

2014

LOCAL GOVT SERVICES

2013 NOV 25 P 12:56

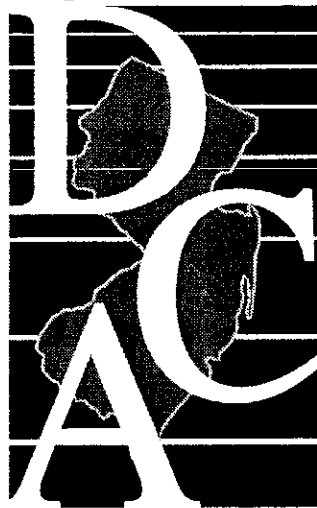
RECEIVED

Dennis Township Fire District #3

(Cape May)

# Fire District Budget

Department Of



Community  
Affairs

Division of Local Government Services



# PREPARER'S CERTIFICATION

2014

Dennis Township

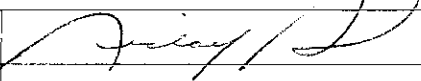
(Cape May)

## FIRE DISTRICT NO. 3 BUDGET

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that the Fire District No. 3 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, 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 No. 3.

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 Supplemental Schedules required are completed and attached.

Preparer's Signature:			
Name:	Michael J. Bohrer		
Title:	Accountant		
Address:	PO Box 855, 820 S. Shore Road, Marmora, NJ 08223		
Phone Number:	(609) 390-0600	Fax Number:	(609) 390-7931
E-mail address	mblawcpa@aol.com		

**PREPARER'S CERTIFICATION  
OTHER ASSETS**

**2014  
Dennis Township**

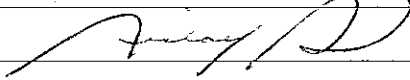
\_\_\_\_\_  
(Cape May)

**FIRE DISTRICT NO.   3   BUDGET**

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, 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 above 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:	Michael J. Bohrer		
Title:	Accountant		
Address:	PO Box 855, 820 S. Shore Road, Marmora, NJ 08223		
Phone Number:	(609) 390-0600	Fax Number:	(609) 390-7931
E-mail address	mblawcpa@aol.com		

# APPROVAL CERTIFICATION

2014

Dennis Township  
(Cape May)

## FIRE DISTRICT NO. 3 BUDGET

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that the Fire District No. 3 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Dennis Township Fire District No. 3, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 19th day of November, 2013

It is further certified that the recorded vote appearing in the resolution represents a not less than a majority of the full membership of the Board of Commissioners thereof.

Secretary's Signature:			
Name:	Tami Kern		
Title:	Secretary		
Address:	518 Hands Mill Road, Belleplain, NJ 08270		
Phone Number:	(609) 861-1282	Fax Number:	
E-mail address	kernbp@verizon.net		

## 2014 Fire District Information

Please fill out the following information regarding this Fire District:

<b>Name of Fire District:</b>	Dennis Township, Fire District #3		
Address:	PO Box 503 106 Hands Mill Road, Belleplain		
City, State, Zip:	Woodbine	NJ	08270
Phone Number: (ext)		Fax:	

<b>Preparer's Name:</b>	Michael J. Bohrer		
Preparer's Address:	PO Box 855		
City, State, Zip:	Marmora	NJ	08223
Preparer's #: (ext.)	(609) 390-0600	Fax:	(609) 390-7931
Preparer's Cell #:			
Preparer's E-mail:	<a href="mailto:mblawcpa@aol.com">mblawcpa@aol.com</a>		

<b>Chairman:</b>	Oliver Twist		
Phone Number: (ext.)	(609) 861-5154	Fax:	
E-mail:	<a href="mailto:Otwist3@verizon.net">Otwist3@verizon.net</a>		

<b>Secretary/ Treasurer:</b>	Tami Kern, Secretary		
Phone Number: (ext.)	(609) 861-1282	Fax:	
E-mail:	<a href="mailto:kernbp@verizon.net">kernbp@verizon.net</a>		

<b>Name of Auditor:</b>	Gregg H. Heining, CPA		
Name of Firm:	Gregg H. Heining, CPA		
Address:	8 <sup>th</sup> Street & Wesley Avenue 516 E. 8 <sup>th</sup> Street		
City, State, Zip:	Ocean City	NJ	08226
Phone Number: (ext.)	(609) 398-8149	Fax:	(609) 398-8513
E-mail:	<a href="mailto:gmhccpa@comcast.net">gmhccpa@comcast.net</a>		

