Heather Sparks Rec. 12/23/24 Due 1/6/25

From: Chisser1972 <opra+request-69943-8988432c@requests.opramachine.com>
Sent: Sunday, December 22, 2024 4:40 PM
To: Heather Sparks
Subject: OPRA request - Fire District Communications

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Dear Commercial Township,

Please accept this electronic request for public records made under OPRA and the common law right of access. I am not required to fill out an official form or use a particular software platform to submit my request per NJSA 47:1A-6(f), which states that an email from a requestor including all of the information required on the adopted form shall suffice in place of a completed form as a valid government record request.

I HAVE NOT been convicted of any indictable offense under the laws of New Jersey, any other state, or the United States.

I WILL NOT use the requested government records for a commercial purpose.

I AM NOT seeking records in connection with a legal proceeding.

Records requested:

- Date range for all items requested is: 2023 and 2024 (up to and including December)

- All communications and documents or records provided to the township from or sent from the township to any board of fire commissioners in any district of Commercial Twp.

- All communications and documents or records provided to the township from or sent from the township to any individual that is a Fire commissioner of any district of Commercial Twp.

- All communications and records related to emergency medical services or the provision thereof in / for/to commercial twp.

- meeting minutes and recordings, as well as any documents or evidence submitted during or relating to any regular, agenda, or special meeting (s) in 2024 where emergency medical services or the provision thereof in / for/to commercial twp.

- All communications and documents or records provided by, given to, or between the township and Larry Coffman Sr. And/or Karen Moore In 2024.

My preferred delivery method for response(s) to this request is by E-mail as attachments. Please confirm you have received this request. If you are not the custodian of records, please forward my request to that person and provide their email address to me for future reference.

Thank you,

ChisseR

Please deliver records electronically via email to the below UNIQUE address for all replies to this request:

opra+request-69943-8988432c@requests.opramachine.com

Is Hsparks@commercialtwp.com the wrong address for OPRA requests to Commercial Township? If so, please contact us using this form:

https://opramachine.com/change_request/new?body=commercial_township

Disclaimer: This message and any reply that you make will be published on the internet. Our privacy and copyright policies:

https://opramachine.com/help/officers

View this OPRA request & responses online:

https://opramachine.com/request/fire_district_communications

Please note that in some cases publication of requests and responses will be delayed.

If you find this service useful as an OPRA custodian, please ask your web manager to link to us from your organisation's website.

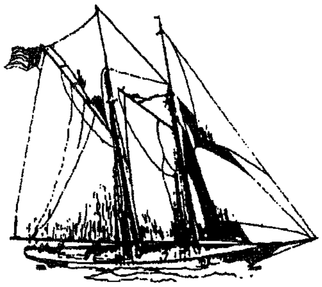
"OPRAmachine's mission is to give people easy and affordable access to New Jersey public records.

For more information, contact us at: (732) 707-1628 or PO Box 3180, New Brunswick, NJ 08903."

Heather Sparks

From: Fred Hundt <[redacted]>
Sent: Sunday, March 17, 2024 4:56 PM
To: Heather Sparks
Cc: Cliff Sharp [redacted]); Mark Sheppard [redacted]); Don Hundt [redacted]); [redacted]; [redacted]; [redacted]; [redacted]; [redacted]; Joe Klaudi; [redacted]
Subject: EMS meeting
Attachments: Letter from Township to discuss EMS.pdf

Heather,
I know that you have been approached on this request already. So, I am making this official request. The Fire Commissions of Districts 1 and 2 are requesting that we get copies of the audit that the Township requested its auditors to do on the Laurel Lake Fire district. We are also requesting a copy of the complete salaries of all employees which includes the administration. It's our feeling that we should be able to review these documents prior to the meeting that was asked for on April the 4th at 5PM. This will give us time to review and give the Township Committee additional questions. I was told that this information may be available sometime on Monday.
Fred



Township of Commercial

1768 Main Street • Port Norris, New Jersey 08349
(856) 785-3100 • Fax: (856) 785-9420

March 8, 2024

Fire Commissioners of
Mauricetown Fire District 2
PO Box 45
Mauricetown, NJ 08329

Re: Special Meeting EMS Services

Dear Commissioners,

The Township Committee of Commercial Township has called for a meeting with the Fire Commissioners of Laurel Lake Fire District 3 and EMS management. The Commissioners of Port Norris Fire, The Township Attorney, Auditor and CFO have also been asked to attend.

The meeting will take place on April 4, 2024, at 5:00 pm, at the Township Hall, 1768 Main St. Port Norris, NJ.

The purpose of this meeting is to discuss the financial status of the Laurel Lake EMS services. Collaborate on a solution for the best interest of the entire township.

A hard copy of this notice will also be sent by USPS. If you have any questions or concerns, please don't hesitate to contact me.

Respectfully,

Heather Miller

Heather Miller, RMC, CMR, CRP
Township Clerk

CC/ Commercial Township Committee
Laurel Lake Fire & EMS
Port Norris Fire Company
Bowman & Co, Auditors
Thomas Seeley, Solicitor
Pamela Humphries, Township CFO

Heather Sparks

From: Fred Hundt [redacted]>
Sent: Thursday, October 17, 2024 5:53 PM
To: Heather Sparks
Subject: RE: Voting Machine Delivery / Pickup

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

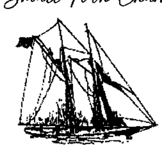
I can't wait until this is over!!

-------- Original message --------
From: Heather Sparks <HSparks@commercialtwp.com>
Date: 10/17/24 5:51 PM (GMT-05:00)
To: Fred Hundt [redacted]
Subject: RE: Voting Machine Delivery / Pickup

Thank you!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River



From: Fred Hundt [redacted]>
Sent: Thursday, October 17, 2024 5:50 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: Voting Machine Delivery / Pickup

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Ok, i will take care of it.

Fred Hundt
Sales Representative

[redacted]

[redacted]

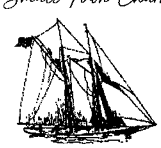
F-SS.COM

From: Heather Sparks <HSparks@commercialtwp.com>
Sent: Thursday, October 17, 2024 5:39:58 PM
To: Fred Hundt <[redacted]>; Fred Hundt <[redacted]>
Subject: FW: Voting Machine Delivery / Pickup

You don't often get email from hsparks@commercialtwp.com. Learn why this is important
Fred,
See message below from the Board of Elections regarding voting machine delivery and pick.
Please advise if this is acceptable and someone will be available.
Thank you,

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River



From: John Rose <[redacted]>
Sent: Thursday, October 17, 2024 4:36 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Voting Machine Delivery / Pickup

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

Good afternoon,

In preparation for the 11/05/24 General Election for Commercial Township Mauricetown Fire Hall. the delivery of the voting machines is scheduled for 11/01/24 at 9:30am. The voting machine pickup is scheduled for 11/07/24 at 2:30pm.
Please respond to the email to confirm availability.

Thank you,
John Rose

Heather Sparks

From: hundtfirerescue [redacted]>
Sent: Thursday, February 16, 2023 10:06 AM
To: Heather Sparks
Subject: RE: Fire Commission information

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Ok, and no apologies were needed.

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Heather Sparks <HSparks@commercialtwp.com>
Date: 2/16/23 9:53 AM (GMT-05:00)
To: Fred Hundt [redacted]>
Subject: RE: Fire Commission information

Fred,

I will contact you in the future regarding Fire District II.

My apologies.

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: Fred Hundt <[redacted]>
Sent: Thursday, February 16, 2023 9:43 AM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Fire Commission information

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good Morning Heather,

Donnie Hundt informed me that you emailed him in regards to picking up the fire districts registration of voter books for Saturday's fire election. Don is the Chief of the Fire Company and I am the Boards secretary/treasurer.These are two separate agencies. In the future please contact me at this email address or my cell at [redacted] for all Fire District II concerns and questions. Please do not take this the wrong way. I just don't want confusion. I am picking up the books tomorrow.

Thanks,

Fred

Heather Sparks

From:	Frederick Hundt <[redacted]>
Sent:	Monday, February 27, 2023 11:48 AM
To:	[redacted]
Cc:	Heather Sparks; [redacted]; Ronald Sutton; [redacted]; Don Hundt ; Mark Sheppard
Subject:	FW: 2023 fire election results
Attachments:	CCF_000011.pdf

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Kelly,
Please see the attached results from the February 18th Fire Election for District # 2 of Commercial Township. The lone write-in of Robert Hoffman is a resident of Port Norris District # 1 of Commercial. Don't know where that came from??
Thank You,
Fred Hundt

COMMERCIAL TOWNSHIP FIRE DISTRICT #2-MAURICETOWN FIRE COMPANY
ELECTION RESULTS
SATURDAY, FEBRUARY 18, 2023

	POLL VOTES	MAIL-IN VOTES	WRITE-IN VOTES	TOTAL
COMMISSIONER-VOTE FOR TWO				
CLIFFORD SHARP	40	12		52
RONALD SUTTON, JR.	37	10		47
ROBERT HOFFMAN JR			1	1
ANNUAL APPROPRIATION:				
YES	40	11		51
NO	0	1		1

I DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE, FULL CORRECT STATEMENT OF THE FEBRUARY 18, 2023 FIRE ELECTION.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND THIS 1ST DAY OF MARCH 2023.

Frederick Hundt
(TITLE)

Heather Sparks

From:	Fred Hundt [redacted]>
Sent:	Thursday, April 20, 2023 10:33 AM
To:	Heather Sparks
Subject:	FW: Wednesday
Attachments:	Adopted 2022.pdf; Adopted Budget 2023.pdf

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hi Heather,
Would you please forward these attachments to Pam.I can't seem to find her email address.
Thank You,
Fred

From: Jake McLaughlin [redacted]
Sent: Tuesday, April 18, 2023 8:51 AM
To: 'Fred Hundt'
Subject: RE: Wednesday

Fred,

Please find the 2022 & 2023 Budgets.

Thanks,
Jake

From: Fred Hundt [redacted]>
Sent: Monday, April 17, 2023 12:27 PM
To: 'Jake McLaughlin' [redacted]
Subject: RE: Wednesday

Jake,
Do you have our budget in PDF that can be to me. Id lik to have it.
Fred

From: Jake McLaughlin [redacted]
Sent: Wednesday, February 22, 2023 9:14 AM
To: [redacted]
Subject: RE: Wednesday

Fed,

Please find the 2021 audit attached.

Thanks

From: [redacted]
Sent: Tuesday, February 21, 2023 7:45 PM
To: [redacted]
Subject: FW: Wednesday

Do we have the 2021audit in PDF file. We want to download to web site.

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: [redacted]
Date: 2/21/23 9:43 AM (GMT-05:00)
To: [redacted]
Subject: Wednesday

See you tomorrow at 10:45.

Sent from my Verizon, Samsung Galaxy smartphone

2022

Commercial Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2022 - December 31, 2022

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: DocuSigned by: Christine Zapicchi — DS MEF Date: 04/27/2022

General Instructions to Complete the Fire District Budget Workbook

a) This workbook shall be used for completing the Fire District Introduced and Adopted Budgets.
b) It is designed to automatically calculate amounts linked from various data entry points.
c) The individual tabs containing formulas are locked to protect the formulas.
d) Fill in only the gray and yellow highlighted sections of the worksheet.
e) Begin by navigating to the "KEY INPUTS" tab.

f) Select the Fire District by clicking on cell B2 and selecting from the dropdown menu. This will populate the entity name and county. Continue to complete each of the fields in order to populate standard information throughout the workbook.
g) When copying information from another document, users must select "Paste Values" when pasting the information into this workbook.
h) In all applicable signature lines, insert the email address of the applicable official.
i) Once approved by the Board of Fire Commissioners, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be precisely named as: **<municode>_introbudget_20xx**. The list of municodes for Fire Districts can be found at: https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf
j) Once approved by the Board of Fire Commissioners, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be precisely named as: **<municode>_adoptbudget_20xx**. The list of municodes for Fire Districts can be found at: https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf

k) Only the Designated Officials for the Fire District have access to the "Submit for Review" tab within the FAST portal.
l) Please review the additional instructions "FAST System for Fire Districts: Introduction and User Guide" link below: https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20Fire%20Budget%20User%20Guide.pdf

Year	2022
Fire District	**Commercial Township FD No. 2**
County	Cumberland
Web Address	www.mauricetownfireco.com
Election Month	February

Board of Fire Commissioners:	
Chairperson	Ronald Sutton Jr.
Treasurer	Mark Sheppard
Secretary	Fred Hundt
Commissioner	Clifford Sharp
Commissioner	William Horseman

Certification Sections

Preparer and Preparer - Other Assets Certification	
Preparer Name	Nightlinger, Colavita & Volpa, P.A.
Title	Accountant
Address	[redacted]
Phone	[redacted]
Fax	[redacted]
Email	[redacted]

Expand Section Length	
Vehicle List	Standard
Accumulated Absences	Standard
Salary & Benefit Detail	Standard
Capital Budget Detail	Standard

Approval Certification	
Officer's Name	Fred Hundt
Title	Secretary
Address	[redacted]
Phone	[redacted]
Fax	[redacted]
Email	[redacted]

Internet Certification	
Officer's Name	Mark Sheppard
Title	Chairman

Adoption Certification	
Officer's Name	Fred Hundt
Title	Secretary
Address	[redacted]
Phone	[redacted]
Fax	[redacted]
Email	[redacted]

2022

Commercial Township FD No. 2

Fire District Budget

www.mauricetownfireco.com

DCA
NJ DEPARTMENT OF
Community Affairs

Division of Local Government Services

2022 FIRE DISTRICT BUDGET
Certification Section

2022

Commercial Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2022 to December 31, 2022

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: _______________

2022 PREPARER'S CERTIFICATION

Commercial Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2022 to December 31, 2022

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 stature 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:	[redacted]
Name:	Nightlinger, Colavita & Volpa, P.A.
Title:	Accountant
Address:	[redacted]
Phone Number:	[redacted]
Fax Number:	[redacted]
E-mail Address:	[redacted]

2022 PREPARER'S CERTIFICATION
OTHER ASSETS

Commercial Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2022 to December 31, 2022

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 Outlats are Non-Bondable Assets. The Board of Commissioners has determined that the aformentioned 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:	[redacted]
Name:	Nightlinger, Colavita & Volpa, P.A.
Title:	Accountant
Address:	[redacted]
Phone Number:	[redacted]
Fax Number:	[redacted]
E-mail Address:	[redacted]

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.mauricetownfireco.com

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. 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 2013, 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 2012, 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, 2013, 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 organizations which received any renumeration 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: [redacted]

2022 APPROVAL CERTIFICATION

Commercial Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2022 to December 31, 2022

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a of the Annual Budget approved by resolution of 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 December 13, 2021.

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

Officer's Signature:	[redacted]
Name:	Fred Hundt
Title:	Secretary
Address:	[redacted]
Phone Number:	[redacted]
Fax Number:	[redacted]
E-mail Address:	[redacted]

2022 FIRE DISTRICT BUDGET RESOLUTION

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

WHEREAS, the Annual Budget for Commercial Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2022 and ending December 31, 2022 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 13, 2021; 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 $210,415.00 which includes an amount to be raised by taxation of $209,115.00 and Total Appropriations of $210,415.00; 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 December 13, 2021 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2022 and ending December 31, 2022 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 January 17, 2021.

[redacted]
(Secretary's Signature)

December 13, 2021
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ronald Sutton Jr.	X			
Mark Sheppard	X			
Fred Hundt	X			
Clifford Sharp	X			
William Horseman	X			

2022 ADOPTION CERTIFICATION

Commercial Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2022 to December 31, 2022

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 January 17th, 2022.

Officer's Signature:	[redacted]		
Name:	Fred Hundt		
Title:	Secretary		
Address:	[redacted]		
Phone Number:	[redacted]	**Fax:**	[redacted]
E-mail address:	[redacted]		

2022 ADOPTED BUDGET RESOLUTION

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

WHEREAS, the Annual Budget for the Commercial Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2022 and ending December 31, 2022 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 17th, 2022; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and apprpriation 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 $210,415.00 which includes amount to be raised by taxation of $209,115.00, and Total Appropriations of $210,415.00; 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 January 17th, 2022 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2022 and ending December 31, 2022 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenue of $210,415.00, which includes amount to be raised by taxation of $209,115.00, and Total Appropriations of $210,415.00; 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.

[redacted]
(Secretary's Signature)

1/17/2022
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ronald Sutton Jr.	X			
Mark Sheppard	X			
Fred Hundt	X			
Clifford Sharp	X			
William Horseman	X			

2022 FIRE DISTRICT BUDGET
Narrative and Information Section

2022 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. When is the Fire District's annual election? (February and/or November) — February

If November, was the resolution submitted to the Division?

2. Complete a brief statement on the 2022 proposed Annual Budget and make comparison to the 2021 adopted budget.

The tax levy presented in this budget of $209,115 represents a 2% increase over the prior year. In addition, the 2022 tax rate will be 36.4 cents per $100.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain reason for the increase/decrease in the budgeted line item.

There is an increase in LOSAP for 33.3% from prior year to increase funding. In addition, the Dues & Subscriptions expenses line item was increased from $3,500 to $4,500. The Training & Education line item was increased by $2,000 (49.5%) to more accurately reflect costs. A new line item was created for member stipends that were previously miscategorized as Commissioners. The reduction in the appropriation for debt service interest of $1,039 or 24.1% is in alignment with the amortization schedule.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

Unrestricted fund balance is not anticipated to decrease by more than 10% in 2022.

2022 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

Answer all questions below using the space provided. Do not attach answers as a separate document.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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 Tax Levy Cap compliant.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2022 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.

The District has appropriated $19,400 to the Reserve for Future Capital Outlay. There is no new debt incurred.

8. 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

2022 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

Answer all questions below using the space provided. Do not attach answers as a separate document.

9. 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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

10. 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	$	57,505,800.00
Proposed Tax Rate per $100 of Assessed Valuation	$	0.3640

11. 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	X	Yes		If yes, how much is appropriated?	

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?

No	X	Yes	

FIRE DISTRICT CONTACT INFORMATION
2022

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

Name of Fire District:	**Commercial Township FD No. 2**		
Address:	[redacted]		
City, State, Zip:	Mauricetown	NJ	08329
Phone: (ext.)	[redacted]	*Fax:*	[redacted]
Fire District E-mail:	[redacted]		

Preparer's Name:	Nightlinger, Colavita & Volpa, P.A.		
Preparer's Address:	[redacted]		
City, State, Zip:	[redacted]	NJ	08094
Phone: (ext.)	[redacted]	*Fax:*	[redacted]
E-mail:	[redacted]		

Chairperson:	Ronald Sutton Jr.		
Phone: (ext.)	[redacted]	*Fax:*	[redacted]
E-mail:	[redacted]		

Secretary:	Fred Hundt		
Phone: (ext.)	[redacted]	*Fax:*	[redacted]
E-mail:	[redacted]		

Treasurer:	Mark Sheppard		
Phone: (ext.)	[redacted]	*Fax:*	[redacted]
E-mail:	[redacted]		

Name of Auditor:	Raymond Colavita, CPA, RMA		
Name of Firm:	Nightlinger, Colavita & Volpa, P.A.		
Address:	[redacted]		
City, State, Zip:	[redacted]	NJ	08094
Phone: (ext.)	[redacted]	*Fax:*	[redacted]
E-mail:	[redacted]		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

Answer <u>all</u> questions below completely.

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:	0

3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees? No

If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.

4) 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?	No

If the answer to any of the above is "yes," provide 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 entitiy and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

5) 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)	No

If the answer to any of the above is "yes," provide a description of the transaction including the name and position of the individual and the amount expended.

6) Use the "**<u>Vehicle List</u>**" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current of former commissioners or employees for severance or termination? No

If "yes", provide an explanation including amount paid.

8) 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," provide an explanation including amount paid.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

9) 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**

10) If the answer to #9 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 provid **N/A**

If "yes," attach in FAST a copy of the agreement. If "no," provide 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.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan? **Yes**

If "yes," indicate:

a) the year it was implemented	2003
b) the total number of volunteer members presently eligible to participate	14
c) the total number of volunteer members presently vested	7
d) whether the annual contribution for each vested member is fixed or based on an automatic increase	Fixed
e) the total LOSAP budgeted for the current year	$ 4,000.00
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.	Yes

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88? **Yes**

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget? **No**

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full? **No**

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body considerat **No**

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation? **No**

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
FIRE DISTRICT VEHICLES

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.

Year	Make	Model	Assigned Staff	Staff Position
1947	Pirch	Antique Enegine	Motor Pool	
1991	Pirch	Tender	Motor Pool	
1999	Freightliner	Resuce Truck	Motor Pool	
2004	Ford	Excursion	Motor Pool	
2016	KME	Engine	Motor Pool	

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

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. 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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 propert. Compensation includes payments and other benefits provided to both employees and indpenedent 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.

Commercial Township FD No. 2
Cumberland
Reportable Compensation from Fire District
(W-2/ 1099)

	Name	Title	Average Hours per Week Dedicated to Position	Position: Commissioner	Position: Officer	Position: Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
1	Ronald Sutton Jr.	Chairperson	1	X							$ -
2	Mark Sheppard	Treasurer	1	X			$ 500.00				$ 500.00
3	Fred Hundt	Secretary	1	X			$ 500.00				$ 500.00
4	Clifford Sharp	Commissioner	1	X							$ -
5	William Horseman	Commissioner	1	X							$ -
6											$ -
7											$ -
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
13											$ -
14											$ -
15											$ -
Total:							$ 1,000.00	$ -	$ -	$ -	$ 1,000.00

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:

Commercial Township FD No. 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			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
GRAND TOTAL	0		-	-		-	-	0.0%

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

Commercial Township FD No. 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, 2021	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit*		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2021 (this page only)		$ -			

Commercial Township FD No. 2
Cumberland

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

			Legal Basis for Benefit		
Individuals Eligible for Benefit	**Gross Days of Accumulated Compensated Absences at January 1, 2021**	**Dollar Value of Accrued Compensated Absence Liability**	**Approved Labor Agreement**	**Resolution**	**Individual Employment Agreement**
Total liability for accumulated compensated absences at January 1, 2021 (all pages)		$ -			

2022 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 individiual worksheet.

Name of Fire District:	**Commercial Township FD No. 2**
County:	**Cumberland**
Year:	**2022**

Levy Cap Calculation Summary		
2021 Adopted Budget - Amount to be Raised by Taxation	$	205,015.00
Cap Bank Available from 2019 (See Levy Cap Certification)	$	9,641.00
Cap Bank Available from 2020 (See Levy Cap Certification)	$	3,915.00
Cap Bank Available from 2021 (See Levy Cap Certification)	$	4,769.00
Cap Bank Used from 2019		
Cap Bank Used from 2020		
Cap Bank Used from 2021		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget	$	57,484,500.00
New Ratables - Increase in Valuations (New Construction and Additions)	$	21,300.00
Adopted Fire District Tax Rate (three decimals) per $100		$0.357
Projected Tax Rate based upon Proposed Levy		0.363641581

Budget Summary

Commercial Township FD No. 2
Cumberland

	2022 Proposed Budget	*2021 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	1,300.00	-	1,300.00	100.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues and Fund Balance Utilized	1,300.00	-	1,300.00	100.0%
Amount to be Raised by Taxation to Support Budget	209,115.00	205,015.00	4,100.00	2.0%
Total Anticipated Revenues	210,415.00	205,015.00	5,400.00	2.6%
APPROPRIATIONS				
Total Administration	19,600.00	17,200.00	2,400.00	14.0%
Total Cost of Operations & Maintenance	122,214.00	120,214.00	2,000.00	1.7%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	0.0%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	4,000.00	3,000.00	1,000.00	33.3%
Total Capital Appropriations	19,400.00	19,400.00	-	0.0%
Total Principal Payments on Debt Service	41,925.00	40,886.00	1,039.00	2.5%
Total Interest Payments on Debt	3,276.00	4,315.00	(1,039.00)	-24.1%
Total Appropriations	210,415.00	205,015.00	5,400.00	2.6%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

Commercial Township FD No. 2
Cumberland

	2022 Proposed Budget	2021 Adopted Budget	$ Increase (Decrease) Proposed vs.Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	1,300.00		1,300.00	100.0%
Restricted Fund Balance	-		-	0.0%
Total Fund Balance Utilized	1,300.00	-	1,300.00	100.0%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Sale of Assets (List Individually)				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1			-	0.0%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
Other Revenue (List in Detail)				
Other Revenue #1			-	0.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	-	-	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)			-	0.0%
Other Grant #1			-	0.0%
Other Grant #2			-	0.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Revenues Offset with Appropriations				
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%
Total Uniform Fire Safety Act	-	-	-	0.0%
Other Revenues Offset with Appropriations (List)				
Assistance to Firefighters Grant			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	1,300.00	-	1,300.00	100.0%

Commercial Township FD No. 2
Cumberland

	2022 Proposed Budget	2021 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	-		-	0.0%
Commissioners	1,000.00	6,800.00	(5,800.00)	-85.3%
Fringe Benefits	-		-	0.0%
Total Administration - Personnel	1,000.00	6,800.00	(5,800.00)	-85.3%
Administration - Other (List)				
Advertising	500.00	500.00	-	0.0%
Election	200.00	200.00	-	0.0%
Other Admininisration Expenses	17,900.00	9,700.00	8,200.00	84.5%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	18,600.00	10,400.00	8,200.00	78.8%
Total Administration	19,600.00	17,200.00	2,400.00	14.0%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	-		-	0.0%
Fringe Benefits	-		-	0.0%
Total Operations & Maintenance - Personnel	-	-	-	0.0%
Cost of Operations & Maintenance - Other (List)				
Supplies	1,700.00	1,700.00	-	0.0%
Inspections	7,500.00	7,500.00	-	0.0%
Other Operations & Maintenance Expense	107,741.00	105,741.00	2,000.00	1.9%
Contingent Expenses			-	0.0%
Firefighting Equipment	5,273.00	5,273.00	-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	122,214.00	120,214.00	2,000.00	1.7%
Total Operations & Maintenance	122,214.00	120,214.00	2,000.00	1.7%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	-		-	0.0%
Fringe Benefits	-		-	0.0%
Total Appropriations Offset with Revenue - Personnel	-	-	-	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1			-	0.0%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	-	-	-	0.0%
Total Appropriations Offset with Revenue	-	-	-	0.0%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	4,000.00	3,000.00	1,000.00	33.3%
Total Capital Appropriations	19,400.00	19,400.00	-	0.0%
Total Principal Payments on Debt Service	41,925.00	40,886.00	1,039.00	2.5%
Total Interest Payments on Debt	3,276.00	4,315.00	(1,039.00)	-24.1%
TOTAL APPROPRIATIONS	210,415.00	205,015.00	5,400.00	2.6%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	*Proposed 2022 Amount*	*Adopted 2021 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
ADMINISTRATION - OTHER			-	0.0%
Office Supplies	500.00	500.00	-	0.0%
Professional Services	9,200.00	9,200.00	-	0.0%
Stipends	8,200.00	-	8,200.00	100.0%
			-	0.0%
TOTAL ADMINISTRATION - OTHER	17,900.00	9,700.00	8,200.00	84.5%
			-	0.0%
COST OF OPER & MAINT - OTHER			-	0.0%
Utilities	20,000.00	20,000.00	-	0.0%
Ambulance Services	5,500.00	5,500.00	-	0.0%
Fuel	2,800.00	2,800.00	-	0.0%
Training	6,041.00	4,041.00	2,000.00	49.5%
Medical/Hepatitis Shots	500.00	500.00	-	0.0%
Bank Service Charge	50.00	50.00	-	0.0%
Insurance	33,000.00	33,000.00	-	0.0%
Maintenance and Repairs	8,100.00	8,100.00	-	0.0%
Rental Chargers	30,000.00	30,000.00	-	0.0%
Fire Prevention	750.00	750.00	-	0.0%
Physicals	1,000.00	1,000.00	-	0.0%
Total Other Cost Oper & Maint	107,741.00	105,741.00	2,000.00	1.9%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
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			-	0.0%
			-	0.0%
			-	0.0%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Commercial Township FD No. 2

