STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION

2027 FIRE DISTRICT BUDGET CALENDAR

Actions	*Statutory Date*
Introduction and approval of budget by Fire Commissioners at least 60 days prior to the annual election. LOSAP resolution must be adopted. **The introduced budget must be "cap compliant."**	12/22/2026
District uploads into FAST a copy of the introduced budget by the Fire Commissioners, at least 60 days prior to the annual election. Upload into FAST a copy of the adopted LOSAP resolution. **To place a property tax levy cap referendum on the budget, the submitted budget must include and identify the specific amounts and budget line items for which funds approved at referendum will be used.**	12/22/2026
Advertisement of public hearing at least 10 days prior to such hearing.	1/16/2027
A complete copy of the approved budget is posted and made available to each person requesting a copy during the week preceding the hearing and during the hearing.	1/12/2027 to 1/18/2027
Public hearing to be held not less than 28 days after approval of the budget by Fire Commissioners. (After closing hearing, Fire Commissioners may adopt the budget without amendments, or may approve amendments).	1/19/2027
Adoption of budget not later than 25 days prior to the annual election. **If a property tax levy referendum is included in the adopted budget, all amounts to be put out for public vote must be indicated. The Board of Commissioners must pass a resolution authorizing the referendum question at adoption. The amount to be raised by taxation must agree with the amount in the adopted budget.**	1/26/2027
District uploads in FAST a copy of the complete adopted budget package within 7 days after adoption.	2/2/2027
Division certifies in FAST a copy of the adopted budget within 7 days.	2/9/2027
Advertisement of certified, adopted budget at least 7 days prior to the annual election.	2/13/2027
Annual Election and LOSAP ratification. **A public question for a cap levy referendum is handled as part of the annual fire district election. (only if required)**	2/20/2027
Submit annual election results in FAST within 3 days after annual voter referendum and copy of official ballot. **Please note: Failure to submit election results will delay certification of taxes to the municipal assessor. (only if required)**	2/23/2027