

2017

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2

Fire District Budget

www.mauricetownfireco.com

Department Of



**Community
Affairs**

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

**COMMERCIAL TOWNSHIP
FIRE DISTRICT NO. 2 BUDGET**

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By: _____ Date: _____

2017 PREPARER'S CERTIFICATION

COMMERCIAL TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Nightlinger, Colavita, & Volpa, P.A.		
Title:			
Address:	991 S. Blackhorse Pike Williamstown, New Jersey 08094		
Phone Number:	(856)-629-1040	Fax Number:	(856) 728-2245
E-mail address:	ray@colavita.net		

**2017 PREPARER'S CERTIFICATION
OTHER ASSETS**

COMMERCIAL TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	Nightlinger, Colavita, & Volpa, P.A.		
Title:			
Address:	991 S. Blackhorse Pike Williamstown, New Jersey 08094		
Phone Number:	(856) 629-1040 ext. 118	Fax Number:	(856) 728-2245
E-mail address:	ray@colavita.net		

2017 APPROVAL CERTIFICATION

COMMERCIAL TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 7th day of November, 2016.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the Board of Commissioners thereof.

Officer's Signature:			
Name:	Joseph Klaudi		
Title:	Secretary		
Address:	Commercial Twp. Fire District No. 2 P.O. Box 45 Mauricetown, NJ 08329		
Phone Number:	(856) 785-1122	Fax Number:	(856) 785-0129
E-mail address:	joe.klaudi@big3precision-nj.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.mauricetownfireco.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2016, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2015, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2016, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Mark Sheppard

Title of Officer Certifying compliance

Chairman

Signature

2017 FIRE DISTRICT BUDGET RESOLUTION

COMMERICAL TOWNSHIP

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

WHEREAS, the Annual Budget for the Commercial Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 7, 2016; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$203,922, which includes an amount to be raised by taxation of \$203,922, and Total Appropriations of \$203,922; and

WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 7, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 12, 2016.

(Secretary's Signature)

(Date) 11/7/16

Board of Commissioners Recorded Vote

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

2017 ADOPTION CERTIFICATION

COMMERICAL TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 12th day of December, 2016.

Officer's Signature:			
Name:	Joseph Klaudi		
Title:	Secretary		
Address:	Commercial Twp. Fire District No. 2 Mauricetown, NJ 08349		
Phone Number:	(856) 785-1122	Fax Number:	(856) 785-0129
E-mail address:	joe.klaudi@binf3precision-nj.com		

2017 ADOPTED BUDGET RESOLUTION

COMMERICAL TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

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

WHEREAS, the Annual Budget for the Commercial Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2016; 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 \$203,922, which includes amount to be raised by taxation of \$203,922, and Total Appropriations of \$203,922; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 12, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$203,922, which includes amount to be raised by taxation of \$203,922, and Total Appropriations of \$203,922; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

(Secretary's Signature)

(Date) 12/12/16

Board of Commissioners Recorded Vote

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

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township

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

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. There are no significant changes in the 2017 budget, except for the reduction in revenues due to the FEMA Grant received in 2016 that was not repeated in 2017..

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget. The planned 2017 tax rate is 34.6 cents per \$100, which is the same as the prior year. Unreserved fund balance is not projected to be reduced by greater than 10%.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum. The District is in compliance with the Property Tax Levy Cap.

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation. 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. The District has appropriated \$16,000 to the Reserve for Future Capital Outlay. There is no new debt incurred.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit. N/A

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts. N/A

8. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$59,014,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$.346

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

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount? N/A

FIRE DISTRICT CONTACT INFORMATION

2017

Please complete the following information regarding this Fire District. All information requested below must be completed.

