

2018 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

2017 Adopted Budget - Amount to be Raised by Taxation	\$	754,533
Cap Bank Available from 2015 (See Levy Cap Certification)		15,428
Cap Bank Available from 2016 (See Levy Cap Certification)		
Cap Bank Available from 2017 (See Levy Cap Certification)		
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Changes in Service Provider (+/-)		
DIGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,183,990,700
New Ratables - Increase in Valuations (New Construction and Additions)		3,127,900
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.064
Projected Tax Rate based upon Proposed Levy		0.064095702

2018 Budget Summary

Lower Township District 3 Cape May

	<u>2018 Proposed Budget</u>	<u>2017 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	\$ 378,530	\$ 300,000	\$ 78,530	26.2%
Total Miscellaneous Anticipated Revenues	14,700	14,700	-	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	394,936	316,406	78,530	24.8%
Amount to be Raised by Taxation to Support Budget	760,892	754,533	6,359	0.8%
Total Anticipated Revenues	<u>1,155,828</u>	<u>1,070,939</u>	<u>84,889</u>	7.9%
APPROPRIATIONS				
Total Administration	26,600	26,600	-	0.0%
Total Cost of Operations & Maintenance	636,470	750,000	(113,530)	-15.1%
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, Preceding 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	213,530	-	213,530	#DIV/0!
Total Principal Payments on Debt Service	186,896	183,803	3,093	1.7%
Total Interest Payments on Debt	41,332	59,536	(18,204)	-30.6%
Total Appropriations	<u>1,155,828</u>	<u>1,070,939</u>	<u>84,889</u>	7.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2018 Revenue Schedule

Lower Township District 3
Cape May

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 165,000	\$ 300,000	\$ (135,000)	-45.0%
Restricted Fund Balance	213,530		213,530	#DIV/0!
Total Fund Balance Utilized	<u>378,530</u>	<u>300,000</u>	<u>78,530</u>	26.2%
<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	14,700	-	0.0%
Total Miscellaneous Anticipated Revenues	<u>14,700</u>	<u>14,700</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. 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	<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>\$ 394,936</u>	<u>\$ 316,406</u>	<u>\$ 78,530</u>	24.8%

2018 Appropriations Schedule

Lower Township District 3
Cape May

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -	\$ 24,400	\$ (24,400)	-100.0%
Commissioners	\$ 24,400		24,400	#DIV/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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	636,470	750,000	(113,530)	-15.1%
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>636,470</u>	<u>750,000</u>	<u>(113,530)</u>	<u>-15.1%</u>
Total Operations & Maintenance	<u>636,470</u>	<u>750,000</u>	<u>(113,530)</u>	<u>-15.1%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45,45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	51,000	51,000	-	0.0%
Total Capital Appropriations	213,530	-	213,530	#DIV/0!
Total Principal Payments on Debt Service	186,896	183,803	3,093	1.7%
Total Interest Payments on Debt	41,332	59,536	(18,204)	-30.6%
TOTAL APPROPRIATIONS	<u>\$ 1,155,828</u>	<u>\$ 1,070,939</u>	<u>\$ 84,889</u>	<u>7.9%</u>

2018 Schedule of Salaries and Benefits

Lower Township District 3
Cape May

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 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	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 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	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 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

2018 Proposed Capital Budget

Lower Township District 3
Cape May

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Capital Improvement #1 Upgrades to BUILDING/EQUIP	BUILD/EQUIP	08/13/15	02/20/10	76%	\$ 213,530	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					213,530	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					213,530	-
Total Capital Improvements & Down Payments					213,530	-
RESERVE FOR FUTURE CAPITAL OUTLAYS						
TOTAL CAPITAL APPROPRIATIONS					\$ 213,530	\$ -

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

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 (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1	02/19/13	73%	05/11/16	\$ 80,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 110,000	\$ 720,000	\$ 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	110,000	720,000	1,300,000
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANs												
Capital Leases												
Capital Lease #1	02/20/10	76%	08/13/15	103,803	106,896	110,082	113,362	116,740	120,219			567,299
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				103,803	106,896	110,082	113,362	116,740	120,219			567,299
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
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				183,803	186,896	200,082	213,362	216,740	220,219	110,000	720,000	1,867,299
TOTAL PRINCIPAL ALL OBLIGATIONS												