Membership of Board of Commissioners (Full Name)	Title
Oliver Twist	Chairman
Tami Kern	Secretary
Corey Shaffer	Treasurer
William P. Hilton Jr.	Commissioner
Daniel Carlson	Vice Chairman

## 2014 Fire District Information Internet Web Site Information and Certification

<b>Fire District's Web Address</b>	<a href="http://fire.dennistwp.org/dtfd3.htm">http://fire.dennistwp.org/dtfd3.htm</a>
------------------------------------	---

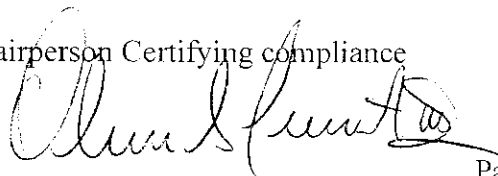
All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- A description of the fire district's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal 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 board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission 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 Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

Signature



Oliver Twist

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

**2014 FIRE DISTRICT BUDGET**

**TRANSMITTAL PACKAGE**

Submit all budget related material in one package to: *Division of Local Government Services, Bureau of Authority Regulation, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803.*

Check the boxes of items that are included in budget. Please do not submit more copies than required.

2014 Fire District Budget Document

- 2 copies of the entire budget workbook, including Budget Pages, Supplemental Sheets, and Levy Cap Calculation Sheets
- Pages 1A, 1B, 1C, 1D and 1E with signature blocks filled in along with mailing address, phone number, fax number, e-mail address and web address.
- Resolution of the Fire District Commissioners is attached with properly recorded vote
- Proposed hearing date for adoption of Budget reflected in Fire District Budget Resolution
- Fire District Budget Resolution is signed with original hand written signature
- Completed Budget Message including a description of capital items budgeted along with payment method indicated, as well as an outline of referendum requests, if necessary
- Certification of New Construction/Improvements/Partial Assessments (CNC-3)

Miscellaneous Revenues and Operating Grant Revenues

- Supporting documentation to substantiate all revenues

Amount to be Raised by Taxation

- Amount shown on Budget Page 5 does not exceed the allowable amount on LC-1 and equals the amount reflected in the Fire District Budget Resolution for the Proposed Budget and the amount approved by the Director for the Adopted Budget

Capital Outlays (Budget Page 9)

- Supporting documentation reflecting the date of election held and recorded vote on the acquisition of capital assets has been submitted



**2014 FIRE DISTRICT BUDGET**  
**TRANSMITTAL PACKAGE (page 2)**

Supplemental Schedules

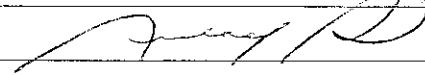
- The beginning Unrestricted and Restricted Fund Balances agree to the December 31, 2012 Fire District Audit Report
- The debt service schedules include the date of voter approval along with the date of findings received from the Local Finance Board

Length of Service Award Program (LOSAP) - (If applicable)

N/A

- Page 3 has been completed
- The amount of the contribution is shown on Page 8.

---

Official's Signature:			
Name:	Michael J. Bohrer		
Title:	Accountant		
Address:	PO Box 855, Marmora, NJ 08223		
Phone Number:	(609) 390-0600	Fax Number:	(609) 390-7931
E-mail address	Mblawcpa@aol.com		

# 2014 BUDGET RESOLUTION

## Dennis Township

(Cape May)

### Fire District No. 3

FISCAL YEAR: From January 1, 2014 to December 31, 2014

WHEREAS, the Annual Budget for the Dennis Township Fire District No. 3 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Board of Commissioners of the Fire District No. 3 at its open public meeting of November 19, 2013; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *Include the following as appropriate: [includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as a budget revenue];* and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 161,937.00, which includes amount to be raised by taxation of \$ 161,063.00 and Total Appropriations of \$ 161,937.00; and


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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No. 3 has taken into account the assessed valuation of taxable property in the Fire District No. 3,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 3, at an open public meeting held on November 19, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Dennis Township Fire District No. 3 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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 said Fire District No. 3 '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 Dennis Township Fire District No. 3 will consider the Annual Budget for adoption on December 17, 2013.