Name of Fire District:	Commercial Township Fire District 2		
Address:	PO BOX 45		
City, State, Zip:	Mauricetown	NJ	08329
Phone: (ext.)	856-785-1122	Fax:	856-785-1538

Preparer's Name:	Raymond Colavita, CPA, RMA		
Preparer's Address:	PO Box 799		
City, State, Zip:	Williamstown	NJ	08094
Phone: (ext.)	856-629-1040 ext. 118	Fax:	856-728-2245
E-mail:	ray@colavita.net		

Chairman:	Mark Sheppard		
Phone: (ext.)	856-785-1538	Fax:	856-785-1538
E-mail:	marksheppard1@comcast.net		

Secretary:	Joseph Klaudi		
Phone: (ext.)	856-558-7345	Fax:	856-785-1538
E-mail:	joe.klaudi@big3precision-nj.com		

Treasurer:	Leslie Berry		
Phone: (ext.)	609-364-4140	Fax:	856-785-1538
E-mail:	lberrysr@msn.com		

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Commercial Township Fire District No. 2

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

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: N/A
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? 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 NO. 2

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? NO
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? N/A 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) 2003
- B) 14
- C) 7
- D) Fixed Amount
- E) 2015- \$5,000; 2016-\$5,000
- F) YES

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Commercial Township Fire District NO. 2

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

Complete the attached table for all persons required to be listed per #1-2 below.

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2016.

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

Fire District Schedule of Commissioners and Officers (Continued)

**Commercial Fire District 2
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 Mark Sheppard	Chairman	1	X			\$ 200	\$ -	\$ -	\$ 200	NJ Forrest Fire Serv.	District Warden	2			\$ 200	
2 Fred Hundt	Vice Chairman	1	X			200	-	-	200	Commercial Twp.	Emergency Mgmt. Coord.	10			200	
3 Fred Hundt	Vice Chairman			X		-	-	-	-	Cumb. Co. Fire Co.	Coordinator	2			-	
4 Leslie Berry	Treasurer	1	X			200	-	-	200	N/A					200	
5 Joseph Klaudi	Secretary	1	X			200	-	-	200	N/A					200	
6 Ronald Sutton Jr.	Commissioner	1	X			200	-	-	200	Maurice River Twp.	Court Attendant	1			200	
7						-	-	-	-						-	
8						-	-	-	-						-	
9						-	-	-	-						-	
10						-	-	-	-						-	
11						-	-	-	-						-	
12						-	-	-	-						-	
13						-	-	-	-						-	
14						-	-	-	-						-	
15						-	-	-	-						-	
Total:						\$ 1,000	\$ -	\$ -	\$ 1,000				\$ -	\$ -	\$ 1,000	

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:

Schedule of Health Benefits - Detailed Cost Analysis

Commercial Fire District 2 Cumberland

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
GRAND TOTAL	<u>0</u>		<u>\$ -</u>	<u>0</u>		<u>\$ -</u>	<u>\$ -</u>	#DIV/0!
Is medical coverage provided by the SHBP (Yes or No)?			<u>0.00</u>					
Is prescription drug coverage provided by the SHBP (Yes or No)?			<u>0.00</u>					

Schedule of Accumulated Liability for Compensated Absences

Commercial Fire District 2
Cumberland

Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2016	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit (check applicable items)</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
N/A					
Total liability for accumulated compensated absences at January 1, 2016		\$	-		

**COMMERCIAL TOWNSHIP FIRE DISTRICT #2
CUMBERLAND COUNTY
VEHICLE LIST**

YEAR	Type	MOTOR POOL
1947	Pirsch 500 Gallon Tanker	X
1991	Pierce 2500 Gallon Tanker	X
1998	Spartan 1000 Gallon Pumper	X
1999	Freightliner Rescue Truck	X
2004	Ford Excursion	X
2016	KME Tanker	X

2017 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:
County:

Commercial Fire District 2
Cumberland

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$	203,893
Cap Bank Available from 2014 (See Levy Cap Certification)		
Cap Bank Available from 2015 (See Levy Cap Certification)		
Cap Bank Available from 2016 (See Levy Cap Certification)		14,655
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		58,982,900
New Ratables - Increase in Valuations (New Construction and Additions)		31,600
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.346
Projected Tax Rate based upon Proposed Levy		0.345545586