FISCAL YEAR: January 1, 2022 to December 31, 2022

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	*Proposed 2022 Amount*	*Adopted 2021 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
			-	0.0%
			-	0.0%
			-	0.0%
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			-	0.0%
			-	0.0%

Commercial Township FD No. 2
Cumberland

Administrative Positions Excluding Commissioners (List Individually)	*Number of Staff*	*Annual Wages*	*2022 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2022 Proposed Budget Fringe Benefits*
Position #1			$ -					$ -
Position #2			$ -					$ -
Position #3			$ -					$ -
Position #4			$ -					$ -
Position #5			$ -					$ -
Position #6			$ -					$ -
Position #7			$ -					$ -
Position #8			$ -					$ -
Total Administration	-		$ -	$ -	$ -	$ -	$ -	$ -

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2022 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2022 Proposed Budget Fringe Benefits*
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	-		$ -	$ -	$ -	$ -	$ -	$ -

Salary Offset by Revenue Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2022 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2022 Proposed Budget Fringe Benefits*
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	-		$ -	$ -	$ -	$ -	$ -	$ -

Commercial Township FD No. 2
Cumberland

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

List Project Separately	*Asset Type*	*Time of General Election February or November*	*Date of Approval*	*Affirmative Vote Percentage*	*2022 Proposed Budget*	*2021 Adopted Budget*
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/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2022 Proposed Budget*	*2021 Adopted Budget*
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					$ 19,400.00	$ 19,400.00
TOTAL CAPITAL APPROPRIATIONS					$ 19,400.00	$ 19,400.00

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

Commercial Township FD No. 2
Cumberland

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2021	2022	2023	2024	2025	2026	2027	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												$ -
General Obligation Bond #2												$ -
General Obligation Bond #3												$ -
General Obligation Bond #4												$ -
Total Principal - General Obligation Bonds				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
Capital Leases												
New Fire Truck	11/24/14	100%	03/11/15	40,886.00	41,925.00	42,990.00	44,082.00					128,997.00
Capital Lease #2												0.00
Capital Lease #3												0.00
Capital Lease #4												0.00
Total Principal - Capital Leases				40,886.00	41,925.00	42,990.00	44,082.00	0.00	0.00	0.00	0.00	128,997.00
Intergovernmental Loans												
Intergovernmental #1												0.00
Intergovernmental #2												0.00
Intergovernmental #3												0.00
Intergovernmental #4												0.00
Total Principal - Intergovernmental Loans				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Bonds or Notes Payable												
Other Bonds or Notes #1												0.00
Other Bonds or Notes #2												0.00
Other Bonds or Notes #3												0.00
Other Bonds or Notes #4												0.00
Total Principal - Other Bonds or Notes				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRINCIPAL ALL OBLIGATIONS				40,886.00	41,925.00	42,990.00	44,082.00	0.00	0.00	0.00	0.00	128,997.00

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

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

Commercial Township FD No. 2
Cumberland

	Current Year 2021	2022	2023	2024	2025	2026	2027	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									0.00
General Obligation Bond #2									0.00
General Obligation Bond #3									0.00
General Obligation Bond #4									0.00
Total Interest - General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Anticipation Notes									
BAN #1									0.00
BAN #2									0.00
BAN #3									0.00
BAN #4									0.00
Total Interest Payments - BANs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Leases									
New Fire Truck	4,315.00	3,276.00	2,212.00	1,120.00					6,608.00
Capital Lease #2									0.00
Capital Lease #3									0.00
Capital Lease #4									0.00
Total Interest Payments - Capital Leases	4,315.00	3,276.00	2,212.00	1,120.00	0.00	0.00	0.00	0.00	6,608.00
Intergovernmental Loans									
Intergovernmental #1									0.00
Intergovernmental #2									0.00
Intergovernmental #3									0.00
Intergovernmental #4									0.00
Total Interest Payments - Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Bonds or Notes Payable									
Other Bonds or Notes #1									0.00
Other Bonds or Notes #2									0.00
Other Bonds or Notes #3									0.00
Other Bonds or Notes #4									0.00
Total Interest Payments - Other Bonds or Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST ALL OBLIGATIONS	4,315.00	3,276.00	2,212.00	1,120.00	0.00	0.00	0.00	0.00	6,608.00

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.

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

Commercial Township FD No. 2
Cumberland

UNRESTRICTED FUND BALANCE		
Beginning balance January 1, 2021 (1)	$	69,810.00
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Less: Utilized in 2021 Adopted Budget	$	-
Proposed balance available	$	69,810.00
Estimated results of operations for the year ending December 31, 2021	$	20,000.00
Anticipated balance December 31, 2021	$	89,810.00
Less: Fund Balance utilized in 2022 Proposed Budget	$	1,300.00
Proposed balance after utilization in 2022 Proposed Budget	$	88,510.00
RESTRICTED FUND BALANCE		
Beginning balance January 1, 2021 (1)	$	107,755.00
Less: Utilized in 2021 Adopted Budget	$	-
Proposed balance available	$	107,755.00
Estimated results of operations for the year ending December 31, 2021	$	19,400.00
Anticipated balance December 31, 2021	$	127,155.00
Less: Restricted Fund Balance used in 2022 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution	$	-
Proposed balance after utilization in 2022 Proposed Budget	$	127,155.00

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

Commercial Township FD No. 2
Cumberland

Summary of Referendum Line Items	*2022 Proposed Budget Amount Requested*	*2021 Final Budget*
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	*2022 Proposed Budget Amount Requested*	*2021 Final Budget*
Total Release of Restricted Fund Balance	$ -	$ -

Commercial Township FD No. 2
Cumberland

LEVY CAP CALCULATION		
Prior Year Amount to be Raised by Taxation for Fire District Purposes		205,015.00
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		205,015.00
Plus: 2% Cap Increase		4,100.30
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		209,115.30
Exclusions		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		1,000.00
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements		-
Total Exclusions		1,000.00
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	21,300.00	
Prior Year Local Fire District Tax Rate (3 decimals/$100)	$0.357	76.04
ADJUSTED TAX LEVY		210,191.34
Amount Utilized from Levy Cap Bank from 2019		-
Amount Utilized from Levy Cap Bank from 2020		-
Amount Utilized from Levy Cap Bank from 2021		-
Maximum Tax Levy Before Referendum		210,191.34
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		210,191.34
CAP BANK CALCULATION		
Amount to be Raised by Taxation	209,115.00	
Cap Bank Available from Prior Year (2019) for 2022 Budget	9,641.00	
Cap Bank Available from Prior Year (2020) for 2022 Budget	3,915.00	
Revised Cap Bank from Prior Year (2021) Available for 2022 Budget		3,915.00
Cap Bank Available from Prior Year (2021) for 2022 Budget	4,769.00	
Revised Cap Bank from Prior Year (2021) Available for 2023 Budget		4,769.00
Cap Bank from Current Year (2022) Available for 2023 Budget		1,076.34
Cap Bank Available from (2022) for 2023 Budget		1,076.34

Commercial Township FD No. 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		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
												-	-					-	-
												-	-					-	-
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												-	-					-	-
												-	-					-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Commercial Township FD No. 2

Cumberland

PENSION CONTRIBUTION CALCULATION

2022 Proposed Budget PERS Contribution Appropriated	$	-
2022 Proposed Budget PFRS Contribution Appropriated	$	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	$	-
Net 2022 Base Amount	$	-
2021 Adopted Budget PERS Contribution		
2021 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2021 Base Amount	$	-
Pension Contribution Exclusion	$	-

LOSAP CALCULATION

2022 Proposed Budget LOSAP Appropriation	$	4,000.00
2021 Adopted Budget LOSAP Appropriation	$	3,000.00
LOSAP Exclusion (+/-)	$	1,000.00

DEBT SERVICE CALCULATION

2022 Proposed Budget Total Debt Service Appropriation	$	45,201.00
2022 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2022 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	$	-
2022 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	$	-
2022 Base Amount	$	45,201.00
2021 Adopted Budget Total Debt Service Appropriation	$	45,201.00
2021 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2021 Adopted Budget Debt Service Appropriation Offset from Grant Fund	$	-
2021 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	$	-
2021 Base Amount	$	45,201.00
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION

2022 Proposed Budget Total Capital Appropriation	$	19,400.00
2022 Proposed Budget Capital Appropriation Offset from Restricted Fund	$	-
2022 Proposed Budget Capital Appropriation Offset from Grant Revenue	$	-
2022 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	$	-
2022 Base Amount	$	19,400.00
2021 Adopted Budget Total Capital Appropriation	$	19,400.00
2021 Adopted Budget Capital Appropriation Offset from Restricted Fund	$	-
2021 Adopted Budget Capital Appropriation Offset from Grant Revenue	$	-
2021 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	$	-
2021 Base Amount	$	19,400.00
Capital Expenditure Exclusion	$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2022		
2022 Proposed Budget Administration Health Insurance Appropriation	$	-
2022 Proposed Budget Operations & Maintenance Health Insurance Appropriation	$	-
2022 Proposed Budget Group Health Insurance	$	-
2021 Adopted Budget Administration Health Insurance Appropriation		
2021 Adopted Budget Operations & Maintenance Health Insurance Appropriation		
2021 Adopted Budget Group Health Insurance	$	-
Net Increase (Decrease)	$	-
Net Increase Divided by 2021 Amount Budgeted = % Increase		0.00%
SFY 2022 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2021 Expended = Added Amount Inside Cap	$	-
% Increase Exclusion * 2021 Expended = 2022 Appropriation Added to Levy	$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$	-
2022 Increase in Appropriation	$	-

Heather Sparks

From: [redacted]>
Sent: Tuesday, October 31, 2023 8:22 PM
To: Heather Sparks
Subject: RE: FW: Delivery/Pickup Contact Information

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

I'll be sure that the hall is open. I have something to do but should be there by 10.
Will try to get there sooner. Can you relay that I will be there at 10?
Fred

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Heather Sparks <[redacted]>
Date: 10/30/23 2:10 PM (GMT-05:00)
To: Fred Hundt [redacted]
Subject: FW: Delivery/Pickup Contact Information

Hi Fred,

Can you confirm if the following dates and times for District 2 will work for drop off and pick up of election equipment.

COMMERCIAL 2

Delivery: Friday, November 3rd, 9:30am

Pickup: Thursday, November 9th, 11:30am

Thanks,

Heather

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: Morgan Waller <[redacted]>
Sent: Monday, October 30, 2023 1:19 PM
To: Heather Sparks [redacted]>
Subject: RE: Delivery/Pickup Contact Information

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New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

Thank you for the contact information.

Will the following delivery/pickup dates and times work for you?

COMMERCIAL 1

Delivery: Friday, November 3rd, 9:00am

Pickup: Thursday, November 9th, 11:00am

COMMERCIAL 2

Delivery: Friday, November 3rd, 9:30am

Pickup: Thursday, November 9th, 11:30am

COMMERCIAL 3 & 4

Delivery: Friday, November 3rd, 10:00am

Pickup: Thursday, November 9th, 12:00pm

Thank you,

Morgan Waller

Cumberland County Board of Elections

[redacted]

[redacted]

From: Heather Sparks <HSparks@commercialtwp.com>
Sent: Monday, October 30, 2023 10:46 AM
To: Morgan Waller [redacted]
Cc: John Rose [redacted]; Renee Buehler [redacted]
Subject: RE: Delivery/Pickup Contact Information

EXTERNAL EMAIL: Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Heather Miller

hsparks@commercialtwp.com

856-457-1221

Commercial Township (Districts 1, 2, 3, 4)

Thank you

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: Morgan Waller <[redacted]>
Sent: Friday, October 27, 2023 12:51 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Cc: John Rose <[redacted]>; Renee Buehler <[redacted]>
Subject: Delivery/Pickup Contact Information

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New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

<u>Morgan Waller</u>

Cumberland County Board of Elections

[redacted]

[redacted]

[redacted]

Heather Sparks

From:	[redacted]
Sent:	Friday, February 9, 2024 1:56 PM
To:	Heather Sparks
Subject:	RE: Fire District Election poll books

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Ok

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Heather Sparks <HSparks@commercialtwp.com>
Date: 2/9/24 11:11 AM (GMT-05:00)
To: Fred Hundt [redacted]
Subject: Fire District Election poll books

Fred,

I've been notified by the Board of Elections that the fire district election poll books will be ready for pick-up at the Board of Elections office on Thursday February 15th after 12:00pm.

Please pass on to whomever will be picking them up.

Thank you, a good weekend.

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From: [redacted]>
Sent: Friday, February 16, 2024 10:52 AM
To: Heather Sparks
Subject: RE: FW: 2024 Fire Election Poll Books

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Mike Rodgers is picking up PN and Mine this morning.
Thank You!

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Heather Sparks <HSparks@commercialtwp.com>
Date: 2/16/24 9:45 AM (GMT-05:00)
To: Fred Hundt [redacted], Mike Rodgers [redacted]>
Subject: FW: 2024 Fire Election Poll Books

Good morning,

Please be sure to have your Fire Election poll books picked up today before 4:30pm.

Thanks

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: LizBeth Hernandez [redacted]>
Sent: Friday, February 16, 2024 9:43 AM
To: Heather Sparks <HSparks@commercialtwp.com>; Gabrielle Horseman [redacted]>
Cc: Renee Buehler [redacted]
Subject: 2024 Fire Election Poll Books

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

Good Morning,

Commercial Fire District 1 and Commercial Fire District 2 have not picked up their poll book for tomorrow's Fire Election. Please contact those districts to get the poll books before 4:30 pm today.

Thank you,

Lizbeth Hernandez, Administrator

Cumberland County Board of Elections

[redacted]

[redacted]

[redacted]

Heather Sparks

From:	[redacted]>
Sent:	Monday, February 26, 2024 2:04 PM
To:	Heather Sparks
Subject:	RE: 2024 Fire Election Mail in Ballot Tally

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Thanks

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Heather Sparks <HSparks@commercialtwp.com>
Date: 2/26/24 1:58 PM (GMT-05:00)
To: Fred Hund[redacted]>
Subject: 2024 Fire Election Mail in Ballot Tally

Fred,

The Board of Elections has provided the 2024 Fire Election Mail in ballot tally for Fire District 2 and has asked me to provide to you.

Please see attached.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From:	[redacted]>
Sent:	Tuesday, February 27, 2024 8:54 AM
To:	Heather Sparks
Subject:	FW: Fire Commission tally election 2-17-2024.pdf Fire Commssion election tally from 2024 elections.pdf
Attachments:	Fire Commssion election tally from 2024 elections.pdf; Fire Commission tally election 2-17-2024.pdf

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Heather,
Attached are the fie election final totals and tally on commissioners.
Have great day!
Fred

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Fred Hundt [redacted]>
Date: 2/27/24 8:50 AM (GMT-05:00)
To: hundtfirerescue [redacted]>
Cc: Fred Hundt <[redacted]
Subject: Fire Commission tally election 2-17-2024.pdf Fire Commssion election tally from 2024 elections.pdf

Shared by PDF Reader. It's so easy and convenient to view & edit PDFs.
Download for free now:https://st.simpledesign.ltd/2AFfEz

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COMMERCIAL TOWNSHIP FIRE DISTRICT #2-MAURICETOWN FIRE COMPANY
ELECTION RESULTS
SATURDAY, FEBRUARY 17, 2024

	POLL VOTES	MAIL-IN VOTES	WRITE-IN VOTES	TOTAL
COMMISSIONER-VOTE FOR TWO				
FREDERICK HUNDT	47	20		67
BILL HORSEMAN, JR	49	16		65
ANNUAL APPROPRIATION:				
YES	49	16		65
NO	0	4		4

I DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE, FULL CORRECT STATEMENT OF THE FEBRUARY 17, 2024 FIRE ELECTION.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND THIS 24TH DAY OF FEBRUARY 2024.

Frederick Hundt

(TITLE) BOARD CLERK

2024 Fire District Budget Election Results Certification
(FEBRUARY BOARD OF COMMISSIONER ELECTIONS)

Please include a copy of the Fire District Election Ballot.

Municipality:	Commercial Township	Fire District #:	2
County:	Cumberland		

2024 ADOPTED BUDGET	
Amount to be Raised by Taxation	$219,571.32
Tax Rate Per Hundred	$.383
Total Yes Votes	# 65
Total No Votes	# 4

OTHER REFERENDUM QUESTIONS

	Levy Cap Referendum *(N.J.S.A. 40A:45-45.1 et seq.)*	Release of Restricted Fund Balance	Initial LOSAP *(N.J.S.A. 40A:14-183 et seq.)*	CAPITAL PROJECTS* *(N.J.S.A. 40A:14- 85)* Capital #1 Description of Project:	Capital #2 Description of Project:
Amount	$	$	$	$	$
Total Votes	#	#	#	#	#
Total "Yes" Votes	#	#	#	#	#
Total "No" Votes	#	#	#	#	#
% of Yes Votes	%	%	%	%	%

*add additional columns as necessary

It is hereby certified that the above information complies with the requirements of law:

Signed Certification:	Frederick Hundt	Date:	~~2/20/2024~~ 2/24/24
Printed Name:	Fred Hundt		
Title:	Treasurer/Secretary		
Telephone:	[redacted]	Fax:	n/a
E-mail:	[redacted]		

Heather Sparks

From: [redacted]t>
Sent: Friday, March 15, 2024 12:29 PM
To: Heather Sparks
Subject: RE: District 3 budget

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Thanks

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Heather Sparks <HSparks@commercialtwp.com>
Date: 3/15/24 12:20 PM (GMT-05:00)
To: Fred Hundt [redacted]>
Subject: District 3 budget

Hi Fred,

Ron asked me to send over the 2024 budget for fire district 3.

Please find it attached.

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From:	[redacted]>
Sent:	Thursday, March 21, 2024 3:09 PM
To:	Heather Sparks
Subject:	RE: 2024 Fire Budget

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Heather,
I am in Florida. All our budget stuff should be on the web site. If not I will get it to you Monday.
Fred

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: Heather Sparks <HSparks@commercialtwp.com>
Date: 3/21/24 12:15 PM (GMT-05:00)
To: Fred Hundt [redacted]
Subject: 2024 Fire Budget

Fred,

Can you please provide me with a copy of the 2024 Fire District II budget.

Also, I have requested the salary information from Fire District III EMS. I'm still waiting for the information. Pam is getting the other information together for me. As soon as I have it all, I'll forward it on to you and Bill Rhubart.

Thanks,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Towns

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From: DONALD HUNDT [redacted]
Sent: Thursday, January 5, 2023 12:46 PM
To: Heather Sparks
Subject: Re: Generator Inspection Report

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Heather
Thank You
Don

On 01/05/2023 12:28 PM Heather Sparks <hsparks@commercialtwp.com> wrote:

Mr. Hundt,

Please find attached, the last generator inspection report from 10/19/2022 for the Mauricetown Fire Hall.

Thanks

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From: MARK SHEPPARD [redacted]
Sent: Sunday, April 16, 2023 4:14 PM
To: Heather Sparks
Subject: Fwd: 2023 Fire Budget has been set to Approved Pending Election

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

---------- Original Message ----------
From: MARK SHEPPARD [redacted]
To: Fred Hundt [redacted]
Date: 02/16/2023 2:20 PM
Subject: Fwd: 2023 Fire Budget has been set to Approved Pending Election

Fred, FYI, Mark

---------- Original Message ----------
From: "DCA DoNotReply [DCA]" <DoNotReply@dca.nj.gov>
To: Mark Sheppard [redacted]
Date: 02/16/2023 9:44 AM
Subject: 2023 Fire Budget has been set to Approved Pending Election

Your adopted budget has been approved. A copy of your certified adopted budget is now available on the Upload Tab of the Adopted Fire Budget.

Heather Sparks

From:	MARK SHEPPARD [redacted]>
Sent:	Sunday, April 16, 2023 4:14 PM
To:	Heather Sparks
Subject:	Financial Discloser Form

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather, I submitted the 2023 Financial Discloser Form on 16 April 2023. I also heard that Pam was looking for our fire budget. It is on our website. The only E-Mail address I have for anyone at the township is yours so that is why I am sending you this.

Heather Sparks

From: MARK SHEPPARD <[redacted]>
Sent: Tuesday, May 30, 2023 7:12 AM
To: Heather Sparks
Subject: Fwd: FW: CMFD2 Audit 22
Attachments: CM2 Audit 22.pdf; CM2 Synopsis 22.pdf; CMFD2 JE.pdf; CM2 CorrActPlan 22.pdf; CM2.pdf; CM2 Gov. Ltr.pdf

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather, This synopsis is for Pam, if she needs it. Mark.

---------- Original Message ----------
From: Jake McLaughlin [redacted]>
To: 'Fred Hundt' [redacted]>
Cc: 'MARK SHEPPARD' <[redacted]>
Date: 05/22/2023 9:41 AM EDT
Subject: FW: CMFD2 Audit 22

From: Jake McLaughlin [redacted]
Sent: Thursday, May 11, 2023 12:58 PM
To: 'Fred Hundt' <[redacted]
Cc: 'MARK SHEPPARD' <[redacted]>
Subject: CMFD2 Audit 22

Fred & Mark,

Please find a PDF copy of the Audit, the Synopsis for Publication, Journal Entries to be inputted into Quickbooks, as well as more deliverables for your records attached.

Thank you,

Jake

Jake McLaughlin

Nightlinger, Colavita & Volpa

[redacted]

COMMERCIAL TOWNSHIP

FIRE DISTRICT NO. 2

COUNTY OF CUMBERLAND

REPORT OF AUDIT

DECEMBER 31, 2022

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2

COUNTY OF CUMBERLAND

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COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2

COUNTY OF CUMBERLAND

TABLE OF CONTENTS

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office during 2022

NAME	TITLE	AMOUNT OF SURETY BOND
Board of Fire Commissioners		
Clifford Sharp	President	
Mark Sheppard	Vice President	
Fred Hundt	Secretary/Treasurer	$375,000
Ronald Sutton Jr.	Commissioner	
William Horseman	Commissioner	

* Crime Bond - Blanket Policy

FINANCIAL SECTION

NIGHTLINGER, COLAVITA & VOLPA

A Professional Association

Certified Public Accountants

991 S. Black Horse Pike
P.O. Box 799
Williamstown, NJ 08094

(856) 629-3111
Fax (856) 728-2245
www.colavita.net

INDEPENDENT AUDITOR'S REPORT

President and Members of the
Commercial Township Fire District No. 2
County of Cumberland
Mauricetown, New Jersey

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey's basic financial statements. The individual fund financial statements, schedule of expenditures of federal awards and state financial assistance, and schedule of receipts, disbursements and changes in cash are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements, schedule of expenditures of federal awards and state financial assistance, and schedule of receipts, disbursements and changes in cash are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and insurance sections of the annual report. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with ***Government Auditing Standards***, we have also issued our report dated April 14, 2023 on our consideration of the Commercial Township Fire District No. 2's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commercial Township Fire District No. 2's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governments Auditing Standards* in considering Commercial Township Fire District No. 2's internal control over financial reporting and compliance.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.

Raymond Colavita, C.P.A., R.M.A.
April 14, 2023

NIGHTLINGER, COLAVITA & VOLPA

A Professional Association

Certified Public Accountants

991 S. Black Horse Pike
P.O. Box 799
Williamstown, NJ 08094

(856) 629-3111
Fax (856) 728-2245
www.colavita.net

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

President and Members of the
Commercial Township Fire District No. 2
County of Cumberland
Mauricetown, New Jersey

We have audited the financial statements of the governmental activities and each major fund of the Commercial Township Fire District No. 2, in the County of Cumberland, State of New Jersey as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Commercial Township Fire District No. 2's basic+ financial statements and have issued our report thereon dated April 14, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in **Government Auditing Standards** issued by the Comptroller General of the United States and in compliance with audit requirements as prescribed by the Bureau of Authority Regulation, New Jersey Division of Local Government Services, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fire District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fire District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fire District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatement on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fire District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under **Government Auditing Standards**.

Purpose of this Report

The purpose of this report is to solely describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with **Government Auditing Standards** in considering the entity's internal control and compliance. However, this report is a matter of public record.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.

Raymond Colavita, C.P.A.
Registered Municipal Accountant
April 14, 2023

REQUIRED SUPPLEMENTARY INFORMATION – PART I

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
COUNTY OF CUMBERLAND
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022
UNAUDITED

As management of the Commercial Township Fire District No. 2, we offer readers of the Fire District's financial statements this narrative overview and analysis of the financial activities of the Fire District for the year ended December 31, 2022. The intent of this discussion and analysis is to look at the Fire District's financial performance as a whole. Readers should also review the information furnished in the notes to the basic financial statements along with the financial statements to enhance their understanding of the Fire District's financial performance. This presentation is in conformance with GASB 34, which provides more detailed comparisons to prior year financial information.

Financial Highlights

- The assets of Commercial Township Fire District No. 2 exceeded its liabilities at the close of the most recent year by $410,497, which constitutes Net Position.
- As of the close of the current year, the Fire District's governmental funds reported ending fund balances of $252,131, an increase of $35,903 in comparison with the prior year.

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to the Commercial Township Fire District No. 2's basic financial statements, which comprise three components: (1) district-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements.

District-Wide Financial Statements. The district-wide financial statements are designed to provide readers with a broad overview of the Commercial Township Fire District No. 2's finances, in a manner similar to a private sector business, as well as longer-term view. They also reflect what funds remain available for future spending.

The Statement of Net Position presents information on all of the Fire District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Fire District is improving or deteriorating.

The Statement of Activities presents information showing how the Commercial Township Fire District No. 2's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for certain items that will result in cash flows in future periods.

Both of the district-wide financial statements distinguish functions of the Commercial Township Fire District No. 2 that are principally supported by taxes and intergovernmental revenues (governmental activities). The activities of the Fire District include firefighting/suppression services that are provided to the citizens of the Mauricetown area of Commercial Township.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commercial Township Fire District No. 2, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Fire District No. 2 constitute one fund type, which is the governmental fund type.

Governmental Funds. All of the Commercial Township Fire District No. 2's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Fire District's general government operations and the basic services it provides. Government fund information provides insight as to determining a range of financial resources available to finance firefighting/suppression services in the near future.

The Commercial Township Fire District No. 2 may maintain a maximum of four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, special revenue fund, capital projects fund, and the debt service fund. At present, it is only necessary to maintain a general fund and debt service fund.

