

**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, and 1c, with signature blocks filled in along with mailing address, phone number, fax number, and e-mail 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, Levy Waiver and Referendum requests outlined, 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

# 2014 FIRE DISTRICT BUDGET

## TRANSMITTAL PACKAGE (page 2)

### 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

### 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)

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

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Official's Signature:			
Name:	James D'Ambrosio III		
Title:	Secretary		
Phone Number:	856-364-6164	Fax Number	856-765-3450
E-mail address	JDAmbrosio3@comcast.net		

# 2014

## Commercial Township Fire District 3 Budget

Department Of



Community  
**Affairs**

Division of Local Government Services

**2014**

**Commercial  
Township**

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**FIRE DISTRICT NO. 3 BUDGET**

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

*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. 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:** \_\_\_\_\_

# PREPARER'S CERTIFICATION

2014

## Commercial Township

### 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:	Nightlinger, Colavita and Volpa, P.A.		
	Raymond Colavita, CPA, RMA		
Address:	991 S. Black Horse Pike Williamstown, New Jersey 08094		
Phone Number:	856-629-1040 x118	Fax Number:	856-728-2245
E-mail address	ray@colavita.net		

# PREPARER'S CERTIFICATION OTHER ASSETS

**2014**  
**Commercial Township**

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## **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:	Nightlinger, Colavita & Volpa, P.A.		
	Raymond Colavita, CPA, RMA		
Address:	991 S. Black Horse Pike Williamstown, New Jersey 08094		
Phone Number:	856-629-1040x118	Fax Number:	856-728-2245
E-mail address	ray@colavita.net		

# APPROVAL CERTIFICATION

**2014**

## Commercial Township

### **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 Commercial Township Fire District No. 3, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 10th 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:	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		

## 2014 Fire District Information

Please fill out the following information regarding this Fire District:

<b>Name of Fire District:</b>	Commercial Township Fire District 3		
<b>Address:</b>	PO Box 616		
<b>City, State, Zip:</b>	Millville	NJ	08332
<b>Phone Number: (ext)</b>	856-498-9780	<b>Fax:</b>	856-765-3450

<b>Preparer's Name:</b>	Raymond Colavita, CPA, RMA		
<b>Preparer's Address:</b>	991 S Black Horse Pike		
<b>City, State, Zip:</b>	Williamstown	NJ	08094
<b>Preparer's #: (ext.)</b>	856-629-1040 x118	<b>Fax:</b>	856-728-2245
<b>Preparer's Cell #:</b>			
<b>Preparer's E-mail:</b>	ray@colavita.net		

<b>Chairman:</b>	James Crunetti		
<b>Phone Number: (ext.)</b>	856-498-9780	<b>Fax:</b>	856-765-3450
<b>E-mail:</b>	jcrunetti@comcast.net		

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

<b>Secretary:</b>	James D'Ambrosio III		
<b>Phone Number: (ext.)</b>	856-364-6164	<b>Fax:</b>	856-765-3450
<b>E-mail:</b>	JDAmbrosio3@comcast.net		

<b>Name of Auditor:</b>	Raymond Colavita, CPA, RMA		
<b>Name of Firm:</b>	Nightlinger, Colavita & Volpa		
<b>Address:</b>	991 S Black Horse Pike		
<b>City, State, Zip:</b>	Williamstown	NJ	08094
<b>Phone Number: (ext.)</b>	856-629-1040 x118	<b>Fax:</b>	856-728-2245
<b>E-mail:</b>	ray@colavita.net		

<b>Membership of Board of Commissioners (Full Name)</b>	<b>Title</b>
James Crunetti	Chairman
James D'Ambrosio III	Secretary
Larry Coffman	Treasurer
James D'Ambrosio II	Commissioner
Dick Langlois	Commissioner



# 2014 Fire District Information

## Internet Web Site Information and Certification

Fire District's Web Address	
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. 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 \_\_\_\_\_

# 2014 BUDGET RESOLUTION

## Commercial Township

### **Fire District No. 3**

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

WHEREAS, the Annual Budget for the Commercial 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 10, 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.); and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$437,650, which includes amount to be raised by taxation of \$377,850 and Total Appropriations of \$437,650; 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 Commercial Fire District No. 3, at an open public meeting held on November 10, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Commercial 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 Commercial Township Fire District No.3 will consider the Annual Budget for adoption on December 8, 2013.

