

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

**2013 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.

2013 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

# 2013 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, 2010 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:	Larry Coffman		
Title:	Treasurer		
Phone Number:	856-270-3347	Fax Number	856-765-3450
E-mail address	lcoffsr@yahoo.com		

2013

Commercial Township  
**Fire District 3 Budget**

Department Of



Community  
**Affairs**

Division of Local Government Services

2013

**Commercial  
Township**

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**FIRE DISTRICT NO. 3 BUDGET**

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

*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

2013

## Commercial Township

### FIRE DISTRICT NO. 3 BUDGET

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

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

**2013**  
**Commercial Township**

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

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

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

**2013**

## Commercial Township

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

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

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 9th day of December, 2012.

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		

## 2013 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
Dick Langlois	Commissioner



# 2013 BUDGET RESOLUTION

## Commercial Township

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

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

WHEREAS, the Annual Budget for the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 has been presented before the Board of Commissioners of the Fire District No 3 at its open public meeting of December 9, 2012; 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 \$431,178, which includes amount to be raised by taxation of \$378,450 and Total Appropriations of \$431,178; 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 December 9, 2012 that the Annual Budget, including appended Supplemental Schedules, of the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 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 January 13, 2013.

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

12/9/2012  
\_\_\_\_\_  
(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			

# 2013 BUDGET MESSAGE

## Commercial Township

### Fire District No. 3 Budget

FISCAL YEAR: From January 1, 2013 to December 31, 2013

1. Complete a brief statement on the 2013 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 2013 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 increasing from 26.2 cents to 27.2 cents per \$100 of assessment. The main increases are an additional \$10,000 for LOSAP and \$8,000 for Future Capital Outlay. The subsequent year's budget will not incur a tax rate increase, as sufficient unrestricted funds will remain available.
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.
4. If the District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.
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>139,162,700</u>
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ <u>.272</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

# 2013 FIRE DISTRICT BUDGE

## Commercial Township Fire District # 3 (Cumberland)

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

----FUND BALANCE UTILIZED----	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$24,728 *	\$30,000 *
RESTRICTED FUND BALANCE	* A-2 *	\$28,000 *	\$20,000 *
<b>TOTAL FUND BALANCE UTILIZED</b>	<b>* R-1 *</b>	<b>\$52,728 *</b>	<b>\$50,000 *</b>
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0 *	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0 *	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0 *	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0 *	\$0 *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0 *	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0 *	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0 *	\$0 *
RENTAL INCOME	* *	\$0 *	\$0 *
SALE OF ASSETS	* A-3 *	\$0 *	*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$0 *	\$0 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	<b>* R-2 *</b>	<b>\$0 *</b>	<b>\$0 *</b>
		=====	=====

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

----OPERATING GRANT REVENUE----	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* *	\$0 *	\$0 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0 *	\$0 *
<b>TOTAL OPERATING GRANT REVENUE</b>	* R-3 *	\$0 *	\$0 *
		=====	=====

### MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
	----	-----	-----
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* *	\$0 *	\$0 *
ANNUAL REGISTRATION FEES	* *	\$0 *	\$0 *
PENALTIES AND FINES	* *	\$0 *	\$0 *
OTHER REVENUES	* *	\$0 *	\$0 *
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	* A-7 *	\$0 *	\$0 *
<b>OTHER REVENUES OFFSET WITH APPROPRIATIONS</b>	* A-8 *	\$0 *	\$0 *
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	* R-4 *	\$0 *	\$0 *
		=====	=====
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$52,728 *	\$50,000 *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>	* R-5 *	\$378,450 *	\$365,178 *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	* B-2 *	\$431,178 *	\$415,178 *
		=====	=====

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

\$384,089

Amount Over Levy Cap

\$0

# 2013 FIRE DISTRICT BUDGE .

## Commercial Township Fire District # 3 (Cumberland)

### ----BUDGETED APPROPRIATIONS----

#### ----OPERATING APPROPRIATIONS----

##### ----- ----ADMINISTRATION----- -----

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SALARY & WAGES	* A-9 *	\$15,000 *	\$12,500 *
FRINGE BENEFITS	* A-13 *	\$0 *	\$0 *
OTHER EXPENSES	* A-11 *	\$13,100 *	\$17,100 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$28,100 *	\$29,600 *
		=====	=====

