

COMMERCIAL TOWNSHIP FIRE DISTRICT #2

2012 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.

2012 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 an outline of referendum requests, 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

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.

COMMERCIAL TOWNSHIP FIRE DISTRICT #2

2012 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE

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

(Official's signature)

Joseph Klaudi
(Name)

Secretary
(Title)

(856) 558-7345 (856) 785-1538
(Work Phone Number) (Fax Number)

856-558-7345
(Home Phone Number)

jklaudi@comcast.net
(E-mail)

2012

COMMERCIAL Township

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

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

2012

COMMERCIAL Township

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the COMMERCIAL Fire District No. 2 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioner's 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 COMMERCIAL Fire District No. 2.

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)

Nightlinger, Colavita, & Volpa, P.A.

991 S. Blackhorse Pike

Williamstown, New Jersey 08094

(856) 629-1040, ext 118

(856) 728-2245

(Fax)

ray@colavita.net

(E-mail)

**PREPARER'S CERTIFICATION
OTHER ASSETS**

2012

COMMERCIAL Township

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

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)

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APPROVAL CERTIFICATION

2012

COMMERCIAL Township

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 2 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. 2, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 12th day of December, 2011.

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)

Joseph Klaudi

COMMERCIAL Twp. Fire District No. 2

P.O. Box 45

Mauricetown, NJ 08329

(856) 785-1122

(856) 785-0129

(Fax number)

(E-mail)

2012 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	COMMERCIAL TOWNSHIP FIRE DISTRICT # 2		
Address:	PO BOX 45		
City, State, Zip:	Mauricetown	NJ	08329
Phone Number:	856-785-1122	Fax:	856-785-1538
Preparer's Name:	Raymond Colavita		
Preparer's Address:	PO Box 799		
City, State, Zip:	Williamstown	NJ	08094
Preparer's #,	856-629-1040 ext. 118	Fax:	856-728-2245
Preparer's Cell #:			

Chairman:	Mark Sheppard		
Phone Number:	856-362-0276	Fax:	856-785-1538
E-mail:	Marksheppard1@comcast.net		

Secretary:	Joseph Klaudi		
Phone Number:	856-558-7345	Fax:	856-785-1538
E-mail:	joeklaudi@precision-nj.com		

Treasurer:	Leslie Berry		
Phone Number:	609-364-4140	Fax:	856-785-1538
E-mail:			

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

<u>Membership of Board of Commissioners (Full Name)</u>	<u>Title</u>
Sheppard	Chairman
Klaudi	Secretary
Berry	Treasurer
Hundt	Commissioner
Sutton	Commissioner

2012 BUDGET RESOLUTION

COMMERCIAL Township

FIRE DISTRICT NO. 2

FISCAL YEAR: From January 1, 2012 to December 31, 2012

WHEREAS, the Annual Budget for the COMMERCIAL Township District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 has been presented before the Board of Commissioners of the COMMERCIAL Township Fire District No. 2 at its open public meeting of December 12, 2011; 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.)

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$205,209, which includes amount to be raised by taxation of \$181,623 and Total Appropriations of \$205,209.

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. 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. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the COMMERCIAL Township Fire District No. 2, at an open public meeting held on December 12, 2011 that the Annual Budget, including appended Supplemental Schedules, of the COMMERCIAL Township Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 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.2'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. 2 will consider the Annual Budget for adoption on January 16, 2012.

(Secretary's signature)

December 12, 2011
(Date)

Board of Commissioners

Recorded Vote

Member:	Aye	Nay	Abstain	Absent
Sheppard	X			
Berry	X			
Klaudi	X			
Hundt	X			
Sutton	X			

2012 BUDGET MESSAGE
COMMERCIAL Township
FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

1. Complete a brief statement on the 2012 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

Beginning with the 2008 budget and in accordance with PL 2007, c.62, there is a statutory Cap on the Tax Levy, which represents no increase on the prior year tax levy, adjusted by certain exclusions and add-ons to the Cap. The tax levy presented in this budget of **\$181,623** is \$17,608 below the maximum allowable Cap of \$199,231 and only \$72 above the prior year tax levy.

There is no significant change in the 2012 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 2012 tax rate is planned 30.0 cents per \$100, which is the same as in the prior year. There is no impact on the 2013 Budget, as a result of the reduction in surplus in 2012. The appropriation for Reserve for Future Capital Outlay will be reduced in 2013, if needed.
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 the 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.
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. N/A
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 | \$60,548,352 |
| 8b. Proposed Tax Rate per \$100 of Assessed Valuation | \$.300 |
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? N/A
- 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