  
(Secretary's Signature)

November 19, 2013  
(Date)

#### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Oliver Twist	✓			
Tami Kern	✓			
Corey Shaffer	✓			
William P. Hilton, Jr.				✓
Daniel Carlson				✓

# 2014 BUDGET MESSAGE

Dennis Township

(Cape May)

## Fire District No. 3 Budget

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The 2014 proposed budget reflects a 2% increase in revenue to be raised through taxation from that of 2013. This budget reflects minimal increases in expense items with the majority of the increase being reserved for future capital outlays.

2. Complete a brief statement describing 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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **If unreserved fund balance is reduced by more than 10%, explain the projected impact on the following year's budget.**

The amount to be raised from taxation is budgeted to increase 2% or \$3,158. This is not expected to have a significant effect on the local tax rate. The proposed budget should have no effect on the restricted and unreserved fund balances.

3. Include a statement explaining how the 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 district to exceed the Levy Cap, and how they are being addressed by a referendum.

The property tax levy cap has been complied with.

4. If the District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation

n/a

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.

n/a

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 an explanation as to reasons for occurrence must be disclosed.

n/a
-----

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, detail the organization(s) incorporated name and amounts.

n/a
-----

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

7a. Total Assessed Valuation of District	\$118,297,720
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$.134

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:	<input type="checkbox"/>	If yes, how much is appropriated?	\$
-----	-------------------------------------	------	--------------------------	-----------------------------------	----

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?

No:	<input type="checkbox"/>	Yes:	<input type="checkbox"/>
-----	--------------------------	------	--------------------------

## 2014 FIRE DISTRICT BUDGET

### Dennis Township Fire District # 3 (Cape May)

#### ----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *		* *
RESTRICTED FUND BALANCE	* A-2 *		* *
<b>TOTAL FUND BALANCE UTILIZED</b>	<b>* R-1 *</b>	----- =====	----- =====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *		* *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *		* *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *		* *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *		* *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *		* *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *		* *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *		* *
RENTAL INCOME	* *		* *
SALE OF ASSETS	* A-3 *		* *
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$250	* \$200 *
OTHER REVENUE	* A-5 *		* *
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	<b>* R-2 *</b>	----- \$250 =====	----- \$200 =====

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**----ANTICIPATED REVENUES----**

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$624 *	\$624 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		
<b>TOTAL OPERATING GRANT REVENUE</b>	* R-3 *	\$624 *	\$624 *
		=====	=====
<b>MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:</b>			
<b>UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)</b>			
RESERVES UTILIZED	* * *		
ANNUAL REGISTRATION FEES	* * *		
PENALTIES AND FINES	* * *		
OTHER REVENUES	* * *		
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	* A-7 *		
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *		
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	* R-4 *		
		=====	=====
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$874 *	\$824 *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>			
	* R-5 *	\$161,063 *	\$157,905 *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	* B-2 *	\$161,937 *	\$158,729 *
		=====	=====

Maximum Allowable Amount to be raised by Taxation  
(For Reference Purposes Only from LC1 based on  
Information provided by the district- see instructions.)

\$173,515

Amount Over Levy Cap

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**BUDGETED APPROPRIATIONS  
OPERATING APPROPRIATIONS**

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
<b>ADMINISTRATION</b>			
SALARY & WAGES	* A-9 *		*
FRINGE BENEFITS	* A-13 *		*
OTHER EXPENSES	* A-11 *	\$30,600	\$29,600 *
		-----	-----
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$30,600 *</b>	<b>\$29,600 *</b>
		=====	=====
<b>COST OF OPERATIONS &amp; MAINTENANCE</b>			
SALARY & WAGES	* A-10 *		*
FRINGE BENEFITS	* A-14 *		*
OTHER EXPENSES	* A-12 *	\$79,695	\$89,487 *
		-----	-----
<b>TOTAL COST OF OPERATIONS &amp; MAINTENANCE</b>	<b>* E-2 *</b>	<b>\$79,695 *</b>	<b>\$89,487 *</b>
		=====	=====

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**BUDGETED APPROPRIATIONS  
OPERATING APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
<b>APPROPRIATIONS OFF-SET WITH REVENUE</b>			
SALARY & WAGES	* A-15 *	*	*
FRINGE BENEFITS	* A-16 *	*	*
OTHER EXPENSES	* A-17 *	*	*
		-----	-----
<b>TOTAL APPROPRIATIONS OFFSET WITH REVENUE</b>	<b>* E-3 *</b>	* =====	* =====
<b>DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)</b>			
VEHICLES	* *	*	*
EQUIPMENT	* *	*	*
MATERIALS & SUPPLIES	* *	*	*
		-----	-----
<b>TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS</b>	<b>* E-4 *</b>	* =====	* =====