The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Also, Commercial Township Fire District No. 2 adopts an annual budget in accordance with **N.J.S.A.** 40A:14:78-3. Budgetary comparison schedules have been provided to demonstrate compliance regarding spending within the budget, as well as provide management with a planning tool to achieve the goals of the District.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to financial statements are an integral part of the financial statements.

District-wide Financial Analysis

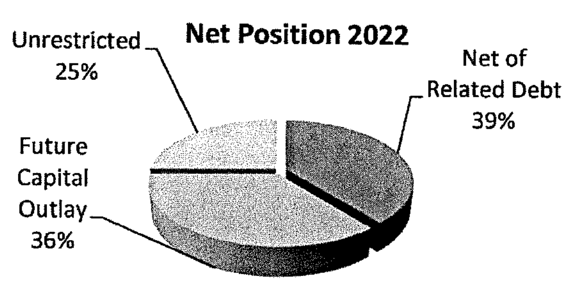
The Net Position reported each year, and amount of change thereon, provides a useful indicator of a government's financial position. In the case of the Commercial Township Fire District No. 2, Assets exceeded Liabilities by $410,497 at the close of the most recent year.

Statement of Net Position

Table 1 provides a comparative summary of the Fire District's Net Position for the years ended in 2022 and 2021. In total, net position of governmental activities increased by $7,424.

Table 1
Net Position

	2022	2021
Assets		
Cash and Cash Equivalents	$ 212,446	$ 242,198
Accounts Receivable	52,541	
Prepaid Insurance	18,017	
Capital Assets	241,875	314,097
Total Assets	524,879	556,295
Liabilities		
Accounts Payable	11,509	8,606
Accrued Interest Payable	1,658	3,476
Due LOSAP	2,000	2,000
Capital Lease Principal due within one year	42,990	41,925
Capital Lease Principal due beyond one year	38,861	81,851
Reserve for LOSAP	17,364	15,364
Total Liabilities	114,382	153,222
Net Position	$ 410,497	$ 403,073
Analysis of Net Position		
Invested in Capital Assets,		
Net of Related Debt	160,024	190,321
Restricted	146,555	127,155
Unrestricted	103,918	85,597
Total Net Position	$ 410,497	$ 403,073

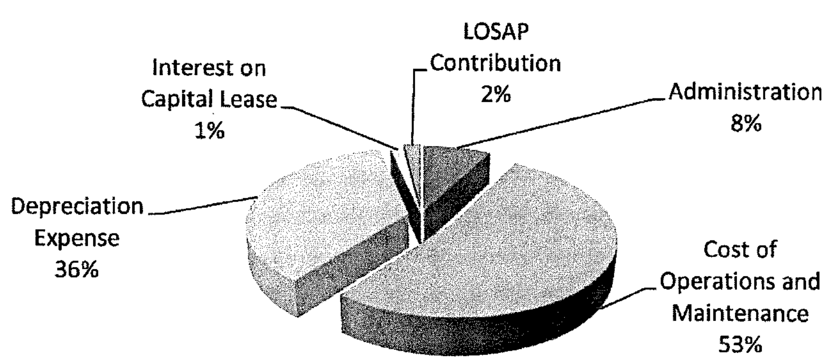


Governmental Activities. The Statement of Activities shows the cost of the governmental activities program services and the charges for services and grants offsetting those services. Table 2 shows the changes in Net Position for 2022 and 2021.

Table 2
Statement of Activities

	2022	2021
Expenses		
Operating Expenses		
Administration	$ 16,012	$ 14,570
Cost of Operations and Maintenance	108,123	98,384
Depreciation Expense	73,912	73,430
Interest on Capital Lease	3,276	4,555
LOSAP Contribution	4,000	3,000
Total Program Expenses	205,323	193,939
Program Revenues		
Operating Grants & Contributions	262	262
Net Program Expenses	205,061	193,677
Taxes:		
Property Taxes, Levied for General Purpose	163,914	159,814
Property Taxes, Levied for Debt Service	45,201	45,201
Miscellaneous/Interest Earned	3,370	18
Total General Revenues	212,485	205,033
Increase in Net Position	7,424	11,356
Net Position, January 1	403,073	391,717
Net Position, December 31	$ 410,497	$ 403,073

The following chart depicts the allocation of Fire District expenses for the year 2022:



Financial Analysis of the Government Funds

As previously stated, the Commercial Township Fire District No. 2 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Fund. The focus of the Fire District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commercial Township Fire District No. 2's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year and as a useful measure of permitting a governmental unit to maintain cash flow in anticipation of tax collections.

As of the end of the current year, the Commercial Township Fire District No. 2's governmental funds reported combined ending fund balances of $252,131. This unrestricted ending fund balance includes $102,576 in unassigned funds and $3,000 assigned for support of the subsequent year's operating budget. Restricted fund balance includes $71,555 for future capital outlay and $75,000 assigned to support subsequent year capital expenditures.

The general fund is the main operating fund utilized and possesses the resources of the District.

Revenues increased by $7,452 from the previous year, which was primarily the result of an increase in the District Tax Levy. Expenditures increased by $10,212 over the same period due to increases in operating costs attributed to general economic inflation.

Capital Projects Fund

There is no open capital project for the year ending December 31, 2022.

General Fund Budgetary Highlights

During the course of the 2022 year the Commercial Township Fire District No. 2 modified its general fund budget in conformance with statute through budget transfers approved in the minutes. None of these transfers were considered material.

The original general fund budgetary revenue estimate of $163,914 was the same as the final budget. The modified budget was made up entirely of property taxes (local tax levy). The Debt Service portion of the Tax Levy was $45,201.

The original operating budgetary expenditure estimate of $165,214 was also the same as the final budget.

Fund Balance of $1,300 was utilized to balance the 2022 budget.

Capital Assets and Debt Administration

Commercial Township Fire District No. 2's investment in capital assets for its governmental activities as of December 31, 2022 amounts to $1,465,866, with accompanying accumulated depreciation of $1,223,991, resulting in net capital assets of $241,875.

CAPITAL ASSETS
(NET OF ACCUMULATED DEPRECIATION)

	2022	2021
Equipment	$ 43,534	$ 61,663
Vehicles	198,341	252,434
Total Capital Assets	$ 241,875	$ 314,097

Long-Term Obligations

As of December 31, 2022, the Commercial Township Fire District No. 2 has one outstanding lease purchase agreement for a fire tanker, with a principal balance of $81,851.

Economic Factors and Next Year's Budget

For the 2022 year the Commercial Township Fire District No. 2 was able to sustain its budget through the district tax levy and other sources of revenue.

The Board of Fire Commissioners adopted the 2023 budget on January 2, 2023 and the voters subsequently approved the budget at the annual fire district election held on February 18, 2023.

The Fire District's budget is prepared according to New Jersey law, and is based on accounting for certain transactions on a basis of accrual accounting.

Contacting the Fire District's Financial Management

This financial report is designed to provide our patrons, citizens, taxpayers, and creditors with a general overview of the Fire District's finances and to show the Fire District's accountability for the money it receives. If you have questions about this report or need additional information, contact, Fred Hundt, Secretary, Commercial Township Fire District No. 2, Commercial Township, NJ.

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

EXHIBIT A-1

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
STATEMENT OF NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022

		Governmental Activities
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	212,446
Accounts Receivable		52,541
Prepaid Insurance		18,017
Noncurrent Assets:		
Capital Assets, net (Note 4)		241,875
Total Assets		524,879
LIABILITIES		
Current Liabilities:		
Accounts Payable		11,509
Accrued Interest Payable		1,658
Due to LOSAP Fund (Note 9)		2,000
Due within One Year (Note 5)		42,990
Noncurrent Liabilities:		
Due beyond One Year (Note 5)		38,861
Reserve for LOSAP (Note 9)		17,364
Total Liabilities		114,382
NET POSITION		
Invested in Capital Assets, Net of Related Debt		160,024
Restricted:		
Reserve for Future Capital Outlay		146,555
Unrestricted		103,918
Total Net Position	$	410,497

The accompanying Notes to Financial Statements are an integral part of this statement.

EXHIBIT A-2

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

		Governmental Activities
Expenses:		
Operating Appropriations:		
Administration	$	16,012
Cost of Operations and Maintenance		109,941
Depreciation Expense		73,912
Length of Service Award Program (LOSAP) - Contribution (P.L. 1997, c. 388)		4,000
Interest on Capital Lease		1,458
Total Program Expenses		205,323
Program Revenues:		
Operating Grants and Contributions		262
Net Program Expenses		205,061
General Revenues:		
Property Taxes Levied for:		
General Purposes		163,914
Debt Service		45,201
Miscellaneous Revenues		3,370
Total General Revenues		212,485
Increase in Net Position		7,424
Net Position, January 1		403,073
Net Position, December 31	$	410,497

The accompanying Notes to Financial Statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

EXHIBIT B-1

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
BALANCE SHEET
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Debt Service Fund	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 212,446	$	$ 212,446
Accounts Receivable:			
Local Tax Levy	52,541		52,541
Prepaid Insurance	18,017		18,017
Total Assets	$ 283,004	$	$ 283,004
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 11,509	$	$ 11,509
Due to LOSAP Fund	2,000		2,000
Reserve for LOSAP	17,364		17,364
Total Liabilities	30,873		30,873
Fund Balances:			
Restricted for:			
Future Capital Outlay	71,555		71,555
Assigned:			
Designated Subsequent Years Expenditures	75,000		75,000
Unrestricted:			
Assigned:			
Designated Subsequent Years Expenditures	3,000		3,000
Unassigned, Reported in:			
General Fund	102,576		102,576
Total Fund Balances	252,131		252,131
Total Liabilities and Fund Balances	$ 283,004	$	

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is $1,465,866 and the accumulated depreciation is $1,223,991. (Note 4)	241,875
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds (see Note 5).	
Capital leases payable are reported as liabilities in the Statement of Net Position, but not in the Governmental Funds	(81,851)
Accrued interest on the Capital lease is not paid within the current period and therefore, not reported in the Governmental Funds.	(1,658)
Net Position of governmental activities	$ 410,497

The accompanying Notes to Financial Statements are an integral part of this statement.

EXHIBIT B-2

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Debt Service Fund	Total Governmental Funds
REVENUES			
Miscellaneous Revenues:			
Interest and Other Revenue	$ 3,370	$	$ 3,370
Operating Grant Revenue	262		262
Amount to be Raised by Taxation	163,914	45,201	209,115
Total Revenues	167,546	45,201	212,747
EXPENDITURES			
Operating Appropriations:			
Administration	16,012		16,012
Cost of Operations and Maintenance	111,631		111,631
Length of Service Award Program (LOSAP) - Contribution (P.L. 1997, c. 388)	4,000		4,000
Capital Lease Principal		41,925	41,925
Capital Lease Interest		3,276	3,276
Total Expenditures	131,643	45,201	176,844
Excess (Deficiency) of Revenues Over Expenditures	35,903		35,903
Net Change in Fund Balances	35,903		35,903
Fund Balance—Jan 1	216,228		216,228
Fund Balance—Dec 31	$ 252,131	$	$ 252,131

The accompanying Notes to Financial Statements are an integral part of this statement.

EXHIBIT B-3

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Total net change in fund balances - governmental funds (from B-2)		$	35,903
Amounts reported for governmental activities in the statement of activities (A-2) are different because:			
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.			
Depreciation expense	(73,912)		
Capital outlays	1,690		
			(72,222)
Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets and is not reported in the statement of activities.			41,925
Proceeds from debt issues are a financing source in the governmental funds. They are not revenue in the statement of activities; issuing debt increases long-term liabilities in the statement of net position.			1,818
Accrued Interest			
Change in net position of governmental activities (A-2)		$	7,424

The accompanying Notes to Financial Statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. **Description of Reporting Entity** - Fire District No. 2 of Commercial Township is a political subdivision of the Township of Commercial, Cumberland County, New Jersey. It was formed through the adoption of a Township ordinance. A board of five commissioners oversees all operations of the Fire District. The length of each commissioner's term is three years with the annual election held the third Saturday of every February.

Fire Districts are governed by **N.J.S.A.** 40A:14-70 et al. and are organized as a taxpaying authority charged with the responsibility of providing the resources necessary to provide fire-fighting services to the residents within its territorial location. Commercial Township Fire District No. 2 serves the Mauricetown area of the Township.

The Fire District is not a component unit of any other financial reporting entity as to Governmental Accounting Standards Board Statement No. 14, as amended by GASB Statements No. 39 and No. 61.

b. **Basis of Accounting, Measurement Focus and Basis of Preparation** - The financial statements of the Fire District conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Generally, the financial statements are presented using the flow of current financial resources measurement focus and modified accrual basis of accounting. The more significant of the Fire District's accounting policies are described in this Note.

The Fire District's basic financial statements consist of district-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements, which provide a more detailed level of financial information.

District-wide Financial Statements – The Statement of Net Position and the Statement of Activities display information about the Fire District as a whole. These statements include the financial activities of the government. The Statement of Net Position presents the financial condition of the governmental activities of the Fire District at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Fire District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The policy of the Fire District is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the Fire District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Fire District.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

b. Basis of Accounting, Measurement Focus and Basis of Presentation (Continued)

Fund Financial Statements – During the year, the Fire District segregates transactions related to certain Fire District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Fire District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a single column. The Fire District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. For fire districts, only one category of funds exists, which is governmental.

Governmental Funds:

General Fund - The General Fund is the general operating fund of the Fire District and is used to account for its inflows and outflows of financial resources. The acquisition of certain capital assets, such as fire fighting apparatus and equipment, is accounted for in the General Fund when it is responsible for the financing of such expenditures.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources, such as state or federal government grants and appropriations that are legally restricted to expenditures for specified purposes. During 2020, the District established a Special Revenue Fund to account for charges attributed to a FEMA grant, in the amount of $66,667, which were fully expended in 2020.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources, such as state or federal government grants and appropriations that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities such as fire houses and fire fighting apparatus. Generally, the financial resources of the Capital Projects Fund are derived from the issuance of debt or by the reservation of fund balance, which must be authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

Debt Service Fund - The Debt Service Fund is used to account for resources that will be used to service general long-term debt liabilities recorded in the Statement of Net Position.

c. Budgets and Budgetary Accounting - The Fire District must adopt an annual budget in accordance with **N.J.S.A.** 40A:14-78.1 et al. The fire commissioners must introduce and approve the annual budget not later than sixty days prior to the annual election. At introduction, the commissioners shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper having substantial circulation in the Fire District. The public hearings must not be held less than twenty-eight days after the date the budget was introduced. After the hearing has been held, the fire commissioners may, by majority vote, adopt the budget.

Amendments may be made to the Fire District budget in accordance with **N.J.S.A.** 40A:14-78.3. The budget may not be amended subsequent to its final adoption and approval.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

c. Budgets and Budgetary Accounting (Continued)

Subsequent to the adoption of the Fire District budget, the amount of money to be raised by taxation in support of the Fire District budget must appear on the ballot for the annual election for approval of the legal voters.

Fire Districts have a prescribed budgetary basis to demonstrate legal compliance. However, budgets are adopted on principally the same basis of accounting utilized for the preparation of the Fire District's basic financial statements.

Amounts reported under "final budget" in Exhibits C-1 for operations and I-3, if any, for debt service and in the detail statements, include modifications to the adopted budget that were made during the year as approved by the Board of Commissioners.

Exhibit C-3 presents a reconciliation of the general fund revenues and special revenue fund revenues and expenditures from the budgetary basis of accounting as presented in the General Fund Budgetary Comparison Schedule and the Special Revenue Fund Budgetary Comparison Schedule to the GAAP basis of accounting as presented in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds. Note that the Fire District does not report encumbrances outstanding at year-end as expenditures in the general fund since the general fund budget follows modified accrual basis of accounting.

Encumbrances - Under encumbrance accounting, purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances, other than in the special revenue fund, are reported as reservations of fund balances at year-end as they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services. Due to the small size of the Fire District, the selective encumbrance method is implemented rather than a full encumbrance system. Open encumbrances in the special revenue fund for which the Fire District has received advances are reflected in the balance sheet as deferred revenues at year-end. Encumbered appropriations carry over into the next fiscal year. An entry will be made at the beginning of the next year to increase the appropriation reflected in the adopted budget by the outstanding encumbrance amount as of the current year-end.

d. Cash, Cash Equivalents, and Investments - Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. All certificates of deposit are recorded as cash regardless of the date of maturity.

New Jersey governments are limited as to the types of investments and types of financial institutions they may invest in. **N.J.S.A.** 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey governments.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

d. Cash, Cash Equivalents and Investments (Continued) -

N.J.S.A. 17:9-41 et seq. establishes the requirements for security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include State or federally chartered banks, savings banks or associations located in the State of New Jersey or state or federally chartered banks, savings banks or associations located in another state with a branch office in the State of New Jersey, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of the Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

e. Inventories and Prepaid Expenses - Inventories and prepaid expenses, which benefit future periods, are recorded as an expenditure during the year of purchase.

f. Interfunds - Interfund receivables and payables that arise from transactions between funds that are due within one year are recorded by all funds affected by such transactions in the period in which the transaction is executed.

g. Capital Assets – General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the district-wide Statement of Net Position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market value as of the date received. The Fire District maintains a capitalization threshold of $1,000. The Fire District does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add value to the asset or materially extend an asset's life are not. All reported capital assets, except land and construction in progress, are required to be depreciated. Improvements are to be depreciated over the remaining useful lives of the related capital assets.

Depreciation should be computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and Improvements	30 Years
Vehicles	5-10 Years
Firefighting Equipment	5 Years

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

g. Capital Assets (Continued)

N.J.S.A. 40A:14-84 governs the procedures for the acquisition of property and equipment for Fire Districts, and **N.J.S.A.** 40A:14-85 to 87 governs procedures for the issuance of any debt related to such purchases. In summary, Fire Districts may purchase fire fighting apparatus and equipment and land and buildings to house such property in an amount not exceeding 5 mills on the dollar of the last assessed valuation or property within the district upon the approval of the legal voters. Debt may be issued up to $60,000, or 2 percent of the assessed valuation of property, whichever is larger.

h. Long-Term Obligations - Long-term debt is recognized as a liability of the Fire District when due, or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of the Fire District. The remaining portion of such obligations is reported in the Statement of Net Position.

i. Unearned Revenue - Unearned revenue in the special revenue fund represents cash, which has been received but not yet earned.

j. Fire District Taxes - Upon the proper certification to the assessor of the municipality in which the Fire District is located, the assessor shall assess the amount of taxes to be raised in support of the Fire District's budget in the same manner as all other municipal taxes. The collector or treasurer of the municipality shall then pay over to the treasurer or custodian of funds of the Fire District the taxes assessed in accordance with the following schedule: on or before April 1, an amount equaling 21.25% of all moneys assessed; on or before July 1, an amount equaling 22.5% of all moneys assessed; on or before October 1, an amount equaling 25% of all moneys assessed; and on or before December 31, an amount equaling the difference between the total of all moneys so assessed and the total amount of moneys previously paid over.

k. Fund Equity - Reserves represent those portions of fund equity not available for appropriation for expenditure or legally segregated for a specific future use. Designated fund balances represent plans for future use of financial resources.

l. Use of Estimates - In order for the preparation of basic financial statements to be in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

m. Comparative Data - Comparative total data for the prior year have been presented in selected sections of the accompanying basic financial statements in order to provide an understanding of the changes in the Fire District's financial position and operations.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

n. **Net Position**- Net Position represents the difference between the summation of assets and deferred outflows of resources, and the summation of liabilities and deferred inflows of resources. Net Position is classified into the following three components:

Net Investment in Capital Assets- This component represents capital assets, net of accumulated depreciation, net of outstanding balances of borrowings used for acquisition, construction, or improvement of those assets.

Restricted- Net Position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Fire District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Unrestricted- Net Position is reported is reported as unrestricted when it does not meet the criteria of the other two components of Net Position. The Fire District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

The Fire District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

o. **Fund Balance**- The Fire District reports fund balance in classifications that comprise a hierarchy based primarily on the extent to which the Fire District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The Fire District's classifications and polices for determining such classifications are as follows:

Non Spendable- The non-spendable fund balance classification included amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, such as inventories and prepaid amounts.

Restricted- The restricted fund balance classification includes amounts that are restricted to specific purposes. Such restrictions or constraints are placed on the use of resources either by being externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Committed- The committed fund balance classification includes amounts that can be used for specific purposes pursuant to constraints imposed by formal action of the Fire District's highest level of decision-making authority, which for the Fire District, is the Board of Commissioners. Such formal action consists of an affirmative vote by the Board of Commissioners, memorialized by the adoption of a resolution. Once committed, amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

o. Fund Balance - (Continued)

Assigned- The assigned fund balance classification includes amounts that are constrained by the Fire District's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by either the Board of Commissioners or by the business manager, to which the Board of Commissioners or by the business manager, to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. Such authority of the business manager is established by way of formal job description for the position, approved by the Board of Commissioners.

Unassigned- The unassigned fund balance classification is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

p. New Accounting Standards

The District has adopted the following GASB statements:

- GASB Statement No. 87 - *Leases*: The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The requirements of Statement will be effective for reporting periods beginning after June 15, 2021. The adoption of GASB 87 did not impact the financial statements of the District.

- GASB Statement No. 92 – *Omnibus 2020:* The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The adoption of GASB 92 did not impact the financial statements of the District.

- GASB Statement No. 93 – *Replacement of Interbank Offered Rates:* The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The adoption of GASB 93 did not impact the financial statements of the District.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

p. New Accounting Standards (Continued)

The accounting standards that the District is currently reviewing for applicability and potential impact on the financial statements include:

- GASB Statement No. 100 - *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62: The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The District's management is currently evaluating the future financial impact as a result of the issuance of GASB Statement No. 100.

- GASB Statement No. 101 – *Compensated Absences*: The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. The District's management does not anticipate any future financial impact as a result of the issuance of GASB Statement No. 101.

2. CASH AND CASH EQUIVALENTS

Custodial Credit Risk - All bank deposits and investments as of the balance sheet date are entirely insured or collateralized by a pool maintained by public depositories as required by the Governmental Unit Protection Act and are classified as credit risk per **N.J.S.A.** 40 A:5-15.1(A).

Custodial Credit Risk is the risk that, in the event of a bank failure, the districts deposits may not be returned to it. Although the district does not have a formal policy regarding custodial credit risk, as described in Note 1, **N.J.S.A.** 17:9-41 et. Seq. requires that governmental unit's deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Protection Act.

The Fire District designates and approves a list of authorized depository institutions based on an evaluation of solicited responses and presentation of GUDPA certifications provided by the financial institutions.

As of December 31, 2022, none of the districts bank balance of $215,961 was exposed to custodial credit risk.

Insured by Depository Insurance	$	215,961
Collateralized under GUDPA		
Total	$	215,961

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

3. PROPERTY TAX LEVIES

Following is a tabulation of Fire District assessed valuations, tax levies and property tax rates per $100 of assessed valuations for the current and preceding four years:

Fiscal Year	Assessed Valuations	Total Tax Levy	Property Tax Rates
2022	$ 57,484,500	209,115	0.366
2021	57,946,700	205,015	0.357
2020	58,431,200	204,819	0.354
2019	58,715,800	204,662	0.351
2018	58,832,500	203,922	0.349

4. CAPITAL ASSETS

Capital Asset activity for the year ended December 31, 2022 was as follows:

	Balance December 31, 2021	Additions	Adjustment	Balance December 31, 2022
Fire Fighting				
Vehicle	$ 1,245,453	$	$	$ 1,245,453
Equipment	218,723	1,690		220,413
Totals at Historical Cost	1,464,176	1,690		1,465,866
Less Accum. Depreciation for:				
Fire Fighting				
Vehicle	(993,020)	(54,093)		(1,047,113)
Equipment	(157,059)	(19,819)		(176,878)
Total Accum. Depreciation	(1,150,079)	(73,912)		(1,223,991)
Capital Assets, Net	$ 314,097	$ (72,222)	$	$ 241,875

A schedule of fixed assets was initiated as part of the audit and will be compared to physical items on hand during the ensuing year.

5. LONG-TERM DEBT

The following changes occurred in long-term obligations:

	Principal Outstanding 1/1/2022	Increases	Decreases	Principal Outstanding 12/31/2022	Due Within One Year	Due After One Year
Obligations under Capital Lease	$ 123,776	$	$ 41,925	$ 81,851	$ 42,990	$ 38,861

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

5. LONG-TERM DEBT (CONT'D)

Capital Lease Payable

2015 Tanker Truck- On March 20, 2015, the District executed a ten year capital lease, in the amount of $423,976, for the purchase of a new tanker truck. The interest rate on this capital lease is 2.54%.

The following is a schedule of the future minimum lease payments under the revised capital lease:

Year	Principal	Interest	Total
2023	42,990	2,211	45,201
2024	38,861	1,120	39,981
	$ 81,851	$ 3,331	$ 85,182

6. FUND BALANCES APPROPRIATED

The following presents the fund balance and amount utilized in the subsequent year's budget for the current and proceeding four years:

	End of Year		Utilization in Subsequent Budget	
Year	Restricted	Unrestricted	Restricted	Unrestricted
2022	$ 146,555	$ 105,576	$ 75,000	$ 3,000
2021	127,155	89,073		1,300
2020	107,755	69,810		
2019	88,355	65,310		8,333
2018	68,755	63,760		

7. LITIGATION

No contingent liabilities were noted per the Solicitor's written response to our inquiry.

8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property and Liability Insurance – The District maintains commercial insurance coverage for property, liability and surety bonds.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

9. LENGTH OF SERVICE AWARDS PROGRAM (LOSAP)

On February 13, 2003, the voters of Commercial Fire District No. 2 approved the establishment of a Length of Service Awards Program (LOSAP) Deferred Compensation Plan. This Plan is made available to all bona fide eligible volunteers who are performing qualified services, which are defined as fire fighting and prevention services, emergency medical services and ambulance services pursuant to Section 457 of the Internal Revenue Code of 1986, as amended, except for provisions added by reason of the LOSAP as enacted into federal law in 1997. The establishment of this LOSAP will also comply with New Jersey Public Law 1997, Chapter 388 and the LOSAP Document.

The following description of the LOSAP of Commercial Fire District No. 2 provides only general information. Participants should refer to the Program agreement for a more complete description of the Program's provisions. The Fire District is the Program sponsor.

General – The Program is a defined contribution Program covering volunteers in Commercial Fire District No. 2 who have performed sufficient services to earn 60 “points” as defined in a resolution adopted by the Board of Fire Commissioners of Fire District No. 2 on February 11, 2004 and approved by the voters of the District as a public question at the annual fire commissioners' election on February 21, 2004.

Contributions – The Fire Districts contribution, on behalf of a participant that is a qualifying volunteer, is as follows:

60-70 points = $200
71-80 points = $400
81-90 points = $600
91+ points = $800

Participant Accounts – Each participant's account reflects the total amount of contributions that are allocated to the account and the earnings thereon, any payments or withdrawals on the participant's behalf from the account and any expenses. Under the enabling legislation, the amount in each participant's account is subject to the general creditors of the District.

Vesting – Participants are 100% vested after 5 years of service. If a participant deceases prior to 5 years of service, the full amount of the volunteer's account will be considered vested and will be paid to the estate of the participant.

Participant Loans – Loans are not permitted under the Program.

Payment of Benefits – A fully taxable distribution may be made at any time for the full amount of the participant's vested interest in his or her account.

