

2016 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:
County:

Lower Township District 3
Cape May

Levy Cap Calculation Summary

2015 Adopted Budget - Amount to be Raised by Taxation	\$	741,144
Cap Bank Available from 2013 (See Levy Cap Certification)		-
Cap Bank Available from 2014 (See Levy Cap Certification)		232,723
Cap Bank Available from 2015 (See Levy Cap Certification)		15,428
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,183,774,404
New Ratables - Increase in Valuations (New Construction and Additions)		2,036,400
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.063
Projected Tax Rate based upon Proposed Levy		0.063694447

2016 Budget Summary

Lower Township District 3 Cape May

	<u>2016 Proposed Budget</u>	<u>2015 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	\$ 592,500	\$ 351,250	\$ 241,250	68.7%
Total Miscellaneous Anticipated Revenues	14,400	14,400	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,306	1,306	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	<u>608,606</u>	<u>367,356</u>	<u>241,250</u>	<u>65.7%</u>
Amount to be Raised by Taxation to Support Budget	<u>755,296</u>	<u>741,144</u>	<u>14,152</u>	<u>1.9%</u>
Total Anticipated Revenues	<u>1,363,902</u>	<u>1,108,500</u>	<u>255,402</u>	<u>23.0%</u>
APPROPRIATIONS				
Total Administration	26,600	26,600	-	0.0%
Total Cost of Operations & Maintenance	670,000	784,650	(114,650)	-14.6%
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)	51,000	51,000	-	0.0%
Total Capital Appropriations	492,500	246,250	246,250	100.0%
Total Principal Payments on Debt Service	100,799	-	100,799	#DIV/0!
Total Interest Payments on Debt	<u>23,003</u>	<u>-</u>	<u>23,003</u>	<u>#DIV/0!</u>
Total Appropriations	<u>1,363,902</u>	<u>1,108,500</u>	<u>255,402</u>	<u>23.0%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2016 Revenue Schedule

Lower Township District 3 Cape May

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 100,000	\$ 105,000	\$ (5,000)	-4.8%
Restricted Fund Balance	492,500	246,250	246,250	100.0%
Total Fund Balance Utilized	<u>592,500</u>	<u>351,250</u>	<u>241,250</u>	68.7%
<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	14,400	14,400	-	0.0%
Total Miscellaneous Anticipated Revenues	<u>14,400</u>	<u>14,400</u>	<u>-</u>	0.0%
<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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1 BAC	400	400	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>400</u>	<u>400</u>	<u>-</u>	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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,306	1,306	-	0.0%
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	<u>1,306</u>	<u>1,306</u>	<u>-</u>	0.0%
<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	<u>-</u>	<u>-</u>	<u>-</u>	#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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 608,606</u>	<u>\$ 367,356</u>	<u>\$ 241,250</u>	65.7%

2016 Appropriations Schedule

Lower Township District 3 Cape May

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 24,400	\$ 24,400	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	<u>24,400</u>	<u>24,400</u>	-	0.0%
<i>Administration - Other (List)</i>				
Other Admin Expense #1 Elections	2,200	2,200	-	0.0%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>2,200</u>	<u>2,200</u>	-	0.0%
Total Administration	<u>26,600</u>	<u>26,600</u>	-	0.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits			-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	670,000	784,650	(114,650)	-14.6%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>670,000</u>	<u>784,650</u>	<u>(114,650)</u>	-14.6%
Total Operations & Maintenance	<u>670,000</u>	<u>784,650</u>	<u>(114,650)</u>	-14.6%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits			-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	51,000	51,000	-	0.0%
Total Capital Appropriations	492,500	246,250	246,250	100.0%
Total Principal Payments on Debt Service	100,799		100,799	#DIV/0!
Total Interest Payments on Debt	23,003		23,003	#DIV/0!
TOTAL APPROPRIATIONS	<u>\$ 1,363,902</u>	<u>\$ 1,108,500</u>	<u>\$ 255,402</u>	23.0%