**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**BUDGETED APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
<b>EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)</b>			
(1)	*	*	*
(2)	*	*	*
(3)	*	*	*
<b>OTHER DEFERRED CHARGES (List &amp; Cite Statute)</b>			
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	*	*	*
(2)	*	*	*
(3)	*	*	*
<b>TOTAL DEFERRED CHARGES</b>	* E-5 *	----- =====	----- =====
<b>CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6)</b>	* E-6 *	=====	=====
<b>LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)</b>	* E-7 *	=====	=====

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3**

**BUDGETED APPROPRIATIONS  
CAPITAL APPROPRIATIONS**

<b>CAPITAL IMPROVEMENTS (NJS 40A:14-84)</b>					<b>2014</b>	<b>2013</b>
					<b>PROPOSED</b>	<b>CURRENT YEAR</b>
					<b>BUDGET</b>	<b>FINAL BUDGET</b>
					-----	-----
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		
(1)			Asset Type (Select) *	*		*
(2)			Asset Type (Select) *	*		*
(3)			Asset Type (Select) *	*		*
(4)			Asset Type (Select) *	*		*
(5)			Asset Type (Select) *	*		*
(6)			Asset Type (Select) *	*		*
<b>DOWN PAYMENTS (N.J.S. 40A:14-85)</b>						
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		
(1)			Asset Type (Select) *	*		*
(2)			Asset Type (Select) *	*		*
(3)			Asset Type (Select) *	*		*
(4)			Asset Type (Select) *	*		*
(5)			Asset Type (Select) *	*		*
<b>Total Capital Improvements/Down Payments</b>					* C-1 *	\$0 *
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>					* C-2 *	\$17,000 * \$5,000 *
<b>TOTAL CAPITAL APPROPRIATIONS</b>					* E-8 *	\$17,000 * \$5,000 *
(C-1 + C-2)					=====	=====
Capital Appropriations offset with Restricted Fund					[ ]	[ ]
Capital Appropriations offset with Grants					[ ]	[ ]
Capital Appropriations offset with Unrestricted Fund					[ ]	[ ]

## 2014 FIRE DISTRICT BUDGET

### Dennis Township Fire District # 3 (Cape May)

#### BUDGETED APPROPRIATIONS DEBT SERVICE FOR CAPITAL APPROPRIATIONS

	<u>CROSS</u>		2014		2013
	<u>REF.</u>		<u>PROPOSED</u>		<u>CURRENT YEAR</u>
			<u>BUDGET</u>		<u>FINAL BUDGET</u>
<b>PRINCIPAL PAYMENTS</b>					
GENERAL OBLIGATION BONDS	*	P-1	*	*	*
BOND ANTICIPATION NOTES	*	P-2	*	*	*
CAPITAL LEASES	*	P-3	\$29,022	*	\$28,633
INTERGOVERNMENTAL LOANS	*	P-4	*	*	*
OTHER BONDS OR NOTES	*	P-5	*	*	*
<b>TOTAL PRINCIPAL PAYMENTS</b>	*	<b>D-1</b>	<u>\$29,022</u>	*	<u>\$28,633</u>
<b>INTEREST PAYMENTS</b>					
GENERAL OBLIGATION BONDS	*	I-1	*	*	*
BOND ANTICIPATION NOTES	*	I-2	*	*	*
CAPITAL LEASES	*	I-3	\$5,620	*	\$6,009
INTERGOVERNMENTAL LOANS	*	I-4	*	*	*
OTHER BONDS OR NOTES	*	I-5	*	*	*
<b>TOTAL INTEREST PAYMENTS</b>	*	<b>D-2</b>	<u>\$5,620</u>	*	<u>\$6,009</u>
<b>TOTAL DEBT SERVICE (D1+D2)</b>	*	<b>E-9</b>	<u>\$34,642</u>	*	<u>\$34,642</u>
			=====		
<b>TOTAL BUDGETED APPROPRIATIONS</b>	*	<b>B-2</b>	<u>\$161,937</u>	*	<u>\$158,729</u>
<b>(E1+E2+E3+E4+E5+E6+E7+E8+E9)</b>			=====		

