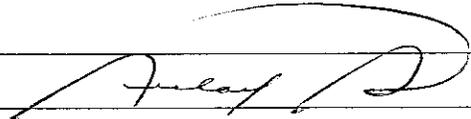
Upper Township #3
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

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

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

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	http://www.uppertownship.com/Fire%20District%203/index.html
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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
- X Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- X The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- X Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- 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
- X Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- 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
- n/a A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

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

Name of Officer Certifying compliance

Robert A DiNicolantonio

Title of Officer Certifying compliance

Chairman

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION

Upper Township #3

(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Upper Township Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of October 13, 2014; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$534,851.00, which includes an amount to be raised by taxation of \$534,551.00, and Total Appropriations of \$534,851.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on October 13, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 1, 2014.



(Secretary's Signature)

October 13, 2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert A DiNicolantonio	✓			
Z Richard Lee				✓
Kurt Austin	✓			
Thomas Swenk	✓			
Jeff McAfee	✓			

2015 APPROVAL CERTIFICATION

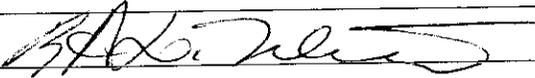
Upper Township #3
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 13th day of October, 2014.

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:	Robert A DiNicolantonio		
Title:	Chairman		
Address:	746 Ocean Crest Avenue, Marmora, NJ 08223		
Phone Number:	609-602-1117	Fax Number:	n/a
E-mail address:	bobdnic@msn.com		

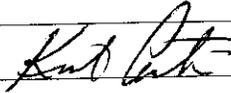
2015 ADOPTION CERTIFICATION

Upper Township #3
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 1st day of December, 2014.

Officer's Signature:			
Name:	Robert A DiNicolantonio <i>KURT AUSTIN</i>		
Title:	Chairman <i>Commissioner</i>		
Address:	746 Ocean Crest Avenue, Marmora, NJ 08223		
Phone Number:	609-602-1117	Fax Number:	n/a
E-mail address:	bobdnic@msn.com		

2015 ADOPTED BUDGET RESOLUTION

Upper Township #3 (Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Upper Township Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 1, 2014; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) [Include as appropriate: [includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as budget revenue]]; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$534,851.00, which includes amount to be raised by taxation of \$534,551.00, and Total Appropriations of \$534,851.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 1, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, 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 \$534,851.00, which includes amount to be raised by taxation of \$534,551.00, and Total Appropriations of \$534,851.00; and

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

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

Kurt Austin

(Secretary's Signature)
Commissioner's

December 1, 2014
(Date)

Member	Board of Commissioners Recorded Vote			Absent
	Aye	Nay	Abstain	
Robert A DiNicolantonio				✓
Z Richard Lee	✓			
Kurt Austin	✓			
Thomas Swenk	✓			
Jeff McAfee				

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Upper Township #3 (Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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 2015 proposed budget reflects a 2% increase in revenue to be raised through taxation from that of 2014. Many line items remain the same as the prior year. The contract with the Marmora Volunteer Fire Co has increased 2.3% or \$6800 due to increasing costs. The 17.6% or \$3000 increase in our reserve for future capital outlays will be used to build a reserve for future capital.

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

The amount to be raised from taxation is budgeted to increase 2% or \$10,481. This is not expected to have a significant effect on the local tax rate. The proposed budget should have no effect on the unrestricted fund balance and the restricted fund balance will increase due to the proposed reserve.

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

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

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

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

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

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

Total Assessed Valuation of District	\$811,820,600
Proposed Tax Rate per \$100 of Assessed Valuation	\$.064

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	X	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2015

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

Name of Fire District:	Upper Township Fire District #3		
Address:	PO Box 855 40 Old Tuckahoe Road		
City, State, Zip:	Marmora	NJ	08223
Phone: (ext.)	(609) 390-3555	Fax:	n/a

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

Chairman:	Robert A DiNicolantonio		
Phone: (ext.)	609-602-1117	Fax:	n/a
E-mail:	bobdnic@msn.com		

Secretary/Treasurer:	Jeff McAfee, Treasurer		
Phone: (ext.)	(609) 602-8147	Fax:	n/a
E-mail:	jmcafee1593@hotmail.com		

Name of Auditor:	Leon Costello, CPA, RMA		
Name of Firm:	Ford Scott & Associates LLC		
Address:	PO Box 538 1535 Haven Avenue		
City, State, Zip:	Ocean City	NJ	08226
Phone: (ext.)	609-399-6333 x255	Fax:	609-399-3710
E-mail:	lcostello@ford-scott.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Upper Township #3 (Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

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

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

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

Agreement

This Agreement, made the 1st day of January, 2014, between **MARMORA VOLUNTEER FIRE COMPANY**, a non-profit corporation, incorporated under the laws of the State of New Jersey, located at 40 Tuckahoe Road, P.O. Box 127, Marmora, in the Township of Upper, County of Cape May, State of New Jersey, herein designated as the "Company", and **COMMISSIONERS OF FIRE DISTRICT #3, UPPER TOWNSHIP**, located at P.O. Box 515, Marmora, in the Township of Upper, in the County of Cape May and State of New Jersey, herein designated as the "Commissioners".