Fees and Costs – The Program participants pay all fees and costs related to administration of the Program.

Employer Contributions – All employer contributions are paid to Lincoln Financial Group, within a reasonable time, in the year subsequent to the year in which the required points have been earned and certified by the chief of the fire company or rescue squad as applicable.

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(CONTINUED)

9. LENGTH OF SERVICE AWARDS PROGRAM (LOSAP) (CONT'D)

Contribution Receivable – As set forth in the resolution adopted by District, the Plan Sponsor is obligated to make contributions for participants in the Plan who meet the service requirements in any qualifying year.

Investments – All investment balances at December 31, 2022 are certified by Lincoln Financial Group and are valued at market value as stated by Lincoln Financial Group.

LOSAP Reserve:

	Amount
Balance - January 1, 2022	$ 15,364
Increased by:	
2022 Budget	4,000
	19,364
Decreased by:	
Accrued Board Contribution	2,000
Balance - December 31, 2022	$ 17,364

Program Termination – The Fire District Resolution and the enabling legislation do not have any provisions for program termination.

Tax Status – The LOSAP was established as a Deferred Compensation Plan pursuant to Section 457 of the Internal Revenue Code (IRC) of 1986, as amended, except for specific provisions added by reason of the LOSAP as enacted into federal law in 1997. The establishment of this LOSAP also complies with New Jersey Public Law 1997, Chapter 388 and the LOSAP Document.

Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the Township of Commercial Fire District No. 2 subject only to the claims of the District's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the District, and each participant's rights are equal to his or her share of the fair market value of the plan assets.

10. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGET

None

11. SUBSEQUENT EVENTS

None

End of Notes to Financial Statements

REQUIRED SUPPLEMENTARY INFORMATION – PART II

EXHIBIT C-1
(1)

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022
(WITH TOTALS FOR 2021)

	2022				2021
	Original Budget	Modified Budget	Actual	Variance Favorable (Unfavorable)	Actual
Revenues					
Revenues and Other Financing Sources:					
Miscellaneous Revenues:					
Interest Earned	$	$	$ 28	$ 28	$ 18
Other			3,342	3,342	
Total Miscellaneous Revenues			3,370	3,370	18
Operating Grant Revenue:					
Supplemental Fire Services Program			262	262	262
Total Operating Grant Revenue			262	262	262
District Taxes to Support the District Budget:					
Operating and Maintenance	163,914	163,914	163,914		159,814
Total Revenues and Other Financing Sources	$ 163,914	$ 163,914	$ 167,546	$ 3,632	$ 160,094
Expenditures					
Operating Appropriations:					
Administration:					
Commissioners	$ 9,200	$ 9,200	$ 8,000	$ 1,200	$ 8,000
Advertising	500	1,300	996	304	33
Elections	200	300	200	100	200
Office Supplies	500	500		500	123
Professional Services	9,200	9,200	6,816	2,384	6,214
Total Administration	19,600	20,500	16,012	4,488	14,987
Cost of Operations and Maintenance:					
Supplies	1,700				
Inspections	7,500	7,500	7,142	358	6,832
Utilities	20,000	16,500	15,471	1,029	14,716
Firefighting Equipment	5,273	6,473	6,403	70	2,958
Ambulance Services	5,500	6,000	6,000		5,500
Fuel	2,800	2,800	2,411	389	869
Training	6,041	3,941	523	3,418	3,085
Hepatitis Shots/Medical	500	500		500	
Bank Service Charge	50	50	5	45	
Insurance	33,000	37,700	37,618	82	30,401
Maintenance and Repairs	8,100	8,100	6,058	2,042	9,500
Rental and Leases	30,000	30,000	30,000		30,000
Fire Prevention	750	750		750	
Physicals	1,000	1,000		1,000	
Total Other Operating and Maintenance	122,214	121,314	111,631	9,683	103,861
Deferred Charges					
Length of Service Awards (LOSAP) Contribution (P.L. 1997, c. 388)	4,000	4,000	4,000		3,000

EXHIBIT C-1
(2)

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022
(WITH TOTALS FOR 2021)

	2022				2021
	Original Budget	Modified Budget	Actual	Variance Favorable (Unfavorable)	Actual
Capital Appropriations:					
Reserve for Future Capital Outlays	$ 19,400	$ 19,400	$	$ 19,400	$
Total Capital Appropriations	19,400	19,400		19,400	
Total Operating and Maintenance Expenditures	165,214	165,214	131,643	33,571	121,431
Excess (Deficit) of Revenue Over Expenditures	(1,300)	(1,300)	35,903	37,203	38,663
Fund Balance - Beginning of Year	216,228	216,228	216,228		177,565
Fund Balance - End of Year	$ 214,928	$ 214,928	$ 252,131	$ 37,203	$ 216,228

RECAPITULATION:

Restricted Fund Balance:	
Future Capital Outlay	$ 71,555
Assigned:	
Designated for Subsequent Years Expenditures	75,000
Unrestricted Fund Balance:	
Assigned:	
Designated for Subsequent Years Expenditures	3,000
Unassigned Fund Balance	102,576
	$ 252,131

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT C-3

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
REQUIRED SUPPLEMENTAL INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

		General Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	$	167,546
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	$	167,546
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	$	131,643
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for *budgetary* purposes, but in the year the supplies are received for *financial reporting* purposes.		
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$	131,643

OTHER SUPPLEMENTARY INFORMATION

EXHIBIT I-2

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE
AS OF DECEMBER 31, 2022

Purpose	Original Issue Amount	Issue Date	Interest Rate	Planned Maturities of Lease Outstanding December 31, 2022		Balance January 1, 2022	Issued	Redeemed	Balance December 31, 2022
2015 Tanker	$ 423,976	3/20/15	2.54%	2023	$ 42,990	$ 123,776	$	$ 41,925	$ 81,851
				2024	38,861				

EXHIBIT I-3

BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022				2021
	Original Budget	Modified Budget	Actual	Variance Positive (Negative) Final to Actual	Actual
REVENUES:					
Amount to be Raised by Taxation to Support the District Budget	$ 45,201	$ 45,201	$ 45,201	$	$ 45,201
EXPENDITURES:					
Principal Payments:					
Capital Lease	41,925	41,925	41,925		40,886
Interest Payments:					
Capital Lease	3,276	3,276	3,276		4,315
Total Expenditures	45,201	45,201	45,201		45,201
Excess (Deficiency) of Revenues Over (Under) Expenditures					
Fund Balance, January 1					
Fund Balance, December 31	$	$	$	$	$

EXHIBIT J-1

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
COUNTY OF CUMBERLAND
SCHEDULE OF STATE AND FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

State Funding Department	State Program	GMIS Number	Grant Award Amount	From	To	Balance 1/1/2022	Receipts or Revenue Realized	Expenditures	Balance 12/31/2022
Department of Community Affairs	Supplemental Fire Services Program	8030-150-041650	$ 262	1/1/2022	12/31/2022	$	$ 262	$ (262)	$

EXHIBIT J-2

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH
FOR THE YEAR ENDED DECEMBER 31, 2022

	General	Debt Service
Receipts:		
Fire District Taxes	$ 111,373	$ 45,201
Operating Grant Revenue	262	
Interest and Other	3,370	
	115,005	45,201
Disbursements:		
Operating Budget Appropriations	116,134	
Prepaid Insurance	18,017	
Debt Service		45,201
2021 LOSAP Contribution	2,000	
Prior Year Accounts Payable	8,606	
	144,757	45,201
Increase (Decrease) in Cash	(29,752)	
Cash at Beginning of Year	242,198	
Cash at End of Year	$ 212,446	$

See Notes to Financial Statements

EXHIBIT J-3

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2
INSURANCE SCHEDULE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)

MINTS INSURANCE	Coverage		Deductible
Property Coverage			
Real Property	$ 1,862,925		$ 500
Personal	120,925		500
Money and Securities	10,000		
Software	25,000		
Crime Coverage			
Commercial Blanket Bond	375,000		
Public Employee Blanket Bond	250,000		
Portable Equipment Coverage			
Guaranteed Replacement Cost			500
Auto			
Liability	1,000,000		
Medical Payment	5,000	per person	
General Liability			
Medical Incident	1,000,000		
Medical Expense	5,000	per person	
Personal & Advertising Injury	1,000,000		
General Aggregate	3,000,000		
Products - Completed Oper. Aggregate	3,000,000		
Management Liability			
Aggregate Limit	3,000,000		
Coverage A	1,000,000		
Coverage B	25,000		

Source: District Records

GENERAL COMMENTS

GENERAL COMMENTS

We have audited the financial statements of the Commercial Township Fire District No. 2 as of and for the year ended December 31, 2022 and have issued our report thereon dated April 14, 2023. As part of our examination, we made a study and evaluation of the system of internal accounting control of the Commercial Township Fire District No. 2 to the extent deemed necessary to evaluate the system as required by generally accepted auditing standards.

The purpose of our study and evaluation was to determine the nature, timing and extent of performing the auditing procedures necessary for expressing an opinion on the District's financial statements. Our study and evaluation were more limited than would be necessary to express an opinion on the system of internal control taken as a whole.

The Board of Fire Commissioners of the Commercial Township Fire District No. 2 is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the purpose described in the second paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of accounting control of the Commercial Township Fire District No. 2 taken as a whole.

The size of the staff is not large enough to achieve adequate segregation of duties. This can result in accounting errors or irregularities that may go undetected. Therefore, to increase the likelihood of detecting material errors or irregularities at an early date, management should monitor and review the financial area and analytically review significant fluctuations between actual and budgeted results of operations. All significant fluctuations should be investigated and resolved in a timely manner.

These conditions were considered in determining the nature, timing, and extent of audit tests to be applied in our audit of the financial statements dated April 14, 2023.

The report is intended solely for the use of management and the Division of Local Government Services and should not be used for any other purpose.

CONTRACTS AND AGREEMENTS REQUIRED TO BE ADVERTISED PER **N.J.S.** 40A:11-4

N.J.S. 40A:11-4 requires every appropriate contract or agreement shall be made or awarded only after public advertising for bids, except as provided otherwise by any other law for the sum exceeding the aggregate of $17,500.

GENERAL COMMENTS (Continued)

The Board of Fire Commissioners has the responsibility of determining whether the expenditures in any category will exceed the statutory threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made. The minutes did not indicate that bids were requested by public advertisement in 2022 and our examination revealed no instance of noncompliance with N.J.S. 40A:11-4.

AWARD OF PURCHASES, CONTRACTS OR AGREEMENTS BY QUOTATIONS N.J.S. 40A:11-6.1

Prior to the award of any purchase, contract or agreement, the District shall (except in the case of the performance of professional services) solicit quotations, whenever practicable, on any purchase, contract or agreement, the estimated cost or price of which is in excess of $2,625. The award shall be made on the basis of the lowest responsible quotation received, which quotation is most advantageous to the contracting unit, price and other factors considered; provided, however, that if the contracting agent deems it impracticable to solicit competitive quotations in the case of extraordinary, unspecifiable services, or, in the case of such or any other purchase, contract or agreement awarded hereunder, having sought such quotations received, the contracting agent shall file a statement of explanation of the reason or reasons therefore, which shall be placed on file with said purchase, contract or agreement. Our examination of expenditures revealed that solicitation of quotations was made when necessary.

OTHER GENERAL COMMENTS

Purchase Orders/Vouchers

Our review of the purchasing and disbursements procedure disclosed that purchase orders/vouchers were used and contained the appropriate signatures for approval. The selective encumbrance method of expenditures was implemented as required by directive of the Director of the Division of Local Government Services.

Minutes

Signed minutes of the meetings of the Commissioners were available, provided various sufficient detail, and were signed and prepared on a timely basis.

FINDINGS & RECOMMENDATIONS

None

PRIOR YEAR AUDIT FINDINGS

In accordance with governmental auditing standards, our procedures include a review of the prior year's recommendations, of which there were none.

REPORTABLE CONDITIONS AND OTHER FINDINGS

There were no problems or weaknesses noted in our review, which were of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

Should any questions arise as to our comments and recommendations, or should you desire assistance in implementing our recommendation, please do not hesitate to call us.

APPRECIATION

We desire to express our appreciation for the assistance and courtesies rendered by the Fire District officials during the course of the audit.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.

Raymond Colavita, C.P.A.
Registered Municipal Accountant

SYNOPSIS OF AUDIT FOR PUBLICATION

Synopsis of audit report of the Commercial Township Fire District No. 2 for the year ended December 31, 2022 as required by N.J.S.40A:5A-16.

	General Fund	Debt Service Fund	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	$ 212,446	$	$ 212,446
Accounts Receivable:			
Local Tax Levy	52,541		52,541
Prepaid Insurance	18,017		18,017
Total Assets	$ 283,004	$	$ 283,004
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$ 11,509	$	$ 11,509
Due to LOSAP Fund	2,000		2,000
Reserve for LOSAP	17,364		17,364
Total Liabilities	30,873		30,873
Fund Balances:			
Restricted for:			
Future Capital Outlay	71,555		71,555
Assigned:			
Designated Subsequent Years Expenditures	75,000		75,000
Unrestricted:			
Assigned:			
Designated Subsequent Years Expenditures	3,000		3,000
Unassigned, Reported in:			
General Fund	102,576		102,576
Total Fund Balances	252,131		252,131
Total Liabilities and Fund Balances	$ 283,004	$	

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is $1,465,866 and the accumulated depreciation is $1,223,991	241,875
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Capital leases payable are reported as liabilities in the Statement of Net Position, but not in the Governmental Funds	(81,851)
Accrued interest on the Capital lease is not paid within the current period and therefore, not reported in the Governmental Funds.	(1,658)
Net Position of governmental activities	$ 410,497

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Debt Service Fund	Total Governmental Funds
REVENUES			
Miscellaneous Revenues:			
Interest and Other Revenue	$ 3,370	$	$ 3,370
Operating Grant Revenue	262		262
Amount to be Raised by Taxation	163,914	45,201	209,115
Total Revenues	167,546	45,201	212,747
EXPENDITURES			
Operating Appropriations:			
Administration	16,012		16,012
Cost of Operations and Maintenance	111,631		111,631
Length of Service Award Program (LOSAP) - Contribution (P.L. 1997, c. 388)	4,000		4,000
Capital Lease Principal		41,925	41,925
Capital Lease Interest		3,276	3,276
Total Expenditures	131,643	45,201	176,844
Excess (Deficiency) of Revenues Over Expenditures	35,903		35,903
Net Change in Fund Balances	35,903		35,903
Fund Balance—Jan 1	216,228		216,228
Fund Balance—Dec 31	$ 252,131	$	$ 252,131

RECOMMENDATIONS

NONE

The above synopsis was prepared from the report of audit of the Commercial Township Fire District No. 2, County of Cumberland, for the year ended December 31, 2022.

This report of audit, submitted by RAYMOND COLAVITA, C.P.A., R.M.A. of Nightlinger, Colavita & Volpa, P.A., is on file with Fred Hundt, Secretary of the Fire District, and may be inspected by any interested person.

Fred Hundt / Secretary

CMFD2 - 22
JE

No.	Account	DR	CR
1	Insurance Expense	4,877.00	
	Cash		4,877.00
2	Cash	1,015.84	
	Losap Stipend Expense		1,000.00
	501 · INTEREST ON DEPOSITS		15.84
3	123 · FIRE TAX RECEIVABLE	52,278.75	
	122 · SFSP RECEIVABLE	262.00	
	511 · FIRE TAX - GENERAL		52,278.75
	512 · SFSP		262.00
5	Deposit for Insurance	19,377.11	
	Insurance Expense		19,377.11
6	911 · LOSAP	2,000.00	
	331 · RESERVE FOR LOSAP		2,000.00
7	20001 · Accounts Payable - Audit Adj	606.00	
	831 · UTILITIES		606.00
8	855 · FIREFIGHTING EQUIPMENT	5,705.53	
	825 · INSPECTIONS		
	831 · UTILITIES		
	499 · FUND BALANCE		
	20001 · Accounts Payable - Audit Adj		5,705.53
		86,122.23	86,122.23

Memo

might need to create account

refund insurance overpayment/Pepaid Work Comp.

COMMERCIAL TOWNSHIP FIRE DISTRICT NO. 2

CORRECTIVE ACTION PLAN

2022 AUDIT

RECOMMENDATIONS

None

Fred Hundt, Treasurer

May 8th 2023

Date

Form A-20 (REV. 8/98)

PIC

NIGHTLINGER, COLAVITA & VOLPA, P.A.

CLIENT EXIT CONFERENCE

Client Name Commercial Twp Fire #2

Audit Year/ Job Code CMFD #2 2022

Responsible Official:
- **Name** Fred Hundt
- **Title or Office** ____________
- **Phone #** ____________

Fund or A/C General

Instructions

1. "Replies" should be numbered to correspond to the applicable - "Item Discussed".
2. Each "Item Discussed" should be clearly marked with the field auditors recommendation for disclosure as follows:
   - C - In Audit "Comment Only:
   - CR - In Audit "Comments & Recommendations
   - IC - In Audit "Internal Control" Section
   - ML - Management Letter
   - V - Responsible Official informed verbally
   - F - Findings and Questioned Costs

DISC. CODE	ITEMS DISCUSSED:
V	Bank reconciliations were not reconciled on a monthly basis. However, the ending cash balance in the general gedger, was not significantly different than a bank reconciliation prepared subsequent to year end.

REPLY OF OFFICIAL AND PLANNED CORRECTIVE ACTION:

OFFICIAL Frederick Hundt

FIELD AUDITOR JM **DATE** 3/24/23

EXIT.DOC

NIGHTLINGER, COLAVITA & VOLPA

A Professional Association

Certified Public Accountants

991 S. Black Horse Pike
P.O. Box 799
Williamstown, NJ 08094

(856) 629-3111
Fax (856) 728-2245
www.colavita.net

April 14, 2023

Commercial Township Fire District No. 2
PO BOX 45
Mauricetown, New Jersey 08329

Dear Board of Commissioners,

We have audited the financial statements of the governmental activities and each major fund, and the aggregate remaining fund information of Commercial Township Fire District No. 2 for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 14, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Commercial Township Fire District No. 2 are described in the Notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by Commercial Township Fire District No. 2 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting the Fire District's financial statements for the 2022 year.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no sensitive disclosures affecting the financial statements for the 2022 year. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. In addition, there were no misstatements detected in the 2022 year.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 14, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Commercial Township Fire District No. 2's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Commercial Township Fire District No. 2's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures, which are the Required Supplementary Information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Commercial Township Fire District No. 2 and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.

Raymond Colavita, C.P.A., R.M.A.

Heather Sparks

From: [redacted]t
Sent: Saturday, October 7, 2023 6:52 PM
To: Heather Sparks
Subject: Re: FW: FAST Reminder for Fire Districts

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather, I sent this to our CPA, also the township website is not up to date, it still list the Seafood Festival. Thanks, Mark
> On 10/06/2023 8:25 AM EDT Heather Sparks <hsparks@commercialtwp.com> wrote:
>
>
> Heather Miller
> Township Clerk, RMC, CMR, CRP
> Commercial Township
> 1768 Main St.
> Port Norris, NJ 08349
> 856-785-3100 Ext. 309
>
> -----Original Message-----
> From: egg@dca.nj.gov <egg@dca.nj.gov>
> Sent: Thursday, October 5, 2023 4:18 PM
> To: Heather Sparks <HSparks@commercialtwp.com>
> Subject: FAST Reminder for Fire Districts
>
> Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department
>
>
> Fire districts are reminded that the 2022 audit and all required supporting documentation were due on September 29, 2023, per LFN 2023-10. The audit and supporting documents are required to be uploaded and submitted through the FAST system to begin the
> 2024 budget review process. Fire district officials must click the "submit button" in FAST to successfully transmit their audit and budget package to the Division. Uploading the budget and supporting documentation without clicking the "submit button" does not constitute proper submission and may result in delays in the review process and the adoption of the fire district budgets.
> Please do not send paper copies of the audit or budget to the Division as they will not be accepted.
>
> Municipal Clerks: please forward this message to any fire districts located within your municipality.
> Auditors: please forward to your fire district clients.
>
> Fire district officials are strongly encouraged to sign up to receive EGG notices by contacting egg@dca.nj.gov.
>
> For fire district budget questions, contact Melissa Ford at Melissa.Ford@dca.nj.gov or Zachary.Smith@dca.nj.gov.
> For technical assistance with the FAST system, contact Matt Gallello at Matthew.Gallello@dca.nj.gov.
>
> Notice sent to: Fire Districts, Municipal Clerks, Auditors.

Heather Sparks

From: [redacted]
Sent: Saturday, November 18, 2023 10:32 AM
To: Heather Sparks
Subject: Re: District 2- Salary Resolution

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather, Thanks, Mark

On 11/17/2023 9:18 AM EST Heather Sparks <hsparks@commercialtwp.com> wrote:

Mark,

Please find attached, resolution unanimously adopted at last night's regular meeting approving Fire district No. 2 Commissioner Salary 2024.

If you need anything else, or need me to forward to anyone else, please let me know.

Thank you,

Heather

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From: MARK SHEPPARD [redacted]
Sent: Wednesday, March 27, 2024 4:35 PM
To: Heather Sparks
Subject: RE: EMS meeting

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather, Thanks, Mark

On 03/26/2024 9:39 AM EDT Heather Sparks <hsparks@commercialtwp.com> wrote:

Good morning,

Please find attached, documents regarding District III Fire & Rescue.

- 2022 Payroll figures
- 2023 Payroll figures (Employees in red are no longer employed with the district)
- Pay Code Definitions
- 2024 Dist. 3 Budget
- 2022 Dist. 3 Audit
- Budget Summary as provided by Dist. 3

The Township Committee requested an audit of District 3 figures based on what had been provided to the township. The township auditors, Bowman & Co., did a review and determined a clean audit had been done by Dist. III Accountant. No written conclusion was provided.

Bowman & Co declined pursuing a full comprehensive audit. An outside agency would need to be hired and allowed access to District III financials.

The township auditors, Township CFO, and Solicitor Tom Seeley have been asked to join the meeting.

Please review the attached and we'll see you on April 4th at 5:00 pm.

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: Fred Hundt [redacted]
Sent: Sunday, March 17, 2024 4:56 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Cc: Cliff Sharp [redacted]; Mark Sheppard [redacted]; Don Hundt [redacted]; Joe Klaudi [redacted];
[redacted]
Subject: EMS meeting

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather,

I know that you have been approached on this request already. So, I am making this official request. The Fire Commissions of Districts 1 and 2 are requesting that we get copies of the audit that the Township requested its auditors to do on the Laurel Lake Fire district. We are also requesting a copy of the complete salaries of all employees which includes the administration. It's our feeling that we should be able to review these documents prior to the meeting that was asked for on April the 4th at 5PM. This will give us time to review and give the Township Committee additional questions. I was told that this information may be available sometime on Monday.

Fred

Heather Sparks

From:	[redacted]t
Sent:	Tuesday, April 2, 2024 3:28 PM
To:	Heather Sparks
Subject:	Re: Agenda- Special Meeting April 4, 2024 5:00 pm

Heather, Thank you, Mark

On 04/02/2024 1:58 PM EDT Heather Sparks <hsparks@commercialtwp.com> wrote:

Good afternoon,

The Special Meeting with Commercial Township Fire Commissioners & EMS is scheduled to meet **Thursday, April 4, 2024, at 5:00pm at the Township Hall, 1768 Main St. Port Norris**.

The Agenda is attached for your review.

Please let the members of you companies aware of this meeting so they can attend if interested.

Thank you,

Heather

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

Heather Sparks

From:	[redacted]
Sent:	Saturday, August 24, 2024 7:31 PM
To:	Heather Sparks
Subject:	Re: Haleyville Cemetery COI

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather, Thanks, Mark

On 08/21/2024 7:49 AM EDT Heather Sparks <hsparks@commercialtwp.com> wrote:

Mark & Marie,

Please find attached, the Certificate of Insurance for the Haleyville Methodist Cemetery for coverage on End of Summer Fun Day.

Thanks

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

Heather Sparks

From: [redacted]
Sent: Tuesday, October 8, 2024 2:17 PM
To: Heather Sparks
Subject: Re: Special Meeting- EMS Services

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Heather, thanks, Mark.

On 10/08/2024 10:01 AM EDT Heather Sparks <hsparks@commercialtwp.com> wrote:

Good morning,

The EMS committee met at the Laurel Lake Fire & Rescue on October 3 and are requesting a Special Meeting with the Commercial Township Committee and the Fire District Commissioners.

The Township Committee ask for your attendance at this special meeting to discuss the current status of EMS services in Commercial Township and a plan moving forward.

The Special Meeting is being held on **Tuesday, October 15, 2024, at 6:00 pm** at the Municipal Hall, 1768 Main St. Port Norris. The township agenda meeting that was scheduled for 10/15 will be combined with the regular township meeting on October 17th to accommodate for this special meeting.

Please forward this notice on to anyone who may have an interest in this meeting that I may have missed.

If you have any questions or concerns, please feel free to reach out to me.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

Heather Sparks

From:	Heather Sparks
Sent:	Friday, March 8, 2024 3:04 PM
To:	Fred Hundt
Subject:	Special Meeting Notice- April 4, 2024 5pm
Attachments:	Special Meeting Notice- Mauricetown Fire.pdf

Good afternoon,
Please find attached, notice of a special meeting and request for the fire commissioner's attendance.
This meeting has been called by the Commercial Township Committee.
The meeting will be held on April 4, 2024, at the Township Hall, 1768 Main St. Port Norris at 5:00 pm.
If you have any questions, please let me know.

Heather Miller

Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Heather Sparks

From: Heather Sparks
Sent: Monday, February 27, 2023 1:17 PM
To: Fred Hundt[redacted]
Subject: Fw: Commercial Fire District Election Mail-In Ballot Results
Attachments: doc06145220230227112136.pdf

From: LizBeth Hernandez <[redacted]>
Sent: Monday, February 27, 2023 12:40 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Cc: Renee Buehler <[redacted]>
Subject: Commercial Fire District Election Mail-In Ballot Results

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

Good Afternoon,

Attached you will find the Mail-In Ballot results for each fire district in your municipality for the Fire Election held on February 18, 2023. You may distribute these results to your fire districts. Please contact me with any questions.

Lizbeth Hernandez, Administrator
Cumberland County Board of Elections
[redacted]

Heather Sparks

From: Heather Sparks
Sent: Thursday, April 20, 2023 10:49 AM
To: Fred Hundt
Subject: RE: Wednesday

I sure will!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

From: Fred Hundt [redacted]>
Sent: Thursday, April 20, 2023 10:33 AM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: FW: Wednesday

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hi Heather,
Would you please forward these attachments to Pam.I can't seem to find her email address.
Thank You,
Fred

From: Jake McLaughlin [redacted]
Sent: Tuesday, April 18, 2023 8:51 AM
To: 'Fred Hundt'
Subject: RE: Wednesday

Fred,

Please find the 2022 & 2023 Budgets.

Thanks,
Jake

From: Fred Hundt <[redacted]>
Sent: Monday, April 17, 2023 12:27 PM
To: 'Jake McLaughlin' [redacted]
Subject: RE: Wednesday

Jake,
Do you have our budget in PDF that can be to me. Id lik to have it.

