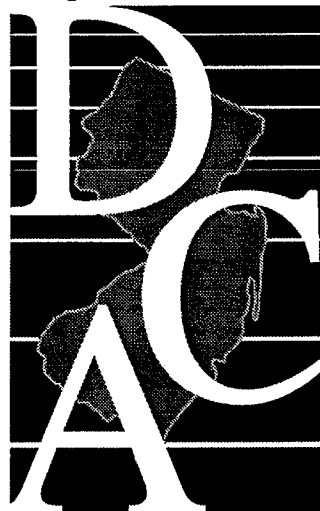


2017

COMMERCIAL TOWNSHIP FIRE DISTRICT 3
Fire District Budget

<http://laurellakefireandrescue.com/>

Department Of



**Community
Affairs**

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

Commercial Township
FIRE DISTRICT NO. 3 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: _____

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: _____

2017 PREPARER'S CERTIFICATION

Commercial Township

FIRE DISTRICT NO. 3 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:	Nightlinger, Colavita, & Volpa, P.A.		
Title:	Partner		
Address:	991 S. Blackhorse Pike Williamstown, New Jersey 08094		
Phone Number:	856-629-1040 ext. 118	Fax Number:	856-728-2245
E-mail address:	ray@colavita.net		

2017 PREPARER'S CERTIFICATION OTHER ASSETS

Commercial Township

FIRE DISTRICT NO. 3 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:	Nightlinger, Colavita, & Volpa, P.A.		
Title:	Partner		
Address:	991 S. Blackhorse Pike Williamstown, New Jersey 08094		
Phone Number:	856-629-1040 ext. 118	Fax Number:	856-728-2245
E-mail address:	ray@colavita.net		

2017 APPROVAL CERTIFICATION

Commercial Township

FIRE DISTRICT NO. 3 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 11th day of December, 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:	James D'Ambrosio III		
Title:	Secretary		
Address:	PO Box 616 Millville, NJ 08332		
Phone Number:	856-364-6164	Fax Number:	856-765-3450
E-mail address:	jdambrosio3@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	Laurellakefireandrescue.com
-------------------------------------	-----------------------------

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 2016, 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 2015, 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, 2016, 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

James Crunetti

Title of Officer Certifying compliance

Chairman

Signature

2017 FIRE DISTRICT BUDGET RESOLUTION

Commercial Township

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

WHEREAS, the Annual Budget for the Commercial 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 December 11, 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$516,151, which includes an amount to be raised by taxation of \$411,151 and Total Appropriations of \$516,151; 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 December 11, 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 January 8, 2017.

(Secretary's Signature)

12/11/16
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Crunetti	X			
James D'Ambrosio, II	X			
Larry Coffman	X			
Dick Langolis	X			
James D'Ambrosio, III	X			

2017 ADOPTION CERTIFICATION

Commercial Township

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 8th day of January, 2017.

Officer's Signature:			
Name:	James D'Ambrosio III		
Title:	Secretary		
Address:	PO Box 616 Millville, NJ 08332		
Phone Number:	856-364-6164	Fax Number:	856-765-3450
E-mail address:	jdambrosio3@comcast.net		

2017 ADOPTED BUDGET RESOLUTION

Commercial Township

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

WHEREAS, the Annual Budget for the Commercial 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 January 8, 2017; 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.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$516,151, which includes amount to be raised by taxation of \$411,151, and Total Appropriations of \$516,151; 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 January 8, 2017 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 shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$516,151, which includes amount to be raised by taxation of \$411,151, and Total Appropriations of \$516,151; 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)

1/8/17
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Crunetti	X			
Larry Coffman	X			
James D'Ambrosio, II	X			
Dick Langlois	X			
James D'Ambrosio, III	X			

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township

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. There were no significant changes in the 2017 Budget, other than the removal of the capital appropriation to purchase firefighting equipment (Air Packs), in the amount of \$77,000.

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. The tax rate is planned to increase by \$.3 cents, from 29.7 to 30.0 cents per \$100 of assessment. While Surplus is decreasing by more than 10%, it is primarily to fund Future Capital Outlay, in the amount of \$50,000 and the removal of Restricted Funds in the amount of \$77,000 to fund the purchase of new Air Packs.

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. The District is in compliance with the Levy 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. A Capital Meeting was held on 11/13/16 to fund Air Packs, in the amount of \$77,000.