\_\_\_\_\_  
(Secretary's Signature)

11/10/2013  
\_\_\_\_\_  
(Date)

#### Board of Commissioners Recorded Vote

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

# 2014 BUDGET MESSAGE

## Commercial Township

### 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.  
There were no significant changes in the 2014 Budget.
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 tax rate is planned to remain the same as the prior year at 27.3 cents per \$100 of assessment. While Surplus is decreasing by more than 10%, it is to fund Future Capital Outlay, in the amount of \$27,500.
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 district is in compliance with CAP law. The District is within the \$9,881 within the maximum Cap of \$387,731.
4. If the 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 10/13/13 to fund Air Bottles and Turn Out Gear, in the amount of \$28,000.
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 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. No
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	\$ <u>138,437,100</u>
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ <u>.273</u>
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
  - a. 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

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

----FUND BALANCE UTILIZED----	CROSS REF. ----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
UNRESTRICTED FUND BALANCE	* A-1 *	\$31,800	\$24,728
RESTRICTED FUND BALANCE	* A-2 *	\$28,000	\$28,000
<b>TOTAL FUND BALANCE UTILIZED</b>	<b>* R-1 *</b>	<b>\$59,800</b> =====	<b>\$52,728</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 *		
OTHER REVENUE	* A-5 *		
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	<b>* R-2 *</b>	<b>=====</b>	<b>=====</b>

## 2014 FIRE DISTRICT BUDGET

### Commercial Township Fire District # 3 (Cumberland)

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

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	*      *		*      *
OTHER GRANTS & ENTITLEMENTS	*    A-6   *		*      *
<b>TOTAL OPERATING GRANT REVENUE</b>	*    R-3   *	=====	*      * =====
<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   *	=====	*      * =====
<b>OTHER REVENUES OFFSET WITH APPROPRIATIONS</b>	*    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   *	\$59,800	*      \$52,728   *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>	*    R-5   *	\$377,850	*      \$378,450   *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	*    B-2   *	\$437,650 =====	*      \$431,178   * =====

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

\$387,731

Amount Over Levy Cap

## 2014 FIRE DISTRICT BUDGET

### Commercial Township Fire District # 3 (Cumberland)

#### BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
<b>ADMINISTRATION</b>			
SALARY & WAGES	* A-9 *	\$15,000 *	\$15,000 *
FRINGE BENEFITS	* A-13 *		
OTHER EXPENSES	* A-11 *	\$12,600 *	\$13,100 *
		-----	-----
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$27,600 *</b>	<b>\$28,100 *</b>
		=====	=====
<b>COST OF OPERATIONS &amp; MAINTENANCE</b>			
SALARY & WAGES	* A-10 *		
FRINGE BENEFITS	* A-14 *		
OTHER EXPENSES	* A-12 *	\$250,229 *	\$243,756 *
		-----	-----
<b>TOTAL COST OF OPERATIONS &amp; MAINTENANCE</b>	<b>* E-2 *</b>	<b>\$250,229 *</b>	<b>\$243,756 *</b>
		=====	=====

## 2014 FIRE DISTRICT BUDGET

### Commercial Township Fire District # 3 (Cumberland)

#### BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

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

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### 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 *	\$20,000	\$20,000 *
		=====	=====



# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3

### BUDGETED APPROPRIATIONS CAPITAL APPROPRIATIONS

CAPITAL IMPROVEMENTS (NJS 40A:14-84)						2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %			
(1) Air Bottles, Turn Out Gear and AED		10/14/2012	Firefighting Equip	* 100% *			\$ 28,000 *
(2) Air Bottles, Turn Out Gear and AED		10/13/2013	Asset Type (Select)	* 100% *	\$28,000	*	*
(3)			Asset Type (Select)	* *		*	*
(4)			Asset Type (Select)	* *		*	*
(5)			Asset Type (Select)	* *		*	*
(6)			Asset Type (Select)	* *		*	*
DOWN PAYMENTS (N.J.S. 40A:14-85)							
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %			
(1)			Asset Type (Select)	* *		*	*
(2)			Asset Type (Select)	* *		*	*
(3)			Asset Type (Select)	* *		*	*
(4)			Asset Type (Select)	* *		*	*
(5)			Asset Type (Select)	* *		*	*
Total Capital Improvements/Down Payments						\$28,000	\$ 28,000 *
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$28,000	\$27,500 *
TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)						\$56,000	\$55,500 *
Capital Appropriations offset with Restricted Fund						\$28,000	\$28,000
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund							

