

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED 2017 APPROVED BUDGET

Township of Lower Fire District No. 3

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs
Division of Local Government Services
For: Timothy Cunningham, Director

By *C.M. Zapicchi*
Christine M. Zapicchi, Assistant Director

Date 11/13/17

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

RESOLUTION # 2016-28

RESOLUTION TO ADMEND THE INTRODUCED 2017 BUDGET

Now, whereas, be it resolved by the Lower Township Board of Fire Commissioners No. 3 will insert \$200,000.00 of additional appropriations which will be offset from General Surplus Fund. Bringing the total amended revenues to \$1,070,939.00 which includes the amount to be raised by taxation of \$754,533.00 (same as introduced budget) and total appropriations of \$1,070,939.00. Whereas, this action does not reflect an increase in taxation of the originally introduced 2017 Budget.

PROPOSED. AMENDED

Revenue

Unrestricted		
Fund Balance.	\$100,000.	\$ 300,000
Total Revenue.	\$870,939.	\$1,070,939

Appropriations

Cost Of Operations		
Maint. & Repair.	\$550,000.	\$ 750,000
(Painting, doors, rug replacement, tile repairs)		
Total Appropriations	\$870,939.	\$1,070,939

Approved on this date, December 27, 2017

Motioned by Commissioner Robertson and seconded by Commissioner G. Douglass.

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

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 LOCAL GOVT SERVICES

THE COMMISSIONERS OF FIRE DISTRICT NO. 3
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2017

LOWER TOWNSHIP

DISTRICT 3

Fire District Budget

LTBCFD3.COM

Department Of



Community
Affairs

Division of Local Government Services

LOCAL GOVT SERVICES
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LOCAL GOVT SERVICES
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2017 FIRE DISTRICT BUDGET

Certification Section

2017

**LOWER TOWNSHIP
DISTRICT 3**

FIRE DISTRICT BUDGET


FISCAL YEAR: January 1, 2017 to December 31, 2017

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: 12/19/16

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: 2/14/17

2017 PREPARER'S CERTIFICATION

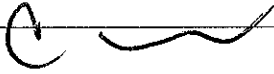
LOWER TOWNSHIP DISTRICT 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	GARY DOUGLASS		
Title:	TREASURER		
Address:	891 MYRNA ROAD CAPE MAY, NJ 08204		
Phone Number:	609-602-6307	Fax Number:	609-884-7578
E-mail address:	mldouglass@comcast.net		

**2017 PREPARER'S CERTIFICATION
OTHER ASSETS**

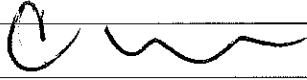
**LOWER TOWNSHIP
DISTRICT 3**

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	GARY DOUGLASS		
Title:	TREASURER		
Address:	891 MYRNA ROAD CAPE MAY, NJ 08204		
Phone Number:	609-602-6307	Fax Number:	609-884-7578
E-mail address:	mldouglass@comcast.net		

2017 APPROVAL CERTIFICATION

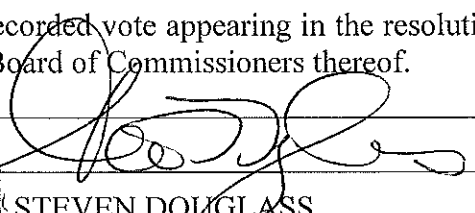
LOWER TOWNSHIP DISTRICT 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 18th day of OCTOBER, 2016.

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:	STEVEN DOUGLASS		
Title:	SECRETARY		
Address:	560 SEASHORE ROAD CAPE MAY, NJ 08204		
Phone Number:	609-231-8340	Fax Number:	609-884-7578
E-mail address:	Sdouglass67@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	Ltbcfd3.com
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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.

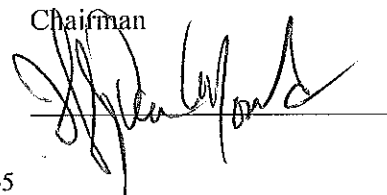
Name of Officer Certifying compliance

Jeffrey Van Mourik

Title of Officer Certifying compliance

Chairman

Signature



2017 FIRE DISTRICT BUDGET RESOLUTION

LOWER TOWNSHIP

DISTRICT 3

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Lower Township Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of October 18, 2016; 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 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$ 0 as an appropriation from restricted fund balance to be used as budget revenue]]; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 870,939, which includes an amount to be raised by taxation of \$ 754,533, and Total Appropriations of \$ 870,939; and

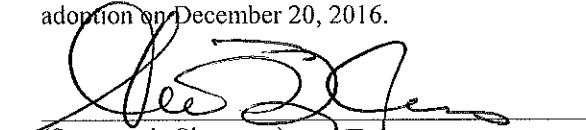
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on October 18, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 20, 2016.