RECITALS

A. Company was incorporated in the State of New Jersey many years ago for the purpose of furnishing protection to life and property from fire, flood and storm damage within the boundaries of Fire District #3 in Upper Township, New Jersey, and to cooperate and exchange such services with fire companies and departments in neighboring districts and municipalities.

B. For many years, Company has furnished such protection to the citizens of Upper Township and neighboring municipalities, and has acquired assets registered in its own name which are utilized for its above expressed purposes. Among its current assets are real property, including that upon which the fire house is situate in Marmora, various and sundry motor vehicles, fire fighting and life protection equipment, and the like.

C. The Commissioners of Fire District #3, in which the Company is located, have for many years furnished funding and equipment to the Company to be utilized by the Company in providing protection to life and property.

D. The Commissioners of Fire District #3 are desirous of having protection of life and property furnished by the Company, and the Company, in accordance with its purpose of incorporation, is desirous of continuing to furnish such protection of life and property.

E. It is contemplated that the Commissioners of Fire District #3 will continue to provide funding, equipment and support to the Company to assist in the fulfillment of its purposes, and to discharge the legal and statutory mandate of the Commissioners under New Jersey law.

F. The parties hereto deem it desirable to establish by written contract certain terms and conditions upon which their mutual relationship shall be based, and accordingly the parties agree as follows:

1. Company shall furnish adequate protection to life and property from the perils of fire, flood and storm within the boundaries of Fire District #3, as now or subsequently established or constituted, and Company shall be authorized to enter into and maintain cooperative relations with fire companies and departments in neighboring districts and municipalities.

2. As permitted by law, the Commissioners of Fire District #3 shall furnish adequate funding, equipment and support to the Company to provide such protection of life and property during the term of this Agreement.

3. As long as this Agreement is in effect, and for as long as the Company shall continue to furnish adequate protection of life and property as aforesaid, the Company shall have full and exclusive possession, occupancy and use of all of its real property, motor vehicles, fire fighting equipment, and the like, without interference from the Commissioners of Fire District #3. The authority to conduct operations in furtherance of the protection of life and property and to otherwise utilize its real property, motor vehicles and fire fighting equipment shall be vested in the Company's officers and officials, as provided by the Company's Constitution and By-Laws without interference by the Commissioners of Fire District #3.

4. In the event that the Company shall cease to provide adequate protection of life and property from fire, flood and storm damage as set forth in this Agreement, for any reason whether voluntary or involuntary, the parties hereby agree that the Commissioners of Fire District #3 shall have the right to take possession of and utilize all of the real property, motor vehicles, fire fighting equipment and the like of the Company, in order that continuing provision can be made for such adequate protection to life and property from fire, flood and storm damage for Fire District #3, Upper Township, New Jersey. This provision shall continue in full force and effect notwithstanding the expiration or termination of this Agreement.

5. This Agreement shall be for a period of one year, from **January 1, 2014 through December 31, 2014**. During the one-year term of this Agreement, the Commissioners shall pay to the Company the sum of **\$290,000.00** in consideration for the Company's services under this Agreement, with the said sum to be payable in equal quarterly payments, at the end of each quarter, on the last day of March, June, September, and December, provided however in the event that the Company has not received funds raised by taxation and distributed by the Township of Upper by the due date of the first quarterly payment on March 31st, the first quarterly payment shall be extended until said funds are received.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals, or caused these present to be signed by their proper corporate officers and their proper corporate seal to be hereto affixed, the day and year first above written.