2017 Budget Summary

Commercial Fire District 2 Cumberland

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ 6,450	\$ (6,450)	-100.0%
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	-	24,550	(24,550)	-100.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	-	31,000	(31,000)	-100.0%
Amount to be Raised by Taxation to Support Budget	<u>203,922</u>	<u>203,893</u>	<u>29</u>	0.0%
Total Anticipated Revenues	<u>203,922</u>	<u>234,893</u>	<u>(30,971)</u>	-13.2%
APPROPRIATIONS				
Total Administration	10,060	9,900	160	1.6%
Total Cost of Operations & Maintenance	124,318	145,295	(20,977)	-14.4%
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, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	5,000	10,000	(5,000)	-50.0%
Total Capital Appropriations	16,000	21,155	(5,155)	-24.4%
Total Principal Payments on Debt Service	38,734	37,774	960	2.5%
Total Interest Payments on Debt	<u>9,810</u>	<u>10,769</u>	<u>(959)</u>	-8.9%
Total Appropriations	<u>203,922</u>	<u>234,893</u>	<u>(30,971)</u>	-13.2%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

Commercial Fire District 2 Cumberland

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -	\$ 6,450	\$ (6,450)	-100.0%
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	6,450	(6,450)	-100.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
FEMA Grant		24,550	(24,550)	-100.0%
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	-	24,550	(24,550)	-100.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ -	\$ 31,000	\$ (31,000)	-100.0%

2017 Appropriations Schedule

Commercial Fire District 2 Cumberland

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 1,000	\$ 1,000	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>0.0%</u>
<i>Administration - Other (List)</i>				
Advertising	500	500	-	0.0%
Election	200	200	-	0.0%
Office Supplies	200	200	-	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Subtotal - F-3A	<u>8,160</u>	<u>8,000</u>	<u>160</u>	<u>2.0%</u>
Total Administration - Other	<u>9,060</u>	<u>8,900</u>	<u>160</u>	<u>1.8%</u>
Total Administration	<u>10,060</u>	<u>9,900</u>	<u>160</u>	<u>1.6%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Supplies	2,000	2,000	-	0.0%
Inspections	7,500	7,500	-	0.0%
Utilities	23,000	23,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Firefighting Equipment	5,273	29,550	(24,277)	-82.2%
Other Assets, Non-Bondable #2			-	#DIV/0!
Subtotal - F-3A	<u>86,545</u>	<u>83,245</u>	<u>3,300</u>	<u>4.0%</u>
Total Operations & Maintenance - Other	<u>124,318</u>	<u>145,295</u>	<u>(20,977)</u>	<u>-14.4%</u>
Total Operations & Maintenance	<u>124,318</u>	<u>145,295</u>	<u>(20,977)</u>	<u>-14.4%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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)	5,000	10,000	(5,000)	-50.0%
Total Capital Appropriations	16,000	21,155	(5,155)	-24.4%
Total Principal Payments on Debt Service	38,734	37,774	960	2.5%
Total Interest Payments on Debt	9,810	10,769	(959)	-8.9%
TOTAL APPROPRIATIONS	<u>\$ 203,922</u>	<u>\$ 234,893</u>	<u>\$ (30,971)</u>	<u>-13.2%</u>

**Commercial Fire District 2
Cumberland**

			<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>
	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>	<i>Proposed vs. Current Year</i>	<i>Proposed vs. Current Year</i>
<i>Administration - Other (List)</i>	<i>Ref</i>			
Professional Services	8,160	8,000	160	2.0%
Subtotal Administration - Other	F-3 8,160	8,000	160	2.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Ambulance Services	5,000	5,000	-	0.0%
Fuel	3,000	3,000	-	0.0%
Training	3,241	3,241	-	0.0%
Hepatitis Shots/Medical	500	500	-	0.0%
Bank Service Charge	50	50	-	0.0%
Insurance	30,604	30,604	-	0.0%
Maintenance and Repairs	8,600	8,600	-	0.0%
Rental Charges	30,000	30,000	-	0.0%
Fire prevention	750	750	-	0.0%
Agreement to Fight Fires	4,800		4,800	#DIV/0!
Other		1,500		
Subtotal Operations & Maintenance - Other	F-3 86,545	83,245	3,300	4.0%

2017 Schedule of Salaries and Benefits

Commercial Fire District 2 Cumberland

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

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2017 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2017 Proposed Budget Fringe Benefits</i>
Position #1			\$	-				\$
Position #2				-				-
Position #3				-				-
Position #4				-				-
Position #5				-				-
Position #6				-				-
Position #7				-				-
Position #8				-				-
Position #9				-				-
Position #10				-				-
Position #11				-				-
Position #12				-				-
Position #13				-				-
Position #14				-				-
Total Operation & Maintenance			\$	-	-	-	-	\$