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### BUDGETED APPROPRIATIONS DEBT SERVICE FOR CAPITAL APPROPRIATIONS

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
<b>PRINCIPAL PAYMENTS</b>			
GENERAL OBLIGATION BONDS	* P-1 *		*
BOND ANTICIPATION NOTES	* P-2 *		*
CAPITAL LEASES	* P-3 *	\$65,351	* \$61,433 *
INTERGOVERNMENTAL LOANS	* P-4 *		*
OTHER BONDS OR NOTES	* P-5 *		*
<b>TOTAL PRINCIPAL PAYMENTS</b>	* D-1 *	<u>\$65,351</u>	<u>\$61,433</u> *
<b>INTEREST PAYMENTS</b>			
GENERAL OBLIGATION BONDS	* I-1 *		*
BOND ANTICIPATION NOTES	* I-2 *		*
CAPITAL LEASES	* I-3 *	\$18,470	* \$22,389 *
INTERGOVERNMENTAL LOANS	* I-4 *		*
OTHER BONDS OR NOTES	* I-5 *		*
<b>TOTAL INTEREST PAYMENTS</b>	* D-2 *	<u>\$18,470</u>	<u>\$22,389</u> *
<b>TOTAL DEBT SERVICE (D1+D2)</b>	* E-9 *	<u>\$83,821</u>	<u>\$83,822</u> *
<b>TOTAL BUDGETED APPROPRIATIONS</b> (E1+E2+E3+E4+E5+E6+E7+E8+E9)	* B-2 *	<u>\$437,650</u>	<u>\$431,178</u> *

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### 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

Tax Levy Requested minus Maximum Allowable Levy

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

## Commercial Township

### 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 Commercial Township Fire District No. 3, pursuant to N.J.A.C. 5:31-2.4, on the 8th day of December, 2013.

Secretary'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		

# 2014 ADOPTED BUDGET RESOLUTION

## Commercial Township

### Fire District No. 3

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

WHEREAS, the Annual Budget for the Commercial 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 Commercial Township Fire District No. 3 at its open public meeting of December 8, 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.); and,

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 437,650, which includes amount to be raised by taxation of \$ 377,850 and Total Appropriations of \$437,650; 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 Commercial Township Fire District No.3, at an open public meeting held on December 8, 2013 that the Annual Budget of the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$437,650, which includes amount to be raised by taxation of \$377,850 and Total Appropriations of \$437,650; 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 8, 2013

\_\_\_\_\_  
(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			

# 2014

Commercial Township  
Fire District 3

## Supplemental Schedules

Department Of



Community  
**Affairs**

Division of Local Government Services

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### -----SUPPLEMENTAL SCHEDULES-----

	CROSS REF -----	2014 PROPOSED BUDGET -----	
<b>UNRESTRICTED FUND BALANCE</b>			
(1) Beginning Balance January 1, 2013	* AUDIT *	\$109,013	*
(2) Utilized in Current Year's Adopted Budget	* *	\$24,728	*
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$84,285	*
(4) Estimated Results of Current Budget Operations	* *	\$20,000	
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$104,285	*
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$31,800	*
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$72,485	*
		=====	

<b>RESTRICTED FUND BALANCE</b>			
(8) Beginning Balance January 1, 2013	* AUDIT *	\$28,000	*
(9) Utilized in Current Year's Adopted Budget	* *	\$28,000	*
(10) Proposed Balance Available (Line 8 - Line 9)	* *		*
(11) Estimated Results of Operations in Current Budget	* *	\$28,000	*
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$28,000	*
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	\$28,000	*
B. Release Referendum Resolution (Page 10A)	* *		*
C. Total Proposed Use of Restricted Fund Balance	* *		*
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *		*
		=====	

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### -----SUPPLEMENTAL SCHEDULES-----

#### ----SALE OF ASSETS----

-----  
DESCRIPTION OF ASSET  
(list individually)

CROSS  
REF.  
-----

PURCHASE  
BASIS  
-----

2014  
PROPOSED  
SALE VALUE  
-----

(1)  
(2)  
(3)

