

2020

Upper Township Fire District 3

Fire District Budget

<https://uppertownship.com/departments/public-safety/fire-commissioners/fire-district-3-marmora/>

Department Of



Community
Affairs

Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

Upper Township FD 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2020 PREPARER'S CERTIFICATION

Upper Township FD 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Cheryl Ward		
Title:	Accountant		
Address:	PO Box 1193, 820 S Shore Road, Marmora, NJ 08223		
Phone Number:	609-390-0600	Fax Number:	609-390-7931
E-mail address:	cheryl@cwardcpa.com		

**2020 PREPARER'S CERTIFICATION
OTHER ASSETS**

Upper Township FD 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Cheryl Ward		
Title:	Accountant		
Address:	PO Box 1193, 820 S Shore Road, Marmora, NJ 08223		
Phone Number:	609-390-0600	Fax Number:	609-390-7931
E-mail address:	cheryl@cwardcpa.com		

2020 APPROVAL CERTIFICATION

Upper Township FD 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 9th day of December, 2019.

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:	S Douglas Synder		
Title:	Chairman		
Address:	741 North Shore Road, Beesleys Point, NJ 08223		
Phone Number:	609-432-1730	Fax Number:	n/a
E-mail address:	ssnyder760@aol.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	https://uppertownship.com/departments/public-safety/fire-commissioners/fire-district-3-marmora/
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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
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

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

Name of Officer Certifying compliance

S Douglas Snyder

Title of Officer Certifying compliance

Chairman

Signature

2020 FIRE DISTRICT BUDGET RESOLUTION

Upper Township FD 3

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Upper Township Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 9, 2019; 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 0in 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 \$647,247.00, which includes an amount to be raised by taxation of \$647,047.00 and Total Appropriations of \$647,247.00 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 December 9, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 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 January 13, 2020.

(Secretary's Signature)

December 9, 2019
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
S Douglas Snyder				
Kurt Austin				
Jeff McAfee				
Jeff Pierson Jr				
Vacant				

2020 ADOPTION CERTIFICATION

Upper Township FD 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 13th day of January 2020.

Officer's Signature:			
Name:	S Douglas Synder		
Title:	Chairman		
Address:	741 North Shore Road, Beesleys Point, NJ 08223		
Phone Number:	609-432-1730	Fax Number:	n/a
E-mail address:	ssnyder760@aol.com		

2020 ADOPTED BUDGET RESOLUTION

Upper Township FD 3

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Upper Township Fire District No. 3 (the “Fire District”) for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 13, 2020 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 \$647,247.00 which includes amount to be raised by taxation of \$647,047.00 and Total Appropriations of \$647,247.00; and

WHEREAS, an election shall be held annually on the third Saturday of February (only if required) 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 January 13, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, 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 \$647,247.00 which includes amount to be raised by taxation of \$647,047.00 and Total Appropriations of \$647,247.00 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 (only if required) to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

(Secretary’s Signature)

January 13, 2020
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
S Douglas Snyder				
Kurt Austin				
Jeff McAfee				
Jeff Pierson Jr				
Vacant				

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Upper Township FD 3

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division? *February*
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget. *The 2020 proposed budget is significantly different from that of 2019 in that all contracts with the Marmora Volunteer Fire Company have been reduce/restructured based on DCA recommendations and the Board will be taking over payment of large expenditures such as utilities, repairs/maintenance, miscellaneous equipment purchases, air packs, etc. There will be no utilization of fund balance (Capital Appropriation Offset) necessary but instead principal and interest have been added due to the restructuring of the PNC Truck Loan from the Volunteer Fire Company to the Board.*
3. Explain any variances over +/-10% for each line item. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. *There has been a decrease in the firefighting contract (-62.85%) and vehicle leases (-100%) based on the Board now owning a truck. The building lease was increased (76.9%) in order to house the Boards new truck and additional monthly meetings. Professional Fees, Office Expenses, Insurance, Hydrant Rent, Equipment, Repairs & Maintenance and Turnout Gear have been increased or added due to the rising costs and time in preparation of the 2020 budget, reworkings of the 2019 budget and numerous meetings with the DCA regarding compliance. 2020 has moved some of the VFC Operations to the Board therefore, increasing line item expenses while decreasing the VFC Contract.*
4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget. *The amount to be raised from taxation is not expected to have a significant effect on the local tax rate.*
5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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. *No.*
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation. *n/a*
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years. *New debt was incurred as the Board took over the truck from the VFC.*
8. 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*
9. 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*
10. 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	\$701,177,600
Proposed Tax Rate per \$100 of Assessed Valuation	\$.086