 (Secretary's Signature)

10/18/16
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Jeffrey Van Mourik	X			
Gary Douglass	X			
Dennis Robertson <i>Secord</i>	X			
Robert Sweeten	X			
Steven Douglass <i>Mohun</i>	X			

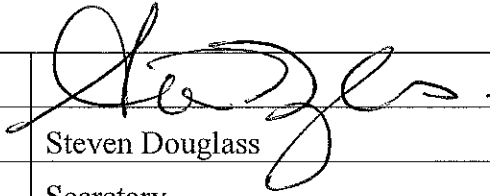
2017 ADOPTION CERTIFICATION

LOWER TOWNSHIP DISTRICT 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 20th day of December, 2016.

Officer's Signature:			
Name:	Steven Douglass		
Title:	Secretary		
Address:	560 Seashore Road Cape May, NJ 08204		
Phone Number:	609-231-8340	Fax Number:	609-884-7578
E-mail address:	Sdouglass67@comcast.net		

2017 ADOPTED BUDGET RESOLUTION

LOWER TOWNSHIP DISTRICT 3

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Lower Township Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 27, 2016; 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 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$ 0 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 \$ 1,070,939, which includes amount to be raised by taxation of \$ 754,533, and Total Appropriations of \$ 1,070,939; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 27, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, 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 \$ 1,070,939, which includes amount to be raised by taxation of \$ 754,533 , and Total Appropriations of \$ 1,070,939; and

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

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



(Secretary's Signature)

12-27-16

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
S. Douglass (Mayor)	X			
G. Douglass	X			
B. Sweeten	X			
D. Robertson (Secretary)	X			
J. Van Murrick	X			

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

LOWER TOWNSHIP

DISTRICT 3

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.
Line item Non Bondable reduced to fund Capital Bond payment
2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.
No increase to taxpayers.
3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.
District spending is stable to comply with Cap
4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.
Restricted fund balance being utilized for building upgrades
5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.
Capital debt service comparable with past cost
6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.
None
7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.
None

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

Total Assessed Valuation of District	\$1,184,428,646
Proposed Tax Rate per \$100 of Assessed Valuation	\$.064

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

No	<input checked="" type="checkbox"/>	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

2017

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

Name of Fire District:	Lower Township Fire District 3		
Address:	PO Box 162		
City, State, Zip:	Rio Grande, NJ 08242		
Phone: (ext.)	609-602-6307	Fax:	609-884-7578

Preparer's Name:	Gary Douglass		
Preparer's Address:	891 Myrna Road		
City, State, Zip:	Cape May, NJ 08204		
Phone: (ext.)	609-602-6307	Fax:	609-884-7578
E-mail:	mldouglass@comcast.net		

Chairman:	Jeffrey Van Mourik		
Phone: (ext.)	609-377-1875	Fax:	609-884-7578
E-mail:	jeffvanm@yahoo.com		

Secretary/Treasurer:	Steven Douglass		
Phone: (ext.)	609-231-8340	Fax:	609-884-7578
E-mail:	Sdouglass67@comcast.net		

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

LOWER TOWNSHIP DISTRICT 3

FISCAL YEAR: January 1, 2017 to December 31, 2017

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? YES *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District. Gary Douglass, Treasurer and Steven Douglass, Secretary are brothers and both serve on board*
- 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)
LOWER TOWNSHIP
DISTRICT 3**

FISCAL YEAR: January 1, 2017 to December 31, 2017

- 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." Attached
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? _____NO_ *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? ___NO_ *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? _____YES
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? _YES attached *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 a)1999 b)29 c)16 d)based upon commissioner approval yearly e) \$51,000 f) 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.*

**BOARD OF FIRE COMMISSIONERS
DISTRICT NO. 3**

Township of Lower

P. O. Box 162

Rio Grande, New Jersey 08242

**MUTUAL AID AGREEMENT JUNE 2001 TO JUNE 2004
RIO GRANDE VOLUNTEER FIRE COMPANY**

The Rio Grande Volunteer Fire Company shall, under Mutual Aid Agreement, supply to fire District No. 3, in the Township of Lower, County of Cape May, State of New Jersey, protection in the following area:

1. The section of Lower Township located off of Route 47 known as Shawcrest.

The Rio Grande Volunteer Fire company shall, under Mutual Aid Agreement, be expected to respond to all calls of a fire nature, structure, boat, automobile, grass or brush, alarm or report of smoke and all calls for an accident assist.

