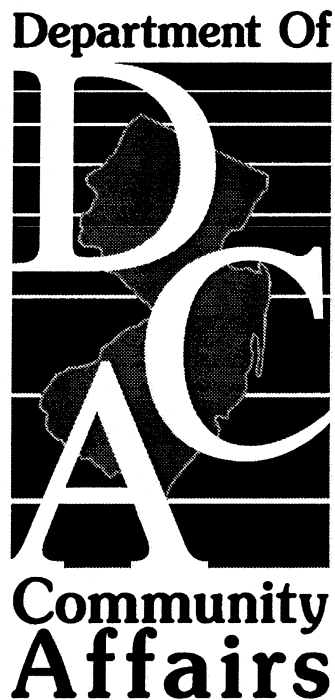


# 2016

## Commercial Township Fire District 3

# Fire District Budget

[www.commerciantwp.com](http://www.commerciantwp.com)



Division of Local Government Services

# **2016 FIRE DISTRICT BUDGET**

## **Certification Section**

**2016**

**Commercial  
Township**

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**FIRE DISTRICT NO. 3 BUDGET**

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

*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

**2016**

## Commercial Township

### **FIRE DISTRICT NO. 3 BUDGET**

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

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

**2016**  
**Commercial Township**

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## FIRE DISTRICT NO. 3 BUDGET

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule 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 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

**2016**

## Commercial Township

### **FIRE DISTRICT NO. 3 BUDGET**

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

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 13th day of December, 2015.

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		

# 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. 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 2015, 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 2014, 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, 2015, 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

James Crunetti

Title of Officer Certifying compliance

Chairman

Signature

\_\_\_\_\_

# 2016 BUDGET RESOLUTION

## Commercial Township

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

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

WHEREAS, the Annual Budget for the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District No 3 at its open public meeting of November 8, 2015; 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 \$433,449, which includes amount to be raised by taxation of \$406,149 and Total Appropriations of \$433,449; 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 8, 2015 that the Annual Budget, including appended Supplemental Schedules, of the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 13, 2015.

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

\_\_\_\_\_  
November 8, 2015  
(Date)

#### Board of Commissioners Recorded Vote

	Aye	Nay	Abstain	Absent
James Crunetti	X			
James D'Ambrosio, II	X			
Larry Coffman	X			
David Carangi	X			
James D'Ambrosio, III	X			



# 2016 ADOPTION CERTIFICATION

## Commercial Township

### Fire District No. 3 Budget

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

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 13th day of December, 2015.

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		

# 2016 ADOPTED BUDGET RESOLUTION

## Commercial Township

### Fire District No. 3

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

WHEREAS, the Annual Budget for the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 13, 2015; 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 \$433,449, which includes amount to be raised by taxation of \$ 406,149 and Total Appropriations of \$433,449; 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 13, 2015 that the Annual Budget of the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$433,449, which includes amount to be raised by taxation of \$406,149 and Total Appropriations of \$433,449; 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 13, 2015  
\_\_\_\_\_  
(Date)

**Board of Commissioners Recorded Vote**

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

# **2016 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2016 BUDGET MESSAGE

## Commercial Township

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

**FISCAL YEAR: From January 1, 2016 to December 31, 2016**

1. Complete a brief statement on the 2016 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 2016 Budget, other than the addition of two new budget line items for EMS contracted services and an agreement to fight fires contract, in the amount of \$14,000 and \$16,800 respectively. The agreement to fight fires contract will not impact the 2016 Budget, as this will result in a utilities cost savings of an equal amount.
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 increase by one cent, from 28.5 to 29.2 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 \$35,000. In addition, there remains a sufficient amount of unreserved fund balance to support future operating needs of the District, without a required tax rate increase.
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 tax levy for 2016 will be \$406,149, which is equal to the Levy Cap.
4. If the District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation. N/A
5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years. N/A
6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year, pursuant to N.J.S.A 40A:14-78.6, then an explanation as to reasons for occurrence must be disclosed. N/A
7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts. No
8. Complete the following based on the municipal assessor's latest information, pursuant to N.J.S. 54:4-35:

8a. Total Assessed Valuation of District	\$ <u>138,865,050</u>
8b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ <u>.292</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

## 2016 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		

Membership of Board of Commissioners (Full Name)	Title
James Crunetti	Chairman
James D'Ambrosio III	Secretary
Larry Coffman	Treasurer
James D'Ambrosio II	Commissioner
David Carangi	Commissioner

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Commercial Township Fire District 3

FISCAL YEAR: January 1, 2016 to December 31, 2016

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? NoIf 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) NoIf 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, 2016 to December 31, 2016

- 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? Yes
- 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? Yes        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, 2016 to December 31, 2016

*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 2015.