Lower Township Fire District 3
Cost of Operations

	Proposed <u>2016</u>	Current <u>2015</u>
Firefighting Equipment	\$204,000.00	\$44,000.00
Commissioners	\$50,000.00	\$50,000.00
Advertising	\$1,000.00	\$1,000.00
Insurance	\$42,000.00	\$42,000.00
Contingent	\$25,000.00	\$45,000.00
Maintenance & Repair	\$79,300.00	\$142,700.00
Professional Fees	\$19,700.00	\$19,700.00
Supplies	\$2,500.00	\$2,500.00
Education & Training	\$10,000.00	\$10,000.00
Office Equipment	\$4,000.00	\$4,000.00
Utilities	\$62,500.00	\$72,500.00
Erma Vol. Fire Company	\$54,000.00	\$54,000.00
Hydrant Fees	\$12,000.00	\$12,000.00
Contracted Services	\$84,000.00	\$9,000.00
Bureau of Fire Safety	<u>\$20,000.00</u>	<u>\$30,000.00</u>
Total	\$670,000.00	\$538,400.00

2016 Schedule of Salaries and Benefits

Lower Township District 3
Cape May

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

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

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

5 Year Debt Service Schedule - Principal

Lower Township District 3
Cape May

Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>											
General Obligation Bond #1			\$ -								#VALUE!
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds											#VALUE!
<i>Bond Anticipation Notes</i>											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANs											
<i>Capital Leases</i>											
Capital Lease #1	02/20/10	76%		100,799	103,803	106,896	110,082	113,362	116,740	120,219	771,901
Capital Lease #2											
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases				100,799	103,803	106,896	110,082	113,362	116,740	120,219	771,901
<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				\$ 100,799	\$ 103,803	\$ 106,896	\$ 110,082	\$ 113,362	\$ 116,740	\$ 120,219	#VALUE!

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

Lower Township District 3
Cape May

	Current Year (2015)	2016	2017	2018	2019	2020	2021	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	-	23,003	19,999	16,906	13,720	10,440	7,061	3,583	94,712
Capital Lease #2	-	-	-	-	-	-	-	-	-
Capital Lease #3	-	-	-	-	-	-	-	-	-
Capital Lease #4	-	-	-	-	-	-	-	-	-
Total Interest Payments - Capital Leases	-	23,003	19,999	16,906	13,720	10,440	7,061	3,583	94,712
<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	\$ -	\$ 23,003	\$ 19,999	\$ 16,906	\$ 13,720	\$ 10,440	\$ 7,061	\$ 3,583	\$ 94,712

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

2016 Fund Balance Reconciliation

Lower Township District 3 Cape May

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$	632,329
Less: Utilized in 2015 Adopted Budget		351,250
Proposed balance available		<u>281,079</u>
Estimated results of operations for the year ending December 31, 2015		-
Anticipated balance December 31, 2015		<u>281,079</u>
Less: Fund Balance utilized in 2016 Proposed Budget		100,000
Proposed balance after utilization in 2016 Proposed Budget	\$	<u><u>181,079</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$	246,250
Less: Utilized in 2015 Adopted Budget		-
Proposed balance available		<u>246,250</u>
Estimated results of operations for the year ending December 31, 2015		246,250
Anticipated balance December 31, 2015		<u>492,500</u>
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes		492,500
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2016 Proposed Budget	\$	<u><u>-</u></u>

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

2016 Referendums

Lower Township District 3
Cape May

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

2016 Levy Cap Summary

Lower Township District 3
Cape May

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	741,144
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		741,144
Plus: 2% Cap Increase		14,823
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		755,967

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		123,802
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		-
Total Exclusions		123,802
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	2,036,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.063	1,283

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2013		881,051
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		881,051
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	881,051

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	755,296
Cap Bank Available from Prior Year (2013) for 2016 Budget		-
Cap Bank Available from Prior Year (2014) for 2016 Budget		232,723
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		232,723
Cap Bank Available from Prior Year (2015) for 2016 Budget		15,428
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		15,428
Cap Bank from Current Year (2016) Available for 2017 Budget		125,756
Cap Bank Available from 2016 for 2017 Budget	\$	125,756