*	*	*	*
*	*	*	*
*	*	*	*
*	A-3	*	*

**TOTAL SALE OF ASSETS**

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

-----  
INVESTMENTS/ACCOUNTS (List Each)

CROSS  
REF.  
-----

2014  
PROPOSED  
BUDGET  
-----

2013  
FINAL  
BUDGET  
-----

(1)  
(2)  
(3)  
(4)  
(5)  
(6)  
(7)

*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	A-4	*	*

**TOTAL INTEREST ON INVESTMENTS  
AND DEPOSITS**

#### ----OTHER REVENUE----

-----  
LIST IN DETAIL:

CROSS  
REF.  
-----

2014  
PROPOSED  
BUDGET  
-----

2013  
FINAL  
BUDGET  
-----

(1)  
(2)  
(3)  
(4)  
(5)

*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	A-5	*	*

**TOTAL OTHER REVENUE**



# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### -----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

## Commercial Township Fire District # 3 (Cumberland)

### ----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS		\$9,000	\$9,000
(2) OTHER	AP-1	\$6,000	\$6,000
		-----	-----
TOTAL ADMINISTRATION	A-9	\$15,000	\$15,000
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
(1) Appendix brought forward	AP-2		
		-----	-----
TOTAL COST OF OPERATIONS S&W	A-10		
		=====	=====
OTHER COSTS OFFSET BY REVENUES			
(1) Appendix brought forward	AP-3		
		-----	-----
TOTAL Salaries Offset by Revenues	A-15		
		=====	=====

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### 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

### Commercial Township Fire District # 3 (Cumberland)

#### -----SUPPLEMENTAL SCHEDULES----- FRINGE BENEFIT COSTS

PROPOSED BUDGET		2014		
Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(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		2013		
Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(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

## Commercial Township Fire District # 3 (Cumberland)

### -----SUPPLEMENTAL SCHEDULES-----

	Cross Ref	2014 Proposed Budget	2013 Final Budget
<b>Administration Other Expenses</b>			
(1) Other Expenses	AP-4	\$12,600	\$13,100
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	<b>\$12,600</b>	<b>\$13,100</b>
<b>Cost of Operations Other Expenses</b>			
(1) Other Expenses	AP-6	\$250,229	\$243,756
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7		
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	<b>\$250,229</b>	<b>\$243,756</b>
<b>Other Expenses Offset by Revenue</b>			
(1) Other Expenses	AP-8		
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>		

# 2014 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### 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	Office Supplies		\$2,500	\$2,500
	Legal Services		\$2,500	\$2,500
	Other Professional Services			\$500
	Professional Services		\$6,500	\$6,500
	Legal Advertising		\$600	\$600
	Elections		\$500	\$500
<b>Total Additional Administration Operating Expenses</b>		<b>AP-4</b>	<b>\$12,600</b>	<b>\$13,100</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	Dues and Subscriptions		\$500	\$500
	Building repairs and Maintenance		\$12,000	\$12,000
	Equipment Repairs and Maintenance		\$22,000	\$22,000
	Inspections and Certifications		\$5,000	\$5,000
	Fuel		\$10,000	\$10,000
	Materials and Supplies		\$7,500	\$18,016
	Rentals and Leases		\$57,689	\$54,000
	Miscellaneous		\$1,117	\$1,117
	Training and Education		\$2,000	\$2,000
	Medical		\$1,500	\$1,000
	Insurance		\$71,123	\$71,123
	Utilities		\$30,000	\$30,000
	Telephone		\$17,000	\$17,000
	Website Maintenance		\$2,300	
	Rescue Expenses		\$10,500	
<b>Total Additional Operating Expenses Operations</b>		<b>AP-6</b>	<b>\$250,229</b>	<b>\$243,756</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				
<b>Total Costs Offset by Revenue Other Assets</b>		<b>AP-9</b>		