# 2014 FIRE DISTRICT BUDGET

## Dennis Township Fire District # 3 (Cape May)

### BUDGETED APPROPRIATIONS

		2014 Proposed Budget	2013 Final Budget
Summary of Referendum Line Items		SS Page #	Amount Requested
Insert new rows here			
<b>TOTAL Referendum Line Items</b>		\$0	\$0

Tax Levy Requested minus Maximum Allowable Levy \$0  
 As this page is adjusted this amount changes should = \$0  
 (For Reference Purposes Only - from LC1 based on  
 Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items		SS Page #	Amount Requested
Insert new rows here			
<b>TOTAL Release of Restricted Fund Balance</b>		\$0	\$0

# 2014 ADOPTION CERTIFICATION

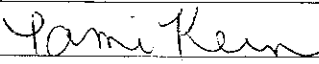
**Dennis Township**

(Cape May)

## Fire District No. 3 Budget

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that the Fire District No. 3 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Dennis Township Fire District No. 3, pursuant to N.J.A.C. 5:31-2.4, on the 17th day of December, 2013.

Secretary's Signature:			
Name:	Tami Kern		
Title:	Secretary		
Address:	518 Hands Mill Road, Belleplain, NJ 08270		
Phone Number:	(609) 861-1282	Fax Number:	
E-mail address	kernbp@verizon.net		

# 2014 ADOPTED BUDGET RESOLUTION

## Dennis Township (Cape May)

### Fire District No. 3

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

WHEREAS, the Annual Budget for the Dennis Township Fire District No. 3 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented for adoption before the Board of Commissioners of the Dennis Township Fire District No. 3 at its open public meeting of December 17, 2013; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.)*[include as appropriate: includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as a budget revenue]*; and,

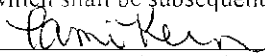
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$161,937.00, which includes amount to be raised by taxation of \$161,063.00 and Total Appropriations of \$ 161,937.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Dennis Township Fire District No. 3, at an open public meeting held on December 17, 2013 that the Annual Budget of the Dennis Township Fire District No. 3 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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 \$161,937.00, which includes amount to be raised by taxation of \$161,063.00 and Total Appropriations of \$161,937.00; and,

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount of money 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)

December 17, 2013  
(Date)

#### Board of Commissioners Recorded Vote

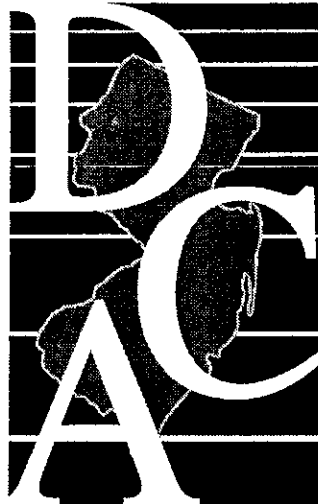
Member	Aye	Nay	Abstain	Absent
Oliver Twist	X			
Tami Kern	X			
Corey Shaffer	X			
William P. Hilton, Jr.				X
Daniel Carlson				X

2014

Dennis Township, Fire District #3  
(Cape May)

# Supplemental Schedules

Department Of



Community  
**Affairs**

Division of Local Government Services

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**-----SUPPLEMENTAL SCHEDULES-----**

	CROSS REF -----	2014 PROPOSED BUDGET -----
<b>UNRESTRICTED FUND BALANCE</b>		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$56,569 *
(2) Utilized in Current Year's Adopted Budget	* *	
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$56,569 *
(4) Estimated Results of Current Budget Operations	* *	
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$56,569 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$56,569 *
		=====
<b>RESTRICTED FUND BALANCE</b>		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$53,725 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$53,725 *
(11) Estimated Results of Operations in Current Budget	* *	
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$53,725 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	
B. Release Referendum Resolution (Page 10A)	* *	
C. Total Proposed Use of Restricted Fund Balance	* *	#REF! *
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	\$53,725 *
		=====



**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**-----SUPPLEMENTAL SCHEDULES-----**

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

		CROSS		PURCHASE		2014	
DESCRIPTION OF ASSET		REF.		BASIS		PROPOSED	
(list individually)		-----		-----		-----	
(1)		*	*			*	*
(2)		*	*			*	*
(3)		*	*			*	*
<b>TOTAL SALE OF ASSETS</b>		*	<b>A-3</b>	*		*	*
				=====		=====	