##### ----- ----COST OF OPERATIONS & MAINTENANCE----- -----

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SALARY & WAGES	* A-10 *	\$0 *	* *
FRINGE BENEFITS	* A-14 *	\$0 *	\$0 *
OTHER EXPENSES	* A-12 *	\$243,756 *	\$243,756 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$243,756 *	\$243,756 *
		=====	=====

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### ----BUDGETED APPROPRIATIONS----

#### ----OPERATING APPROPRIATIONS----

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----OPERATING APPROPRIATIONS OFF-SET----	CROSS	2013	2012
WITH REVENUES	REF.	PROPOSED	CURRENT YEAR
-----	-----	BUDGET	FINAL BUDGET
-----	-----	-----	-----
SALARY & WAGES	* A-15 *	\$0 *	* *
FRINGE BENEFITS	* A-16 *	\$0 *	\$0 *
OTHER EXPENSES	* A-17 *	\$0 *	\$0 *
<b>TOTAL APPROPRIATIONS OFFSET</b>			
<b>WITH REVENUES</b>	* E-3 *	\$0 *	\$0 *
		=====	=====

----APPROPRIATIONS FOR DULY INCORPORATED----	CROSS	2013	2012
FIRST AID/RESCUE SQUAD ASSOC.	REF.	PROPOSED	CURRENT YEAR
(N.J.S. 40A:14-85.1)	-----	BUDGET	FINAL BUDGET
-----	-----	-----	-----
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$0 *	\$0 *
<b>TOTAL APPROPRIATIONS FOR DULY</b>			
<b>INCORP. FIRST AID/RESCUE SQUAD ASSOC.</b>	* E-4 *	\$0 *	\$0 *
		=====	=====

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### ----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES----	CROSS	2013	2012
-----	REF.	PROPOSED	CURRENT YEAR
	-----	BUDGET	FINAL BUDGET
		-----	-----
<b>EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)</b>			
(1)	* *	\$0 *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
<b>OTHER DEFERRED CHARGES - (List &amp; Cite Statute)</b>			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	* *	n/a *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
<b>TOTAL DEFERRED CHARGES</b>	* E-5 *	\$0 *	\$0 *
		=====	=====

----DEFICITS FROM OPERATIONS----	CROSS	2013	2012
-----	REF.	PROPOSED	CURRENT YEAR
	-----	BUDGET	FINAL BUDGET
		-----	-----
<b>CASH DEFICIT OF PRECEEDING YEAR</b>			
<b>(N.J.S. 40A:14-78.6)</b>	* E-6 *	\$0 *	\$0 *
		=====	=====

	CROSS	2013	2012
	REF.	PROPOSED	CURRENT YEAR
	-----	BUDGET	FINAL BUDGET
		-----	-----
<b>LENGTH OF SERVICE AWARD PROGRAM</b>			
<b>(LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)</b>	* E-7 *	\$20,000 *	\$10,000 *
		=====	=====

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3

### ----BUDGETED APPROPRIATIONS----

#### ----CAPITAL APPROPRIATIONS----

##### CAPITAL IMPROVEMENTS (N.J.S. 40A:14-84)

List Project Separately	Date of Voter Approval	Asset Type	Affirmative Vote %	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
(1) TURN OUT GEAR	12/11/2011	Firefighting Equip	* 100% *	\$0 *	\$20,000 *
(2) AIR BOTTLES, TURN OUR GEAR AND AED	10/14/2012	Firefighting Equip	* 100% *	\$28,000 *	\$0 *
(3)		Asset Type (Select)	* *	\$0 *	\$0 *
(4)		Asset Type (Select)	* *	\$0 *	\$0 *
(5)		Asset Type (Select)	* *	\$0 *	\$0 *
(6)		Asset Type (Select)	* *	\$0 *	\$0 *

##### DOWN PAYMENTS (N.J.S. 40A:14-85)

List Separately Project	Date of <u>LFB</u> Approval	Date of <u>Voter</u> Approval	Asset Type	Affirmative Vote %	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
(1)			Asset Type (Select)	* *	\$0 *	\$0 *
(2)			Asset Type (Select)	* *	\$0 *	\$0 *
(3)			Asset Type (Select)	* *	\$0 *	\$0 *
(4)			Asset Type (Select)	* *	\$0 *	\$0 *
(5)			Asset Type (Select)	* *	\$0 *	\$0 *