ATTEST:

BOARD OF FIRE COMMISSIONERS,
UPPER TOWNSHIP DISTRICT #3

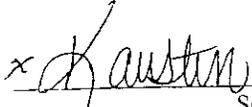


PRESIDENT ~~Secretary~~

By: 

Robert DiNicolantonio, President

MARMORA VOLUNTEER
FIRE COMPANY

x 

Secretary

By: _____

v 

VICE PRESIDENT

By: 

Chairman, Board of Trustees

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Upper Township #3 (Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." n/a
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? 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 Township #3
(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

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

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

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

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

Upper Township Fire District #3
Cape May

Line	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
					Base Salary/Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Bonus							
1	R O Nicolantonio	Chairman	5 X	Former Commissioner	\$ 595				Cape May Coun. Committee	1/2	0	0	595	
2	Z R Lee	Secretary	2 X	Officer	595								595	
3	K Austin	Commissioner	2 X		595				ACV BOE Cape May Coun. Committee	40 1/2	\$107,230	0	107,825	
4	T Swenk	Commissioner	2 X		595								595	
5	J McAfee	Treasurer	2 X		595								595	
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:					\$ 2,975	\$ -	\$ -	\$ -			\$ 107,230	\$ -	\$ 110,205	

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed: 0

Schedule of Health Benefits - Detailed Cost Analysis

Upper Township Fire District #3
Cape May

	# 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						
Active Employees - Health Benefits - Annual Cost										
Single Coverage					\$			\$		#DIV/0!
Parent & Child										#DIV/0!
Employee & Spouse (or Partner)										#DIV/0!
Family										#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0					0				#DIV/0!
Commissioners - Health Benefits - Annual Cost										
Single Coverage										#DIV/0!
Parent & Child										#DIV/0!
Employee & Spouse (or Partner)										#DIV/0!
Family										#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0					0				#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage										#DIV/0!
Parent & Child										#DIV/0!
Employee & Spouse (or Partner)										#DIV/0!
Family										#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0					0				#DIV/0!
GRAND TDOTAL										
					\$			\$		#DIV/0!

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

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District: Upper Township Fire District #3
County: Cape May

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 524,070
Cap Bank Available from 2012 (See Levy Cap Certification)	-
Cap Bank Available from 2013 (See Levy Cap Certification)	9,483
Cap Bank Available from 2014 (See Levy Cap Certification)	7,150
Cap Bank Used from 2012	-
Cap Bank Used from 2013	-
Cap Bank Used from 2014	-
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	811,820,600
New Ratables - Increase in Valuations (New Construction and Additions)	346,700
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.064
Projected Tax Rate based upon Proposed Levy	0.065817843

2015 Budget Summary

Upper Township Fire District #3 Cape May

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	300	500	(200)	-40.0%
Total Dther Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	300	500	(200)	-40.0%
Amount to be Raised by Taxation to Support Budget	534,551	524,070	10,481	2.0%
Total Anticipated Revenues	534,851	524,570	10,281	2.0%
APPROPRIATIONS				
Total Administration	17,751	17,770	(19)	-0.1%
Total Cost of Operations & Maintenance	497,100	489,800	7,300	1.5%
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	20,000	17,000	3,000	17.6%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	534,851	524,570	10,281	2.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2015 Revenue Schedule

Upper Township Fire District #3 Cape May

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-		-	#DIV/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. 4DA: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 & Deposits (List Accounts Separately)</i>				
Certificates of Deposit	300	500	(200)	-40.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	300	500	(200)	-40.0%
<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!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 300	\$ 500	\$ (200)	-40.0%

2015 Appropriations Schedule

Upper Township Fire District #3 Cape May

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 2,975	\$ 2,975	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	<u>2,975</u>	<u>2,975</u>	<u>-</u>	<u>0.0%</u>
<i>Administration - Other (List)</i>				
Professional Fees	13,000	13,000	-	0.0%
Office	1,676	1,695	(19)	-1.1%
Utilities	100	100	-	0.0%
Contingent Expenses			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Administration - Other	<u>14,776</u>	<u>14,795</u>	<u>(19)</u>	<u>-0.1%</u>
Total Administration	<u>17,751</u>	<u>17,770</u>	<u>(19)</u>	<u>-0.1%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Contract with Marmora Vol Fire Co	296,800	290,000	6,800	2.3%
Vehicle Lease	80,000	80,000	-	0.0%
Building Lease	65,000	65,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Insurance	30,000	30,000	-	0.0%
Cost of Fire Hydrants	25,300	24,800	500	2.0%
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>497,100</u>	<u>489,800</u>	<u>7,300</u>	<u>1.5%</u>
Total Operations & Maintenance	<u>497,100</u>	<u>489,800</u>	<u>7,300</u>	<u>1.5%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & 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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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	20,000	17,000	3,000	17.6%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	<u>\$ 534,851</u>	<u>\$ 524,570</u>	<u>\$ 10,281</u>	<u>2.0%</u>