**2014 FIRE DISTRICT BUDGET**

**Commercial Township Fire District # 3 (Cumberland)**

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

PRINCIPAL PAYMENTS					Final Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018	
General Obligation Bonds											
Insert new rows here											
TOTAL PAYMENTS P-1											
Bond Anticipation Notes											
Insert new rows here											
TOTAL PAYMENTS P-2											
Capital Leases											
Insert new rows here	Rrefinancing and Equipment	10/10/09	10/10/09	90.10%	7/13/11	\$61,433	\$65,351	\$69,520	\$73,954	\$40,775	\$30,348
TOTAL PAYMENTS P-3					\$61,433	\$65,351	\$69,520	\$73,954	\$40,775	\$30,348	
Intergovernmental Loans											
Insert new rows here											
TOTAL PAYMENTS P-4											
Other Bonds Or Notes											
Insert new rows here											
TOTAL PAYMENTS P-5											
Total Principal Debt Payments D-1					\$61,433	\$65,351	\$69,520	\$73,954	\$40,775	\$30,348	

**2014 FIRE DISTRICT BUDGET**

**Commercial Township Fire District # 3 (Cumberland)**

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

INTEREST PAYMENTS					Final Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget	
	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018	
General Obligation Bonds											
Insert new rows here											
TOTAL PAYMENTS I-1											
Bond Anticipation Notes											
Insert new rows here											
TOTAL PAYMENTS I-2											
Capital Leases											
Insert new rows here	Rrefinancing and Equipment	10/10/09	10/10/09	90.10%	7/13/11	\$22,389	\$18,470	\$14,302	\$9,868	\$5,736	\$3,726
TOTAL PAYMENTS I-3					\$22,389	\$18,470	\$14,302	\$9,868	\$5,736	\$3,726	
Intergovernmental Loans											
Insert new rows here											
TOTAL PAYMENTS I-4											
Other Bonds Or Notes											
Insert new rows here											
TOTAL PAYMENTS I-5											
Total Interest Debt Payments D-2					\$22,389	\$18,470	\$14,302	\$9,868	\$5,736	\$3,726	



## 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.

Commercial Township Fire District # 3 (Cumberland)

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

Township Fire District  
# 3  
Cumberland  
Raymond  
Colavita  
856-629-1040 X.118  
[ray@colavita.net](mailto:ray@colavita.net)

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)

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)

Division of Local Government Services 2014 Levy Cap Calculation

	\$378,450
	\$3,579
	\$38
	\$5,639
	137,993,100
	\$444,000
	\$0.273

\$0.273

# Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
060203	Commercial Township Fire District # 3	Cumberland	

## Model Fire District Tax Levy Calculation Worksheet

### Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$378,450
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$378,450
Plus 2% Cap increase.....	\$7,569
<b>Adjusted Tax Levy Prior to Exclusions.....</b>	<b>\$386,019</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.....	\$500

Add Total Exclusions.....	\$500
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions).....	\$444,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.273

<b>Adjusted Tax Levy.....</b>	<b>\$387,731</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>\$387,731</b>
Amount Proposed for Levy Cap Referendum.....	\$0
<b>Maximum Allowable Amount to be Raised by Taxation.....</b>	<b>\$387,731</b>

### Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$377,850
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$3,579
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$38
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$38
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$5,639
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$5,639
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$9,881
Cap Bank Available from 2014 for 2015's Budget.....	\$9,881

# Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase:

6.6%

Fire District	COUNTY	EXAMINER
Commercial Township Fire District # 3	Cumberland	
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>		\$0    \$0
<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 <u>6.6%</u> ; 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
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0
<b>2014 Increase in Appropriation</b>		<b>\$0</b>

## Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Commercial Township Fire District # 3	Cumberland	
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
Pension Contribution Exclusion		\$0

## LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Commercial Township Fire District # 3	Cumberland	
LOSAP - Proposed Budget		\$20,000
LOSAP - Final Budget		\$20,000
LOSAP Exclusion (+/-)		\$0

## Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Commercial Township Fire District # 3	Cumberland	
Total Debt Service Appropriation (Proposed Budget)		\$83,821
Current Year Base Amount		\$83,821
Total Debt Service Appropriation Expended (Final Budget)		\$83,822
Final Budget Base Amount		\$83,822
Debt Service Exclusion		\$0

## Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Commercial Township Fire District # 3	Cumberland	
Total Capital Appropriation (Proposed Budget)		\$56,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$28,000
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$28,000
Total Capital Appropriation (Final Budget)		\$55,500
Capital Appropriation offset from Restricted Fund (Final Budget)		\$28,000
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$27,500
Capital Expenditure Exclusion		\$500

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

## Shared Services Calculation Sheet

Fire District	EXAMINER
Commercial Township Fire District # 3 (Cumberland)	
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