Total Capital Improvements/Down Payments

\* C-1 \* \$28,000 \* \$20,000 \*

RESERVE FOR FUTURE CAPITAL OUTLAYS

\* C-2 \* \$27,500 \* \$28,000 \*

TOTAL CAPITAL APPROPRIATIONS  
(C-1 + C-2)

\* E-8 \* \$55,500 \* \$48,000 \*

Capital Appropriations offset with Restricted Fund  
Capital Appropriations offset with Grants  
Capital Appropriations offset with Unrestricted Fund

\$28,000	\$20,000



# **2013 FIRE DISTRICT BUDGET**

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

### **----BUDGETED APPROPRIATIONS----**

#### **----DEBT SERVICE FOR CAPITAL----**

#### **----APPROPRIATIONS----**

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#### **----PRINCIPAL PAYMENTS----**

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
GENERAL OBLIGATION BONDS	* P-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* P-2 *	\$0	\$0 *
CAPITAL LEASES	* P-3 *	\$61,433	\$57,750 *
INTERGOVERNMENTAL LOANS	* P-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* P-5 *	\$0	\$0 *
<b>TOTAL PRINCIPAL PAYMENTS</b>	* <b>D-1</b> *	<b>\$61,433</b>	<b>\$57,750 *</b>

#### **----INTEREST PAYMENTS----**

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
GENERAL OBLIGATION BONDS	* I-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* I-2 *	\$0	\$0 *
CAPITAL LEASES	* I-3 *	\$22,389	\$26,072 *
INTERGOVERNMENTAL LOANS	* I-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* I-5 *	\$0	\$0 *
<b>TOTAL INTEREST PAYMENTS</b>	* <b>D-2</b> *	<b>\$22,389</b>	<b>\$26,072 *</b>
<b>TOTAL DEBT SERVICE APPROPRIATIONS</b> (D-1 + D-2)	* <b>E-9</b> *	<b>\$83,822</b>	<b>\$83,822 *</b>

#### **TOTAL BUDGETED APPROPRIATIONS**

(E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8+ E-9)

* <b>B-2</b> *	<b>\$431,178</b>	<b>\$415,178 *</b>
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# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

### ----BUDGETED APPROPRIATIONS----

		2013 Proposed Budget Amount Requested	2012 Final Budget
----Summary of Referendum Line Items----		SS Page Number	
Insert new rows here			
			\$0
			\$0
TOTAL Referendum Line Items			\$0
			\$0

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

		2013 Proposed Budget Amount Requested	2012 Final Budget
----Summary of Release of Restricted Fund Balance Referendum Line Items----			
Insert new rows here			
TOTAL of Release of Restricted Fund Balance			\$0
			\$0

# 2013 ADOPTION CERTIFICATION

## Commercial Township

### Fire District No. 3 Budget

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

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 15th day of January, 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		

# 2013 ADOPTED BUDGET RESOLUTION

## Commercial Township

### Fire District No. 3

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

WHEREAS, the Annual Budget for the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 has been presented for adoption before the Board of Commissioners of the Commercial Township Fire District No. 3 at its open public meeting of January 13, 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 \$ 431,178, which includes amount to be raised by taxation of \$ 378,450 and Total Appropriations of \$431,178; 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 January 13, 2013 that the Annual Budget of the Commercial Township Fire District No. 3 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$431,178, which includes amount to be raised by taxation of \$378,450 and Total Appropriations of \$431,178; 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)

\_\_\_\_\_  
January 13, 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			

2013

Commercial Township  
Fire District 3

# Supplemental Schedules

Department Of



Community  
**Affairs**

Division of Local Government Services

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2013 PROPOSED BUDGET
-----	-----	-----
(1) BEGINNING BALANCE JAN. 1, 2012	* AUDIT *	\$111,762 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$30,000 *
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$81,762 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	\$20,000 *
(5) ANTICIPATED BALANCE - DEC. 31, 2012 (Line 3 + Line 4)	* *	\$101,762 *
(6) UTILIZED IN PROPOSED BUDGET - 2013	* A-1 *	\$24,728 *
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2013 BUDGET (Line 5 - Line 6)	* *	\$77,034 *
		=====

----RESTRICTED FUND BALANCE----	CROSS REF.	2013 PROPOSED BUDGET
-----	-----	-----
(8) BEGINNING BALANCE JAN. 1, 2012	* AUDIT *	\$20,000 *
(9) Utilized in Current Year's Adopted Budget	* *	\$20,000 *
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	*
(11) Estimated Results of Operations in Current Budget	* *	\$28,000 *
(12) ANTICIPATED BALANCE - DEC. 31, 2012 (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) *	* *	*
Total Proposed Use of Restricted Fund Balance		\$28,000
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2013 BUDGET (Line 12 - Line 13A - 13B)	* *	*
		=====

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

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

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

CROSS  
REF.