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 explain the reasons for the occurrence of the deficit. 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, provide 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.A. 54:4-35:

Total Assessed Valuation of District	\$137,088,600
Proposed Tax Rate per \$100 of Assessed Valuation	\$.30

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

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

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:	Commercial Township Fire District 3		
Address:	PO Box 616		
City, State, Zip:	Millville	NJ	08332
Phone: (ext.)	856-498-9780	Fax:	856-765-3450

Preparer's Name:	Raymond Colavita, CPA, RMA		
Preparer's Address:	991 S. Blackhorse Pike		
City, State, Zip:	Williamstown	NJ	08094
Phone: (ext.)	856-629-1040 ext. 118	Fax:	856-728-2245
E-mail:	ray@colavita.net		

Chairman:	James Crunetti		
Phone: (ext.)	856-498-9780	Fax:	856-765-3450
E-mail:	jcrunnetti@comcas.net		

Treasurer:	Larry Coffman		
Phone: (ext.)	856-207-3347	Fax:	856-765-3450
E-mail:	lcoffsr@yahoo.com		

Secretary:	James D'Ambrosio III		
Phone: (ext.)	856-364-6164	Fax:	856-765-3450
E-mail:	jdambrosio3@comcast.net		

Name of Auditor:	Raymond Colavita, CPA, RMA		
Name of Firm:	Nightlinger, Colavita, & Volpa, P.A.		
Address:	991 S. Blackhorse Pike		
City, State, Zip:	Williamstown	NJ	08094
Phone: (ext.)	856-629-1040 ext. 118	Fax:	856-728-2245
E-mail:	ray@colavita.net		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Commercial Township Fire 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: N/A
- 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? NO *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 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)

Commercial Township Fire 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."
- 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? ☐ NO ☐
- 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? ☐ 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 ☐ 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.

- A) 2005
- B) 21
- C) 19
- D) Auto
- E) \$20,000
- F) Yes

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Commercial Township Fire 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.
- 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.

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 2016.

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.

Fire District Schedule of Commissioners and Officers (Continued)

Commercial Fire District 3 Cumberland

		Reportable Compensation from Fire District (W-2/ 1099)													
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.)	Total Compensation from Fire District	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	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	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			Positions held at Other Public Entities Listed in Column N					
1 James Crunetti	Chairman	1	X		\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	N/A					\$ 3,000
2 James D'Ambrosio III	Secretary	1	X		3,000	-	-	-	3,000	N/A					3,000
3 Larry Coffman	Treasurer	1	X		3,000	-	-	-	3,000	N/A					3,000
4 James D'Ambrosio II	Commissioner	1	X		3,000	-	-	-	3,000	N/A					3,000
5 David Carangi	Commissioner	1	X		3,000	-	-	-	3,000	N/A					3,000
6									-						-
7									-						-
8									-						-
9									-						-
10									-						-
11									-						-
12									-						-
13									-						-
14									-						-
15									-						-
Total:					\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000				\$ -	\$ -	\$ 15,000

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:

0

Schedule of Health Benefits - Detailed Cost Analysis

Commercial Fire District 3 Cumberland

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
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)?			0.00					
Is prescription drug coverage provided by the SHBP (Yes or No)?			0.00					

Schedule of Accumulated Liability for Compensated Absences

Commercial Fire District 3
Cumberland

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
N/A					
Total liability for accumulated compensated absences at January 1, 2016		\$ -			



**Board Of Fire Commissioners
District 3 Commercial Township**

*PO Box No. 616
Millville, NJ 08332*

The following is a list of vehicles owned and maintained by the Board of Fire Commissioners for Commercial Township Fire District 3:

UNIT ID	MAKE	MODEL	YEAR	PURPOSE	OPERATED BY
1301	SPARTAN	2000-EE2	2005	SUPPRESSION (ENGINE)	STATION 13
1303	SPARTAN	1000-EE2	2000	SUPPRESSION(ENGINE)	STATION 13
1306	DODGE	POWER WAGON	1972	SUPPRESSION (OOS)	STATION 13
1307	FORD	SUPERDUTY DIESEL	2011	SUPPRESSION (BRUSH)	STATION 13
1311	FORD	L9000	1990	SUPPRESSION (TANKER)	STATION 13
1325A	BIG JON	14 FOOTER	1992	RESCUE (BOAT)	SQUAD 13
1326	FORD	E350	1993	BLS (AMBULANCE)	SQUAD 13
1327	FORD	E350	2009	BLS (AMBULANCE)	SQUAD 13
1328	FORD	E350	2005	BLS (AMBULANCE)	SQUAD 13
1351	HYUNDAI	SANTA FE	2004	BLS (SUPPORT/FR)	SQUAD 13
CAR 13	FORD	P71 INTERCEPTOR	1999	SUPPRESSION (SUPPORT)	STATION 13
REHAB 13	FORD	E350	1993	FIRE/RESCUE (REHAB UNIT)	STATION 13

Signed,

James D'Ambrosio III

Secretary

Board of Fire Commissioners

District 3 Commercial Township

* All vehicles belong to a Motor Pool.