Fred

From: Jake McLaughlin [redacted]
Sent: Wednesday, February 22, 2023 9:14 AM
To: [redacted]
Subject: RE: Wednesday

Fed,

Please find the 2021 audit attached.

Thanks

From: hundtfirerescue [redacted]>
Sent: Tuesday, February 21, 2023 7:45 PM
To: [redacted]
Subject: FW: Wednesday

Do we have the 2021audit in PDF file. We want to download to web site.

Sent from my Verizon, Samsung Galaxy smartphone

-------- Original message --------
From: [redacted]>
Date: 2/21/23 9:43 AM (GMT-05:00)
To: [redacted]
Subject: Wednesday

See you tomorrow at 10:45.

Sent from my Verizon, Samsung Galaxy smartphone

Heather Sparks

From:	Heather Sparks
Sent:	Tuesday, July 18, 2023 10:22 AM
To:	Fred Hundt
Subject:	Resolutions proposed - July 2023 meeting
Attachments:	RESOLUTION 2023-75.docx; RESOLUTION 2023-76.docx; Pigment e-mail - Retail Cannabis.pdf

Fred,
Attached are the two resolutions up for adoption at the July 20, 2023, meeting. I have also attached an e-mail from Emmett Vandegrift explaining their intentions.
Hope this helps.
See you Thursday.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Heather Sparks

From: Heather Sparks
Sent: Friday, February 16, 2024 9:44 AM
To: Fred Hundt; Mike Rodgers
Subject: FW: 2024 Fire Election Poll Books

Good morning,
Please be sure to have your Fire Election poll books picked up today before 4:30pm.
Thanks

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

From: LizBeth Hernandez <[redacted]>
Sent: Friday, February 16, 2024 9:43 AM
To: Heather Sparks <HSparks@commercialtwp.com>; Gabrielle Horseman <GHorseman@commercialtwp.com>
Cc: Renee Buehler <[redacted]>
Subject: 2024 Fire Election Poll Books

New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

Good Morning,

Commercial Fire District 1 and Commercial Fire District 2 have not picked up their poll book for tomorrow's Fire Election. Please contact those districts to get the poll books before 4:30 pm today.

Thank you,

Lizbeth Hernandez, Administrator
Cumberland County Board of Elections
[redacted]

Heather Sparks

From:	Heather Sparks
Sent:	Friday, March 8, 2024 3:04 PM
To:	Fred Hundt
Subject:	Special Meeting Notice- April 4, 2024 5pm
Attachments:	Special Meeting Notice- Mauricetown Fire.pdf

Good afternoon,
Please find attached, notice of a special meeting and request for the fire commissioner's attendance.
This meeting has been called by the Commercial Township Committee.
The meeting will be held on <u>April 4, 2024, at the Township Hall, 1768 Main St. Port Norris at 5:00 pm.</u>
If you have any questions, please let me know.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Heather Sparks

From: Heather Sparks
Sent: Wednesday, March 13, 2024 2:07 PM
To: Fred Hundt; Mike Rodgers; William Bitting
Subject: FW: ARP-FFG Grant Awards Announcement
Attachments: FY2024_ARP_Firefighter_Grant_Award_Announcement.pdf; ARPFFG_FY2024_-_Grant_Award_Listing_-_Final.pdf

Good afternoon,
Please see below, grant opportunity for fire departments.
Thank you,

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

-----Original Message-----
From: egg@dca.nj.gov <egg@dca.nj.gov>
Sent: Wednesday, March 13, 2024 1:30 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: ARP-FFG Grant Awards Announcement

Murphy Administration Awards $20 Million in American Rescue Plan Firefighter Grants to 353 Fire Departments in New Jersey. Grants Will Ensure Firefighters Have Proper Fire Protection, Cleaning, and Sanitization Equipment.

TRENTON, NJ - Governor Phil Murphy today announced the award of $20 million in American Rescue Plan Firefighter Grants to local and regional fire departments across New Jersey to ensure firefighters have proper protective, cleaning, and sanitization equipment. The Department of Community Affairs (DCA) awarded the grants to 353 fire departments after a competitive application process.

Today's announcement marks the second time the Murphy Administration has awarded American Rescue Plan (ARP) Firefighter Grants. In November 2022, DCA awarded $10 million to 293 fire departments.

"I am pleased that my Administration was able to double the allocation of ARP funds in this year's budget from $10 million to $20 million to fire departments, which provide critical, life-saving services in our communities," said Governor Murphy. "The continuation of the American Rescue Plan Firefighter Grant Program for a second cycle means local governments don't have to break the bank to get firefighters the gear and equipment they need. We're putting our federal tax dollars to use here in New Jersey communities for essential services."

"This funding would not be possible without the support of our state and federal legislators, who have time and time again prioritized our first responders," continued Governor Murphy.

"It can be difficult for fire departments to replace equipment when needed due to the high costs involved and financial constraints. The American Rescue Plan Firefighter Grants give fire departments the ability to purchase the equipment they need to protect our communities and keep themselves safe," said DCA Acting Commissioner Jacquelyn A. Suarez. "DCA is proud to administer this important grant program and direct federal funds to the public servants who answer the call to serve their community despite enormous risk to their lives."

From the establishment of the firefighter grant program nearly 25 years ago, to consistently requesting budget resolutions towards funding to support fire departments throughout the state, to the creation of task forces in support of fire safety, New Jersey legislators at the federal and state level have advocated for our fire departments for years.

"As co-chair of the Congressional Fire Services Caucus, I am thrilled to see Governor Murphy allocate $20 million in American Rescue Plan funds to fire departments statewide," said Congressman Bill Pascrell, Jr. (D-NJ-09). "I fought to include funding for our first responders in President Biden's American Rescue Plan and I am glad to see the funds put to use for our firefighters. This investment will empower 335 local and regional fire departments across New Jersey, providing them with the resources they need to protect our communities and save lives. I commend Governor Murphy and his administration for their dedication to public safety. In the Congress, I will continue fighting to ensure our first responders have the funding and support they need to keep us and themselves safe."

Fire departments will use the grant funding to help cover costs associated with the purchases of:

- Protective clothing (turnout clothing ensembles, pants, helmets, hoods, gloves, footwear, etc.);
- Cleaning and advanced cleaning equipment;
- Breathing apparatuses;
- Personal protective equipment (PPE); and
- Other fire and/or virus protection equipment as determined to be appropriate by DCA's Division of Local Government Services (DLGS).

A full list of the grant recipients, including grant award amount, is posted at https://www.nj.gov/dca/dlgs/programs/arpffg.shtml on DCA's website.

To qualify for grant funding, each eligible applicant had to describe the intended use of the funding, list the key personnel and/or outside consultant that will be managing the grant funds and purchase of equipment, and submit a governing body resolution acknowledging and approving any grant application and the proposed plan to use funds for the purchase of approved items.

Grant applications were reviewed based on the following criteria:

- Scope of fire department need as demonstrated by equipment need, number of service calls, number of active firefighters, distressed city rating, and population of service area.
- Level of commitment to protecting firefighters as demonstrated by the local match to the grant funding and other grants for protective equipment or other firefighting projects.

All local and regional fire departments in New Jersey were eligible to apply.

The American Rescue Plan Firefighter Grants are reimbursement-based. There is no advance payment or drawdown of grant funds. Eligible costs are reimbursed to the fire department when it submits evidence of payment of qualifying expenses to DCA.

"Safe clothing and gear are extremely important to firefighters' physical and mental health," said State Fire Marshal and Division of Fire Safety Director Richard Mikutsky. "The continuation of these grant funds means so much to these dedicated first responders, many of whom are volunteers."

"Another strong commitment from the Murphy administration to protect New Jersey's bravest. The number one killer to firefighters is cancer. This appropriation will help ensure we continue to take the steps to protect ourselves while we are out there protecting the residents and visitors of New Jersey," said Ed Donnelly, President NJ FMBA.

"The health and safety of Firefighters should be a top priority for everyone in our state. This grant program goes a long way in supporting the well-being of our NJ Firefighters who serve in career and volunteer departments. We applaud Governor Murphy for his leadership and thank everyone involved for this important program. Having proper protective equipment and the ability to maintain that equipment in an uncontaminated condition will help shield the health and safety of Firefighters throughout NJ," said Robert F. Ordway, President, New Jersey State Firemen's Association.

"Since the inception of the American Rescue Plan Firefighter Grants program, the Professional Firefighters Association of New Jersey (PFANJ) is honored to stand with the governor on this initiative. We are proud to see the awarding of an additional $20 million in funding. PFANJ firefighters courageously confront dangers daily, and this funding empowers departments to procure essential equipment for our vital duties. Governor Murphy consistently prioritizes the safety of our members, and for that, we express our gratitude," said Matthew Caliente, President, Professional Firefighters Assoc. of NJ, IAFF, NJ AFLCIO.

Notice sent to: Municipal Clerks; Municipal CFOs; Fire Districts; (Municipal Clerks please forward to Fire Department Volunteers)

Heather Sparks

From:	Heather Sparks
Sent:	Friday, March 15, 2024 12:17 PM
To:	Fred Hundt
Subject:	District 3 budget
Attachments:	2024 Fire District 3 Budget.pdf

Hi Fred,
Ron asked me to send over the 2024 budget for fire district 3.
Please find it attached.

Heather Miller

Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

2024

Commercial Township FD No. 3

Fire District Budget

laurellakefireandrescue.com

NJ DEPARTMENT OF Community Affairs

Division of Local Government Services

2024 FIRE DISTRICT BUDGET
Certification Section

2024

Commercial Township FD No. 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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: ____________

2024 PREPARER'S CERTIFICATION

Commercial Township FD No. 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 stature 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:	[redacted]
Name:	Nightlinger, Colavita & Volpa, P.A.
Title:	Accountant
Address:	[redacted]
Phone Number:	[redacted]
Fax Number:	[redacted]
E-mail Address:	[redacted]

2024 PREPARER'S CERTIFICATION
OTHER ASSETS

Commercial Township FD No. 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 aformentioned 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:	[redacted]
Name:	Nightlinger, Colavita & Volpa, P.A.
Title:	Accountant
Address:	[redacted]
Phone Number:	[redacted]
Fax Number:	[redacted]
E-mail Address:	[redacted]

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	laurellakefireandrescue.com

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. 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 2013, 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 2012, 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, 2013, 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 organizations which received any renumeration 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: James D' Ambrosio Jr.
Title of Officer Certifying Compliance: Chairman
Signature: [redacted]

2024 APPROVAL CERTIFICATION

Commercial Township FD No. 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of 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 November 12, 2023.

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

Officer's Signature:	[redacted]
Name:	James D' Ambrosio III
Title:	Secretary
Address:	[redacted]
Phone Number:	[redacted]
Fax Number:	[redacted]
E-mail Address:	[redacted]

2024 FIRE DISTRICT BUDGET RESOLUTION

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Commercial Township FD No. 3 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 12, 2023; 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 $502,834.00 which includes an amount to be raised by taxation of $499,734.00 and Total Appropriations of $502,834.00; 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 12, 2023 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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 10, 2023.

[redacted]
(Secretary's Signature)

November 12, 2023
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James D' Ambrosio Jr.	X			
Larry Coffman Sr.	X			
James D' Ambrosio III	X			
David Carangi	X			
William Bitting	X			

2024 ADOPTION CERTIFICATION

Commercial Township FD No. 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 December 10, 2023.

Officer's Signature:	[redacted]		
Name:	James D' Ambrosio III		
Title:	Secretary		
Address:	[redacted]		
Phone Number:	[redacted]	**Fax:**	[redacted]
E-mail address:	[redacted]		

2024 ADOPTED BUDGET RESOLUTION

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for the Commercial Township FD No. 3 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2023; 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 $502,834.00 which includes amount to be raised by taxation of $499,734.00, and Total Appropriations of $502,834.00; 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 10, 2023 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of $502,834.00, which includes amount to be raised by taxation of $499,734.00, and Total Appropriations of $502,834.00; 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.

[redacted]
(Secretary's Signature)

December 10, 2023
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James D' Ambrosio Jr.	X			
Larry Coffman Sr.	X			
James D' Ambrosio III	X			
David Carangi	X			
William Bitting	X			

2024 FIRE DISTRICT BUDGET
Narrative and Information Section

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. When is the Fire District's annual election? (February and/or November) — February

If November, was the resolution submitted to the Division?

2. Complete a brief statement on the 2024 proposed Annual Budget and make comparison to the 2023 adopted budget.

The tax levy presented in this budget is $499,734 which is an increase of $674 over the prior year. In addition, the 2024 tax rate will be 38.3 cents, which represents no change from 2023.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

None

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The Unrestricted Fund Balance is not projected to decrease by more than 10% in 2023.

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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 Tax Levy Cap compliant.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2024 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.

The District appropriated $25,000 for the Reserve for Future Capital Outlay. In addition debt service appropriations represent the continuation of the 2018 capital lease. There will be no new debt service in 2024.

8. 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

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

9. 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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

10. 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	$	130,566,800.00
Proposed Tax Rate per $100 of Assessed Valuation	$	0.3830

11. 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	X	Yes		If yes, how much is appropriated?	

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?

No	X	Yes	

FIRE DISTRICT CONTACT INFORMATION
2024

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

Name of Fire District:	**Commercial Township FD No. 3**			
Address:	PO Box 616			
City, State, Zip:	Millville		NJ	08332
Phone: (ext.)	856-498-9780	*Fax:*	856-765-3450	
Fire District E-mail:	[redacted]			

Preparer's Name:	Nightlinger, Colavita & Volpa, P.A.			
Preparer's Address:	[redacted]			
City, State, Zip:	Williamstown		NJ	08094
Phone: (ext.)	[redacted]	*Fax:*	[redacted]	
E-mail:	[redacted]			

Chairperson:	James D' Ambrosio Jr.		
Phone: (ext.)	[redacted]	*Fax:*	856-765-3450
E-mail:	[redacted]		

Secretary:	James D' Ambrosio III		
Phone: (ext.)	[redacted]	*Fax:*	856-765-3450
E-mail:	[redacted]		

Treasurer:	Larry Coffman Sr.		
Phone: (ext.)	[redacted]	*Fax:*	856-765-3450
E-mail:	[redacted]		

Name of Auditor:	Raymond Colavita, CPA, RMA			
Name of Firm:	Nightlinger, Colavita & Volpa, P.A.			
Address:	[redacted]			
City, State, Zip:	Williamstown		NJ	08094
Phone: (ext.)	[redacted]	*Fax:*	[redacted]	
E-mail:	[redacted]			

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below completely.

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: 0

3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees? No

If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.

4) 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? No

If the answer to any of the above is "yes," provide 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 entitiy and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

5) 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) No

If the answer to any of the above is "yes," provide a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

6) Use the "**Vehicle List**" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current of former commissioners or employees for severance or termination? **No**

If "yes", provide an explanation including amount paid.

8) 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," provide an explanation including amount paid.

9) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **Yes**

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? **Yes**

If "yes," attach in FAST a copy of the agreement.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan? **Yes**

If "yes," indicate:

a) the year it was implemented	2005
b) the total number of volunteer members presently eligible to participate	21
c) the total number of volunteer members presently vested	19
d) whether the annual contribution for each vested member is fixed or based on an automatic increase	Auto Increase
e) the total LOSAP budgeted for the current year	$ 20,000.00
f) the Fire District's LOSAP Plan Contractor	Lincoln
g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.	Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88? **Yes**

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget? **No**

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full? **No**

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration? **No**

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation? **No**

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
FIRE DISTRICT VEHICLES

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.

Year	Make	Model	Assigned Staff	Staff Position
2005	Spartan	2000-EE2	Motor Pool	
2000	Spartan	1000-EE2	Motor Pool	
1972	Dodge	Power Wagon	Motor Pool	
2011	Ford	Superduty Diesel	Motor Pool	
2019	Spartan	Gladiator	Motor Pool	
2017	Ford	F250	Motor Pool	
1993	Ford	E350	Motor Pool	
1992	Big Jon	14 Footer	Motor Pool	
2019	Ford	E450	Motor Pool	
2009	Ford	E350	Motor Pool	
2019	Ford	E450	Motor Pool	
2017	Ford	E350	Motor Pool	
2004	Hundai	Santa Fe	Motor Pool	
1993	Ford	E350	Motor Pool	

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

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. 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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 propert. Compensation includes payments and other benefits provided to both employees and indpenedent 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.

Commercial Township FD No. 3
Cumberland
Reportable Compensation from Fire District
(W-2/ 1099)

	Name	Title	Average Hours per Week Dedicated to Position	Position: Commissioner	Position: Officer	Position: Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
1	James D' Ambrosio Jr.	Chairperson	1	X			$ 3,400.00			N/A	$ 3,400.00
2	Larry Coffman Sr.	Treasurer	1	X			$ 3,400.00			N/A	$ 3,400.00
3	James D' Ambrosio III	Secretary	1	X			$ 3,400.00			N/A	$ 3,400.00
4	David Carangi	Commissioner	1	X			$ 3,400.00			N/A	$ 3,400.00
5	William Bitting	Commissioner	1	X			$ 3,400.00			N/A	$ 3,400.00
6											$ -
7											$ -
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
13											$ -
14											$ -
15											$ -
	Total:						$ 17,000.00	$ -	$ -	$ -	$ 17,000.00

Enter the total number of employees/ Independent contractors who received more than $100,000 in total reportable compensation for the most recent fiscal year completed: 0

Commercial Township FD No. 3
Cumberland

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
GRAND TOTAL	0		-	-		-	-	0.0%

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

Commercial Township FD No. 3
Cumberland

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2023	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit* Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2023 (this page only)		$ -			

Commercial Township FD No. 3
Cumberland

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2023	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit* Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2023 (all pages)		$ -			

2024 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 individiual worksheet.

Name of Fire District:	**Commercial Township FD No. 3**
County:	**Cumberland**
Year:	**2024**

Levy Cap Calculation Summary		
2023 Adopted Budget - Amount to be Raised by Taxation	$	498,060.00
Cap Bank Available from 2021 (See Levy Cap Certification)		
Cap Bank Available from 2022 (See Levy Cap Certification)	$	8,218.00
Cap Bank Available from 2023 (See Levy Cap Certification)		
Cap Bank Used from 2021		
Cap Bank Used from 2022		
Cap Bank Used from 2023		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget	$	130,456,300.00
New Ratables - Increase in Valuations (New Construction and Additions)	$	110,500.00
Adopted Fire District Tax Rate (three decimals) per $100		$0.383
Projected Tax Rate based upon Proposed Levy		0.382742014

Budget Summary

Commercial Township FD No. 3
Cumberland

	2024 Proposed Budget	*2023 Adopted Budget*	*\$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	3,100.00	4,600.00	(1,500.00)	-32.6%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues and Fund Balance Utilized	3,100.00	4,600.00	(1,500.00)	-32.6%
Amount to be Raised by Taxation to Support Budget	499,734.00	499,060.00	674.00	0.1%
Total Anticipated Revenues	502,834.00	503,660.00	(826.00)	-0.2%
APPROPRIATIONS				
Total Administration	32,524.00	32,350.00	174.00	0.5%
Total Cost of Operations & Maintenance	327,106.00	328,106.00	(1,000.00)	-0.3%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	0.0%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	20,000.00	20,000.00	-	0.0%
Total Capital Appropriations	25,000.00	25,000.00	-	0.0%
Total Principal Payments on Debt Service	91,629.00	88,508.00	3,121.00	3.5%
Total Interest Payments on Debt	6,575.00	9,696.00	(3,121.00)	-32.2%
Total Appropriations	502,834.00	503,660.00	(826.00)	-0.2%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

Commercial Township FD No. 3
Cumberland

	2024 Proposed Budget	2023 Adopted Budget	$ Increase (Decrease) Proposed vs.Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	3,100.00	4,600.00	(1,500.00)	-32.6%
Restricted Fund Balance	-		-	0.0%
Total Fund Balance Utilized	3,100.00	4,600.00	(1,500.00)	-32.6%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Sale of Assets (List Individually)				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1			-	0.0%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
Other Revenue (List in Detail)				
Other Revenue #1			-	0.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	-	-	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)			-	0.0%
Other Grant #1			-	0.0%
Other Grant #2			-	0.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Revenues Offset with Appropriations				
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%
Total Uniform Fire Safety Act	-	-	-	0.0%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	3,100.00	4,600.00	(1,500.00)	-32.6%

FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"

Line Item:	*Proposed 2024 Amount*	*Adopted 2023 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
			-	0.0%
			-	0.0%
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			-	0.0%

FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"

Line Item:	*Proposed 2024 Amount*	*Adopted 2023 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
			-	0.0%
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Commercial Township FD No. 3
Cumberland

	2024 Proposed Budget	2023 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	-		-	0.0%
Commissioners	17,000.00	17,000.00	-	0.0%
Fringe Benefits	-		-	0.0%
Total Administration - Personnel	17,000.00	17,000.00	-	0.0%
Administration - Other (List)				
Office Supplies	3,000.00	3,000.00	-	0.0%
Legal Services	2,500.00	2,500.00	-	0.0%
Other Administration Expenses	10,024.00	9,850.00	174.00	1.8%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	15,524.00	15,350.00	174.00	1.1%
Total Administration	32,524.00	32,350.00	174.00	0.5%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	-		-	0.0%
Fringe Benefits	-		-	0.0%
Total Operations & Maintenance - Personnel	-	-	-	0.0%
Cost of Operations & Maintenance - Other (List)				
Dues and Subscriptions	4,500.00	4,500.00	-	0.0%
Building Repairs and Maintenance	25,000.00	25,000.00	-	0.0%
Other Cost of Operations & Maintenance	297,606.00	298,606.00	(1,000.00)	-0.3%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	327,106.00	328,106.00	(1,000.00)	-0.3%
Total Operations & Maintenance	327,106.00	328,106.00	(1,000.00)	-0.3%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	-		-	0.0%
Fringe Benefits	-		-	0.0%
Total Appropriations Offset with Revenue - Personnel	-	-	-	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1			-	0.0%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	-	-	-	0.0%
Total Appropriations Offset with Revenue	-	-	-	0.0%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	20,000.00	20,000.00	-	0.0%
Total Capital Appropriations	25,000.00	25,000.00	-	0.0%
Total Principal Payments on Debt Service	91,629.00	88,508.00	3,121.00	3.5%
Total Interest Payments on Debt	6,575.00	9,696.00	(3,121.00)	-32.2%
TOTAL APPROPRIATIONS	502,834.00	503,660.00	(826.00)	-0.2%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	*Proposed 2024 Amount*	*Adopted 2023 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
ADMINISTRATION - OTHER			-	0.0%
Professional Services	8,924.00	8,750.00	174.00	2.0%
Legal Advertising	600.00	600.00	-	0.0%
Elections	500.00	500.00	-	0.0%
TOTAL ADMINISTRATION - OTHER	10,024.00	9,850.00	174.00	1.8%
			-	0.0%
COST OF OPER & MAINT - OTHER			-	0.0%
Equipment Repairs and Maintenanc	25,000.00	25,000.00	-	0.0%
Inspections and Certifications	5,000.00	5,000.00	-	0.0%
Fuel	34,000.00	35,000.00	(1,000.00)	-2.9%
Materials and Supplies	2,500.00	2,500.00	-	0.0%
Rentals and Leases	57,689.00	57,689.00	-	0.0%
Miscellaneous	1,117.00	1,117.00	-	0.0%
Training and Education	4,000.00	4,000.00	-	0.0%
Medical	1,500.00	1,500.00	-	0.0%
Insurance	85,000.00	85,000.00	-	0.0%
Utilities	19,000.00	19,000.00	-	0.0%
Telephone	8,000.00	8,000.00	-	0.0%
Website Maintenance	2,000.00	2,000.00	-	0.0%
Rescue Expenses	20,000.00	20,000.00	-	0.0%
EMS Contracted Services	14,000.00	14,000.00	-	0.0%
Agreement to Fight Fires	18,800.00	18,800.00	-	0.0%
TOTAL COST OF OPER & MAINT - OT	297,606.00	298,606.00	(1,000.00)	-0.3%
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FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	*Proposed 2024 Amount*	*Adopted 2023 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
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FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Commercial Township FD No. 3

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	*Proposed 2024 Amount*	*Adopted 2023 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
			-	0.0%
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Commercial Township FD No. 3
Cumberland

Administrative Positions Excluding Commissioners (List Individually)	*Number of Staff*	*Annual Wages*	*2024 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2024 Proposed Budget Fringe Benefits*
Position #1			$ -					$ -
Position #2			$ -					$ -
Position #3			$ -					$ -
Position #4			$ -					$ -
Position #5			$ -					$ -
Position #6			$ -					$ -
Position #7			$ -					$ -
Position #8			$ -					$ -
Total Administration	-		$ -	$ -	$ -	$ -	$ -	$ -

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2024 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2024 Proposed Budget Fringe Benefits*
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	-		$ -	$ -	$ -	$ -	$ -	$ -

Salary Offset by Revenue Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2024 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2024 Proposed Budget Fringe Benefits*
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	-		$ -	$ -	$ -	$ -	$ -	$ -

Commercial Township FD No. 3
Cumberland

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

List Project Separately	*Asset Type*	*Time of General Election February or November*	*Date of Approval*	*Affirmative Vote Percentage*	*2024 Proposed Budget*	*2023 Adopted Budget*
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/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2024 Proposed Budget*	*2023 Adopted Budget*
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					$ 25,000.00	$ 25,000.00
TOTAL CAPITAL APPROPRIATIONS					$ 25,000.00	$ 25,000.00

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

Commercial Township FD No. 3
Cumberland

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2023	2024	2025	2026	2027	2028	2029	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												$ -
General Obligation Bond #2												$ -
General Obligation Bond #3												$ -
General Obligation Bond #4												$ -
Total Principal - General Obligation Bonds				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
Capital Leases												
Firetruck	08/26/17	84%	11/09/18	88,508.00	91,629.00	94,860.00						186,489.00
Capital Lease #2												0.00
Capital Lease #3												0.00
Capital Lease #4												0.00
Total Principal - Capital Leases				88,508.00	91,629.00	94,860.00	0.00	0.00	0.00	0.00	0.00	186,489.00
Intergovernmental Loans												
Intergovernmental #1												0.00
Intergovernmental #2												0.00
Intergovernmental #3												0.00

Other Bonds or Notes Payable	
Other Bonds or Notes #1	0.00
Other Bonds or Notes #2	0.00
Other Bonds or Notes #3	0.00

Commercial Township FD No. 3
Cumberland

	Current Year 2023	2024	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									0.00
General Obligation Bond #2									0.00
General Obligation Bond #3									0.00
General Obligation Bond #4									0.00
Total Interest - General Obligation Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Anticipation Notes									
BAN #1									0.00
BAN #2									0.00
BAN #3									0.00
BAN #4									0.00
Total Interest Payments - BANs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Leases									
Firetruck	9,696.00	6,575.00	3,344.00						9,919.00
Capital Lease #2									0.00
Capital Lease #3									0.00
Capital Lease #4									0.00
Total Interest Payments - Capital Leases	9,696.00	6,575.00	3,344.00	0.00	0.00	0.00	0.00	0.00	9,919.00
Intergovernmental Loans									
Intergovernmental #1									0.00
Intergovernmental #2									0.00
Intergovernmental #3									0.00
Intergovernmental #4									0.00
Total Interest Payments - Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Bonds or Notes Payable									
Other Bonds or Notes #1									0.00
Other Bonds or Notes #2									0.00
Other Bonds or Notes #3									0.00
Other Bonds or Notes #4									0.00
Total Interest Payments - Other Bonds or Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST ALL OBLIGATIONS	9,696.00	6,575.00	3,344.00	0.00	0.00	0.00	0.00	0.00	9,919.00

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.