It is distinctly understood that the response from the Rio Grande Volunteer Fire Company shall, under Mutual Aid Agreement, be a compliment of men and apparatus normally responding to such a call as is the practice within Rio Grande.

The supervision of men and equipment, at any time and at all calls, to which the Rio Grande Volunteer Fire Company responds, shall be the sole responsibility of the proper officials of the Rio Grande Volunteer Fire Company until such time as command of the situation is surrendered to a proper official of the Erma volunteer Fire company, Inc.

The Commissioners of Fire district Number 3, of Lower township, shall pay a sum of \$1.00 Dollar per year to the Rio Grande Volunteer Fire company for said services for the protection lives and property in Fire District Number 3.

This Agreement will be negotiated every three (3) years.

SIGNED: Commissioners
Fire District #3

Signed: Commissioner Fire District #2

Chairman:

Chairman:

VICE Chairman:

Vice Chairman:

Secretary:

Secretary:

Treasurer:

Treasurer:

Asst. Sec./Treas.:

Asst. Sec./Treas.:

Erma Volunteer Fire Company

Rio Grande Vol. Fire Company

Asst. Chief:

Chief:

Dated:

Dated:

Agreement

This Agreement is made on the 1st day of January, 2015, by and between **THE COMMISSIONERS OF FIRE DISTRICT NO. 3**, In the Township of Lower, County of Cape May, State of New Jersey, located at 415 Breakwater Road, PO Box 162, Rio Grande, New Jersey, 08242, hereinafter referred to as **Commissioners**; and the **ERMA VOLUNTEER FIRE COMPANY, INC.** located at 415 Breakwater Road, Erma New Jersey 08204, hereinafter referred to as **FIRE COMPANY**.

WHEREAS, N.J.S.A. 40A:14-70.1 (b) authorizes the Commissioners of a fire district to contract with a volunteer fire company or companies for the purpose of extinguishing fires, upon those terms and conditions as shall be deemed proper; and

WHEREAS, the Commissioners have negotiated agreement(s) with the Fire Company or companies within their jurisdiction upon terms that are fair and proper for the providing of fire protection services to fire district; and

WHEREAS, the term "Fire Company" shall reflect either plural or singular as applicable to this particular agreement.

NOW, THEREFORE, it is agreed, in consideration of the payment to be made as herein described and the exchange of mutual promises, as follows:

1. The Fire Company will extinguish fires within the fire district or within such other areas or territories as may be contracted for by the Commissioners, or pursuant to mutual aid agreements which have been approved by the Commissioners. For the purpose hereof, the term "extinguishing fires" shall be used in its broadest and most universal sense.
2. Nothing herein shall be construed to increase any liability on the part of the Fire Company to the public for errors or omissions in the performance or non-performance of its duties hereunder, or pursuant to any other requirement.
3. The members of the Fire Company, in performing fire duty, shall be deemed to be exercising a governmental function, when providing service pursuant to this Agreement.
4. The Fire Company shall be under the supervision of The Commissioners. Notwithstanding anything to the contrary herein contained, the Commissioners will exercise jurisdiction over the Fire Company according to NJ Statute 40A:14-68 and 40A: 14-81 and will not interfere or seek to regulate the internal

administration of The Fire Company. The Fire Company may not take any action which is contrary to law or official actions the Commissioners, when the Fire Company is providing service pursuant to this Agreement.

5. The Fire Company shall perform such other duties, directly or indirectly related to the extinguishment of fires, as may be directed from time to time by the Commissioners.
6. The Commissioners shall provide workers compensation insurance coverage for all volunteer firefighters of the Fire Company and liability coverage for the Fire Company and its apparatus vehicles and equipment for limits of not less than \$1,000,000.00 for injuries to one person and \$1,000,000.00 for injuries to more than one person or persons for not less than \$1,000,000.00.
7. The Commissioners shall provide payment to the Fire Company for providing firefighting services in the amount of \$35,000.00. This payment shall be made in four equal installments, upon receipt by the Commissioners of the quarterly payments from the Chief Financial Officer of the Township of Lower. The Commissioners will require submission of a voucher as a prerequisite to payment.
8. Upon the annual renewal of the agreement, the Fire Company shall submit a full audit performed by a Certified Public Accountant. Any changes monetary or otherwise will be brought to the Commissioners on or before October 1st prior to the budget year.
9. This agreement is contingent upon adequate funding being provided by the annual budget and by appropriation of the Commissioners.
10. The term of this agreement shall be from the date of full execution of this Agreement to December 31, 2015
11. Unless either party furnishes (60) day notice of non renewal of this agreement prior to its expiration, this Agreement shall continue on a month to month basis following the expiration date herein, provided same shall be subject to termination by either party upon (60) days notice.
12. The Fire Chief or Assistant Fire Chief of the Fire Company shall meet with the Commissioners at their monthly meeting. The Fire Chief shall provide quarterly reports of apparatus and equipment inspections, fuel consumption, fires and drills, and updated membership rosters.
13. The Fire Company shall be responsible for the cleaning and general maintenance of the firehouse. The Fire Company will obtain written consent and approval of the Fire District prior to any and all repairs or alterations to the