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:

Commercial Fire District 3

County:

Cumberland

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$ 406,149
Cap Bank Available from 2014 (See Levy Cap Certification)	9,881
Cap Bank Available from 2015 (See Levy Cap Certification)	2,023
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	136,902,700
New Ratables - Increase in Valuations (New Construction and Additions)	185,900
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.297
Projected Tax Rate based upon Proposed Levy	0.299916259

2017 Budget Summary

Commercial Fire District 3 Cumberland

	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 105,000	\$ 27,300	\$ 77,700	284.6%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	105,000	27,300	77,700	284.6%
Amount to be Raised by Taxation to Support Budget	411,151	406,149	5,002	1.2%
Total Anticipated Revenues	516,151	433,449	82,702	19.1%
APPROPRIATIONS				
Total Administration	28,036	27,900	136	0.5%
Total Cost of Operations & Maintenance	294,606	266,729	27,877	10.5%
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)	20,000	20,000	-	0.0%
Total Capital Appropriations	127,000	35,000	92,000	262.9%
Total Principal Payments on Debt Service	40,774	73,953	(33,179)	-44.9%
Total Interest Payments on Debt	5,735	9,867	(4,132)	-41.9%
Total Appropriations	516,151	433,449	82,702	19.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2017 Revenue Schedule

Commercial Fire District 3 Cumberland

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 28,000	\$ 27,300	\$ 700	2.6%
Restricted Fund Balance	77,000		77,000	#DIV/0!
Total Fund Balance Utilized	105,000	27,300	77,700	284.6%
<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			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/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	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/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)			-	#DIV/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	-	-	-	#DIV/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	\$ 105,000	\$ 27,300	\$ 77,700	284.6%

2017 Appropriations Schedule

Commercial Fire District 3 Cumberland

	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	\$ 15,000	\$ 15,000	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	15,000	15,000	-	0.0%
<i>Administration - Other (List)</i>				
Office Supplies	2,500	2,500	-	0.0%
Legal Services	2,500	2,500	-	0.0%
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Subtotal - F-3A	8,036	7,900	136	1.7%
Total Administration - Other	13,036	12,900	136	1.1%
Total Administration	28,036	27,900	136	0.5%
<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>				
Dues and Subscriptions	500	500	-	0.0%
Building Repairs and Maintenance	25,500	20,000	5,500	27.5%
Equipment Repairs and Maintenance	35,000	25,000	10,000	40.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Subtotal - F-3A	233,606	221,229	12,377	5.6%
Total Operations & Maintenance - Other	294,606	266,729	27,877	10.5%
Total Operations & Maintenance	294,606	266,729	27,877	10.5%
<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)	20,000	20,000	-	0.0%
Total Capital Appropriations	127,000	35,000	92,000	262.9%
Total Principal Payments on Debt Service	40,774	73,953	(33,179)	-44.9%
Total Interest Payments on Debt	5,735	9,867	(4,132)	-41.9%
TOTAL APPROPRIATIONS	\$ 516,151	\$ 433,449	\$ 82,702	19.1%

			\$ Increase (Decrease)	% Increase (Decrease)
	2017 Proposed Budget	2016 Adopted Budget	Proposed vs. Current Year	Proposed vs. Current Year
<i>Administration - Other (List)</i>				
Professional Services	6,936	6,800	136	2.0%
Legal Advertising	600	600		
Elections	500	500		
Subtotal Administration - Other	F-3 8,036	7,900	136	1.7%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Inspections and Certifications	5,000	5,000	-	0.0%
Fuel	10,000	10,000	-	0.0%
Materials and Supplies	10,000	10,000	-	0.0%
Rentals and Leases	57,689	57,689	-	0.0%
Miscellaneous	1,117	1,117	-	0.0%
Training and Education	4,000	4,000	-	0.0%
Medical	1,500	1,500	-	0.0%
Insurance	72,000	64,123	7,877	12.3%
Utilities	13,200	13,200	-	0.0%
Telephone	11,000	11,000	-	0.0%
Website Maintenance	2,300	2,300	-	0.0%
Rescue Expenses	15,000	10,500	4,500	42.9%
EMS Contracted Services	14,000	14,000	-	0.0%
Agreement to Fight Fires	16,800	16,800	-	0.0%
Subtotal Operations & Maintenance - Other	F-3 233,606	221,229	12,377	5.6%