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

Commercial Township FD No. 3
Cumberland

UNRESTRICTED FUND BALANCE		
Beginning balance January 1, 2023 (1)	$	4,600.00
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Less: Utilized in 2023 Adopted Budget	$	4,600.00
Proposed balance available	$	-
Estimated results of operations for the year ending December 31, 2023	$	10,000.00
Anticipated balance December 31, 2023	$	10,000.00
Less: Fund Balance utilized in 2024 Proposed Budget	$	3,100.00
Proposed balance after utilization in 2024 Proposed Budget	$	6,900.00

RESTRICTED FUND BALANCE		
Beginning balance January 1, 2023 (1)	$	36,786.00
Less: Utilized in 2023 Adopted Budget	$	-
Proposed balance available	$	36,786.00
Estimated results of operations for the year ending December 31, 2023	$	25,000.00
Anticipated balance December 31, 2023	$	61,786.00
Less: Restricted Fund Balance used in 2024 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution	$	-
Proposed balance after utilization in 2024 Proposed Budget	$	61,786.00

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

Commercial Township FD No. 3
Cumberland

Summary of Referendum Line Items	*2024 Proposed Budget Amount Requested*	*2023 Final Budget*
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	*2024 Proposed Budget Amount Requested*	*2023 Final Budget*
Total Release of Restricted Fund Balance	$ -	$ -

Commercial Township FD No. 3
Cumberland

LEVY CAP CALCULATION		
Prior Year Amount to be Raised by Taxation for Fire District Purposes		498,060.00
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		498,060.00
Plus: 2% Cap Increase		9,961.20
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		508,021.20
Exclusions		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements		-
Total Exclusions		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	110,500.00	
Prior Year Local Fire District Tax Rate (3 decimals/$100)	$0.383	423.22
ADJUSTED TAX LEVY		508,444.42
Amount Utilized from Levy Cap Bank from 2021		-
Amount Utilized from Levy Cap Bank from 2022		-
Amount Utilized from Levy Cap Bank from 2023		-
Maximum Tax Levy Before Referendum		508,444.42
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		508,444.42
CAP BANK CALCULATION		
Amount to be Raised by Taxation	499,734.00	
Cap Bank Available from Prior Year (2021) for 2024 Budget	-	
Cap Bank Available from Prior Year (2022) for 2024 Budget	8,218.00	
Revised Cap Bank from Prior Year (2023) Available for 2024 Budget		8,218.00
Cap Bank Available from Prior Year (2023) for 2024 Budget	-	
Revised Cap Bank from Prior Year (2023) Available for 2025 Budget		-
Cap Bank from Current Year (2024) Available for 2025 Budget		8,710.42
Cap Bank Available from (2024) for 2025 Budget		8,710.42

Commercial Township FD No. 3
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		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
												-	-					-	-
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Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Commercial Township FD No. 3
Cumberland

PENSION CONTRIBUTION CALCULATION

2024 Proposed Budget PERS Contribution Appropriated	$ -
2024 Proposed Budget PFRS Contribution Appropriated	$ -
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	$ -
Net 2024 Base Amount	$ -
2023 Adopted Budget PERS Contribution	
2023 Adopted Budget PFRS Contribution	
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2023 Base Amount	$ -
Pension Contribution Exclusion	$ -

LOSAP CALCULATION

2024 Proposed Budget LOSAP Appropriation	$ 20,000.00
2023 Adopted Budget LOSAP Appropriation	$ 20,000.00
LOSAP Exclusion (+/-)	$ -

DEBT SERVICE CALCULATION

2024 Proposed Budget Total Debt Service Appropriation	$ 98,204.00
2024 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	$ -
2024 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	$ -
2024 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	$ -
2024 Base Amount	$ 98,204.00
2023 Adopted Budget Total Debt Service Appropriation	$ 98,204.00
2023 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	$ -
2023 Adopted Budget Debt Service Appropriation Offset from Grant Fund	$ -
2023 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	$ -
2023 Base Amount	$ 98,204.00
Debt Service Exclusion	$ -

CAPITAL APPROPRIATION CALCULATION

2024 Proposed Budget Total Capital Appropriation	$ 25,000.00
2024 Proposed Budget Capital Appropriation Offset from Restricted Fund	$ -
2024 Proposed Budget Capital Appropriation Offset from Grant Revenue	$ -
2024 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	$ -
2024 Base Amount	$ 25,000.00
2023 Adopted Budget Total Capital Appropriation	$ 25,000.00
2023 Adopted Budget Capital Appropriation Offset from Restricted Fund	$ -
2023 Adopted Budget Capital Appropriation Offset from Grant Revenue	$ -
2023 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	$ -
2023 Base Amount	$ 25,000.00
Capital Expenditure Exclusion	$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2024	
2024 Proposed Budget Administration Health Insurance Appropriation	$ -
2024 Proposed Budget Operations & Maintenance Health Insurance Appropriation	$ -
2024 Proposed Budget Group Health Insurance	$ -
2023 Adopted Budget Administration Health Insurance Appropriation	
2023 Adopted Budget Operations & Maintenance Health Insurance Appropriation	
2023 Adopted Budget Group Health Insurance	$ -
Net Increase (Decrease)	$ -
Net Increase Divided by 2023 Amount Budgeted = % Increase	0.00%
SFY 2024 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2023 Expended = Added Amount Inside Cap	$ -
% Increase Exclusion * 2023 Expended = 2024 Appropriation Added to Levy	$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$ -
2024 Increase in Appropriation	$ -

Also, I have requested the salary information from Fire District III EMS. I'm still waiting for the information. Pam is getting the other information together for me. As soon as I have it all, I'll forward it on to you and Bill Rhubart.

Thanks,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Towns

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From: Heather Sparks
Sent: Wednesday, July 10, 2024 2:38 PM
To: [redacted]; Mike Rodgers; Fred Hundt
Subject: FW: Local Finance Notice 2024-11 - Volunteer Fire & EMS Incentives
Attachments: 2024-11.pdf

Just passing on information just released by DLGS on volunteer Fire and EMS incentives for your review. See attached Local Finance Notice.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

-----Original Message-----
From: egg@dca.nj.gov <egg@dca.nj.gov>
Sent: Wednesday, July 10, 2024 2:28 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Local Finance Notice 2024-11 - Volunteer Fire & EMS Incentives

The Division of Local Government Services is aware that various local units pay incentives to volunteer firefighters for purposes of maintaining and increasing volunteer rosters. Local Finance Notice 2024-11, available at https://www.nj.gov/dca/dlgs/lfns/2024/2024-11.pdf, updates municipalities and fire districts on current Internal Revenue Service (IRS) guidance and Federal Fair Labor Standards Act (FLSA) guidance pertaining to incentives paid to volunteer firefighters, along with first aid, ambulance, and rescue squad volunteers ("EMS"), other than the Length of Service Awards Program (LOSAP). Nominal stipends funded through the federal Staffing for Adequate Fire and Emergency Response (SAFER) program's volunteer firefighter recruitment and retention (R&R) grant is also discussed.

Notice sent to: Municipal CFOs; Municipal Clerks; Fire District Officials; Auditor Listserv

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Heather Sparks

From: Heather Sparks
Sent: Wednesday, July 10, 2024 3:17 PM
To: [redacted]; Mike Rodgers; Fred Hundt
Subject: FW: General Ledger & Encumbrance Accounting Systems- Regulatory Update
Attachments: 2024-09.pdf

Here is another LFN just released on accounting requirement updates.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

-----Original Message-----
From: egg@dca.nj.gov <egg@dca.nj.gov>
Sent: Wednesday, July 10, 2024 2:43 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: General Ledger & Encumbrance Accounting Systems- Regulatory Update

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Local Finance Notice 2024-09, available at https://www.nj.gov/dca/dlgs/lfns/2024/2024-09.pdf, details the substantial updates made to N.J.A.C. 5:30-5.7 by the Local Finance Board as part of its readoption of N.J.A.C. 5:30. N.J.A.C. 5:30-5.7 establishes required procedures for proper maintenance of a general ledger accounting system that are applicable to all local units, including authorities, fire districts, and joint meetings/regional service agencies. The Notice also discusses updates made to Subchapter 5 as it pertains to encumbrance accounting for purchasing.

Notice sent to: Municipal CFOs; County CFOs; Municipal Clerks; Clerks - County Boards of Commissioners; Authority Officials; Fire District Officials; Procurement Officials; Auditor Listserv; DLGS Listserv

----

Heather Sparks

From: Heather Sparks
Sent: Tuesday, October 8, 2024 10:01 AM
To: [redacted]; COFFMAN@llfr-ems.org; William Bitting; MILLER BERRY & SONS BERRY & SONS; Katy Hoffman; [redacted]; [redacted]; Mike and Carol; [redacted]; Fred Hundt; Don Hundt [redacted]); [redacted]; Cliff Sharp [redacted]; Mark Sheppard; [redacted] Robert Welch
Cc: Mike Vizzard; Joe Klaudi; Ron Sutton; [redacted] Pam Humphries; Gabrielle Horseman
Subject: Special Meeting- EMS Services
Importance: High

Good morning,

The EMS committee met at the Laurel Lake Fire & Rescue on October 3 and are requesting a Special Meeting with the Commercial Township Committee and the Fire District Commissioners.

The Township Committee ask for your attendance at this special meeting to discuss the current status of EMS services in Commercial Township and a plan moving forward.

The Special Meeting is being held on **Tuesday, October 15, 2024, at 6:00 pm** at the Municipal Hall, 1768 Main St. Port Norris. The township agenda meeting that was scheduled for 10/15 will be combined with the regular township meeting on October 17th to accommodate for this special meeting.

Please forward this notice on to anyone who may have an interest in this meeting that I may have missed.

If you have any questions or concerns, please feel free to reach out to me.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

Heather Sparks

From: Heather Sparks
Sent: Thursday, October 17, 2024 5:40 PM
To: Fred Hundt; Fred Hundt
Subject: FW: Voting Machine Delivery / Pickup

Fred,
See message below from the Board of Elections regarding voting machine delivery and pick.
Please advise if this is acceptable and someone will be available.
Thank you,

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: John Rose <[redacted]v>
Sent: Thursday, October 17, 2024 4:36 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Voting Machine Delivery / Pickup

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

Good afternoon,

In preparation for the 11/05/24 General Election for Commercial Township Mauricetown Fire Hall, the delivery of the voting machines is scheduled for 11/01/24 at 9:30am. The voting machine pickup is scheduled for 11/07/24 at 2:30pm.
Please respond to the email to confirm availability.

Thank you,
John Rose

Heather Sparks

From: Heather Sparks
Sent: Monday, March 18, 2024 7:07 PM
To: [redacted]
Subject: RE: EMS salaries

Hi Rebekah,
If you can provide the pay rates for 2024 and value of the other employees, that would be helpful.
Please provide a breakdown of the salaries paid in 2023.
Thank you for your help.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

From: [redacted]>
Sent: Monday, March 18, 2024 6:30 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: EMS salaries

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hello Heather,

My name is Rebekah Parish. I am the current CFO of Laurel Lake Volunteer Fire and Rescue.

The members of the board of commissioners of fire district 3 have requested that we send you a list of salaries for all current employees and administrators, per your request.

Our employees are not salaried employees. All of our employees, with the exception of myself, submit availability on a weekly basis and are scheduled to work based on their submitted availability, thus they are not paid the same amount each paid period. This inconsistency makes determining an annual salary for individual employees difficult.

I can provide pay rates for each employee (wages) and the value of other employee compensations. Will that be sufficient information?

Thank you,

Rebekah Parish
Chief Financial Officer

[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Visit our website!

Shelter Manager
Office of Emergency Management
Township of Commercial, NJ
[redacted]

OEM
NJ
COMMERCIAL TWP.
commercialtwp.com

Heather Sparks

From: Heather Sparks
Sent: Monday, March 25, 2024 2:21 PM
To: [redacted]
Subject: FW: EMS salaries

Hi Rebekah,
Just following up on this information.
I have people waiting to receive this information prior to the April 4th meeting.
Thank you,

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

From: Heather Sparks
Sent: Monday, March 18, 2024 7:07 PM
To: [redacted]
Subject: RE: EMS salaries

Hi Rebekah,
If you can provide the pay rates for 2024 and value of the other employees, that would be helpful.
Please provide a breakdown of the salaries paid in 2023.
Thank you for your help.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

From: [redacted]
Sent: Monday, March 18, 2024 6:30 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: EMS salaries

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hello Heather,

My name is Rebekah Parish. I am the current CFO of Laurel Lake Volunteer Fire and Rescue.

The members of the board of commissioners of fire district 3 have requested that we send you a list of salaries for all current employees and administrators, per your request.

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I can provide pay rates for each employee (wages) and the value of other employee compensations. Will that be sufficient information?

Thank you,

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Visit our website!

Shelter Manager
Office of Emergency Management
Township of Commercial, NJ
[redacted]

COMMERCIAL TWP.
commercialtwp.com

Heather Sparks

From:	Heather Sparks
Sent:	Tuesday, March 26, 2024 8:02 AM
To:	[redacted]
Subject:	RE: FW: EMS salaries

Thank you Rebekah.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

From: [redacted]
Sent: Monday, March 25, 2024 4:54 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: FW: EMS salaries

Hello Heather,

This is a PDF that includes the total employee compensation and payroll liabilities from 2023 and the current employee pay rates and health insurance costs per pay period. Employees marked red are no longer employed with us.

Health insurance costs will be updated as of 04/01/2024, when our health insurance contract renews. I am unsure of the updated totals as of right now.

I have also included a copy of our pay code definitions.

If you have any additional questions, please let me know.

Thank you,

Rebekah Parish
Chief Financial Officer
([redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Visit our website!

Shelter Manager
Office of Emergency Management
Township of Commercial, NJ
[redacted]

COMMERCIAL TWP.
commercialtwp.com

On 25 March 2024 at 14:21:09 -04:00, Heather Sparks <HSparks@commercialtwp.com> wrote:

Hi Rebekah,

Just following up on this information.

I have people waiting to receive this information prior to the April 4th meeting.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: Heather Sparks
Sent: Monday, March 18, 2024 7:07 PM
To: [redacted]
Subject: RE: EMS salaries

Hi Rebekah,

If you can provide the pay rates for 2024 and value of the other employees, that would be helpful.

Please provide a breakdown of the salaries paid in 2023.

Thank you for your help.

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: [redacted]
Sent: Monday, March 18, 2024 6:30 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: EMS salaries

Hello Heather,

My name is Rebekah Parish. I am the current CFO of Laurel Lake Volunteer Fire and Rescue.

The members of the board of commissioners of fire district 3 have requested that we send you a list of salaries for all current employees and administrators, per your request.

Our employees are not salaried employees. All of our employees, with the exception of myself, submit availability on a weekly basis and are scheduled to work based on their submitted availability, thus they are not paid the same amount each paid period. This inconsistency makes determining an annual salary for individual employees difficult.

I can provide pay rates for each employee (wages) and the value of other employee compensations. Will that be sufficient information?

Thank you,

Rebekah Parish

Chief Financial Officer

[redacted]

[redacted]

Laurel Lake Fire & Rescue Co.

[redacted]

Millville, NJ 08332

Visit our website!

Shelter Manager

Office of Emergency Management

Township of Commercial, NJ

[redacted]

OEM
COMMERCIAL TWP.

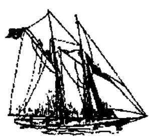
commercialtwp.com

Heather Sparks

From:	Heather Sparks
Sent:	Monday, May 6, 2024 2:16 PM
To:	[redacted]
Subject:	RE: Meeting date posting

Hi Rebekah,
I'll get this posted. The email notice is just fine.
Thanks!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River



From: [redacted]
Sent: Monday, May 6, 2024 1:43 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Meeting date posting

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Heather,

I was asked to send this over to you guys to have posted. If needed, I can bring a physical copy down to the township hall.

Thanks!

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Visit our website!

Shelter Manager
Office of Emergency Management
Township of Commercial, NJ
[redacted]

OEM
COMMERCIAL TWP.
commercialtwp.com

Heather Sparks

From: Heather Sparks
Sent: Thursday, June 6, 2024 7:42 AM
To: Michelle Ronan
Subject: RE: Election Equipment pick-up

Thank you Michelle!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Michelle Ronan [redacted]
Sent: Wednesday, June 5, 2024 6:47 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Cc: [redacted]
Subject: Re: Election Equipment pick-up

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Hey Heather,
Rebekah Parish will meet them at the hall at 3pm.
Sent from my iPhone

> On Jun 5, 2024, at 11:14 AM, Heather Sparks <hsparks@commercialtwp.com> wrote:
>
> Good morning,
> The Cumberland County Board of Elections would like to pick up the election equipment tomorrow at approximately 3:00pm in Laurel Lake.
> Will someone be available at that time?
> Thanks!
>
> *Heather Miller*
> Township Clerk, RMC, CMR, CRP
> Commercial Township

Heather Sparks

From:	Heather Sparks
Sent:	Wednesday, September 25, 2024 1:22 PM
To:	[redacted]
Subject:	RE: Rabies Clinic

Great, I appreciate it! I'll wait to hear from you before confirming with the health dept.
Thanks again!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

From [redacted]
Sent: Wednesday, September 25, 2024 1:16 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: Rabies Clinic

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Heather,

I will bring this information to our President and I will let you know as soon as possible. Currently, I see no reason that we would not be able to host the clinic.

Thank you for reaching out,

Rebekah Parish
Chief Financial Officer
(856)-300-4404
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

On 25 September 2024 at 12:28:37 -04:00, Heather Sparks <HSparks@commercialtwp.com> wrote:

Hi Larry,

I wasn't sure who to reach out to. If you can't assist, please direct me to the proper person.

The Cumberland County Health department has put out their tentative rabies clinic schedule.

They have Commercial Township scheduled for **Saturday, March 16, 2025, 9:00 am to 12:00 pm**.

Will the Laurel Lake Fire hall be available on that morning and will you be willing to host the clinic.

Please let me know at your earliest convenience.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

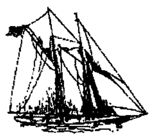
Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River



Heather Sparks

From: Heather Sparks
Sent: Thursday, September 26, 2024 1:04 PM
To: [redacted]
Subject: RE: Rabies Clinic

Ok, thank you for letting me know.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Rebekah Parish [redacted]
Sent: Thursday, September 26, 2024 12:58 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: RE: Rabies Clinic

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

I just wanted to reach out and let you know that this will be on the agenda for our October monthly meeting, which will be held on Sunday, October 13, 2024.

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

On 25 September 2024 at 13:22:18 -04:00, Heather Sparks <HSparks@commercialtwp.com> wrote:

Great, I appreciate it! I'll wait to hear from you before confirming with the health dept.

Thanks again!

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Rebekah Parish [redacted]
Sent: Wednesday, September 25, 2024 1:16 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: Rabies Clinic

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Heather,

I will bring this information to our President and I will let you know as soon as possible. Currently, I see no reason that we would not be able to host the clinic.

Thank you for reaching out,

Rebekah Parish

Chief Financial Officer

[redacted]

[redacted]

Laurel Lake Fire & Rescue Co.

[redacted]

Millville, NJ 08332

On 25 September 2024 at 12:28:37 -04:00, Heather Sparks <HSparks@commercialtwp.com> wrote:

Hi Larry,

I wasn't sure who to reach out to. If you can't assist, please direct me to the proper person.

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They have Commercial Township scheduled for **Saturday, March 16, 2025, 9:00 am to 12:00 pm**.

Will the Laurel Lake Fire hall be available on that morning and will you be willing to host the clinic.

Please let me know at your earliest convenience.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Heather Sparks

From: Heather Sparks
Sent: Tuesday, October 8, 2024 8:03 AM
To: Mike Vizzard; Joe Klaudi
Subject: FW: Requesting a meeting with the township committee

Laurel Lake Fire & Rescue is requesting a special meeting. There is a lot going on this month. If there is a date you would like to have this, please let me know.

As a reminder, Monday, October 14th is Columbus day so the Agenda meeting is on Tuesday, 10/15.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

From: Rebekah Parish [redacted]
Sent: Friday, October 4, 2024 10:31 AM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Requesting a meeting with the township committee

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Good morning Heather,

Yesterday evening, the EMS committee met at Laurel Lake Fire & Rescue to discuss the current status of our EMS. It was the general opinion of the group to request a meeting with the township committee and the commissioners of the three fire districts, preferably as soon as possible.

Just so you are aware: EMS is currently still running, however services have been cut back during our projected slowest times of the week, and many employees have been laid off with some dropping to volunteer status only.

If you could let me know any dates we could possibly hold a special meeting concerning this or if we should all plan to attend the regular township meeting, that would be greatly appreciated.

If there is any specific information requested by the township committee, please also advise.

Thank you,
Rebekah Parish
Laurel Lake Fire & Rescue

Heather Sparks

From: Heather Sparks
Sent: Tuesday, October 8, 2024 9:18 AM
To: Rebekah Parish
Subject: RE: Requesting a meeting with the township committee

Hi Rebekah,
I spoke with the committee. They have agreed to hold a special meeting with the fire commissioners on **Tuesday, October 15, 2024, at 6:00 pm**.
I will be reaching out to the fire commissioners I have contacts for to make them aware of the meeting and I will get it advertised.
Thank you,

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Rebekah Parish [redacted]
Sent: Friday, October 4, 2024 10:31 AM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Requesting a meeting with the township committee

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good morning Heather,

Yesterday evening, the EMS committee met at Laurel Lake Fire & Rescue to discuss the current status of our EMS. It was the general opinion of the group to request a meeting with the township committee and the commissioners of the three fire districts, preferably as soon as possible.

Just so you are aware: EMS is currently still running, however services have been cut back during our projected slowest times of the week, and many employees have been laid off with some dropping to volunteer status only.

If you could let me know any dates we could possibly hold a special meeting concerning this or if we should all plan to attend the regular township meeting, that would be greatly appreciated.

If there is any specific information requested by the township committee, please also advise.

Thank you,
Rebekah Parish
Laurel Lake Fire & Rescue

Heather Sparks

From: Heather Sparks
Sent: Tuesday, October 15, 2024 3:28 PM
To: Rebekah Parish
Subject: RE: Requesting a meeting with the township committee

Hi Rebekah,

Our CFO will be in attendance at tonight's meeting.
She has some questions I hope you can help with so that we are better prepared.

- Can you provide us with you most recent audit.
- Is payroll still being processed by CASA
- Is Cape May still handling the billing
- Who is collecting payment checks

Sorry about the last-minute request. I appreciate your help.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

From: Rebekah Parish [redacted]
Sent: Friday, October 4, 2024 10:31 AM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Requesting a meeting with the township committee

Good morning Heather,

Yesterday evening, the EMS committee met at Laurel Lake Fire & Rescue to discuss the current status of our EMS. It was the general opinion of the group to request a meeting with the township committee and the commissioners of the three fire districts, preferably as soon as possible.

Just so you are aware: EMS is currently still running, however services have been cut back during our projected slowest times of the week, and many employees have been laid off with some dropping to volunteer status only.

If you could let me know any dates we could possibly hold a special meeting concerning this or if we should all plan to attend the regular township meeting, that would be greatly appreciated.

If there is any specific information requested by the township committee, please also advise.

Thank you,
Rebekah Parish
Laurel Lake Fire & Rescue

Heather Sparks

From: Heather Sparks
Sent: Tuesday, October 15, 2024 4:41 PM
To: Rebekah Parish
Subject: Re: Rabies Clinic

Rebekah,

Thank you for the finance info!

I'll have to reach out for confirmation on the rabies clinic. I'll be back in touch on that.
Thanks again

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

From: Rebekah Parish [redacted]
Sent: Tuesday, October 15, 2024 4:39:34 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: RE: Rabies Clinic

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Heather,

We discussed the rabies clinic at our meeting on Sunday and approved use of the hall for the event.

I do need to confirm that the date is for Saturday, March 15, 2025, as March 16, 2025 is a Sunday.

Thank you

On Sep 26, 2024 13:04, Heather Sparks <HSparks@commercialtwp.com> wrote:

Ok, thank you for letting me know.

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Rebekah Parish [redacted]
Sent: Thursday, September 26, 2024 12:58 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: RE: Rabies Clinic

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I just wanted to reach out and let you know that this will be on the agenda for our October monthly meeting, which will be held on Sunday, October 13, 2024.

Rebekah Parish

Chief Financial Officer

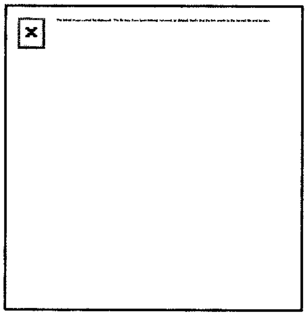
(856)-300-4404

rparish@llfr-ems.org

Laurel Lake Fire & Rescue Co.

PO Box 349

Millville, NJ 08332



On 25 September 2024 at 13:22:18 -04:00, Heather Sparks <HSparks@commercialtwp.com> wrote:

Great, I appreciate it! I'll wait to hear from you before confirming with the health dept.

Thanks again!

Heather Miller

Township Clerk, RMC, CMR, CRP

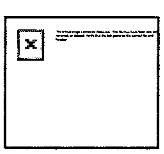
Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River



From: Rebekah Parish [redacted]
Sent: Wednesday, September 25, 2024 1:16 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: Rabies Clinic

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Good afternoon Heather,

I will bring this information to our President and I will let you know as soon as possible. Currently, I see no reason that we would not be able to host the clinic.

Thank you for reaching out,

Rebekah Parish

Chief Financial Officer

[redacted]

Laurel Lake Fire & Rescue Co.

[redacted]

Millville, NJ 08332

On 25 September 2024 at 12:28:37 -04:00, Heather Sparks <HSparks@commercialtwp.com> wrote:

Hi Larry,

I wasn't sure who to reach out to. If you can't assist, please direct me to the proper person.

The Cumberland County Health department has put out their tentative rabies clinic schedule.

They have Commercial Township scheduled for **Saturday, March 16, 2025, 9:00 am to 12:00 pm**.

Will the Laurel Lake Fire hall be available on that morning and will you be willing to host the clinic.

Please let me know at your earliest convenience.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

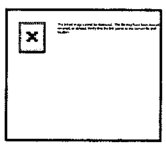
Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River



Heather Sparks

From: Heather Sparks
Sent: Thursday, November 7, 2024 12:23 PM
To: [redacted]
Subject: RE: Bingo/Raffle license applications

Hi Rebekah,
You are welcome to bring them down in person. I will be here tomorrow 8am – 4:00pm. We are closed Monday. I'll back in the office 8am on Tuesday. Of course, you can mail them too, that's up to you. If I receive them by 11/15, I can get the resolutions on the November meeting and move forward with processing.
Thanks ☺

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Rebekah Parish [redacted]
Sent: Thursday, November 7, 2024 12:09 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Bingo/Raffle license applications

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Good afternoon Heather,

I will have our 2025 Bingo and Raffle license applications prepared and notarized hopefully by tomorrow afternoon. Is it better for me to mail them to the township hall, or can I bring them down in person?