2015 Schedule of Salaries and Benefits

Upper Township Fire District #3
Cape May

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$	\$	\$	\$	\$	\$

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$	\$	\$	\$	\$	\$

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$	\$	\$	\$	\$	\$
Total Administration, Operations & Offset by Revenue			\$	\$	\$	\$	\$	\$

2015 Proposed Capital Budget

Upper Township Fire District #3
Cape May

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		2015 Proposed Budget		2014 Adopted Budget	
		Approval	Approval	Approval	Approval	Vote	Percentage	Budget	Budget	Budget	Budget
Capital Improvement #1											
Capital Improvement #2											
Capital Improvement #3											
Capital Improvement #4											
Capital Improvement #5											
Capital Improvement #6											
Capital Improvement #7											
Total Capital Improvements											

DOWN PAYMENTS (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		2015 Proposed Budget		2014 Adopted Budget	
		Approval	Approval	Approval	Approval	Vote	Percentage	Budget	Budget	Budget	Budget
Capital Improvement #1											
Capital Improvement #2											
Capital Improvement #3											
Capital Improvement #4											
Capital Improvement #5											
Capital Improvement #6											
Capital Improvement #7											
Total Down Payments											
Total Capital Improvements & Down Payments											
RESERVE FOR FUTURE CAPITAL OUTLAYS											
TOTAL CAPITAL APPROPRIATIONS											

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

5 Year Debt Service Schedule - Principal

Upper Township Fire District #3
Cape May

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												
<i>Band Anticipation Notes</i>												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
<i>Capital Leases</i>												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<i>Intergovernmental Loans</i>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS												

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

Upper Township Fire District #3
Cape May

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$	\$	\$	\$	\$	\$	\$	\$	\$

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.

2015 Fund Balance Reconciliation

Upper Township Fire District #3 Cape May

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$	50,203
Less: Utilized in 2014 Adopted Budget		-
Proposed balance available		<u>50,203</u>
Estimated results of operations for the year ending December 31, 2014		
Anticipated balance December 31, 2014		<u>50,203</u>
Less: Fund Balance utilized in 2015 Proposed Budget		
Proposed balance after utilization in 2015 Proposed Budget	\$	<u><u>50,203</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$	69,089
Less: Utilized in 2014 Adopted Budget		-
Proposed balance available		<u>69,089</u>
Estimated results of operations for the year ending December 31, 2014		
Anticipated balance December 31, 2014		<u>69,089</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2015 Proposed Budget	\$	<u><u>69,089</u></u>

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

2015 Referendums

Upper Township Fire District #3
Cape May

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Referendum Line Items	\$ -	\$ -

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

Summary of Release of Restricted Fund Balance Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2015 Levy Cap Summary

Upper Township Fire District #3 Cape May

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	524,070
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		524,070
Plus: 2% Cap Increase		10,481
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		534,551

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		3,000
Total Exclusions		3,000
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	346,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.064	222

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		537,773
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	537,773

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	534,551
Cap Bank Available from Prior Year (2012) for 2015 Budget		-
Cap Bank Available from Prior Year (2013) for 2015 Budget		9,483
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		9,483
Cap Bank Available from Prior Year (2014) for 2015 Budget		7,150
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		7,150
Cap Bank from Current Year (2015) Available for 2016 Budget		3,222
Cap Bank Available from 2015 for 2016 Budget	\$	3,222

2015 Levy Cap Exclusion Calculations

Upper Township Fire District #3 Cape May

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	-
2015 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		-
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	-
2014 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	-
2014 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	20,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		20,000
2014 Adopted Budget Total Capital Appropriation		17,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		17,000
Capital Expenditure Exclusion	\$	3,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2015 Proposed Budget Group Health Insurance		-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2014 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2014 Amount Budgeted = % Increase		0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2015 Increase in Appropriation	\$	-

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY Upper Township

COUNTY Cape May

FIRE DISTRICT CODE: F03

TOTAL NUMBER OF FIRE DISTRICTS 4

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the **current tax year** filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 811,820,600 (1)

2. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on October 1 of the current calendar tax year *minus* the total valuation of any added assessment tax appeal reductions from the prior year. **Do not include** omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.
<70,000> 2013 Appeal

346,700 (2)

10/10/2014

DATE


ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District **TAX RATE** from **CURRENT YEAR** (expressed as a decimal, \$ per hundred).

.00064 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45).

\$ 221.89 (4)

10/10/2014

DATE


TAX COLLECTOR SIGNATURE