**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 Township Fire District # 3 Cumberland

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	Positions held at Other Public Entities Listed in Column N	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	Officer	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
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 Township 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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
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!
<b>Commissioners - Health Benefits - Annual Cost</b>								
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!
<b>Retirees - Health Benefits - Annual Cost</b>								
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!
<b>GRAND TOTAL</b>	<b>0</b>		<b>\$ -</b>	<b>0</b>		<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

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

N/A

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

N/A

# Schedule of Accumulated Liability for Compensated Absences

Commercial Township 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, 2015	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, 2015		\$ -			

# **2016 FIRE DISTRICT BUDGET**

## **Financial Schedules Section**

## 2016 Budget Summary

### Commercial Township Fire District # 3 Cumberland

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 27,375	\$ 29,000	\$ (1,625)	-5.6%
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	27,375	29,000	(1,625)	-5.6%
Amount to be Raised by Taxation to Support Budget	406,074	394,451	11,623	2.9%
Total Anticipated Revenues	433,449	423,451	9,998	2.4%
<b>APPROPRIATIONS</b>				
Total Administration	27,900	27,900	-	0.0%
Total Cost of Operations & Maintenance	266,729	256,729	10,000	3.9%
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	35,000	35,000	-	0.0%
Total Principal Payments on Debt Service	73,953	69,520	4,433	6.4%
Total Interest Payments on Debt	9,867	14,302	(4,435)	-31.0%
Total Appropriations	433,449	423,451	9,998	2.4%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

## 2016 Revenue Schedule

### Commercial Township Fire District # 3 Cumberland

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 27,375	\$ 29,000	\$ (1,625)	-5.6%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	27,375	29,000	(1,625)	-5.6%
<b>Miscellaneous Anticipated Revenues</b>				
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!
<b>Sale of Assets (List Individually)</b>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
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!
<b>Other Revenue (List in Detail)</b>				
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!
<b>Operating Grant Revenue (List in Detail)</b>				
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!
<b>Revenues Offset with Appropriations</b>				
<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!
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 27,375</b>	<b>\$ 29,000</b>	<b>\$ (1,625)</b>	<b>-5.6%</b>

# 2016 Appropriations Schedule

## Commercial Township Fire District # 3 Cumberland

	2016 Proposed Budget	2015 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 Professional Services	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Subtotal - F-3A	7,900	7,900	-	0.0%
Total Administration - Other	12,900	12,900	-	0.0%
Total Administration	27,900	27,900	-	0.0%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Dues and Subscriptions	500	500	-	0.0%
Building Repairs and Maintenance	20,000	20,000	-	0.0%
Equipment Repairs and Maintenance	25,000	22,000	3,000	13.6%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Subtotal - F-3A	221,229	214,229	7,000	3.3%
Total Operations & Maintenance - Other	266,729	256,729	10,000	3.9%
Total Operations & Maintenance	266,729	256,729	10,000	3.9%
<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 &amp; 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	35,000	35,000	-	0.0%
Total Principal Payments on Debt Service	73,953	69,520	4,433	6.4%
Total Interest Payments on Debt	9,867	14,302	(4,435)	-31.0%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 433,449</b>	<b>\$ 423,451</b>	<b>\$ 9,998</b>	<b>2.4%</b>

**Commercial Township Fire District # 3  
Cumberland**

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
<i>Administration - Other (List)</i>				
Professional Services	6,800	6,800	-	0.0%
Legal Advertising	600	600	-	0.0%
Elections	500	500	-	0.0%
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!
Subtotal Administration - Other	<u>7,900</u>	<u>7,900</u>	<u>-</u>	<u>0.0%</u>
<i>Cost of Operations &amp; 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	64,123	71,123	(7,000)	-9.8%
Utilities	13,200	30,000	(16,800)	-56.0%
Telephone	11,000	11,000	-	0.0%
Website Maintenance	2,300	2,300	-	0.0%
Rescue Expenses	10,500	10,500	-	0.0%
EMS Contracted Services	14,000		14,000	#DIV/0!
Agreement to Fight Fires	16,800		16,800	#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!
Subtotal Operations & Maintenance - Other	<u>221,229</u>	<u>214,229</u>	<u>7,000</u>	<u>3.3%</u>



## 2016 Schedule of Salaries and Benefits

### Commercial Township Fire District # 3 Cumberland

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 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 &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 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>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 2016 Proposed Capital Budget