I appreciate your help, as always!

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.

[redacted]
Millville, NJ 08332

Heather Sparks

From:	Heather Sparks
Sent:	Friday, November 29, 2024 2:03 PM
To:	Rebekah Parish
Subject:	Re: 2025 Rabies Clinic

We had a great holiday! Thank you!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

From: Rebekah Parish [redacted]
Sent: Friday, November 29, 2024 1:12:12 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: 2025 Rabies Clinic

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Good afternoon,

I had an excellent holiday, thank you. Hopefully yours was as well.

We are still good to host the rabies clinic on Saturday, March 15, 2025.

Thank you,
Rebekah Parish
Laurel Lake Fire & Rescue

On Nov 29, 2024 12:17, Heather Sparks <HSparks@commercialtwp.com> wrote:
Hi Rebekah,
I hope you had a wonderful Thanksgiving!
We got to correct rabies clinic info for 2025.
The proposed date for Commercial Township is Saturday March 15th 9am to 12 noon.

Please let me know if this works for the fire department and if you're still willing to host.

Thank you,
Heather

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Heather Sparks

From: Heather Sparks
Sent: Tuesday, October 29, 2024 9:59 AM
To: [redacted]
Subject: LOSAP Letter
Attachments: LETTER- LLFR LOSAP 2024.pdf

Hi Larry,
Attached is the LOSAP request letter. If you feel the letter will not fulfill the request needed, and changes will be necessary, please feel free to let me know and I can update it.
In the meantime, I'll assume it will be sufficient and will place the original letter in the mail to you at your PO Box.
Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

Township of Commercial

1768 Main Street • Port Norris, New Jersey 08349
(856) 785-3100 • Fax: (856) 785-9420

Ronald Sutton Sr. *Mayor* | **Joseph Klaudi** *Deputy Mayor* | **Mike Vizzard** *Committeeman* | **Heather Miller** *Township Clerk*

October 28, 2024

Lincoln Financial
Lincoln Retirement Services Company, LLC
Hero Plus- LOSAP Program

Re: LOSAP
Laurel Lake Fire & Rescue
5436 Battle Lane
PO Box 349
Millville, NJ 08332

To Whom it May Concern:

Please be advised that Larry Coffman Sr., Treasurer and Commissioner for the Laurel Lake Fire & Rescue, located at the above address, should be named as sole contact for the administering of LOSAP changes and updates replacing James D'Ambrosio III.

If you need anything further, please feel free to reach out to me.

Respectfully,

Ronald Sutton Sr., Mayor

Heather Sparks

From: Heather Sparks
Sent: Tuesday, May 14, 2024 11:43 AM
To: William Bitting
Subject: RE: FW: Polling Place Accessibility 2024

William,
Ok, I will contact Michelle or Larry in the future.
Thanks for letting me know about your resignation.
I appreciate that you have always responded to me in a timely manner.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

From: William Bitting [redacted]
Sent: Tuesday, May 14, 2024 11:24 AM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: FW: Polling Place Accessibility 2024

Hi, I will forward this to Michelle Ronan, I am not sure if this is a Fire Co or Commissioner issue.

Effective April 30, 2024, I resigned from my position with the Board of Fire Commissioners, please contact Michelle Ronan or Larry Coffman with any future questions.

Respectfully
William Bitting

On Tue, May 14, 2024, 11:14 Heather Sparks <HSparks@commercialtwp.com> wrote:

Good morning William,

Please see attached comments from the polling location inspections.

Laurel Lake has minor remark about the need for a mat at the ramp entrance.

I wasn't sure who to send this to. Who should I contact with regard to Election matters?

Thanks for all you do ☺

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: LizBeth Hernandez <[redacted]>
Sent: Tuesday, May 14, 2024 10:55 AM
To: Heather Sparks <HSparks@commercialtwp.com>; Gabrielle Horseman
[redacted]>
Cc: Renee Buehler [redacted]
Subject: Polling Place Accessibility 2024

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New E-Mail address notice. My email address now ends in "CumberlandCountyNJ.Gov". Please update your records.

Dear Municipal Clerk,

Attached you will find the pdf file with the findings from the polling place accessibility inspection performed for this year. All polling place changes must have a polling place change sign in English and Spanish posted at previous location along with a map to the new location on Election Days. Please address any ADA/Election concerns listed on the file prior to the Primary Election and make sure all locations have flags for the polling place entrance on Election Day.

NJSA 19:8-5 Display of American flag

An American flag, approximately 3 feet by 5 feet in size, shall be displayed at the outside entrance of each polling place in this State by the district boards during the hours when the boards are in session; except that, when more than one polling place is located in the same building the prominent display of one such flag at the outside entrance used in common to reach more than one polling place shall constitute compliance with the provisions of this section. Such flag shall be furnished by the clerk of the county and delivered to the municipal clerks for distribution.

Amended by L.1964, c. 46, s. 1.

Please contact me with any questions.

Thank you,

Lizbeth Hernandez, Administrator

Cumberland County Board of Elections

[redacted]

[redacted]

[redacted]

Heather Sparks

From: Heather Sparks
Sent: Tuesday, October 8, 2024 10:01 AM
To: [redacted]; William Bitting; MILLER BERRY & SONS BERRY & SONS; Katy Hoffman[redacted]; [redacted] Mike and Carol[redacted] Fred Hundt; Don Hundt [redacted] Cliff Sharp [redacted] Mark Sheppard; [redacted]; Robert Welch
Cc: Mike Vizzard; Joe Klaudi; Ron Sutton[redacted]; Pam Humphries; Gabrielle Horseman
Subject: Special Meeting- EMS Services

Importance: High

Good morning,

The EMS committee met at the Laurel Lake Fire & Rescue on October 3 and are requesting a Special Meeting with the Commercial Township Committee and the Fire District Commissioners.

The Township Committee ask for your attendance at this special meeting to discuss the current status of EMS services in Commercial Township and a plan moving forward.

The Special Meeting is being held on **Tuesday, October 15, 2024, at 6:00 pm** at the Municipal Hall, 1768 Main St. Port Norris. The township agenda meeting that was scheduled for 10/15 will be combined with the regular township meeting on October 17th to accommodate for this special meeting.

Please forward this notice on to anyone who may have an interest in this meeting that I may have missed.

If you have any questions or concerns, please feel free to reach out to me.

Thank you,

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

Heather Sparks

From: Heather Sparks
Sent: Wednesday, June 5, 2024 11:14 AM
To: Michelle Ronan; [redacted]
Subject: Election Equipment pick-up

Good morning,
The Cumberland County Board of Elections would like to pick up the election equipment tomorrow at approximately 3:00pm in Laurel Lake.
Will someone be available at that time?
Thanks!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

Heather Sparks

From: Michelle Ronan <mronan13222@aol.com>
Sent: Wednesday, June 5, 2024 6:47 PM
To: Heather Sparks
Cc: [redacted]
Subject: Re: Election Equipment pick-up

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hey Heather,
Rebekah Parish will meet them at the hall at 3pm.
Sent from my iPhone

On Jun 5, 2024, at 11:14 AM, Heather Sparks <hsparks@commercialtwp.com> wrote:

Good morning,
The Cumberland County Board of Elections would like to pick up the election equipment tomorrow at approximately 3:00pm in Laurel Lake.
Will someone be available at that time?
Thanks!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River
<image001.png>

Heather Sparks

From: Heather Sparks
Sent: Thursday, June 6, 2024 7:42 AM
To: Michelle Ronan
Subject: RE: Election Equipment pick-up

Thank you Michelle!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Michelle Ronan [redacted]
Sent: Wednesday, June 5, 2024 6:47 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Cc: [redacted]
Subject: Re: Election Equipment pick-up

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hey Heather,
Rebekah Parish will meet them at the hall at 3pm.
Sent from my iPhone

On Jun 5, 2024, at 11:14 AM, Heather Sparks <hsparks@commercialtwp.com> wrote:

Good morning,
The Cumberland County Board of Elections would like to pick up the election equipment tomorrow at approximately 3:00pm in Laurel Lake.
Will someone be available at that time?
Thanks!

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township

1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River
<image001.png>

Heather Sparks

From: Rebekah Parish [redacted]g>
Sent: Monday, October 21, 2024 2:26 PM
To: Pam Humphries
Cc: [redacted]g; [redacted]rg; Heather Sparks
Subject: Pay period 10-05-2024 through 10-18-2024
Attachments: PAYROLL REPORT CT 10-5 TO 10-18 2024.xlsx

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good morning, Pam.

Here is our report for the pay period **10-05-2024 to 10-18-2024**, to be paid out ***10-25-2024.***

EMS bank balance as of 10-21-2024: ***$74,865.10***

Payroll liability for pay period 10-05-2024 to 10-18-2024: ***$12,344.06***

EMS funds available for transfer into payroll account: ***$50,651.85***

Funds requested for payroll shortage if necessary: ***$0.00***

Funds remaining for incidentals: ***$24,213.10***

Thank you,

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

2023 Payroll Totals

Employee Number	Hire date	Job title	Full-time	Part-time	Base Pay	Shift Diff PT	Overtime	Sick Pay	Vacation	Standby (Duty)	On Call	Holiday Pay	Annual Total
000-05	6/20/2014	EMT		x	$ 31,162.01	$ 50.00	$ 237.02	$ 184.00	$ 368.00	$ 9,150.00	$ 3,150.00	$ -	$ 44,301.03
000-06	6/21/2014	EMT		x	$ 9,480.14	$ 525.00	$ -	$ -	$ -	$ -	$ 50.00	$ -	$ 10,055.14
000-11	6/21/2014	Administrator	x		$ 56,989.75	$ 315.00	$ 13,955.75	$ 768.75	$ 1,245.00	$ 4,800.00	$ 2,090.00	$ 184.00	$ 80,348.25
000-21	1/30/2015	EMT	x		$ 45,919.50	$ 270.00	$ 3,369.64	$ 919.54	$ 920.00	$ 4,950.00	$ 2,000.00	$ 184.00	$ 58,532.68
000-26	1/1/2022	EMT		x	$ 20,600.83	$ 945.00	$ 994.83	$ 460.00	$ -	$ -	$ 1,600.00	$ -	$ 24,600.66
000-27	4/3/2016	Secretary		x	$ 33,281.00	$ 3,485.00	$ 966.00	$ 874.00	$ 920.00	$ -	$ -	$ -	$ 39,526.00
000-34	9/17/2017	EMT	x		$ 37,870.68	$ 1,585.00	$ 846.98	$ 220.00	$ -	$ 2,550.00	$ 1,900.00	$ -	$ 44,972.66
000-35	1/8/2018	EMT		x	$ 20,836.40	$ 453.50	$ -	$ 703.40	$ 800.00	$ 5,700.00	$ 1,700.00	$ -	$ 30,193.30
000-38	9/28/2019	EMT		x	$ 5,154.00	$ 50.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,204.00
000-40	12/1/2019	EMT		x	$ 2,396.35	$ -	$ -	$ -	$ -	$ 3,900.00	$ 2,050.00	$ -	$ 8,346.35
000-48	2/6/2021	EMT		x	$ -	$ -	$ -	$ 2,360.00	$ -	$ -	$ -	$ -	$ 2,360.00
000-51	7/30/2021	EMT	x		$ 44,646.44	$ 10,654.75	$ 8,645.48	$ -	$ 1,197.00	$ 4,500.00	$ 3,450.00	$ -	$ 73,093.67
000-53	9/22/2021	EMT		x	$ 6,813.00	$ 1,370.00	$ -	$ -	$ -	$ 1,650.00	$ -	$ -	$ 9,833.00
000-55	12/17/2021	EMT		x	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	$ 900.00	$ -	$ 2,400.00
000-57	3/5/2022	EMT		x	$ 60.00	$ -	$ -	$ -	$ -	$ -	$ 850.00	$ -	$ 910.00
000-59	5/30/2023	EMT		x	$ 15,244.80	$ 3,020.00	$ 585.00	$ 200.00	$ 400.00	$ 150.00	$ 1,000.00	$ -	$ 20,599.80
000-61	7/1/2022	EMT		x	$ 1,000.00	$ 50.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,050.00
000-62	8/2/2022	EMT		x	$ 6,643.83	$ 655.00	$ -	$ -	$ -	$ 150.00	$ -	$ -	$ 7,448.83
000-64	11/20/2022	EMT	x		$ 36,555.80	$ 7,702.50	$ 6,632.10	$ -	$ -	$ 8,700.00	$ 3,750.00	$ -	$ 63,340.40
000-65	12/2/2022	EMT		x	$ 9,580.85	$ 1,606.65	$ 407.10	$ -	$ -	$ -	$ 1,150.00	$ -	$ 12,744.60
000-66	3/29/2023	EMT		x	$ 260.00	$ 50.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 310.00
000-67	8/6/2023	EMT		x	$ 18,246.28	$ 2,820.00	$ 1,280.18	$ 630.00	$ -	$ 4,500.00	$ 350.00	$ -	$ 27,826.46
000-68	5/5/2023	EMT		x	$ 16,296.00	$ 3,795.00	$ 173.25	$ 189.00	$ -	$ 300.00	$ -	$ -	$ 20,753.25
000-69	7/2/2023	EMT		x	$ 1,789.88	$ -	$ -	$ -	$ -	$ 1,200.00	$ 50.00	$ -	$ 3,039.88
000-70	8/6/2023	EMT		x	$ 2,170.20	$ 495.00	$ -	$ -	$ -	$ 150.00	$ -	$ -	$ 2,815.20
000-71	10/8/2023	EMT	x		$ 5,508.50	$ 275.00	$ 1,514.89	$ -	$ -	$ 1,200.00	$ 100.00	$ -	$ 8,598.39
000-72	10/23/2023	EMT		x	$ 4,393.84	$ 611.10	$ 528.00	$ -	$ -	$ 1,500.00	$ 100.00	$ -	$ 7,132.94
000-73	11/5/2023	EMT	x		$ 1,643.25	$ 356.25	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,999.50
													$ 612,335.99

2023 Payroll Liability Totals

Payroll total	$ 612,335.99
FICA Tax	$ 36,041.36
Medicare Tax	$ 8,428.82
SUI Tax	$ 10,153.06
SDI Tax	$ 991.29
WFD Tax	$ 578.05
Medical Insurance	$ 67,820.96
Payroll Service Fees	$ 2,922.50
TOTAL	**$ 739,272.03**

2024 Current Pay Rates

Employee Number	Hire date	Job title	Full-time	Part-time	Base Pay	Shift Diff PT	Health Insurance	Sick Pay Eligible	Vacation Time
000-05	6/20/2014	EMT		x	$ 23.00	$ 5.00	No	Yes	Yes
000-06	6/21/2014	EMT		x	$ 23.00	$ 5.00	No	Yes	Yes
000-11	6/21/2014	Administrator	x		$ 25.00	$ 5.00	$167.51	Yes	Yes
000-21	1/30/2015	EMT	x		$ 23.00	$ 5.00	$167.51	Yes	Yes
000-34	9/17/2017	EMT	x		$ 23.00	$ 5.00	$126.45	Yes	Yes
000-35	1/8/2018	EMT		x	$ 20.00	$ 5.00	No	Yes	Yes
000-38	9/28/2019	EMT		x	$ 22.00	$ 5.00	No	Yes	Yes
000-40	12/1/2019	EMT		x	$ 23.00	$ 5.00	No	Yes	Yes
000-41	1/21/2020	EMT		x	$ 20.00	$ 5.00	No	Yes	Yes
000-51	7/30/2021	EMT		x	$ 23.00	$ 5.00	No	Yes	Yes
000-53	9/22/2021	EMT		x	$ 21.00	$ 5.00	No	Yes	Yes
000-54	12/17/2021	EMT		x	$ 20.00	$ 5.00	No	Yes	Yes
000-55	12/17/2021	EMT		x	$ 20.00	$ 5.00	No	Yes	Yes
000-57	3/5/2022	EMT		x	$ 20.00	$ 5.00	No	Yes	Yes
000-61	7/1/2022	EMT		x	$ 20.00	$ 5.00	No	Yes	Yes
000-62	8/2/2022	EMT		x	$ 21.00	$ 5.00	No	Yes	Yes
000-64	11/20/2022	EMT	x		$ 20.00	$ 5.00	$167.51	Yes	Yes
000-65	12/2/2022	EMT		x	$ 21.00	$ 5.00	No	Yes	Yes
000-68	5/5/2023	EMT		x	$ 21.00	$ 5.00	No	Yes	Yes
000-69	7/2/2023	EMT		x	$ 21.50	$ 5.00	No	Yes	Yes
000-71	10/8/2023	EMT	x		$ 23.00	$ 5.00	No	Yes	Yes
000-72	10/23/2023	EMT		x	$ 22.00	$ 5.00	No	Yes	Yes
000-73	11/5/2023	EMT	x		$ 21.00	$ 5.00	No	Yes	Yes
000-74	2/11/2024	CFO		x	$ 22.00	$ -	No	Yes	Yes
000-75	2/21/2024	EMT	x		$ 21.50	$ 5.00	No	Yes	Yes

Heather Sparks

From: [redacted]
Sent: Monday, March 25, 2024 4:54 PM
To: Heather Sparks
Subject: Re: FW: EMS salaries
Attachments: Current Employee Compensation.pdf; Pay Code Definitions.tiff

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hello Heather,

This is a PDF that includes the total employee compensation and payroll liabilities from 2023 and the current employee pay rates and health insurance costs per pay period. Employees marked red are no longer employed with us.

Health insurance costs will be updated as of 04/01/2024, when our health insurance contract renews. I am unsure of the updated totals as of right now.

I have also included a copy of our pay code definitions.

If you have any additional questions, please let me know.

Thank you,

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Visit our website!

Shelter Manager

Office of Emergency Management
Township of Commercial, NJ
[redacted]

COMMERCIAL TWP.
commercialtwp.com

On 25 March 2024 at 14:21:09 -04:00, Heather Sparks <HSparks@commercialtwp.com> wrote:

Hi Rebekah,

Just following up on this information.

I have people waiting to receive this information prior to the April 4th meeting.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: Heather Sparks
Sent: Monday, March 18, 2024 7:07 PM
To: [redacted]
Subject: RE: EMS salaries

Hi Rebekah,

If you can provide the pay rates for 2024 and value of the other employees, that would be helpful.

Please provide a breakdown of the salaries paid in 2023.

Thank you for your help.

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

From: [redacted]
Sent: Monday, March 18, 2024 6:30 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: EMS salaries

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Hello Heather,

My name is Rebekah Parish. I am the current CFO of Laurel Lake Volunteer Fire and Rescue.

The members of the board of commissioners of fire district 3 have requested that we send you a list of salaries for all current employees and administrators, per your request.

Our employees are not salaried employees. All of our employees, with the exception of myself, submit availability on a weekly basis and are scheduled to work based on their submitted availability, thus they are not paid the same amount each paid period. This inconsistency makes determining an annual salary for individual employees difficult.

I can provide pay rates for each employee (wages) and the value of other employee compensations. Will that be sufficient information?

Thank you,

Rebekah Parish

Chief Financial Officer

[redacted]

[redacted]

Laurel Lake Fire & Rescue Co.

[redacted]

Millville, NJ 08332

Visit our <u>website</u>!

Shelter Manager

Office of Emergency Management

Township of Commercial, NJ

[redacted]

OEM NJ
COMMERCIAL TWP.

commercialtwp.com

Laurel Lake Vol. Fire and Rescue
EMS Division
[redacted]illville, NJ 08332
LLFR-EMS.org

PAY CODE DEFINITIONS

Pay Code	Description	Rate/Amount
Regular	Employee's base hourly rate	Varies
Overtime	Time and a half for >40 hours in a week.	Regular x 1.5
OnCal $50	Previous pay for duty nights- one for picking up the overnight and one per call. Now paying $150 base rate due to lack of interest in the $50/$50 pay.	$50
Sick	NJ Mandatory PTO, used through the year and/or paid out in December. Caps at 40 hours earned per year, one hour accrued per 30 worked.	Regular Rate (Never at OT rate)
Hol Wrkd	OT rate, for Christmas, Thanksgiving, and New Years	Regular x 1.5
ShiftDif	"Shift Differential" for hours worked doing transport (12-10 pm) as an incentive to pick these shifts up. One hour for each hour worked on transport. Example: A 10-hour transport shift nets you 10 regular hours plus 10 ShiftDif.	$5/hr
Bonus	Annual $250 per employee, if starting and ending balance for the year shows an (increased) ending balance difference of $5000 or higher. ($125 for less than 9 months of service, $75 for less than 3 months)	$250 / $125 / $75
3 Pty Sk	Workers' Compensation pay that is passed through the payroll and to the employee.	Per Workers' Comp Insurance Company

DEDUCTION DEFINITIONS

Deduction (Non-Tax)	Description
Med-125	Employee Contribution to Health Insurance
Support	Employee Child Support withholding
AFLACs/AFLAC125	Aflac premium withholding

Notes:

- ☐ LLFR-EMS is paid biweekly
- ☐ Payroll runs about $26-27k/ two weeks
- ☐ LLFR pays ½ of the total cost for insurance for the employee (none towards spouse or dependents)

Board of Fire Commissioners

District 3, Commercial Township

[redacted], Millville, NJ 08332

Meeting Dates

- January 14, 2024
- February 11, 2024
- March 10, 2024
- April 14, 2024
- May 12, 2024
- June 09, 2024
- July 14, 2024
- August 11, 2024
- September 08, 2024
- October 13, 2024
- November 10, 2024
- December 08, 2024
- January 12, 2025
- February 09, 2025
- March 09, 2025

All meetings will be held at

Laurel Lake Volunteer Fire and Rescue Company Inc.

5436 Battle Lane, Millville, NJ 08332

at 4:00PM EST

Heather Sparks

From: [redacted]
Sent: Monday, May 6, 2024 1:43 PM
To: Heather Sparks
Subject: Meeting date posting
Attachments: 2024 Meeting Dates.docx

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Heather,

I was asked to send this over to you guys to have posted. If needed, I can bring a physical copy down to the township hall.

Thanks!

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Visit our website!

Shelter Manager
Office of Emergency Management
Township of Commercial, NJ
[redacted]

Heather Sparks

From: William Bitting [redacted]
Sent: Monday, February 26, 2024 2:18 PM
To: Heather Sparks
Subject: Re: 2024 Fire Election Mail in Ballot Tally
Attachments: FIRE ELECTION OFFICIAL RESULTS-2024-CERTIFICATION.xlsx

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Thank you. I'm attaching the spreadsheet I sent to the board of elections. The budget passed 35 to 25.

Respectfully
William Bitting

On Mon, Feb 26, 2024, 13:54 Heather Sparks <HSparks@commercialtwp.com> wrote:

William,

The Board of Elections has provided the 2024 Fire Election Mail in ballot tally for Fire District 3 and has asked me to provide to you.

Please see attached.

Thank you,

Heather Miller

Township Clerk, RMC, CMR, CRP

Commercial Township

1768 Main St.

Port Norris, NJ 08349

856-785-3100 Ext. 309

COMMERCIAL TOWNSHIP FIRE DISTRICT #3-LAUREL LAKE FIRE HALL
ELECTION RESULTS
SATURDAY, FEBRUARY 17, 2024

	POLL VOTES	MAIL-IN VOTES	WRITE-IN VOTES	TOTAL
COMMISSIONER-VOTE FOR TWO				
DAVID CARANGI	14	30		44
MICHELLE RONAN	18	32		50
REBEKAH PARISH			7	7
ANNUAL APPROPRIATION:				
YES	20	15		35
NO	0	25		25

I DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE, FULL CORRECT STATEMENT OF THE FEBRUARY 17, 2024 FIRE ELECTION.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND THIS ____26_ DAY OF FEBRUARY 2024.

_____WILLIAM BITTING, COMMISSIONER____________________________________
(TITLE)

Heather Sparks

From: [redacted]>
Sent: Tuesday, November 19, 2024 12:22 PM
To: Pam Humphries
Cc: Heather Sparks; [redacted]
Subject: 11-22-2024 payroll finance report

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Pam,

Here is the current status of our accounts:

EMS bank balance as of 11-19-2024: **$145,626.29**

Payroll liability for pay period 11-02-2024 to 11-15-2024: **$15,072.85**

EMS funds available for transfer into the payroll account: **$126,891.93**

Funds requested for payroll shortage: **$0.00**

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Heather Sparks

From: Pam Humphries
Sent: Wednesday, October 16, 2024 2:15 PM
To: [redacted]
Cc: Heather Sparks
Subject: RE: a few questions

Rebekah,

Thank you for your speedy response. This is extremely helpful to my understanding of your EMS operation. At what point do you know if you have enough funds to cover your next payroll?

Regards,

Pam Humphries, CFO
Commercial Township
856-785-3100 ext. 325

[redacted]

From: Rebekah Parish [redacted]
Sent: Wednesday, October 16, 2024 1:20 PM
To: Pam Humphries [redacted]
Subject: Re: a few questions

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Pam,

Likewise, it was nice to be able to put a name to a face.

-EMS has two bank accounts. There is the EMS general checking account and the EMS payroll account. All funds coming into EMS are deposited into the general checking account, and as pay periods are completed and payroll has been processed, the appropriate sum for payroll is transferred to the payroll account.

-There are no other accounts for EMS beside the general checking account and the payroll account.

-The funds from both Mauricetown Fire Company and Port Norris Fire Company for EMS services are deposited into the EMS general checking account, as well as payments received for EMS services from Fire District 3. These funds may be used to fund payroll.

-To this point, the fire companies and District 3 have been billed quarterly for their EMS services. I believe that this was set up this way to line up with tax disbursements to the fire districts. For 2024, we only billed for services after the fact, as we were unsure of the level of services that we would be able to sustain. Currently, Mauricetown and Port Norris have been billed for the first 3 quarters of 2024, as well as Fire District 3.

-Correct, the billing company receives a chart following each call that contains a written account of the reason for the call, all steps taken to care for the patient, the patient's information, and their relevant insurance information, if it is provided.

-The EMTs are responsible for getting all information from the patient at the time of the call. I believe that we, at one point, had someone that would review charts and reach out to patients that did not provide insurance information at the time of the call. I am unsure if someone is filling that role as of now, but I will reach out to Ken Wilson and find out.

-Our billing company is responsible and does send out delinquent notices. They are also responsible for collections. Currently, no patients that reside in Commercial Township Fire District 3 are sent to collections, as the vast majority of EMS supplies and expenses are paid from the Fire District 3 budget using taxpayer funds.

-As of current, no letters are sent to the township residents asking for donations.

-Donations received from the public may be used to fund payroll. We have done this in the past.

-Currently, Laurel Lake Fire & Rescue only runs and maintains one regular fundraising event, our Wednesday night bingos. These funds may **not** be used to fund payroll, in accordance with our bingo license. We infrequently run other fundraising events for specific purposes. We are currently running a fundraising event, a t-shirt sale, to raise funds for the restoration of our antique brush truck. All other fundraising events (coin drops, sub sales, etc.) were dropped by the administration and membership some years ago to emphasize more focus on our bingo events as they brought in a substantial amount of funds. We could run fundraising events specifically for EMS that would be able to support funding payroll.