PURCHASE  
BASIS

2013  
PROPOSED  
SALE VALUE

(1)  
(2)  
(3)

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\*

TOTAL SALE OF ASSETS

\*

A-3

\*

\*

\*

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

-----

CROSS  
REF.

2013  
PROPOSED  
BUDGET

2012  
CURRENT YEAR'S  
FINAL  
BUDGET

INVESTMENTS/ACCOUNTS (List Each)

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

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TOTAL INTEREST ON INVESTMENTS  
AND DEPOSITS

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A-4

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\*

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

-----

CROSS  
REF.

2013  
PROPOSED  
BUDGET

2012  
CURRENT YEAR'S  
FINAL  
BUDGET

LIST IN DETAIL:

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

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TOTAL OTHER REVENUE

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A-5

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# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

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

CROSS  
REF.  
-----

2013  
PROPOSED  
BUDGET  
-----

2012  
CURRENT YEAR'S  
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.  
-----

2013  
PROPOSED  
BUDGET  
-----

2012  
CURRENT YEAR'S  
FINAL  
BUDGET  
-----

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*

TOTAL OTHER REVENUES OFF-SET

*	A-8	*	=====	*	=====
---	-----	---	-------	---	-------

PAGE SS-4



# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

#### ----ADMINISTRATION----

##### SALARY & WAGES (N.J.S. 40A:14-78.7)

TITLE	# of Staff	Annual Compensation	2013
			Proposed Budget
COMMISSIONERS	3	\$3,000	\$9,000
OTHER - LIST INDIVIDUALLY:			
(1) Secretary	1	\$3,000	\$3,000
(2) Treasurer	1	\$3,000	\$3,000
(3)			
(4)			
(5) Appendix brought forward	AP-1		
<b>TOTAL ADMINISTRATION S&amp;W</b>	<b>A-9</b>		\$15,000

#### ----COST OF OPERATIONS & MAINTENANCE----

##### SALARY & WAGES (N.J.S. 40A:14-78.7)

TITLE	# of Staff	Annual Compensation	2013
			Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-2		
<b>TOTAL COST OF OPERATIONS S&amp;W</b>	<b>A-10</b>		

#### ----OTHER COSTS OFFSET BY REVENUES----

##### SALARY & WAGES (N.J.S. 40A:14-78.7)

TITLE	# of Staff	Annual Compensation	2013
			Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
<b>TOTAL Salaries Offset by Revenues</b>	<b>A-15</b>		

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

			2013
TITLE		# of Staff	Annual Compensation
Administrative Postions (list Individually)			Proposed Budget
Insert new rows here			
<b>TOTAL ADMINISTRATION S&amp;W appendix</b>		<b>AP-1</b>	

  

Operation & Maintenance Postions (list Individually)			
Insert new rows here			
<b>TOTAL COST OF OPERATIONS S&amp;W Appendix</b>		<b>AP-2</b>	

  

Salary Offset by Revenue Postions (list Individually)			
Insert new rows here			
<b>Total Salaries Offset By Revenue Appendix</b>		<b>AP-3</b>	

## 2013 FIRE DISTRICT BUDGET

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

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

#### FRINGE BENEFIT COSTS

PROPOSED BUDGET		2013		
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$0	\$0	
Total Other Fringe	\$0	\$0	\$0	\$0
<b>TOTAL PROPOSED BUDGET</b>	\$0	\$0	\$0	\$0
<b>Cross Reference</b>	<b>A-13</b>	<b>A-14</b>	<b>A-16</b>	

FINAL BUDGET		2012		
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$0	\$0	
Total Other Fringe	\$0	\$0	\$0	\$0
<b>TOTAL FINAL BUDGET</b>	\$0	\$0	\$0	\$0
<b>Cross Reference</b>	<b>A-13</b>	<b>A-14</b>	<b>A-16</b>	

