

2014

LOWER TOWNSHIP

Supplemental Schedules

Department Of



**Community
Affairs**

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

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

Lower Township Fire
 District # 3
 Cape May
 Gary
 Douglass
 609-602-6307
mldouglass@comcast.net

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)

Cap Bank Available from 2011 (See Levy Cap Certification)
 Cap Bank Available from 2012 (See Levy Cap Certification)
 Cap Bank Available from 2013 (See Levy Cap Certification)
 Cap Bank Used from 2011
 Cap Bank Used from 2012
 Cap Bank Used from 2013

Changes in Service Provider (+/-)
 DLGS Approved Adjustments
 Cancelled or Unexpended Referendum Amount
 (Enter as a positive number)

Assessed Valuation of District for adopted budget

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

Adopted Fire District Tax Rate (per \$100)

	\$712,505
	\$13,587
	\$610
	\$0
	\$13,587
	\$610
	\$0
	0
	1,317,181,700
	\$1,595,500
	\$0.054

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

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

\$0.056

2014 FIRE DISTRICT BUDGET

Lower Township Fire District # 3 (Cape May)

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

	CROSS REF	2014 PROPOSED BUDGET
	-----	-----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$527,297 *
(2) Utilized in Current Year's Adopted Budget	* *	\$154,078 *
(3) Proposed Balance Available (Line 1 - Line 2)	* *	----- \$373,219 *
(4) Estimated Results of Current Budget Operations	* *	\$45,000
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	----- \$418,219 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$105,000 *
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	----- \$313,219 *
		=====

RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	*
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) Proposed Balance Available (Line 8 - Line 9)	* *	----- *
(11) Estimated Results of Operations in Current Budget	* *	*
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	----- *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	*
B. Release Referendum Resolution (Page 10A)	* *	*
C. Total Proposed Use of Restricted Fund Balance	* *	*
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	----- *
		=====

Lower Township Fire District # 3 (Cape May)

2014 FIRE DISTRICT BUDGET

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

-----SALE OF ASSETS-----

DESCRIPTION OF ASSET

(list individually)

	GROSS PURCHASE BASIS	REF. SALE VALUE	
2014			

*	*	*	(1)
*	*	*	(2)
*	*	*	(3)

TOTAL SALE OF ASSETS

-----A-3-----

-----INTEREST ON INVESTMENTS-----

AND DEPOSITS (N.J.S.A. 40A:5-15.1)

INVESTMENTS/ACCOUNTS (List Each)
Bank of America Money Market

	GROSS PROPOSED BUDGET	REF. FINAL BUDGET	
2014	\$400	\$400	
2013	\$500	\$500	

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

**TOTAL INTEREST ON INVESTMENTS
AND DEPOSITS**

-----A-4-----

-----OTHER REVENUE-----

LIST IN DETAIL:

	GROSS PROPOSED BUDGET	REF. FINAL BUDGET	
2014			
2013			

*	*	*	(1)
*	*	*	(2)
*	*	*	(3)
*	*	*	(4)
*	*	*	(5)

TOTAL OTHER REVENUE

-----A-5-----

2014 FIRE DISTRICT BUDGET

Lower Township Fire District # 3 (Cape May)

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

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

-----	-----	-----
CROSS REF. BUDGET	PROPOSED BUDGET	FINAL BUDGET
2014	2014	2013

LIST IN DETAIL:

-----	-----	-----	-----
CROSS REF. BUDGET	PROPOSED BUDGET	FINAL BUDGET	
2014	2014	2013	

-----	-----	-----	-----
CROSS REF. BUDGET	PROPOSED BUDGET	FINAL BUDGET	
2014	2014	2013	

TOTAL OTHER GRANTS & ENTITLEMENTS

A-6

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

-----OTHER REVENUES OFF-SET WITH-----

----- APPROPRIATIONS -----

-----	-----	-----
CROSS REF. BUDGET	PROPOSED BUDGET	FINAL BUDGET
2014	2014	2013

LIST IN DETAIL:

-----	-----	-----	-----
CROSS REF. BUDGET	PROPOSED BUDGET	FINAL BUDGET	
2014	2014	2013	

-----	-----	-----	-----
CROSS REF. BUDGET	PROPOSED BUDGET	FINAL BUDGET	
2014	2014	2013	

TOTAL OTHER REVENUES OFF-SET

A-8

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

2014 FIRE DISTRICT BUDGET

Lower Township Fire District # 3 (Cape May)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS		\$19,000	\$19,000
(2) OTHER	AP-1	\$5,400	\$5,400
TOTAL ADMINISTRATION		-----	-----
	A-9	\$24,400	\$24,400
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
(1) Appendix brought forward	AP-2	-----	-----
TOTAL COST OF OPERATIONS S&W		-----	-----
	A-10	=====	=====
OTHER COSTS OFFSET BY REVENUES			
(1) Appendix brought forward	AP-3	-----	-----
TOTAL Salaries Offset by Revenues		-----	-----
	A-15	=====	=====

2014 FIRE DISTRICT BUDGET

Lower Township Fire District # 3 (Cape May)

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

	TITLE	# of Staff	Annual Wages	2014 Proposed Budget
	Administrative Postions (list Individually)			
Insert new rows here	Chairman	1	\$300	\$300
	Vice Chairman	1	\$300	\$300
	Treasurer	1	\$2,500	\$2,500
	Secretary	1	\$2,000	\$2,000
	Asst. Sec./Treas.	1	\$300	\$300
	TOTAL ADMINISTRATION S&W appendix	AP-1	\$5,400	\$5,400
	Operation & Maintenance Postions (list Individually)			
Insert new rows here				
	TOTAL COST OF OPERATIONS S&W Appendix	AP-2		
	Salary Offset by Revenue Postions (list Individually)			
Insert new rows here				
	Total Salaries Offset By Revenue Appendix	AP-3		

2014 FIRE DISTRICT BUDGET
Lower Township Fire District # 3 (Cape May)

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

PROPOSED BUDGET	2014				
	Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution					
(2) Police & Fire RS Contribution					
(3) Employee Group Health Insurance					
(4) Other Fringe					
TOTAL PROPOSED BUDGET					
Cross Reference	A-13	A-14	A-16		

FINAL BUDGET	2013				
	Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution					
(2) Police & Fire RS Contribution					
(3) Employee Group Health Insurance					
(4) Other Fringe					
TOTAL FINAL BUDGET					
Cross Reference	A-13	A-14	A-16		

2014 FIRE DISTRICT BUDGET

Lower Township Fire District # 3 (Cape May)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
		-----	-----
Administration Other Expenses			
(1) Other Expenses	AP-4	\$2,200	\$2,200
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
		-----	-----
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$2,200	\$2,200
		=====	=====
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$538,400	\$536,400
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7		
		-----	-----
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$538,400	\$536,400
		=====	=====
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8		
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		-----	-----
TOTAL Other Expenses Offset by Revenue	A-17		
		=====	=====

2014 FIRE DISTRICT BUDGET

Lower Township Fire District # 3 (Cape May)

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

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

		2014	2013	
		Cross Ref.	Proposed Budget	Current Year Final Budget
Admin - Operating				
Insert new rows here				
	Election		\$2,200	\$2,200
Total Additional Administration Operating Expenses		AP-4	\$2,200	\$2,200
Admin - Other Assets, Non-Bondable				
Insert new rows here				
Total Additional Administration Other Assets		AP-5		
Cost of Operations - Operating				
Insert new rows here	Firefighting Equipment		\$44,000	\$42,000
	Commissioners		\$50,000	\$50,000
	Advertising		\$1,000	\$1,000
	Insurance		\$42,000	\$42,000
	Contingent		\$45,000	\$45,000
	Maint & Repair		\$142,700	\$142,700
	Professional Fees		\$19,700	\$19,700
	Supplies		\$2,500	\$2,500
	Education & Training		\$10,000	\$10,000
	Office Equipment		\$4,000	\$4,000
	Utilities		\$72,500	\$72,500
	Erma Vol. Fire Co.		\$54,000	\$54,000
	Hydrant Fees		\$12,000	\$12,000
	Contracted Services		\$9,000	\$9,000
Bureau of Fire Safety		\$30,000	\$30,000	
Total Additional Operating Expenses Operations		AP-6	\$538,400	\$536,400
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows here				