11. 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? n/a

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2020

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 1193 40 Old Tuckahoe Road		
City, State, Zip:	Marmora	NJ	08223
Phone: (ext.)	609-390-3555	Fax:	n/a
Fire District E-mail:	n/a		

Preparer's Name:	Cheryl Ward		
Preparer's Address:	PO Box 1193 820 S Shore Road		
City, State, Zip:	Marmora	NJ	08223
Phone: (ext.)	609-390-0600	Fax:	609-390-7931
E-mail:	cheryl@cwardcpa.com		

Chairman:	S Douglas Snyder		
Phone: (ext.)	609-432-1730	Fax:	n/a
E-mail:	ssnyder760@aol.com		

Secretary/Treasurer:	Jeff McAfee, Secretary		
Phone: (ext.)	609-602-8147	Fax:	n/a
E-mail:	Jemcafee1593@gmail.com		

Name of Auditor:	Michael J Bohrer		
Name of Firm:	Michael J Bohrer Esq CPA LLC		
Address:	PO Box 855		
City, State, Zip:	Marmora	NJ	08223
Phone: (ext.)	609-390-8100	Fax:	n/a
E-mail:	mblawcpa@aol.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Upper Township FD 3

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

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

If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO

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

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
Upper Township FD 3**

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 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? n/a *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? YES *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

- a.) 1995 VFC, 2017 Board of Fire Commissioners
- b.) 48
- c.) 52
- d.) Fixed
- e.) \$52,000
- f.) Yes

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Upper Township FD 3

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 2018.

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 County**

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities	
				Commissioner	Officer	Former									Base Salary/ Stipend
1 S Doug Snyder	Chairman	5	X		\$ 595	\$ -	\$ -	\$ -	\$ 595	n/a	n/a	n/a	\$ -	\$ -	\$ 595
2 Jeff McAfee	Secretary	2	X		595	-	-	-	595	n/a	n/a	n/a	-	-	595
3 Kurt Austin	Vice Chairman	2	X		595	-	-	-	595	ACY BOD and Cape May County	Facilities Manager and Committee	40 and 1	115,428	10,448	126,471
4 Jeff Pierson Jr	Treasurer	2	X		595	-	-	-	595	n/a	n/a	n/a	-	-	595
5 Vacant	Commissioner	2	X		595	-	-	-	595	n/a	n/a	n/a	-	-	595
6					-	-	-	-	-				-	-	-
7					-	-	-	-	-				-	-	-
8					-	-	-	-	-				-	-	-
9					-	-	-	-	-				-	-	-
10					-	-	-	-	-				-	-	-
11					-	-	-	-	-				-	-	-
12					-	-	-	-	-				-	-	-
13					-	-	-	-	-				-	-	-
14					-	-	-	-	-				-	-	-
15					-	-	-	-	-				-	-	-
Total:					\$ 2,975	\$ -	\$ -	\$ -	\$ 2,975				\$ 115,428	\$ 10,448	\$ 128,851

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:

n/a

Schedule of Health Benefits - Detailed Cost Analysis

Upper Township Fire District 3
Cape May County

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
		Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget					
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
GRAND TOTAL	<u>0</u>		<u>\$ -</u>	<u>0</u>		<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

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

n/a

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

n/a

Schedule of Accumulated Liability for Compensated Absences

Upper Township Fire District 3
Cape May County

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2020	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit (check applicable items)</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
n/a					
Total liability for accumulated compensated absences at January 1, 2019		\$ -			

2020 FIRE DISTRICT BUDGET

Financial Schedules Section

2020 Budget Summary

Upper Township Fire District 3 Cape May County

	<u>2020 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ 187,479	\$ (187,479)	-100.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	200	200	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	200	187,679	(187,479)	-99.9%
Amount to be Raised by Taxation to Support Budget	<u>647,047</u>	<u>603,355</u>	<u>43,692</u>	7.2%
Total Anticipated Revenues	<u>647,247</u>	<u>791,034</u>	<u>(143,787)</u>	-18.2%
APPROPRIATIONS				
Total Administration	59,886	17,750	42,136	237.4%
Total Cost of Operations & Maintenance	391,000	721,284	(330,284)	-45.8%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	52,000	52,000	-	0.0%
Total Capital Appropriations	80,000	-	80,000	#DIV/0!
Total Principal Payments on Debt Service	51,312	-	51,312	#DIV/0!
Total Interest Payments on Debt	<u>13,049</u>	<u>-</u>	<u>13,049</u>	#DIV/0!
Total Appropriations	<u>647,247</u>	<u>791,034</u>	<u>(143,787)</u>	-18.2%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2020 Revenue Schedule