# 2013 FIRE DISTRICT BUDGET

## Commercial Township Fire District # 3 (Cumberland)

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

#### ----ADMINISTRATION----

#### OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross	2013	2012
	Ref.	Proposed Budget	Current Year Final Budget
OPERATING - (List Individually):			
(1) Professional Services		\$6,500	\$10,500 <i>6,000</i>
(2) Legal Advertising		\$600	\$600 ✓
(3) Elections		\$500	\$500 ✓
(4) Appendix brought forward	AP-4	\$5,500	\$5,500
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5		
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	<b>\$13,100</b>	<b>\$17,100</b>

#### ----COST OF OPERATIONS----

#### OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross	2013	2012
	Ref.	Proposed Budget	Current Year Final Budget
OPERATING - (List Individually):			
(1) Insurance		\$71,123	\$71,123 <i>75,000</i>
(2) Utilities		\$30,000	\$30,000 ✓
(3) Telephone		\$17,000	\$17,000 ✓
(4) Appendix brought forward	AP-6	\$125,633	\$125,633
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-7		
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	<b>\$243,756</b>	<b>\$243,756</b>

#### ----Other Expenses Offset by Revenue----

#### OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross	2013	2012
	Ref.	Proposed Budget	Current Year Final Budget
OPERATING - (List Individually):			
(1)			
(2)			
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>		

# 2013 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

		Cross Ref.	2013 Proposed Budget	2012 Current Year Final Budget
<b>ADMINISTRATION</b>				
OPERATING (list individually)				
Insert new rows here	Office Supplies		\$2,500	\$2,500
	Legal Services		\$2,500	\$2,500
	Other Professional Services		\$500	\$500
<b>Total Additional Administration Operating Expenses</b>		<b>AP-4</b>	<b>\$5,500</b>	<b>\$5,500</b>

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
<b>Total Additional Administration Other Assets</b>		<b>AP-5</b>		

<b>COST OF OPERATIONS</b>				
OPERATING - (list individually):				
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		\$18,016	\$18,016
	Rentals and Leases		\$54,000	\$54,000
	Miscellaneous		\$1,117	\$1,117
	Training and Education		\$2,000	\$2,000
	Medical		\$1,000	\$1,000
<b>Total Additional Operating Expenses Operations</b>		<b>AP-6</b>	<b>\$125,633</b>	<b>\$125,633</b>

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
<b>Total Additional Cost of Operations Other Assets</b>		<b>AP-7</b>		

<b>OTHER EXPENSES OFFSET BY REVENUE</b>				
OPERATING - (list individually):				
Insert new rows here				
<b>Total Additional Operating Expenses Offset by Revenue</b>		<b>AP-8</b>		

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
<b>Total Costs Offset by Revenue Other Assets</b>		<b>AP-9</b>		

**2013 FIRE DISTRICT BUDGET**

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

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

**PRINCIPAL PAYMENTS**

**---DEBT SERVICE SCHEDULE---**

PRINCIPAL PAYMENTS						YEARS						
						Final Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
						2012	2013	2014	2015	2016	2017	
Description												
Date of Project												
Date of Voter Approval												
% of Approval												
Date of LFB Approval												
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	Refinancing and Equipment	10/10/09	10/10/09	90.10%	7/13/11	*	\$57,750	\$61,433	\$65,351	\$69,520	\$73,954	\$40,775
						*						
						*						
						*						
						*	\$57,750	\$61,433	\$65,351	\$69,520	\$73,954	\$40,775
TOTAL PAYMENTS P-3												
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						*	\$57,750	\$61,433	\$65,351	\$69,520	\$73,954	\$40,775

# 2013 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
					2012	2013	2014	2015	2016	2017
Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval						
<b>General Obligation Bonds</b>										
Insert new rows here					*					
					*					
					*					
					*					
					*					
<b>TOTAL PAYMENTS I-1</b>					*					

#### Bond Anticipation Notes

Insert new rows here					*					
					*					
					*					
					*					
					*					
<b>TOTAL PAYMENTS I-2</b>					*					

#### Capital Leases

Insert new rows here	Refinancing and Equipment	10/10/09	10/10/09	90.10%	7/13/11	*	\$26,072	\$22,389	\$18,470	\$14,302	\$9,868	\$5,736
						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS I-3</b>						*	\$26,072	\$22,389	\$18,470	\$14,302	\$9,868	\$5,736