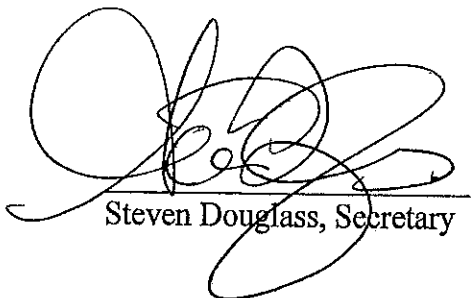
firehouse made by outside contractors. Any cost incurred for maintenance and or repairs will be borne by the Commissioners.

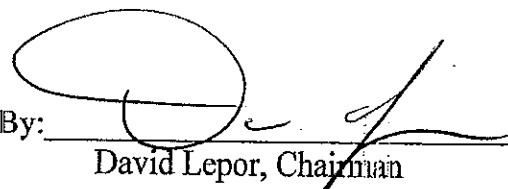
14. The Fire Company may not at any time utilize, take part, perform or rent the firehouse facilities for any function that is contrary to law.
15. The Commissioners shall also make available the amount of \$19,000.00 for the year 2014^{dv} to support the Fire Company's program to provide a stipend to the members of the Fire Company. This program is intended to increase the participation of Fire Company Members at Drills and Alarms. This amount and program will be reviewed yearly to determine its effectiveness. The Commission reserves the right to terminate the funding for the program if it does not have the desired effect.
16. If any article, section, paragraph, sentence or clause of this Agreement is determined to be invalid, same shall be deemed severable and the remainder of the Agreement shall survive unless such invalidated language is material to the purpose and intentions of the parties.
17. Payment for training will be provided by The Commissioners out of the budget item for that purpose. In order to receive payment for training the following must take place. The Fire Company through their representative must make such request. Upon completion of training, proof must be provided to The Commissioners. If training is paid for and not attended or completed it is the Fire Company's responsibility to seek reimbursement from its member. If this is the case that amount will be deducted from the quarterly payment from The Commissioners to the Fire Company. It should be understood that any training paid by The Commissioners be relevant to the members service to the Fire Company and that said training be put to practice in their service to Fire District #3.

IN WITNESS WHEREE OF, the parties hereto have set their hands and seals or caused their corporation seals to be affixed on the date and year first written above.

ATTESTED BY:

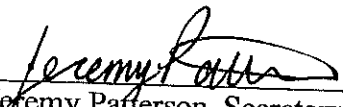
THE COMMISSIONERS OF FIRE DISTRICT 3
TOWNSHIP OF LOWER
COUNTY OF CAPE MAY
STATE OF NEW JERSEY

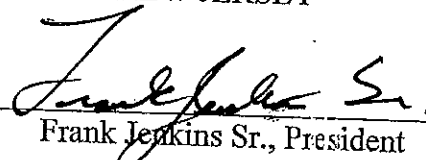

Steven Douglass, Secretary

By: 
David Lepor, Chairman

ATTESTED BY:

ERMA VOL. FIRE COMPANY
TOWNSHIP OF LOWER
COUNTY OF CAPE MAY
STATE OF NEW JERSEY


Jeremy Patterson, Secretary

By: 
Frank Jenkins Sr., President

INTERLOCAL SERVICES AGREEMENT
FIRE SUPPRESSION SERVICES

BETWEEN **THE BOROUGH OF WILDWOOD CREST**

AND **WILDWOOD CREST VOLUNTEER FIRE COMPANY NO. 1**

AND **THE TOWNSHIP OF LOWER**

AND **ERMA VOLUNTEER FIRE COMPANY, STATION 62, FIRE DISTRICT NO. 3**

THIS AGREEMENT made on this 18 day of March, 2015, by and between **BOROUGH OF WILDWOOD CREST**, a municipal corporation of the State of New Jersey, having its principal place of business at 6101 Pacific Avenue, Wildwood Crest, New Jersey, 08260, hereinafter referred to as the "Borough", **WILDWOOD CREST VOLUNTEER FIRE COMPANY NO. 1**, having its principal place of business at 7100 Pacific Avenue, Wildwood Crest, New Jersey, 08260, hereinafter referred to as "Volunteer Fire Company", **TOWNSHIP OF LOWER**, a municipal corporation of the State of New Jersey, having its principal place of business at 2600 Bayshore Road, Villas, New Jersey, 08251, hereinafter referred to as the "Township, and **ERMA VOLUNTEER FIRE COMPANY, STATION 62, FIRE DISTRICT NO. 3**, having its principal place of business at 415 Breakwater Road, Erma, New Jersey, 08204, hereinafter referred to as "District".

WHEREAS, pursuant to the Interlocal Services Act, N.J.S.A. 40:80A-1, the Borough, Volunteer Fire Company, Township and District desire to contract for the furnishing of fire protection services, and

WHEREAS, it is in the best interest of the citizens of both the Borough and the Township to enter into this joint agreement for the furnishing of fire protection services.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties hereto agree as follows:

1. **FIRE SUPPRESSION SERVICES:** The current volunteer fire department known as Wildwood Crest Volunteer Fire Company No. 1 shall provide fire suppression services ONLY to the Township exclusively for the geographical area of the Township known as Diamond Beach. This shall include all areas of Diamond Beach from Richmond Avenue to the base of the bridge known as the Ocean Drive Bridge. This shall also include the geographical area of the Township which is located along Bayview Drive. In addition to the Volunteer Fire Company providing

suppression services, the Borough will provide police and EMT services with the Volunteer Fire Co. ONLY for all fire calls and/or fire suppression services when responded to by the Volunteer Fire Co. The Borough, through the Volunteer Fire Co., shall be the initial response for all fire calls and fire suppression services within the designated geographic location, and the Volunteer Fire Co. will respond to all fire calls and fire suppression services in the same manner, utilizing the same equipment and manpower that the Volunteer Fire Co. currently utilizes in response to such calls within Wildwood Crest, and the District shall be required to also respond on site to all calls. After arriving on site, as soon as safe and reasonably practical, the Township's police, EMTs and the District will relieve all Wildwood Crest units that are on scene. The District and/or Township shall have all reporting and post-response obligations as to documentation, claims, reports, etc. It is expressly understood and agreed to by all parties hereto that the Borough shall not be required to provide EMT or police services or protection EXCEPT as to any and all fire calls. All dispatch obligations shall be that of Township. Borough shall have no responsibility or liability pertaining to dispatch operations or dispatch communications. This agreement does not include any services from Borough to Township for annual or other fire, life hazard, smoke detector or carbon monoxide inspections, all of which shall remain the sole responsibility of the Township of Lower, Bureau of Fire Safety.

2. **TERM OF AGREEMENT:** The initial term of this agreement shall be from April 1, 2015 to December 31, 2015, and from January 1, 2016 to December 31, 2016. This agreement shall be cancelled by either party upon written notice to all parties of cancellation ninety (90) days prior to the requested cancellation date or renewal period, except that Borough may terminate this agreement upon thirty (30) days written notice from Borough to all parties of nonpayment.

3. **CONSIDERATION/CONTRIBUTION FOR OPERATING EXPENSES:** The agreed-upon cost of providing said services shall be the sum of Seventy-Five Thousand Dollars (\$75,000.00) per year, the payment of which is to be made as follows:

\$25,000 on or before April 1, 2015	\$37,500.00 on or before February 1, 2016
\$50,000 on or before October 1, 2015	\$37,500.00 on or before October 1, 2016

All funds are to be made payable to the Borough of Wildwood Crest. The Volunteer Fire Company shall receive Twenty-Five Thousand Dollars (\$25,000.00) per year from the Borough of Wildwood Crest for operating expenses for providing said services.

4. **INSURANCE:** It is understood and agreed to that the Borough and the Township are currently insured through the Atlantic County Municipal Joint Insurance Fund, and the District is current insured through VFIS. The parties hereto agree, to the extent that it is necessary, each party will name the other as additional insured, if required for purposes of this Interlocal Services Agreement. Each party shall provide, if required, certificates of insurance setting forth coverage and naming the other party as additional insured, with a proviso that any such policies cannot be

cancelled except upon sixty (60) days notice to the other party. In the event either party ceases to participate in its insurance program as is in effect on the date of this Agreement, such party shall provide alternative insurance comparable to the coverage in effect on the date of this Agreement, subject to the approval of the other party, which approval shall not be unreasonably withheld, conditioned or delayed.