**----INTEREST ON INVESTMENTS----  
AND DEPOSITS (N.J.S.A. 40A:5-15.1)**

INVESTMENTS/ACCOUNTS (List Each)		CROSS		2014		2013	
		REF.		PROPOSED		FINAL	
		-----		-----		-----	
(1)	Certificates of Deposit	*	*	\$250	*	\$200	*
(2)		*	*				
(3)		*	*		*		*
(4)		*	*				
(5)		*	*		*		*
(6)		*	*				
(7)		*	*		*		*
<b>TOTAL INTEREST ON INVESTMENTS AND DEPOSITS</b>		*	<b>A-4</b>	*	\$250	*	\$200
				=====		=====	

**----OTHER REVENUE----**

LIST IN DETAIL:		CROSS		2014		2013	
		REF.		PROPOSED		FINAL	
		-----		-----		-----	
(1)		*	*		*		*
(2)		*	*		*		*
(3)		*	*		*		*
(4)		*	*		*		*
(5)		*	*		*		*
<b>TOTAL OTHER REVENUE</b>		*	<b>A-5</b>	*		*	*
				=====		=====	

2014 FIRE DISTRICT BUDGET

Dennis Township Fire District # 3 (Cape May)

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

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

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

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
TOTAL OTHER GRANTS & ENTITLEMENTS	*	A-6	*	*
		-----		-----
		=====		=====

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

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

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
TOTAL OTHER REVENUES OFF-SET	*	A-8	*	*
		-----		-----
		=====		=====

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**----SUPPLEMENTAL SCHEDULES----**

<b>SALARY &amp; WAGES (N.J.S. 40A:14-78.7)</b>	<b>Annual Wages</b>	<b>2014 Proposed Budget</b>
	-----	-----
<b>ADMINISTRATION</b>		
(1) COMMISSIONERS		
(2) OTHER	AP-1	
	-----	-----
<b>TOTAL ADMINISTRATION</b>	<b>A-9</b>	
	=====	=====
<b>COST OF OPERATIONS &amp; MAINTENANCE</b>		
(1) Appendix brought forward	AP-2	
	-----	-----
<b>TOTAL COST OF OPERATIONS S&amp;W</b>	<b>A-10</b>	
	=====	=====
<b>OTHER COSTS OFFSET BY REVENUES</b>		
(1) Appendix brought forward	AP-3	
	-----	-----
<b>TOTAL Salaries Offset by Revenues</b>	<b>A-15</b>	
	=====	=====

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

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

	TITLE	# of Staff	Annual Wages	2014 Proposed Budget
	<b>Administrative Postions (list Individually)</b>			
Insert new rows here				
	<b>TOTAL ADMINISTRATION S&amp;W appendix</b>	<b>AP-1</b>		
	<b>Operation &amp; Maintenance Postions (list Individually)</b>			
Insert new rows here				
	<b>TOTAL COST OF OPERATIONS S&amp;W Appendix</b>	<b>AP-2</b>		
	<b>Salary Offset by Revenue Postions (list Individually)</b>			
Insert new rows here				
	<b>Total Salaries Offset By Revenue Appendix</b>	<b>AP-3</b>		

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

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

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

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

**2014 FIRE DISTRICT BUDGET**

**Dennis Township Fire District # 3 (Cape May)**

**-----SUPPLEMENTAL SCHEDULES-----**

	<b>Cross Ref</b>	<b>2014 Proposed Budget</b>	<b>2013 Final Budget</b>
		-----	-----
<b>Administration Other Expenses</b>			
(1) Other Expenses	<b>AP-4</b>	\$30,600	\$29,600
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	<b>AP-5</b>		
		-----	-----
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	\$30,600	\$29,600
		=====	=====
<b>Cost of Operations Other Expenses</b>			
(1) Other Expenses	<b>AP-6</b>	\$79,695	\$89,487
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	<b>AP-7</b>		
		-----	-----
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	\$79,695	\$89,487
		=====	=====
<b>Other Expenses Offset by Revenue</b>			
(1) Other Expenses	<b>AP-8</b>		
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	<b>AP-9</b>		
		-----	-----
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>		
		=====	=====