Upper Township Fire District 3 Cape May County

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-	187,479	(187,479)	-100.0%
Total Fund Balance Utilized	-	187,479	(187,479)	-100.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Certificate of Deposits	200	200	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	200	200	-	0.0%
<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	\$ 200	\$ 187,679	\$ (187,479)	-99.9%

2020 Appropriations Schedule

Upper Township Fire District 3 Cape May County

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 5,250	\$ 2,975	2,275	76.5%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	<u>5,250</u>	<u>2,975</u>	<u>2,275</u>	<u>76.5%</u>
<i>Administration - Other (List)</i>				
Professional Fees	20,000	13,000	7,000	53.8%
Office	3,636	1,675	1,961	117.1%
Utilities	31,000	100	30,900	30900.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>54,636</u>	<u>14,775</u>	<u>39,861</u>	<u>269.8%</u>
Total Administration	<u>59,886</u>	<u>17,750</u>	<u>42,136</u>	<u>237.4%</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 for Fire Fighting Services with MVFC	100,000	269,105	(169,105)	-62.8%
Vehicle Lease	-	140,000	(140,000)	-100.0%
Building Lease	115,000	65,000	50,000	76.9%
Contingent Expenses			-	#DIV/0!
Insurance	33,000	30,000	3,000	10.0%
Cost of Fire Hydrants	33,000	29,700	3,300	11.1%
F-3 Attachment	110,000	187,479	(77,479)	-41.3%
Total Operations & Maintenance - Other	<u>391,000</u>	<u>721,284</u>	<u>(330,284)</u>	<u>-45.8%</u>
Total Operations & Maintenance	<u>391,000</u>	<u>721,284</u>	<u>(330,284)</u>	<u>-45.8%</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)	52,000	52,000	-	0.0%
Total Capital Appropriations	80,000	-	80,000	#DIV/0!
Total Principal Payments on Debt Service	51,312	-	51,312	#DIV/0!
Total Interest Payments on Debt	13,049	-	13,049	#DIV/0!
TOTAL APPROPRIATIONS	<u>\$ 647,247</u>	<u>\$ 791,034</u>	<u>\$ (143,787)</u>	<u>-18.2%</u>

2020 Appropriation Schedule Continued

Upper Township Fire District #3
Cape May County

	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Capital Appropriation offset	-	187,479	(187,479)	-100.0%
from Restricted Funds-Vehicle Lease				
Equipment (Misc Loose)*	20,000		20,000	100.0%
Repairs & Maintenance (Equip)	20,000		20,000	100.0%
Repairs & Maintenance (Vehicles)	40,000		40,000	100.0%
Turn Out Gear	30,000		30,000	100.0%
	<u>110,000</u>	<u>187,479</u>	<u>(77,479)</u>	<u>-41.3%</u>

*Equipment (Misc Loose) includes various gear, hooks, mounts, tool boards, ladders, lights, hoses and radios.

2020 Schedule of Salaries and Benefits

Upper Township Fire District 3 Cape May County

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2020 Proposed Budget Fringe Benefits</i>
Position #1			\$	-				\$
Position #2				-				-
Position #3				-				-
Position #4				-				-
Position #5				-				-
Position #6				-				-
Position #7				-				-
Position #8				-				-
Total Administration			\$	-	\$	-	\$	-

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2020 Proposed Budget Fringe Benefits</i>
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			\$	-	\$	-	\$	-

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2020 Proposed Budget Fringe Benefits</i>
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			\$	-	\$	-	\$	-
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2020 Proposed Capital Budget

Upper Township Fire District 3 Cape May County

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Air Packs	Equipment	February	n/a	n/a	\$ 55,000	\$ -
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					55,000	-

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
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					55,000	-

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

25,000	-
\$ 80,000	\$ -

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

Debt Service Schedule - Principal

Upper Township Fire District 3
Cape May County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	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>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Truck (PNC Bank)	12/07/19			-	51,312	52,999	54,743	56,544	58,405	60,326	62,311	396,640
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	51,312	52,999	54,743	56,544	58,405	60,326	62,311	396,640
<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				\$ -	\$ 51,312	\$ 52,999	\$ 54,743	\$ 56,544	\$ 58,405	\$ 60,326	\$ 62,311	\$ 396,640

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

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

Debt Service Schedule - Interest

Upper Township Fire District 3 Cape May County

	Current Year (2019)	2020	2021	2022	2023	2024	2025	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>									
Truck (PNC Bank)		13,049	11,361	9,618	7,817	5,956	4,035	2,050	53,886
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	13,049	11,361	9,618	7,817	5,956	4,035	2,050	53,886
<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	\$ -	\$ 13,049	\$ 11,361	\$ 9,618	\$ 7,817	\$ 5,956	\$ 4,035	\$ 2,050	\$ 53,886

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.