## Commercial Township 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>2016 Proposed Budget</i>	<i>2015 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 Capital Improvements					-	-

### 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>2016 Proposed Budget</i>	<i>2015 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					-	-

### RESERVE FOR FUTURE CAPITAL OUTLAYS

### TOTAL CAPITAL APPROPRIATIONS

35,000	35,000
\$ 35,000	\$ 35,000

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


## 5 Year Debt Service Schedule - Principal

### Commercial Township Fire District # 3 Cumberland

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	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	69,520	73,953	40,774	30,348	32,583	8,388			186,046
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				69,520	73,953	40,774	30,348	32,583	8,388	-	-	186,046
<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				-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 69,520</b>	<b>\$ 73,953</b>	<b>\$ 40,774</b>	<b>\$ 30,348</b>	<b>\$ 32,583</b>	<b>\$ 8,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 186,046</b>

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

## 5 Year Debt Service Schedule - Interest

### Commercial Township Fire District # 3 Cumberland

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Refinancing and Equipment	14,302	9,867	5,735	3,725	1,790	131			21,248
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	14,302	9,867	5,735	3,725	1,790	131	-	-	21,248
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 14,302</b>	<b>\$ 9,867</b>	<b>\$ 5,735</b>	<b>\$ 3,725</b>	<b>\$ 1,790</b>	<b>\$ 131</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,248</b>

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.

## 2016 Fund Balance Reconciliation

### Commercial Township Fire District # 3 Cumberland

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 120,437
Less: Utilized in 2015 Adopted Budget	29,000
Proposed balance available	91,437
Estimated results of operations for the year ending December 31, 2015	20,000
Anticipated balance December 31, 2015	111,437
Less: Fund Balance utilized in 2016 Proposed Budget	27,375
Proposed balance after utilization in 2016 Proposed Budget	<u>\$ 84,062</u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 7,911
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	7,911
Estimated results of operations for the year ending December 31, 2015	35,000
Anticipated balance December 31, 2015	42,911
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	<u>\$ 42,911</u>

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

# 2016 Referendums

## Commercial Township Fire District # 3 Cumberland

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 Final Budget
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

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	2016 Proposed Budget Amount Requested	2015 Final Budget
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

## 2016 Levy Cap Summary

### Commercial Township Fire District # 3 Cumberland

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	394,451
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		394,451
Plus: 2% Cap Increase		7,889
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>402,340</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	221,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.285	631

#### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2013		3,178
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		406,149
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>406,149</b>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	406,074
Cap Bank Available from Prior Year (2013) for 2016 Budget		5,639
Cap Bank Available from Prior Year (2014) for 2016 Budget		9,881
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		9,881
Cap Bank Available from Prior Year (2015) for 2016 Budget		2,023
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		2,023
Cap Bank from Current Year (2016) Available for 2017 Budget		(3,103)
Cap Bank Available from 2016 for 2017 Budget	\$	75

**Commercial Township Fire District # 3  
Cumberland**

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# 2016 Levy Cap Exclusion Calculations

## Commercial Township Fire District # 3 Cumberland

### PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$	-
2016 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2016 Base Amount		-
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
<b>Pension Contribution Exclusion</b>	\$	-

### LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$	20,000
20154 Adopted Budget LOSAP Appropriation		20,000
<b>LOSAP Exclusion (+/-)</b>	\$	-

### DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	83,820
2015 Adopted Budget Total Debt Service Appropriation		83,822
<b>Debt Service Exclusion</b>	\$	-

### CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$	35,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2016		-
2016 Base Amount		35,000
2015 Adopted Budget Total Capital Appropriation		35,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		35,000
<b>Capital Expenditure Exclusion</b>	\$	-

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016		5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$	-
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2016 Proposed Budget Group Health Insurance		-
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		
2015 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2015 Amount Budgeted = % Increase		0.00%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2016 Increase in Appropriation	\$	-

**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 Township Fire District # 3**

County:

**Cumberland**

**Levy Cap Calculation Summary**

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 394,451
Cap Bank Available from 2013 (See Levy Cap Certification)	5,639
Cap Bank Available from 2014 (See Levy Cap Certification)	9,881
Cap Bank Available from 2015 (See Levy Cap Certification)	2,023
Cap Bank Used from 2013	3,178
Cap Bank Used from 2014	
Cap Bank Used from 2015	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	138,643,650
New Ratables - Increase in Valuations (New Construction and Additions)	221,400
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.285
Projected Tax Rate based upon Proposed Levy	0.292423472