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

Total Administration, Operations & Offset by Revenue			\$	-	-	-	-	\$
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2017 Proposed Capital Budget

Commercial Fire District 2 Cumberland

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>
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>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	16,000	21,155
	\$ 16,000	\$ 21,155

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

Debt Service Schedule - Principal

Commercial Fire District 2 Cumberland

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
New Fire Truck	11/24/14	100%	03/11/15	37,774	38,734	39,718	40,726	41,761	42,821	43,909	138,533	386,202
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				37,774	38,734	39,718	40,726	41,761	42,821	43,909	138,533	386,202
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 37,774	\$ 38,734	\$ 39,718	\$ 40,726	\$ 41,761	\$ 42,821	\$ 43,909	\$ 138,533	\$ 386,202

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

Debt Service Schedule - Interest

Commercial Fire District 2 Cumberland

	Current Year (2016)	2017	2018	2019	2020	2021	2022	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>									
New Fire Truck	10,769	9,810	8,826	7,817	6,782	5,722	4,634	7,096	50,687
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	10,769	9,810	8,826	7,817	6,782	5,722	4,634	7,096	50,687
<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	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 10,769	\$ 9,810	\$ 8,826	\$ 7,817	\$ 6,782	\$ 5,722	\$ 4,634	\$ 7,096	\$ 50,687

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.

2017 Fund Balance Reconciliation

Commercial Fire District 2 Cumberland

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$	43,276
Less: Utilized in 2016 Adopted Budget		6,450
Proposed balance available		<u>36,826</u>
Estimated results of operations for the year ending December 31, 2016		6,000
Anticipated balance December 31, 2016		<u>42,826</u>
Less: Fund Balance utilized in 2017 Proposed Budget		
Proposed balance after utilization in 2017 Proposed Budget	\$	<u><u>42,826</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$	547,676
Less: Utilized in 2016 Adopted Budget		-
Proposed balance available		<u>547,676</u>
Estimated results of operations for the year ending December 31, 2016		
Anticipated balance December 31, 2016		<u>547,676</u>
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2017 Proposed Budget	\$	<u><u>547,676</u></u>

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

2017 Referendums

Commercial Fire District 2 Cumberland

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

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

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

2017 Levy Cap Summary

Commercial Fire District 2 Cumberland

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	203,893	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		203,893	
Plus: 2% Cap Increase		4,078	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		207,971	

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		1	
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		1	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	31,600	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.346	109

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2014		-	
Amount Utilized from Levy Cap Bank from 2015		-	
Amount Utilized from Levy Cap Bank from 2016		-	
Maximum Tax Levy Before Referendum		208,081	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 208,081	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	203,922	
Cap Bank Available from Prior Year (2014) for 2017 Budget		-	
Cap Bank Available from Prior Year (2015) for 2017 Budget		-	
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		-	
Cap Bank Available from Prior Year (2016) for 2017 Budget		14,655	
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		14,655	
Cap Bank from Current Year (2017) Available for 2018 Budget		4,159	
Cap Bank Available from 2017 for 2018 Budget	\$	4,159	

2017 Shared Services Exclusion Worksheet

Commercial Fire District 2
Cumberland

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total		
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	
N/A													\$ -	\$ -					\$ -	\$ -
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Levy Cap Exclusion Calculations

Commercial Fire District 2 Cumberland

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$	-
2017 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		-
2016 Adopted Budget PERS Contribution		
2016 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2015 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$	5,000
2016 Adopted Budget LOSAP Appropriation		10,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	48,544
2015 Adopted Budget Total Debt Service Appropriation		48,543
Debt Service Exclusion	\$	1

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$	16,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2017 Base Amount		16,000
2016 Adopted Budget Total Capital Appropriation		21,155
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2016 Base Amount		21,155
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017	
2017 Proposed Budget Administration Health Insurance Appropriation	\$ -
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Proposed Budget Group Health Insurance	-
2016 Adopted Budget Administration Health Insurance Appropriation	
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	
2016 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2017 Increase in Appropriation	\$ -