#### Intergovernmental Loans

Insert new rows here						*						
						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS I-4</b>						*						

#### Other Bonds Or Notes

Insert new rows here						*						
						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS I-5</b>						*						

<b>Total Interest Debt Payments D-2</b>					*	\$26,072	\$22,389	\$18,470	\$14,302	\$9,868	\$5,736
---	--	--	--	--	---	----------	----------	----------	----------	---------	---------

## 2013 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)

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

Preparer's First Name:

Preparer's Last Name:

Preparer's Phone Number:

Preparer's email:

Adopted Budget Amount to be Raised by Taxation to support the District budget (Page 5)

Cap Bank Available from 2011 (See Levy Cap Certification)

Cap Bank Available from 2012 (See Levy Cap Certification)

Cap Bank Used from 2011

Cap Bank Used from 2012

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

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

Division of Local Government Services

2012 Levy Cap Calculation

\$0.272  
Page 1

	\$365,178
	\$3,579
	\$38
	138,549,100
	\$613,600
	\$0.262



## Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
060203	Commercial Township Fire District # 3	Cumberland	
<b>Model Fire District Tax Levy Calculation Worksheet</b>			
<b>Levy Cap Calculation</b>			
Prior Year Amount to be Raised by Taxation for Municipal Purposes			\$365,178
Changes in Service Provider (+/-)			\$0
DLGS Approved Adjustments			\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation			\$365,178
Plus 2% Cap increase			\$7,304
<b>Adjusted Tax Levy Prior to Exclusions</b>			<b>\$372,482</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 (+/-)		\$10,000	
Extraordinary Costs due to a "Declared" Emergency (+/-)		\$0	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay		\$0	
Add Total Exclusions			\$10,000
Less Cancelled or Unexpended Referendum Amounts			\$0
<b>Adjusted Tax Levy</b>			<b>\$382,482</b>
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)		\$613,600	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.262	\$1,608
Amount Utilized from Levy Cap Bank from 2011			\$0
Amount Utilized from Levy Cap Bank from 2012			\$0
<b>Subtotal: Maximum Tax Levy Before Referendum</b>			<b>\$384,089</b>
Amount Proposed for Levy Cap Referendum			\$0
<b>Maximum Allowable Amount to be Raised by Taxation</b>			<b>\$384,089</b>
<b>Cap Bank Calculation</b>			
Amount To Be Raised By Taxation			\$378,450
Cap Bank Available from Prior Year (2011) for 2013's Budget			\$3,579
Revised Cap Bank from Prior Year (2011) (Lapses)			\$3,579
Cap Bank Available from Prior Year (2012) for 2013's Budget			\$38
Revised Cap Bank from Prior Year (2012) available for 2014's Budget			\$38
Cap Bank Available from 2013 for 2014's Budget			\$5,639

# Health Insurance Exclusion Calculation Sheet

FY 2013 State Health Benefits Program Average Increase: 9.2%

<b>Fire District</b>	<b>COUNTY</b>	<b>EXAMINER</b>	
<b>Commercial Township Fire District # 3</b>	<b>Cumberland</b>		
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><b>Proposed Budget</b></u>	<u><b>Final Budget</b></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>		\$0	
1. Net Increase Divided by 2012 Amount Budgeted = % Increase		0.00%	
2. SFY 2013 State Health Average 9.2%; 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) * 2012 Expended = 2013 appropriation added to levy		\$0	
<b>6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)</b>		\$0	
<b>2013 Increase in Appropriation</b>		\$0	

## 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		\$10,000
LOSAP Exclusion (+/-)		\$10,000

## Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Commercial Township Fire District # 3	Cumberland	
Total Debt Service Appropriation (Proposed Budget)		\$83,822
Current Year Base Amount		\$83,822
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)		\$55,500
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		\$27,500
Total Capital Appropriation (Final Budget)		\$48,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$20,000
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$28,000
Capital Expenditure Exclusion		\$0

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

## Shared Services Calculation Sheet

<b>Fire District</b>		<b>EXAMINER</b>
<b>Commercial Township Fire District # 3 (Cumberland)</b>		
<b>Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations</b>		<b>\$0</b>
<b>Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended</b>		<b>\$0</b>
<b>Shared Service Exclusion</b>		<b>\$0</b>