2016 Levy Cap Exclusion Calculations

Lower Township District 3 Cape May

PENSION CONTRIBUTION CALCULATION

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

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$	51,000
2015 Adopted Budget LOSAP Appropriation		51,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	123,802
2015 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	\$	123,802

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$	492,500
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		492,500
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
### 2016 Base Amount		-
2015 Adopted Budget Total Capital Appropriation		246,250
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		246,250
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

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

THE COMMISSIONERS OF THE FIRE DISTRICT NO. 3
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY

RESOLUTION #2015-17

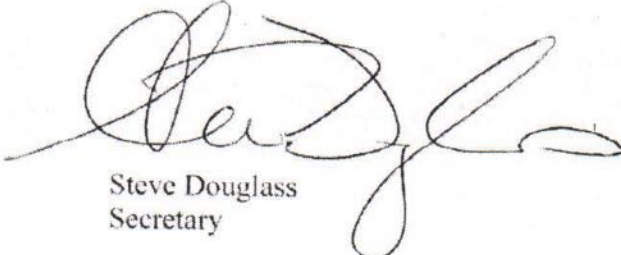
Special Meeting for the Approval of Expenditures
From the Restricting Fund Balance

Now, therefore, be it resolved by the Lower Township Board of Fire Commissioner No. 3 approves a Special Meeting for the approval from the taxpayers of the District for expenditures of firefighting equipment and architectural and engineering for building upgrades from the restricted fund balance in the amount of \$246,250.00 in the budget year 2016, approved on this date, December 15, 2015.

Motioned by Commissioner Van Mourik and seconded by Commissioner Robertson

Roll call vote:

Commissioners	Yea	Nay	Abstain	Absent
Lepor	x			
Van Mourik	x			
Robertson	x			
G. Douglass	x			
S. Douglass	x			



Steve Douglass
Secretary

AFFIDAVIT OF POSTING SPECIAL MEETING NOTICE

The legal voters, at the annual meeting or at a special meeting called by the commissioners of the fire district, may vote to raise money for a firehouse, apparatus and appliances in connection therewith for fire extinguishing purposes, in an amount not exceeding 5 mills on the dollar of the last assessed valuation of the property in the fire district. The amount so voted for shall be included in the next succeeding annual budget of the fire district under the section for capital appropriations.

Any such special meeting shall be called on 10 days' notice by the board of fire commissioners, to be posted in five public places in the district, setting forth the time, place and object of the meeting and the legal voters shall determine the amount of money to be raised. (N.J.S.A. 40A:14-84)

A separate certification is required to report the results of the special meeting as well as a copy of the notice that was posted.




AFFIDAVIT OF POSTING SPECIAL MEETING

I, the undersigned, hereby certify that a Special Meeting has been called by the Board of Fire Commissioners of Lower Township Fire District # 3 scheduled for December 28, 2015 at 4 pm at the Erma Fire Hall 415 Breakwater Road Erma, NJ 08204.

I further certify that on Friday December 18 2015, I posted notices in the 5 following locations:

Lower Township Municipal Hall Bulletin Board
Cape May County, Lower Township Branch Free Public Library
Lower Township Bureau of Fire Safety Bulletin Board
Lower Township Municipal Court Bulletin Board
Cape May, Lower Township Branch Post Office


Signature

Steven Douglass

Secretary

Dated: 12/28/2015

**FIRE DISTRICT SPECIAL MEETING
(N.J.S.A. 40A:14-84)
RESULTS CERTIFICATION**

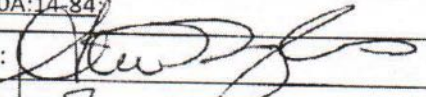
Please attach a copy of the Fire District Notice and Affidavit of Special Meeting Posting to this form when it is submitted.

Municipality:	LOWER TOWNSHIP	Fire District #:	3
County:	CAPE MAY		

OTHER REFERENDUM QUESTIONS

	CAPITAL PROJECTS (N.J.S.A. 40A:14-84)		
	Capital #1 Description of Project: S60 ATTITUDE	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	\$ 246,250	\$	\$
Total Votes	# 7	#	#
Total "Yes" Votes	# 7	#	#
Total "No" Votes	# 0	#	#
% of Yes Votes	100 %	%	%

It is hereby certified that this referendum (special meeting) complies with the requirements of law pursuant to N.J.S.A. 40A:14-84.