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

2020 Fund Balance Reconciliation

Upper Township Fire District 3 Cape May County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 50,894
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	<u>50,894</u>
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	<u>50,894</u>
Less: Fund Balance utilized in 2020 Proposed Budget	
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 50,894</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 235,208
Less: Utilized in 2019 Adopted Budget	<u>187,479</u>
Proposed balance available	47,729
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	<u>47,729</u>
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 47,729</u></u>

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

2020 Referendums

Upper Township Fire District 3
Cape May County

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
n/a		
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	2020 Proposed Budget Amount Requested	2019 Final Budget
n/a		
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

Upper Township Fire District 3 Cape May County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	603,355
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		603,355
Plus: 2% Cap Increase		12,067
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		615,422

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		64,361
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		80,000
Total Exclusions		144,361
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	727,300
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.086
ADJUSTED TAX LEVY		760,409

Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		760,409
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	760,409

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	647,047
Cap Bank Available from Prior Year (2017) for 2020 Budget		11,649
Cap Bank Available from Prior Year (2018) for 2020 Budget		52,220
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		52,220
Cap Bank Available from Prior Year (2019) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		-
Cap Bank from Current Year (2020) Available for 2021 Budget		113,362
Cap Bank Available from 2020 for 2021 Budget	\$	113,362

2020 Shared Services Exclusion Worksheet

Upper Township Fire District 3
Cape May County

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
												\$ -	\$ -					\$ -	\$ -
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2020 Levy Cap Exclusion Calculations

Upper Township Fire District 3
Cape May County

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$	-
2020 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2020 Base Amount		-
2019 Adopted Budget PERS Contribution		-
2019 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$	52,000
2019 Adopted Budget LOSAP Appropriation		52,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$	64,361
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		64,361
2019 Adopted Budget Total Debt Service Appropriation		-
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		-
Debt Service Exclusion	\$	64,361

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$	80,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		80,000
2019 Adopted Budget Total Capital Appropriation		-
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		-
Capital Expenditure Exclusion	\$	80,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020		
2020 Proposed Budget Administration Health Insurance Appropriation	\$	-
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2020 Proposed Budget Group Health Insurance		-
2019 Adopted Budget Administration Health Insurance Appropriation		-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2019 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2019 Amount Budgeted = % Increase		0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2020 Increase in Appropriation	\$	-

(c) Payment Schedule:

Accrual Date: November 29, 2017

Rent Payment Number	Rent Payment Date	Rent Payment Amount	Interest Portion	Principal Portion	Termination Value
1	7/29/2018	75,000.00	11,348.68	63,651.32	470,315.18
2	7/29/2019	75,000.00	15,022.69	59,977.31	408,538.55
3	7/29/2020	64,360.76	13,049.44	51,311.32	355,687.89
4	7/29/2021	64,360.76	11,361.29	52,999.47	301,098.44
5	7/29/2022	64,360.76	9,617.61	54,743.15	244,712.99
6	7/29/2023	64,360.76	7,816.56	56,544.20	186,472.47
7	7/29/2024	64,360.76	5,956.26	58,404.50	126,315.83
8	7/29/2025	64,360.76	4,034.75	60,326.01	64,180.04
9	7/29/2026	64,360.76	2,050.04	62,310.72	1.00

Marmora Volunteer Fire Company
("Lessee")

By: _____

Title: President

PNC Equipment Finance, LLC
("Lessor")

By: _____

Title: Brian Bradshaw
Officer

Instructions:

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

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

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

Name of Fire District:
County:

Upper Township Fire District 3
Cape May County

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$	603,355
Cap Bank Available from 2017 (See Levy Cap Certification)		11,649
Cap Bank Available from 2018 (See Levy Cap Certification)		52,220
Cap Bank Available from 2019 (See Levy Cap Certification)		-
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Cap Bank Used from 2019		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		701,177,600
New Ratables - Increase in Valuations (New Construction and Additions)		727,300
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.086
Projected Tax Rate based upon Proposed Levy		0.092184426

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

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

Municipality: Township of Upper

County: Cape May

Fire District Code: F03

Total Number of Fire Districts: 4

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

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

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

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

\$ 701,177,600 (1)

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

\$ 727,300 (2a)

- \$ 0 (2b)

= \$ 727,300 (2c)

Mary M. Murphy
Assessor Signature

10/16/19
Date

TAX COLLECTOR

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

.086 (3)

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

\$ 625.44 (4)

Rhonda S. Sharp
Tax Collector Signature

10/16/19
Date