5. **TERMINATION:** This agreement may be terminated upon three (3) months written notification by any party to all parties, in which event the parties agree to meet and resolve all issues associated with such termination. This agreement may also be terminated upon the default of any payments due hereunder, subject to Borough providing thirty (30) days written notice to all parties of said default and providing an opportunity to cure the default within the 30-day notice period. Should said default continue beyond the 30-day notice period, Borough shall be entitled to issue written notice to all parties of termination.

6. **NOTICE:** All notices pertaining to this agreement shall be made only in writing, duly authorized and signed by the parties' authorized representatives. All notices, statements or other documents required by this agreement shall be hand delivered, emailed, faxed or mailed to the following addresses:

For the Borough: Director of Public Safety and
Borough Clerk
Borough of Wildwood Crest
6101 Pacific Avenue
Wildwood Crest, NJ 08260

For the Volunteer Fire Co. Wildwood Crest Volunteer Company No. 1
7100 Pacific Avenue
Wildwood Crest NJ 08260

For the Township: Mayor and
Township Manager
2600 Bayshore Road
Villas NJ 08251

For the District: Board of Commissioners
Chairman
P. O. Box 162
Rio Grande NJ 08242

7. **AMENDMENTS TO AGREEMENT:** Any modifications or changes to this agreement must be made in writing by mutual consent of the parties hereto and executed by all parties.

Unless so modified or in the event of termination of the agreement pursuant to Paragraph 5 herein, all conditions and terms of this agreement shall be binding on the parties.

IN WITNESS WHEREOF, the parties affix their signatures to this Agreement, intending to be legally bound. If a party is a corporation, this Agreement is signed by its proper corporate officers and its corporate seal is affixed.

WITNESS:

Frank Scott

BOROUGH OF WILDWOOD CREST

By: Carl Groon
Carl Groon, Mayor

By: Robert J. Fekete
Borough Clerk (Deputy)

WITNESS:

Frank Scott

WILDWOOD CREST VOLUNTEER FIRE
COMPANY NO. 1

By: Ron Okonko
Chief

WITNESS:

James J. Redgwan

TOWNSHIP OF LOWER

By: Mayor Michael Beck

By: John A. Laare
Clerk

WITNESS:

Pete M. Tommison

ERMA VOLUNTEER FIRE COMPANY,
STATION 62, FIRE DISTRICT NO. 3

By: [Signature]

By: [Signature]

Lower Township Fire District #3
2016 Apparatus Inventory

1982 Mack R- Model Tanker—Motor Pool
1996 Internation E-One Rescue—Motor Pool
2001 E0 One Pumper – Motor Pool
2007 E-One 75' Quint Ladder Truck – Motor Pool
2008 Ford Crown Victoria—Chief Dave Lepor
2013 international E-One Pumper—Motor Pool
2016 Pierce Arrow XT Recue—Motor Pool

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
LOWER TOWNSHIP
DISTRICT 3**

FISCAL YEAR: January 1, 2017 to December 31, 2017

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.
Gary Douglass, Treasurer \$6300-district \$94,000 other
Jeffrey Van Mourik, Chairman \$4,100-district
Steven Douglass, Secretary \$5,800-district
Dennis Robertson, Vice Chairman \$4,100-district 1400
Robert Sweeten, Asst Secretary/Treasurer \$4,100-district

- 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.
NONE

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 2015.

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.

2017 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:

LOWER TOWNSHIP DISTRICT 3

County:

CAPE MAY

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$	755,296
Cap Bank Available from 2014 (See Levy Cap Certification)		232,723
Cap Bank Available from 2015 (See Levy Cap Certification)		15,428
Cap Bank Available from 2016 (See Levy Cap Certification)		
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Cap Bank Used from 2016		
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)		1,413,300
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.064
Projected Tax Rate based upon Proposed Levy		0.063663587