Signed Certification: 	Date:	12-28-15
Printed Name: STEVEN DOUGLASS		
Title: SECRETARY		
Telephone: 609-231-8340	Fax:	
E-mail: Sdouglass67@Comcast.net		

Please return the results to the Division within one week of the meeting to authoritiesunit@dca.nj.gov or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

Lower Township Fire District # 3
Special Meeting
Ballot
12/28/2015

Shall the voters of Lower Township Fire District # 3 be allowed to spend \$ 246,250 from the restricted fund balance for the purchase of Fire Fighting Equipment and Architectural and Engineering for building upgrades to the fire house, and any other cost associated with the purchase and/or upgrades to Fire house.

Yes _____

No _____

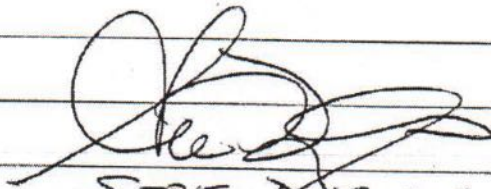
A YES vote will allow the District to spend \$246,250 from the restricted fund for the above mentioned purposes

A NO vote will not allow the District to spend \$246,250 from the restricted fund for the above mentioned purposes

SPECIAL Meeting 12-28-15

Sign in Sheet.

Name.	Address
Mary M. Robertson	442 Sheridan Blvd.
Dennis Robertson Jr.	430 Sheridan Blvd.
JEFF VAN HOLWERK	301 PINE STREET
David Lepor	217 Lennox Avenue
Steve Douglass.	560 Seashore Rd.
GARY DOUGLASS	891 MYERS ROAD
DENNIS ROBERTSON	442 Sheridan Blvd.


STEVE DOUGLASS.
Secretary

THE COMMISSIONERS OF FIRE DISTRICT NO. 3
IN THE TOWNSHIP OF LOWER, COUNTY OF CAPE MAY, STATE OF NEW JERSEY

RESOLUTION # • 2015-17

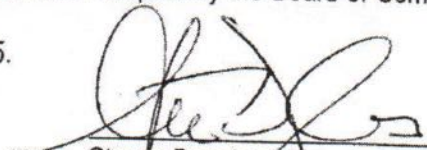
**AUTHORIZING EXPENDITURE OF RESTRICTED FUND BALANCE FOR THE PURCHASE OF FIRE
FIGHTING EQUIPMENT AND ARCHITECTURAL AND ENGINEERING SERVICES**

WHEREAS; A special meeting was held on December 28, 2015 for the purpose of appropriating funds for the purchase of fire fighting equipment and for architectural and engineering services and any other costs in connection with renovations and upgrades to the firehouse and the purchase of fire fighting equipment in accordance with N.J.S.A. 40A:14-84; and

WHEREAS, the voters of Lower Township Fire District No. 3 at a special meeting held on December 28, 2015 for the purpose of, and having approved, the expenditure of \$246,250.00 of the restricted fund balance to be expended in 2016 for the purchase of Fire Fighting Equipment and Architectural and Engineering for building upgrades to the firehouse, and any other cost associated with the purchase and or upgrades to the fire house.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Fire District No. 3, in the Township of Lower, County of Cape May, State of New Jersey, that \$246,250.00 of the restricted fund balance may be expended in 2016 for the purchase of Fire Fighting Equipment and Architectural and Engineering services for building upgrades to the firehouse, and any other cost associated with the purchase of fire fighting equipment and or upgrades to the fire house.

I hereby certify the foregoing to be the original resolution adopted by the Board of Commissioners of Fire District No. 3 at a meeting held December 28, 2015.


Steven Douglass, Secretary

Motioned by Commissioner: *G. Douglass*

Seconded by Commissioner: *Robertson*

Commissioners	Yea	Nay	Abstain	Absent
Lepor	X			
Robertson	X			
G. Douglass	X			
S. Douglass	X			
Van Mourik	X			