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

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

Debt Service Schedule - Interest

Lower Township District 3
Cape May

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1	\$ 39,537	\$ 24,426	\$ 22,667	\$ 20,700	\$ 18,650	\$ 16,560	\$ 16,000	\$ 33,163	\$ 152,146
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	<u>39,537</u>	<u>24,426</u>	<u>22,667</u>	<u>20,700</u>	<u>18,650</u>	<u>16,560</u>	<u>16,000</u>	<u>33,163</u>	<u>152,146</u>
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Capital Lease #1	19,999	16,906	13,720	10,440	7,051	3,583			51,710
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	<u>19,999</u>	<u>16,906</u>	<u>13,720</u>	<u>10,440</u>	<u>7,051</u>	<u>3,583</u>			<u>51,710</u>
<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	<u>\$ 59,536</u>	<u>\$ 41,332</u>	<u>\$ 36,387</u>	<u>\$ 31,140</u>	<u>\$ 25,691</u>	<u>\$ 20,143</u>	<u>\$ 16,000</u>	<u>\$ 33,163</u>	<u>\$ 203,856</u>

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

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

2018 Fund Balance Reconciliation

Lower Township District 3 Cape May

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 942,272
Less: Utilized in 2017 Adopted Budget	300,000
Proposed balance available	642,272
Estimated results of operations for the year ending December 31, 2017	100,000
Anticipated balance December 31, 2017	742,272
Less: Fund Balance utilized in 2018 Proposed Budget	165,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	\$ 577,272

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 213,530
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	213,530
Estimated results of operations for the year ending December 31, 2017	-
Anticipated balance December 31, 2017	213,530
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	213,530
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	\$ -

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

2018 Referendums

Lower Township District 3
Cape May

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 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	2018 Proposed Budget Amount Requested	2017 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 Levy Cap Summary

Lower Township District 3 Cape May

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	754,533
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		754,533
Plus: 2% Cap Increase		15,091
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		769,624

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		-

Less: Cancelled or Unexpended Referendum Amounts		
Increase in Ratable Valuation (New Construction/Additions)	\$	3,127,900
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.064
		2,002

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Maximum Tax Levy Before Referendum		771,626
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 771,626

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	760,892
Cap Bank Available from Prior Year (2015) for 2018 Budget		15,428
Cap Bank Available from Prior Year (2016) for 2018 Budget		-
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		-
Cap Bank Available from Prior Year (2017) for 2018 Budget		-
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		-
Cap Bank from Current Year (2018) Available for 2019 Budget		10,734
Cap Bank Available from 2018 for 2019 Budget		\$ 10,734

2018 Levy Cap Exclusion Calculations

Lower Township District 3
Cape May

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$	-
2018 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		-
2017 Adopted Budget PERS Contribution		-
2017 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	51,000
2017 Adopted Budget LOSAP Appropriation		51,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	228,228
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		228,228
2017 Adopted Budget Total Debt Service Appropriation		243,339
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		243,339
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	213,530
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		213,530
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		-
2017 Adopted Budget Total Capital Appropriation		-
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		-
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018		
2018 Proposed Budget Administration Health Insurance Appropriation	\$	-
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2018 Proposed Budget Group Health Insurance		-
2017 Adopted Budget Administration Health Insurance Appropriation		-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2017 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2016 Amount Budgeted = % Increase		0.00%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2018 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 the Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N 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						
1 Gary Douglass	Treasurer	15 x	Commissioner	Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	\$ 6,300	Lower Twp PW Super	50	\$ 94,000	\$ 5,000	\$ 105,300
2 Steven Douglass	Secretary	15 x		5,800		5,800	None				5,800
3 Robertson	Vice Chairman	10 x		4,100		4,100	Lt Bureau Fire Safety	2	\$1,400		5,500
4 Mourik	Chairman	10 x		4,100		4,100	None				4,100
5 Robert Sweetan	Asst Secretary	10 x		4,100		4,100	None				4,100
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
Total:				\$ 24,400	- \$	- \$			\$ 95,400	\$ 5,000	\$ 124,800

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

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

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

Lower Township Fire District 3
Cost of Operations

	<u>Proposed</u> 2018	<u>Current</u> 2017
Firefighting Equipment	\$59,000.00	\$59,000.00
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
Maintenance & Repair	\$160,770.00	\$279,300.00
Professional Fees	\$25,700.00	\$25,700.00
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	\$15,000.00
Contracted Services	\$90,000.00	\$90,000.00
Bureau of Fire Safety	\$35,000.00	\$30,000.00
	<hr/>	<hr/>
Total	\$636,470.00	\$750,000.00

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

MUNICIPALITY LOWER TOWNSHIP COUNTY CAPE MAY

FIRE DISTRICT CODE: F03 TOTAL NUMBER OF FIRE DISTRICTS 3

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

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

\$ 1,183,990,700 (1)

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

3,127,900 (2)

10/13/17

DATE


ASSESSOR SIGNATURE

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

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

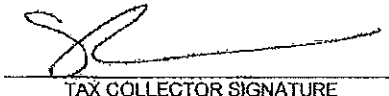
.064 (3)

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

\$ 2,001.85 (4)

10/13/2017

DATE


TAX COLLECTOR SIGNATURE