## 2014 FIRE DISTRICT BUDGET

### Dennis Township Fire District # 3 (Cape May)

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

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

		2014	2013	
		Cross Ref.	Proposed Budget	Current Year Final Budget
Admin - Operating				
Insert new rows here	Insurance		\$12,000	\$12,000
	Professional Fees		\$9,000	\$8,000
	Rent		\$7,000	\$7,000
	Office Expense (including Advertising)		\$2,400	\$2,400
	Election		\$200	\$200
<b>Total Additional Administration Operating Expenses</b>		<b>AP-4</b>	<b>\$30,600</b>	<b>\$29,600</b>
Admin - Other Assets, Non-Bondable				
Insert new rows here				
<b>Total Additional Administration Other Assets</b>		<b>AP-5</b>		
Cost of Operations - Operating				
Insert new rows here	Repairs & Maintenance		\$24,695	\$34,487
	Equipment		\$30,000	\$30,000
	Utilities		\$17,500	\$17,500
	Operating Supplies		\$4,000	\$4,000
	Training		\$2,000	\$2,000
Uniforms		\$1,500	\$1,500	
<b>Total Additional Operating Expenses Operations</b>		<b>AP-6</b>	<b>\$79,695</b>	<b>\$89,487</b>
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows here				
<b>Total Additional Cost of Operations Other Assets</b>		<b>AP-7</b>		
Other Expenses Offset by Revenue - Operating				
Insert new rows here				
<b>Total Additional Operating Expenses Offset by Revenue</b>		<b>AP-8</b>		
Other Expenses Offset by Revenue - Other Assets, Non-Bondable				

Insert new  
rows here

Total Costs Offset by Revenue Other Assets

AP-9

PAGE SS-6 Appendix





2014 FIRE DISTRICT BUDGET

Dennis Township Fire District # 3 (Cape May)

----SUPPLEMENTAL SCHEDULES----  
DEBT SERVICE SCHEDULE

PRINCIPAL PAYMENTS	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Final Budget	2013		2014		2015		2016		2017		2018	
						Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget				
Total Principal Debt Payments D-1					\$28,633	\$29,022	\$29,891	\$30,786	\$31,708	\$32,657							

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

-----**SUPPLEMENTAL SCHEDULES**-----  
**DEBT SERVICE SCHEDULE**

INTEREST PAYMENTS	Date of Project Approval	Date of Voter Approval	% of Approval	Date of LFB Approval	Final Budget 2013	Proposed Budget 2014	Projected Budget 2015	Projected Budget 2016	Projected Budget 2017	Projected Budget 2018
General Obligation Bonds										
Insert new rows here										
<b>TOTAL PAYMENTS I-1</b>										
<b>Bond Anticipation Notes</b>										
Insert new rows here										
<b>TOTAL PAYMENTS I-2</b>										
<b>Capital Leases</b>										
Government Capital Corp	11/6/12	2/18/12	90.00%	12/12/12	\$6,009	\$5,620	\$4,751	\$3,856	\$2,934	\$1,985
Insert new rows here										
<b>TOTAL PAYMENTS I-3</b>										
<b>Intergovernmental Loans</b>										
Insert new rows here										
<b>TOTAL PAYMENTS I-4</b>										
<b>Other Bonds Or Notes</b>										
Insert new rows here										
<b>TOTAL PAYMENTS I-5</b>										
<b>Total Interest Debt Payments D-2</b>					\$6,009	\$5,620	\$4,751	\$3,856	\$2,934	\$1,985

2014 FIRE DISTRICT BUDGET

Dennis Township Fire District # 3 (Cape May)

-----SUPPLEMENTAL SCHEDULES-----  
DEBT SERVICE SCHEDULE

INTEREST PAYMENTS		Date of Project Approval	% of Approval	Date of Voter Approval	Date of LFB Approval	Final Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
						2013	2014	2015	2016	2017	2018

# Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
050403	Dennis Township Fire District # 3	Cape May	

## Model Fire District Tax Levy Calculation Worksheet

### Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$157,905
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$157,905
Plus 2% Cap increase.....	\$3,158
<b>Adjusted Tax Levy Prior to Exclusions.....</b>	<b>\$161,063</b>

#### Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
Allowable pension increases.....	\$0
Allowable increase in health care costs.....	\$0
Changes in LOSAP contributions (+/-).....	\$0
Extraordinary Costs due to a "Declared" Emergency	\$0
Net Capital Improvement Fund and/or Down	
Payment on Improvements and Reserve for Future	\$12,000
Add Total Exclusions.....	\$12,000
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions)	\$336,900
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.134
	<b>\$451</b>