2017 Budget Summary

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

	<u>2017 Proposed Budget</u>	<u>2016 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	\$ 300,000	\$ 592,500	\$ (292,500)	-49.4%
Total Miscellaneous Anticipated Revenues	14,700	14,400	300	2.1%
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	316,406	608,606	(292,200)	-48.0%
Amount to be Raised by Taxation to Support Budget	754,533	1,247,796	(493,263)	-39.5%
Total Anticipated Revenues	1,070,939	1,856,402	(785,463)	-42.3%
APPROPRIATIONS				
Total Administration	26,600	26,600	-	0.0%
Total Cost of Operations & Maintenance	750,000	1,162,500	(412,500)	-35.5%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program {LOSAP} Contribution (P.L.1997,c.388)	51,000	51,000	-	0.0%
Total Capital Appropriations	-	492,500	(492,500)	-100.0%
Total Principal Payments on Debt Service	183,803	100,799	83,004	82.3%
Total Interest Payments on Debt	59,536	23,003	36,533	158.8%
Total Appropriations	1,070,939	1,856,402	(785,463)	-42.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 300,000	\$ 346,250	\$ (46,250)	-13.4%
Restricted Fund Balance	-	246,250	(246,250)	-100.0%
Total Fund Balance Utilized	300,000	592,500	(292,500)	-49.4%
<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	14,700	14,400	300	2.1%
Total Miscellaneous Anticipated Revenues	14,700	14,400	300	2.1%
<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>				
Investment Account #1 BANK OF AMERICA	400	400	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	400	400	-	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)	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	1,306	1,306	-	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	-	-	-	#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	\$ 316,406	\$ 608,606	\$ (292,200)	-48.0%

2017 Appropriations Schedule

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

	2017 Proposed Budget	2016 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>	<u>-</u>	<u>0.0%</u>
<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>	<u>-</u>	<u>0.0%</u>
Total Administration	<u>26,600</u>	<u>26,600</u>	<u>-</u>	<u>0.0%</u>
<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	750,000	1,162,500	(412,500)	-35.5%
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>750,000</u>	<u>1,162,500</u>	<u>(412,500)</u>	<u>-35.5%</u>
Total Operations & Maintenance	<u>750,000</u>	<u>1,162,500</u>	<u>(412,500)</u>	<u>-35.5%</u>
<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	(492,500)	-100.0%
Total Principal Payments on Debt Service	183,803	100,799	83,004	82.3%
Total Interest Payments on Debt	59,536	23,003	36,533	158.8%
TOTAL APPROPRIATIONS	<u>\$ 1,070,939</u>	<u>\$ 1,856,402</u>	<u>\$ (785,463)</u>	<u>-42.3%</u>

2017 Schedule of Salaries and Benefits

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 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	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 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	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Proposed Capital Budget

LOWER TOWNSHIP DISTRICT 3
CAPE MAY

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2017 Proposed Budget		2016 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	Budget
UPGRADES TO BUILDING	BUILDING	02/21/15		86%	\$	246,250		246,250
UPGRADES TO BUILDING	BUILDING	12/28/15		100%				246,250
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements					-			492,500

DOWN PAYMENTS (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2017 Proposed Budget		2016 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	Budget
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments					-			
Total Capital Improvements & Down Payments					-			492,500
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$			
TOTAL CAPITAL APPROPRIATIONS					\$			492,500

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

	\$	246,250
	\$	246,250

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 (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1	02/19/13	73%	05/11/16		\$ 80,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 750,000	\$ 1,300,000
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				-	80,000	80,000	90,000	100,000	100,000	100,000	750,000	1,300,000
<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%	08/13/15	100,799	103,803	106,896	110,082	113,362	116,740	120,219	-	671,102
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	-	671,102
<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	\$ 183,803	\$ 186,896	\$ 200,082	\$ 213,362	\$ 216,740	\$ 220,219	\$ 750,000	\$ 1,971,102

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

Debt Service Schedule - Interest

LOWER TOWNSHIP DISTRICT 3
CAPE MAY

	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1		\$ 39,537	\$ 24,426	\$ 22,667	\$ 20,700	\$ 18,630	\$ 16,560	\$ 49,163	\$ 191,683
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds		39,537	24,426	22,667	20,700	18,630	16,560	49,163	191,683
<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		71,709
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		71,709
<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	\$ 59,536	\$ 41,332	\$ 36,387	\$ 31,140	\$ 25,691	\$ 20,143	\$ 49,163	\$ 263,392

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.