2017 Schedule of Salaries and Benefits

Commercial Fire District 3 Cumberland

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2017 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2017 Proposed Budget Fringe Benefits</i>
Position #1			\$ -	-				\$ -
Position #2				-				-
Position #3				-				-
Position #4				-				-
Position #5				-				-
Position #6				-				-
Position #7				-				-
Position #8				-				-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2017 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2017 Proposed Budget Fringe Benefits</i>
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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2017 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2017 Proposed Budget Fringe Benefits</i>
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

Commercial Fire District 3 Cumberland

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>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>
Air Packs	Equipment	N/A	11/13/16	100%	\$ 77,000	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					77,000	-

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>2017 Proposed Budget</i>	<i>2016 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					-	-
Total Capital Improvements & Down Payments					77,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					50,000	35,000
TOTAL CAPITAL APPROPRIATIONS					\$ 127,000	\$ 35,000

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

\$ 77,000	

Debt Service Schedule - Principal

Commercial Fire District 3 Cumberland

	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												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Refinancing and Equipment	10/10/09	90%	07/13/11	73,953	40,774	30,348	32,283	8,388				111,793
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				73,953	40,774	30,348	32,283	8,388	-	-	-	111,793
<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				\$ 73,953	\$ 40,774	\$ 30,348	\$ 32,283	\$ 8,388	\$ -	\$ -	\$ -	\$ 111,793

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

Commercial Fire District 3 Cumberland

	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									
Refinancing and Equipment	9,867	5,735	3,725	1,790	131				11,381
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	9,867	5,735	3,725	1,790	131	-	-	-	11,381
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
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 Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 9,867	\$ 5,735	\$ 3,725	\$ 1,790	\$ 131	\$ -	\$ -	\$ -	\$ 11,381

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.

17 Fund Balance Reconciliation

Commercial Fire District 3 Cumberland

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 92,378
Less: Utilized in 2016 Adopted Budget	<u>27,300</u>
Proposed balance available	65,078
Estimated results of operations for the year ending December 31, 2016	<u>20,000</u>
Anticipated balance December 31, 2016	85,078
Less: Fund Balance utilized in 2017 Proposed Budget	<u>28,000</u>
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ 57,078</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 42,911
Less: Utilized in 2016 Adopted Budget	<u>-</u>
Proposed balance available	42,911
Estimated results of operations for the year ending December 31, 2016	<u>35,000</u>
Anticipated balance December 31, 2016	77,911
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	<u>77,000</u>
Less: Restricted Fund Balance released via Referendum Resolution	<u>-</u>
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ 911</u></u>

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

2017 Referendums

Commercial Fire District 3 Cumberland

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

2017 Levy Cap Summary

Commercial Fire District 3 Cumberland

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	406,149
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		406,149
Plus: 2% Cap Increase		8,123
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		414,272

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		15,000
Total Exclusions		15,000
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	185,900
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.297	552
ADJUSTED TAX LEVY		429,824

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		429,824
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	429,824

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	411,151
Cap Bank Available from Prior Year (2014) for 2017 Budget		9,881
Cap Bank Available from Prior Year (2015) for 2017 Budget		2,023
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		2,023
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		18,673
Cap Bank Available from 2017 for 2018 Budget	\$	18,673

2017 Shared Services Exclusion Worksheet

Commercial Fire District 3
Cumberland

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

17 Levy Cap Exclusion Calculation

Commercial Fire District 3 Cumberland

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	\$	20,000
2016 Adopted Budget LOSAP Appropriation		20,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	46,509
2015 Adopted Budget Total Debt Service Appropriation		83,820
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$	127,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		77,000
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
		-
2017 Base Amount		50,000
2016 Adopted Budget Total Capital Appropriation		35,000
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		35,000
Capital Expenditure Exclusion	\$	15,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017		
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 <u>2.4%</u> 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	\$	-