Total Additional Cost of Operations Other Assets	AP-7		
---	-------------	--	--

Other Expenses Offset by Revenue - Operating

Insert new rows here				

Total Additional Operating Expenses Offset by Revenue	AP-8		
--	-------------	--	--

Other Expenses Offset by Revenue - Other Assets, Non-Bondable

Insert new rows here				

Total Costs Offset by Revenue Other Assets	AP-9		
---	-------------	--	--

PAGE SS-6 Appendix

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
050503	Lower Township Fire District # 3	Cape May	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$712,505
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$712,505
Plus 2% Cap increase.....	\$14,250
Adjusted Tax Levy Prior to Exclusions.....	\$726,755

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
Allowable pension increases.....	\$0
Allowable increase in health care costs.....	\$0
Changes in LOSAP contributions (+/-).....	\$0
Extraordinary Costs due to a "Declared" Emergency	\$0
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future	\$246,250

Add Total Exclusions.....	\$246,250
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions).....	\$1,595,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100).....	\$0.054
	\$862

Adjusted Tax Levy.....

Amount Utilized from Levy Cap Bank from 2011.....	\$13,527
Amount Utilized from Levy Cap Bank from 2012.....	\$610
Amount Utilized from Levy Cap Bank from 2013.....	\$0

Subtotal: Maximum Tax Levy Before Referendum.....

	\$988,004
Amount Proposed for Levy Cap Referendum.....	\$0

Maximum Allowable Amount to be Raised by Taxation.....

	\$988,004
--	-----------

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$741,144
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$0
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$0
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	-\$610
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$0
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$0
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$232,723
Cap Bank Available from 2014 for 2015's Budget.....	\$246,860

\$0

\$973,867

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER	
Lower Township Fire District # 3	Cape May		
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered		<u>Proposed Budget</u>	<u>Final Budget</u>
Administration Health Insurance Appropriation		\$0	\$0
Operations & Maintenance Health Insurance Appropriation		\$0	\$0
A. Proposed Budget Group Health Insurance		\$0	\$0
NET INCREASE (DECREASE)		\$0	
1. Net Increase Divided by 2013 Amount Budgeted = % Increase		0.00%	
2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy		0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		0.00%	
5. % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy		\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0	
2014 Increase in Appropriation		\$0	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Lower Township Fire District # 3	Cape May	
Proposed Budget PERS Contribution Appropriated		\$0
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$0
Final Budget PERS Contribution		\$0
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$0
Pension Contribution Exclusion		\$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Lower Township Fire District # 3	Cape May	
LOSAP - Proposed Budget		\$51,000
LOSAP - Final Budget		\$51,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Lower Township Fire District # 3	Cape May	
Total Debt Service Appropriation (Proposed Budget)		\$246,250
Current Year Base Amount		\$246,250
Total Debt Service Appropriation Expended (Final Budget)		\$268,789
Final Budget Base Amount		\$268,789
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Lower Township Fire District # 3	Cape May	
Total Capital Appropriation (Proposed Budget)		\$0
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$0
Total Capital Appropriation (Final Budget)		\$0
Capital Appropriation offset from Restricted Fund (Final Budget)		\$0
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$0
Capital Expenditure Exclusion		\$0

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

Shared Services Calculation Sheet

Fire District	EXAMINER
Lower Township Fire District # 3 (Cape May)	
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations	\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended	\$0
Shared Service Exclusion	\$0

RECIPIENT'S SHARED SERVICES EXCLUSION WORKSHEET

(List amounts as furnished and certified by each Provider)

Shared Services Provider Entity	Shared Service (List Each Service Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Imp Co:
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year
Total		0	0	0	0	0	0	0

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\$13,527
\$610
\$0
\$13,527
\$610
\$0
0
1,317,181,700
\$1,595,500
\$0.054

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