2017 Fund Balance Reconciliation

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 839,664
Less: Utilized in 2016 Adopted Budget	346,250
Proposed balance available	<u>493,414</u>
Estimated results of operations for the year ending December 31, 2016	250,000
Anticipated balance December 31, 2016	<u>743,414</u>
Less: Fund Balance utilized in 2017 Proposed Budget	300,000
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ 443,414</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 246,250
Less: Utilized in 2016 Adopted Budget	246,250
Proposed balance available	<u>-</u>
Estimated results of operations for the year ending December 31, 2016	-
Anticipated balance December 31, 2016	<u>-</u>
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ -</u></u>

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

2017 Referendums

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

Summary of Referendum Line Items	2017 Proposed Budget Amount Requested	2016 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	2017 Proposed Budget Amount Requested	2016 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2017 Levy Cap Summary

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	755,296
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		755,296
Plus: 2% Cap Increase		15,106
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		770,402

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		119,537
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		119,537
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	1,413,300
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.064
		905

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Maximum Tax Levy Before Referendum		890,843
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	890,843

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	754,533
Cap Bank Available from Prior Year (2014) for 2017 Budget		232,723
Cap Bank Available from Prior Year (2015) for 2017 Budget		15,428
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		15,428
Cap Bank Available from Prior Year (2016) for 2017 Budget		-
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		-
Cap Bank from Current Year (2017) Available for 2018 Budget		136,310
Cap Bank Available from 2017 for 2018 Budget	\$	136,310

2017 Shared Services Exclusion Worksheet

LOWER TOWNSHIP DISTRICT 3
CAPE MAY

Name of Entity Providing Service	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	
Type of Shared Service Provided (List Each Separately)																			
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Levy Cap Exclusion Calculations

LOWER TOWNSHIP DISTRICT 3 CAPE MAY

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$	-
2017 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		-
2016 Adopted Budget PERS Contribution		-
2016 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$	51,000
2016 Adopted Budget LOSAP Appropriation		51,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	243,339
2015 Adopted Budget Total Debt Service Appropriation		123,802
Debt Service Exclusion	\$	119,537

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$	-
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2017 Base Amount		-
2016 Adopted Budget Total Capital Appropriation		-
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2016 Base Amount		-
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017		2.4%
2017 Proposed Budget Administration Health Insurance Appropriation	\$	-
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2017 Proposed Budget Group Health Insurance		-
2016 Adopted Budget Administration Health Insurance Appropriation		-
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2016 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2016 Amount Budgeted = % Increase		0.00%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2017 Increase in Appropriation	\$	-

Fire District Schedule of Commissioners and Officers (Continued)

LOWER TOWNSHIP DISTRICT 3
CAPE MAY

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/1099)			Estimated amount of other compensation from Fire District (health benefits, pension, etc.)	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Total Compensation from Fire District (health benefits, pension, etc.)	Base Salary/Stipend	Bonus	Total Compensation from Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Commissioner	Former Officer	Former Commissioner												
1 Gary Douglass	Treasurer	15 x	Commissioner						\$ 6,300		\$ 6,300	Lower Twp	PW Super	50	\$	\$ 5,000	\$ 105,300	
2 Steven Douglass Dennis	Secretary	15 x	Secretary						5,800		5,800						5,800	
3 Robertson Jeffrey Van	Vice Chairman	10 x	Vice Chairman						4,100		4,100						4,100	
4 Mourik	Chairman	10 x	Chairman						4,100		4,100						4,100	
5 Robert Sweeten	Asst Secretary	10 x	Asst Secretary						4,100		4,100						4,100	
6									-		-						-	
7									-		-						-	
8									-		-						-	
9									-		-						-	
10									-		-						-	
11									-		-						-	
12									-		-						-	
13									-		-						-	
14									-		-						-	
15									-		-						-	
Total:									\$ 24,400	\$ -	\$ 24,400				\$ 94,000	\$ 5,000	\$ 123,400	

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:

Schedule of Health Benefits - Detailed Cost Analysis

LOWER TOWNSHIP DISTRICT 3
CAPE MAY

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	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			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			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			0			#DIV/0!
GRAND TOTAL							\$ -	#DIV/0!

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

Schedule of Accumulated Liability for Compensated Absences

LOWER TOWNSHIP DISTRICT 3
CAPE MAY

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, 2016	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2016		\$ -			

Lower Township Fire District 3

COST OF OPERATIONS

	PROPOSED 2017	CURRENT 2016
Firefighting Equipment	\$ 59,000.00	\$ 204,000.00
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	\$ 25,000.00
Maint. & Repair	\$ 279,300.00	\$ 79,300.00
Professional Fees	\$ 25,700.00	\$ 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	\$ 62,500.00
Erma Vol. Fire Company	\$ 54,000.00	\$ 54,000.00
Hydrant Fees	\$ 15,000.00	\$ 12,000.00
Contracted Services	\$ 90,000.00	\$ 84,000.00
Bureau of Fire Safety	\$ <u>30,000.00</u>	\$ <u>20,000.00</u>
Total	\$ 750,000.00	\$ 670,000.00