<b>Adjusted Tax Levy.....</b>	<b>\$173,515</b>
Amount Utilized from Levy Cap Bank from 2011.....	\$0
Amount Utilized from Levy Cap Bank from 2012.....	\$0
Amount Utilized from Levy Cap Bank from 2013.....	\$0
<b>Subtotal: Maximum Tax Levy Before Referendum.....</b>	<b>\$173,515</b>
Amount Proposed for Levy Cap Referendum.....	\$0
<b>Maximum Allowable Amount to be Raised by Taxation.....</b>	<b>\$173,515</b>

### Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$161,063
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$94,948
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$0
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$0
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$41,986
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$41,986
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$12,452
Cap Bank Available from 2014 for 2015's Budget.....	\$12,452

# Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER
Dennis Township Fire District # 3	Cape May	

These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered

	<u>Proposed Budget</u>	<u>Final Budget</u>
Administration Health Insurance Appropriation	\$0	\$0
Operations & Maintenance Health Insurance Appropriation	\$0	\$0
<b>A. Proposed Budget Group Health Insurance</b>	<b>\$0</b>	<b>\$0</b>
<b>NET INCREASE (DECREASE)</b>	<b>\$0</b>	
1. Net Increase Divided by 2013 Amount Budgeted = % Increase	0.00%	
2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap	0.00%	
5. % increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy	\$0	
<b>6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)</b>	<b>\$0</b>	
<b>2014 Increase in Appropriation</b>	<b>\$0</b>	

## Pension Contribution Calculation Sheet

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

## LOSAP Calculation Sheet

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

## Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Dennis Township Fire District # 3	Cape May	
Total Debt Service Appropriation (Proposed Budget)		\$34,642
Current Year Base Amount		\$34,642
Total Debt Service Appropriation Expended (Final Budget)		\$34,642
Final Budget Base Amount		\$34,642
<b>Debt Service Exclusion</b>		<b>\$0</b>

## Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Dennis Township Fire District # 3	Cape May	
Total Capital Appropriation (Proposed Budget)		\$17,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$17,000
Total Capital Appropriation (Final Budget)		\$5,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$0
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$5,000
<b>Capital Expenditure Exclusion</b>		<b>\$12,000</b>

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

## Shared Services Calculation Sheet

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









## 2014 FIRE DISTRICT BUDGET

If you are preparing this workbook WITHOUT having the Instructions and Reference Guide Documents with you as you complete it, STOP and get them and consult them page by page as you complete the budget.

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.

**6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully.**

**7. Next, follow the instructions below:**

Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Dennis Township Fire District # 3 (Cape May)

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

Dennis Township Fire  
 District # 3  
 Cape May  
 Michael J.  
 Bohrer  
 (609) 390-0600  
[mblawcpa@aol.com](mailto:mblawcpa@aol.com)

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

Cap Bank Available from 2011 (See Levy Cap Certification)

Cap Bank Available from 2012 (See Levy Cap Certification)

Cap Bank Available from 2013 (See Levy Cap Certification)

Cap Bank Used from 2011

Cap Bank Used from 2012

Cap Bank Used from 2013

Changes in Service Provider (+/-)

DLGS Approved Adjustments

Cancelled or Unexpended Referendum Amount

(Enter as a positive number)

Assessed Valuation of District for adopted budget

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

Adopted Fire District Tax Rate (per \$100)

	\$157,905
	\$94,948
	\$0
	\$41,986
	\$0
	\$0
	118,041,700
	\$336,900
	\$0.134

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

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

\$0.136

Form CNC-3 Fire District  
(September 2009)

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

MUNICIPALITY Dennis Township (04) COUNTY Cape May (05)

FIRE DISTRICT CODE: F03 - Belleplain 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. \$ 118,041,700 (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. 336,500 (2)

10/23/13 DATE *Patricia Victoria...* 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). .154 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45). \$ 451.45 (4)

10-22-13 DATE *Michael...* TAX COLLECTOR SIGNATURE

THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FORM CNC-3. THIS FORM MAY BE REPRODUCED FOR DISTRIBUTION BUT CANNOT BE ALTERED OR AMENDED WITHOUT PRIOR APPROVAL.