-I am unsure about the percentages of our annual runs that result in refusals or no patient insurance information. I will reach out to Ken Wilson and Kris Stratton for that information and get back to you as soon as I can with it.

-No payments are directly received into the payroll account. All electronic payments are paid into the EMS general checking account. We do receive payments throughout the week, however the vast majority of them come through on Mondays and Fridays. We still receive payments through the month of January. In regard to billing, these payments are often payments for services rendered at the end of the previous year. I am unsure at this time exactly how the billing company handles it, but to my knowledge, we refrain from billing patients during the first month or two of the year to avoid hassles with out-of-pocket maximums that result in us ultimately not being paid.

-Our next pay period ends this **Friday, October 18, 2024**, and will be paid out next **Friday, October 25, 2024**. Following that, our next pay period will run from **Saturday, October 19, 2024 to Friday, November 1, 2024**, to be paid out **Friday, November 8, 2024**.

I have not received confirmation from our auditors that the 2023 audit has yet been completed. I am able to provide a copy of our 2022 audit, however I do not have a digital copy or any good way to provide one. I can run a copy of the 2022 audit down to you at the township hall if you would like to review it. I apologize for the answers that I do not have readily available for you. I will reach out and get back to you with those answers as soon as possible.

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

On 16 October 2024 at 10:57:48 -04:00, Pam Humphries <[redacted]> wrote:

Good Morning Rebekah,

It was very nice meeting you yesterday. I have a few questions that maybe you can answer.

- How many bank accounts does the EMS have? I know you have a payroll account but is there another account?
- If there is a second account, what is it used for?
- What bank account does the Fire Company's share go into?
- How do the Fire Companies pay their share? If it is quarterly, why don't you just bill them the entire amount at the beginning of the year?
- Your billing company bills the Insurance Companies, Medicare, Medicaid, and individuals based on the EMT's report submissions. Correct?
- Who obtains the insurance information from the individuals? The EMT's?
- Does your billing company send out delinquent notices?
- Does the EMS service send out letters to the Township residents asking for donations each year?
- If you receive donations from the public, can these funds be used for payroll purposes?
- If you have a fund-raising event, can these funds be used for payroll purposes? Do you have fund raising events?
- What percentage of your annual runs either end up not going to the hospital or do not have any insurance?
- Just so I am understanding correctly, you receive payments into the payroll account on Monday and Friday of each week. However, this is not the case for the month of January of each year.
- Your payroll is every two weeks. When is your next payroll?

Thank you.

Regards,

Pam Humphries, CFO

Commercial Township

856-785-3100 ext. 325

[redacted]

Heather Sparks

From: Pam Humphries
Sent: Thursday, October 17, 2024 5:14 PM
To: Heather Sparks
Subject: Fwd: Information regarding EMS statistics

Sent from my iPad

Begin forwarded message:

From: Rebekah Parish [redacted]
Date: October 16, 2024 at 8:19:45 PM EDT
To: Pam Humphries [redacted]>
Cc: Heather Sparks <HSparks@commercialtwp.com>, [redacted]
Subject: Information regarding EMS statistics

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Pam,

I have CC'd our company President, Tyler Tayvinsky and our EMS Administrator, Ken Wilson on this email.

All questions regarding statistics from our EMS services should be directed to either of them.

Pam is requesting information regarding the percentage of our calls that result in refusals or patients without insurance.

If you have any further questions regarding our finances, please let me know.

Thank you,
Rebekah Parish, CFO
Laurel Lake Fire & Rescue

Heather Sparks

From: Pam Humphries
Sent: Monday, October 21, 2024 11:08 AM
To: Rebekah Parish
Cc: Heather Sparks; Mike Vizzard
Subject: EMS Payroll shortage

Good Morning Rebekah,

Tyler did get back to me on the percentages. Thank you.

At the meeting last Thursday, the Commercial Township Committee passed an Emergency Resolution to supplement the shortage in the EMS payroll through 12/31/2024.

They asked that you submit a summary of finances for each payroll going forward through 12/31/2024.

For Example: Balance in EMS Bank Account as of (date)__________ $______________________________

Amount of payroll for period (date)______________ $______________________________

EMS Funds that are available for transfer into Payroll Account: $______________________________

Funds requested for payroll shortage if necessary: $______________________________

If there is a shortage for any payroll Commercial Township can give you a check for the shortage.

Please let me know how the check should be titled and addressed.

Let me know if you have any questions.

Regards,

Pam Humphries, CFO
Commercial Township
856-785-3100 ext. 325

[redacted]

From: Rebekah Parish <[redacted]>
Sent: Wednesday, October 16, 2024 8:20 PM
To: Pam Humphries [redacted]
Cc: Heather Sparks [redacted]
Subject: Information regarding EMS statistics

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Pam,

I have CC'd our company President, Tyler Tayvinsky and our EMS Administrator, Ken Wilson on this email.

All questions regarding statistics from our EMS services should be directed to either of them.

Pam is requesting information regarding the percentage of our calls that result in refusals or patients without insurance.

If you have any further questions regarding our finances, please let me know.

Thank you,
Rebekah Parish, CFO
Laurel Lake Fire & Rescue

Heather Sparks

From: Pam Humphries
Sent: Friday, November 8, 2024 12:39 PM
To: Heather Sparks
Subject: FW: financial status report

I guess they are still solvent.

Regards,

Pam Humphries, CFO
Commercial Township
856-785-3100 ext. 325

[redacted]

From: Rebekah Parish [redacted]
Sent: Friday, November 8, 2024 12:21 PM
To: Pam Humphries <PHumphries@commercialtwp.com>
Cc: [redacted]; Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: financial status report

Good afternoon Pam,

I apologize for the delay. I did not receive the final payroll reports until this morning.

EMS bank balance as of 11-08-2024: $128,008.53

Payroll liability for pay period 10-19-2024 to 11-01-2024: $14,406.01

EMS funds available for transfer into the payroll account: $105,112.83

Funds requested for payroll shortage: $0.00

We are at a point now where we should not need to touch any of the emergency appropriations that were set aside for through the end of this year. We received quite a large sum of deposits from insurance companies in the last week or two that have put us in a much more comfortable spot. That said, a lot of this income is still residual from us doing transports (not direct bill transports from Inspira, we have yet to receive any form of payment from them), as they are pretty much guaranteed payment.

I am working on getting a better picture of what the actual revenue shortfall will be without transports included in our services.

At this time, I do not have the run breakdown report that I had included with the last report. I will send it as soon as the data has been collected and submitted.

Thank you,

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

On November 8, 2024 at 9:22:38 am -05:00, Pam Humphries <[redacted]> wrote:

Good Morning Rebecka,

I guess things are going well for the LL EMS since I have not received any requests for payroll supplements. However, could you please email me a financial status report to date. The Committee is requesting this information.

Thank you for all your assistance.

Regards,

Pam Humphries, CFO

Commercial Township

856-785-3100 ext. 325

[redacted]

Heather Sparks

From: Pam Humphries
Sent: Friday, November 8, 2024 8:32 PM
To: Heather Sparks
Subject: Re: financial status report

Thank you for keeping us updated.
Sent from my iPad

On Nov 8, 2024, at 12:39 PM, Heather Sparks <HSparks@commercialtwp.com> wrote:

It appears so. I guess we'll have to see what happens in the new year.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River
<image001.png>

From: Pam Humphries <[redacted]>
Sent: Friday, November 8, 2024 12:39 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: FW: financial status report

I guess they are still solvent.

Regards,

Pam Humphries, CFO
Commercial Township
856-785-3100 ext. 325

[redacted]

From: Rebekah Parish <[redacted]>
Sent: Friday, November 8, 2024 12:21 PM
To: Pam Humphries <[redacted]>
Cc: [redacted]; Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: financial status report

Good afternoon Pam,

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Thank you,

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

<image002.gif>

On November 8, 2024 at 9:22:38 am -05:00, Pam Humphries [redacted] wrote:

Good Morning Rebecka,

I guess things are going well for the LL EMS since I have not received any requests for payroll supplements. However, could you please email me a financial status report to date. The Committee is requesting this information.

Thank you for all your assistance.

Regards,

Pam Humphries, CFO

Commercial Township

856-785-3100 ext. 325

[redacted]

Heather Sparks

From: Pam Humphries
Sent: Wednesday, December 11, 2024 3:04 PM
To: Rebekah Parish
Cc: Mike Vizzard; Heather Sparks
Subject: Re: Emergency Authorization

Hi Rebekah
Thank you for getting back to me. Yes, please email me the supporting documentation concerning the deficit for next year.
Pam
Sent from my iPad

On Dec 11, 2024, at 1:19 PM, Rebekah Parish [redacted] wrote:

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Pam,

We will not require any supplemental funds through the remainder of the year. As of current, we are in a good position.

EMS bank balance as of 12-11-2024: $130,335.60

Payroll liability for pay period 11-16-2024 to 11-29-2024: $16,229.58, paid out 12-06-2024

Slightly higher this last payroll due to the holiday pay for Thanksgiving

EMS funds available for transfer into the payroll account: $111,573.26

Funds requested for payroll shortage: $0.00

Based on statistics from previous years concerning primary EMS, we anticipate that we will see an overall deficit somewhere between $125,000 and $150,000 without transport income. One of our commissioners from District 3 has already put these numbers out to the commiteemen as of the last township meeting in November.

If you require any supporting documents or information, please let me know.

Thank you for all of your help, though we ultimately did not need to use any of the appropriations set aside.

Thank you,
Rebekah Parish
Laurel Lake Fire & Rescue

On Dec 11, 2024 12:05, Pam Humphries <[redacted]> wrote:

Hello Rebekah,

Per State Statute, I must cancel any remaining balance of the Emergency Authorization Resolution that the Committee approved to cover shortages for EMS payroll by 12/19/2024. Therefore, I need to know asap if you will require any supplemental funds to cover your payroll through the end of this year.

Also, this would be a good time to determine if you expect any financial deficit for 2025 so that it may be considered for the 2025 Municipal Budget.

Please advise and thank you for your assistance in this matter.

Regards,

Pam Humphries, CFO

Commercial Township

856-785-3100 ext. 325

[redacted]

Heather Sparks

From: Heather Sparks
Sent: Friday, November 8, 2024 12:40 PM
To: Pam Humphries
Subject: RE: financial status report

It appears so. I guess we'll have to see what happens in the new year.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309

Small Town Charm Along the Scenic Maurice River

From: Pam Humphries <[redacted]>
Sent: Friday, November 8, 2024 12:39 PM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: FW: financial status report

I guess they are still solvent.

Regards,

Pam Humphries, CFO
Commercial Township
856-785-3100 ext. 325

phumphries@commercialtwp.com

From: Rebekah Parish [redacted]>
Sent: Friday, November 8, 2024 12:21 PM
To: Pam Humphries <[redacted]>
Cc: [redacted] Heather Sparks <HSparks@commercialtwp.com>
Subject: Re: financial status report

Caution: This is an external email and has a suspicious subject or content. Please take care when clicking links or opening attachments. When in doubt, contact your IT Department

Good afternoon Pam,

I apologize for the delay. I did not receive the final payroll reports until this morning.

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Funds requested for payroll shortage: $0.00

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I am working on getting a better picture of what the actual revenue shortfall will be without transports included in our services.

At this time, I do not have the run breakdown report that I had included with the last report. I will send it as soon as the data has been collected and submitted.

Thank you,

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

On November 8, 2024 at 9:22:38 am -05:00, Pam Humphries [redacted] wrote:

Good Morning Rebecka,

Heather Sparks

From: Heather Sparks
Sent: Monday, December 16, 2024 11:44 AM
To: Pam Humphries
Subject: RE: LLVFR 2023 Audit status

No, I haven't received anything.

Heather Miller
Township Clerk, RMC, CMR, CRP
Commercial Township
1768 Main St.
Port Norris, NJ 08349
856-785-3100 Ext. 309
Small Town Charm Along the Scenic Maurice River

From: Pam Humphries [redacted]>
Sent: Monday, December 16, 2024 11:40 AM
To: Heather Sparks <HSparks@commercialtwp.com>
Subject: FW: LLVFR 2023 Audit status

Heather,

Did the EMS drop off their audit to you?

Regards,

Pam Humphries, CFO
Commercial Township
856-785-3100 ext. 325

[redacted]

From: Rebekah Parish [redacted]
Sent: Wednesday, November 20, 2024 4:05 PM
To: Pam Humphries [redacted]
Subject: LLVFR 2023 Audit status

Good afternoon Pam,

I just wanted to let you know that our auditors have told us that we can expect the finalized audit by the end of this week or early next week. I am hoping that I will be able to pick it up before the township meeting tomorrow, but if not, I will get a bound copy to you as soon as possible afterward.

Thank you,

Rebekah Parish
Chief Financial Officer
[redacted]
Laurel Lake Fire & Rescue Co.
[redacted]
Millville, NJ 08332

Client:14950 Laurel Lake Volunteer
9:18:18 AM 1-10-2023 Fire and Rescue

YEAR TO DATE PAYROLL REGISTER
PM49

CONFIDENTIAL

YEAR 2022
Page 1

Department: 001 EMPLOYEES

Employee	Earnings	Hrs		Taxes & Deductions			
Emp# 00057 CL# Sex M S00	Regular	14.50 Hrs	282.00	FICA	83.85	Wages	1352.40
[redacted] POSITION: EMT	OnCal$50	16.00 Hrs	800.00	MEDICARE	19.62	Tips	
	Sick	1.02 Hrs	20.40	NJ-SDI	1.89	Gross	1352.40
SS# [redacted] Rate 20.0000	Bonus		250.00	NJ-SUI	5.17	Total Taxes	133.28
Phone				NJ-WFD	.57	Total Deduction	
Job / Hir 03-05-2022				NJ-FLI	1.89	Net Pay	1219.12
Tax Cl.000				NJ-SIT	20.29	Non-Income Earn	
SIT W4 = M-000						Adjustments	
						Check Amount	1219.12
Emp# 00060 CL# Sex F S00	Regular	157.28 Hrs	2988.32	FWT	123.65	Wages	4488.32
[redacted] POSITION: EMT	OnCal$50	18.00 Hrs	900.00	FICA	278.28	Tips	
	ShiftDif	120.00 Hrs	600.00	MEDICARE	65.08	Gross	4488.32
SS# [redacted] Rate 19.0000				NJ-SDI	6.28	Total Taxes	567.59
Phone				NJ-SUI	17.17	Total Deduction	
Job / Hir 07-01-2022				NJ-WFD	1.91	Net Pay	3920.73
Tax Cl.000				NJ-FLI	6.28	Non-Income Earn	
				NJ-SIT	68.94	Adjustments	
						Check Amount	3920.73
Emp# 00063 CL# Sex F S00	Regular	56.52 Hrs	1073.88	FICA	83.63	Wages	1348.88
[redacted] POSITION: EMT	ShiftDif	30.00 Hrs	150.00	MEDICARE	19.55	Tips	
	Bonus		125.00	NJ-SDI	1.89	Gross	1348.88
SS# [redacted] Rate 19.0000				NJ-SUI	5.16	Total Taxes	132.93
Phone				NJ-WFD	.57	Total Deduction	
Job / Hir 08-23-2022				NJ-FLI	1.89	Net Pay	1215.95
Tax Cl.000				NJ-SIT	20.24	Non-Income Earn	
SIT W4 = M-000						Adjustments	
						Check Amount	1215.95
Emp# 00040 CL# Sex M S01	OnCal$50	86.00 Hrs	4300.00	FICA	277.85	Wages	4481.40
[redacted] POSITION: EMT	Sick	2.82 Hrs	56.40	MEDICARE	65.04	Tips	
	Bonus		125.00	NJ-SDI	6.27	Gross	4481.40
SS# [redacted] Rate 20.0000				NJ-SUI	17.14	Total Taxes	426.03
Phone				NJ-WFD	1.90	Total Deduction	
Job / Hir 12-01-2019				NJ-FLI	6.27	Net Pay	4055.37
Tax Cl.000				NJ-SIT	51.56	Non-Income Earn	
						Adjustments	
						Check Amount	4055.37
Emp# 00064 CL# Sex M S00	Regular	120.00 Hrs	2400.00	FWT	382.57	Wages	3786.60
[redacted] POSITION: EMT	Overtime	10.72 Hrs	321.60	FICA	234.77	Tips	
	OnCal$50	8.00 Hrs	400.00	MEDICARE	54.91	Gross	3786.60
SS# [redacted] Rate 20.0000	ShiftDif	108.00 Hrs	540.00	NJ-SDI	5.30	Total Taxes	813.13
Phone	Bonus		125.00	NJ-SUI	14.48	Total Deduction	
Job / Hir 11-20-2022				NJ-WFD	1.61	Net Pay	2973.47
Tax Cl.000				NJ-FLI	5.30	Non-Income Earn	
Adl/FWT 10.00				NJ-SIT	114.19	Adjustments	
						Check Amount	2973.47
Emp# 00035 CL# Sex F S01	Regular	1533.67 Hrs	29734.02	FWT	4262.57	Wages	43193.09
[redacted] POSITION: EMT	Overtime	125.72 Hrs	3589.07	FICA	2677.97	Tips	
	OnCal$50	80.00 Hrs	4000.00	MEDICARE	626.31	Gross	43193.09
SS# [redacted] Rate 20.0000	ShiftDif	1020.00 Hrs	4820.00	NJ-SDI	60.47	Total Taxes	8942.06
Phone	Sick	40.00 Hrs	800.00	NJ-SUI	152.24	Total Deduction	
Job / Hir 01-08-2018	Bonus		250.00	NJ-WFD	16.92	Net Pay	34251.03
Tax Cl.000				NJ-FLI	60.47	Non-Income Earn	
				NJ-SIT	1085.11	Adjustments	
						Check Amount	34251.03

Client:14950 Laurel Lake Volunteer Fire and Rescue
9:18:18 AM 1-10-2023

YEAR TO DATE PAYROLL REGISTER
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YEAR 2022

Department: 001 EMPLOYEES	--- Earnings ---			Taxes & Deductions		*CONTINUED*	
Emp# 00003 CL# Sex M H01	Regular	1119.06 Hrs	22295.51	FWT	3147.63	Wages	23755.91
[redacted] POSITION: EMT	Overtime	1.48 Hrs	44.40	FICA	1285.47	Tips	
	OnCal$50	14.00 Hrs	700.00	MEDICARE	300.64	Gross	23755.91
	ShiftDif	20.00 Hrs	60.00	NJ-SDI	33.26	Total Taxes	5290.31
SS# [redacted] Rate 21.0000	Sick	32.00 Hrs	656.00	NJ-SUI	90.87	Total Deduction	3022.51
Phone [redacted] Hir 06-21-2014				NJ-WFD	10.10	Net Pay	15443.09
Job /				NJ-FLI	33.26	Non-Income Earn	
Term 09-16-2022 Tax Cl.000				NJ-SIT	389.08	Adjustments	
Adl/FWT 124.00 SIT W4 = S-001				Med125	3022.51	Check Amount	15443.09
Emp# 00051 CL# Sex M S00	Regular	1997.06 Hrs	38853.14	FWT	5465.38	Wages	61926.77
[redacted] POSITION: EMT	Overtime	196.00 Hrs	5663.63	FICA	3551.54	Tips	
	OnCal$50	116.00 Hrs	5800.00	MEDICARE	830.60	Gross	61926.77
	ShiftDif	2168.00 Hrs	10560.00	NJ-SDI	86.70	Total Taxes	12283.63
SS# [redacted] Rate 20.0000	Sick	40.00 Hrs	800.00	NJ-SUI	152.24	Total Deduction	4643.94
Phone Hir 07-30-2021	Bonus		250.00	NJ-WFD	16.92	Net Pay	44999.20
Job /				NJ-FLI	86.70	Non-Income Earn	
Tax Cl.000				NJ-SIT	2093.55	Adjustments	
				AFLAC125	784.68	Check Amount	44999.20
				Med125	3859.26		
Emp# 00027 CL# Sex F M00 POSITION: SECRETARY & EMS BILLING	Regular	2080.00 Hrs	44160.00	FWT	4495.49	Wages	60903.00
[redacted]	Overtime	184.50 Hrs	5973.00	FICA	3380.16	Tips	
	OnCal$50	3.00 Hrs	150.00	MEDICARE	790.51	Gross	60903.00
	ShiftDif	1870.00 Hrs	8950.00	NJ-SDI	85.26	Total Taxes	10193.48
SS# [redacted] Rate 23.0000	Sick	40.00 Hrs	920.00	NJ-SUI	152.24	Total Deduction	6777.38
Phone Hir 04-03-2016	Bonus		750.00	NJ-WFD	16.92	Net Pay	43932.14
Job /				NJ-FLI	85.26	Non-Income Earn	
Tax Cl.000				NJ-SIT	1187.64	Adjustments	
				AFLACs	393.12	Check Amount	43932.14
				AFLAC125	1209.00		
				Med125	5175.26		
Emp# 00041 CL# Sex M S00	Bonus		125.00	FICA	7.75	Wages	125.00
[redacted] POSITION: EMT				MEDICARE	1.81	Tips	
				NJ-SDI	.18	Gross	125.00
				NJ-SUI	.48	Total Taxes	12.33
SS# [redacted] Rate 20.0000				NJ-WFD	.05	Total Deduction	
Phone Hir 01-21-2020				NJ-FLI	.18	Net Pay	112.67
Job /				NJ-SIT	1.88	Non-Income Earn	
Tax Cl.000						Adjustments	
						Check Amount	112.67
Emp# 00053 CL# Sex F S00	Regular	685.75 Hrs	13244.07	FWT	1007.53	Wages	17490.67
[redacted] POSITION: EMT	ShiftDif	675.00 Hrs	3295.00	FICA	1084.42	Tips	
	Sick	41.33 Hrs	826.60	MEDICARE	253.62	Gross	17490.67
	Bonus		125.00	NJ-SDI	24.49	Total Taxes	2734.71
SS# [redacted] Rate 20.0000				NJ-SUI	66.90	Total Deduction	
Phone Hir 09-22-2021				NJ-WFD	7.43	Net Pay	14755.96
Job /				NJ-FLI	24.49	Non-Income Earn	
Tax Cl.000				NJ-SIT	265.83	Adjustments	
Adl/FWT [redacted]						Check Amount	14755.96

Client:14950 Laurel Lake Volunteer
9:18:18 AM 1-10-2023 Fire and Rescue

YEAR TO DATE PAYROLL REGISTER
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Department: 001 EMPLOYEES	--- Earnings ---			Taxes & Deductions		*CONTINUED*		
Emp# 00038 CL# Sex M M02	Regular	232.10 Hrs	4468.00	FICA	305.24	Wages	4923.20	
[redacted] POSITION: EMT	ShiftDif	30.00 Hrs	150.00	MEDICARE	71.37	Tips		
	Sick	9.01 Hrs	180.20	NJ-SDI	6.89	Gross	4923.20	
5	Bonus		125.00	NJ-SUI	18.83	Total Taxes	456.40	
SS# [redacted] Rate 20.0000				NJ-WFD	2.09	Total Deduction		
Phone * Hir 09-28-2019				NJ-FLI	6.89	Net Pay	4466.80	
Job /				NJ-SIT	45.09	Non-Income Earn		
Tax Cl.000						Adjustments		
						Check Amount	4466.80	
Emp# 00021 CL# Sex F S00	Regular	2039.75 Hrs	42179.50	FWT	4869.42	Wages	49428.56	
[redacted] POSITION: EMS SUPERVISOR	Overtime	45.46 Hrs	1381.56	FICA	2839.88	Tips		
	OnCal$50	89.00 Hrs	4450.00	MEDICARE	664.13	Gross	49428.56	
	ShiftDif	40.00 Hrs	160.00	NJ-SDI	69.20	Total Taxes	10039.64	
SS# [redacted] Rate 23.0000	Sick	40.00 Hrs	855.50	NJ-SUI	152.24	Total Deduction	3624.06	
Phone Hir 01-30-2015	Hol Wrkd	8.00 Hrs	152.00	NJ-WFD	16.92	Net Pay	35764.86	
Job /	Bonus		250.00	NJ-FLI	69.20	Non-Income Earn		
Tax Cl.000				NJ-SIT	1358.65	Adjustments		
				Med125	3624.06	Check Amount	35764.86	
Emp# 00055 CL# Sex M S00	OnCal$50	31.00 Hrs	1550.00	FICA	103.85	Wages	1675.00	
[redacted] POSITION: EMT	Bonus		125.00	MEDICARE	24.37	Tips		
				NJ-SDI	2.35	Gross	1675.00	
				NJ-SUI	6.41	Total Taxes	165.17	
SS# [redacted] Rate 20.0000				NJ-WFD	.71	Total Deduction		
Phone Hir 12-17-2021				NJ-FLI	2.35	Net Pay	1509.83	
Job /				NJ-SIT	25.13	Non-Income Earn		
Tax Cl.000						Adjustments		
SIT W4 = M-000						Check Amount	1509.83	
Emp# 00034 CL# Sex M S00	Regular	1841.61 Hrs	35686.59	FWT	4753.49	Wages	47643.08	F/T
[redacted] POSITION: EMT	Overtime	132.13 Hrs	3801.49	FICA	2737.79	Tips		
	OnCal$50	102.00 Hrs	5100.00	MEDICARE	640.29	Gross	47643.08	
	ShiftDif	432.00 Hrs	2000.00	NJ-SDI	66.70	Total Taxes	9714.35	
SS# [redacted] Rate 20.0000	Sick	41.00 Hrs	805.00	NJ-SUI	152.24	Total Deduction	3485.22	
Phone [redacted] Hir 09-17-2017	Bonus		250.00	NJ-WFD	16.92	Net Pay	34443.51	
Job /				NJ-FLI	66.70	Non-Income Earn		
Tax Cl.000				NJ-SIT	1280.22	Adjustments		
				AFLAC125	572.52	Check Amount	34443.51	
				Med125	2912.70			
Emp# 00026 CL# Sex M S00	Regular	1982.48 Hrs	42697.74	FWT	6065.41	Wages	52488.83	
[redacted] POSITION: EMS SUPERVISOR	Overtime	119.44 Hrs	3865.59	FICA	3206.82	Tips		Gone
	OnCal$50	85.00 Hrs	4250.00	MEDICARE	749.98	Gross	52488.83	
	ShiftDif	120.00 Hrs	560.00	NJ-SDI	73.48	Total Taxes	11879.90	
SS# [redacted] Rate 23.0000	Sick	40.00 Hrs	865.50	NJ-SUI	152.24	Total Deduction	903.24	
Phone [redacted] Hir 00-00-0000	Bonus		250.00	NJ-WFD	16.92	Net Pay	39705.69	
Job /				NJ-FLI	73.48	Non-Income Earn		
Tax Cl.000				NJ-SIT	1541.57	Adjustments		
				AFLACs	137.28	Check Amount	39705.69	
				AFLAC125	765.96			

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Department:          001 EMPLOYEES      --- Earnings ---               |  Taxes & Deductions  |                  *CONTINUED*
Emp# 00005 CL#        Sex F S00|Regular   1310.57 Hrs      26856.93 |FWT        3263.16 |Wages              34593.14
[redacted]                     |OnCal$50   129.00 Hrs       6450.00 |FICA       2036.84 |Tips
                               |ShiftDif    22.00 Hrs        110.00 |MEDICARE    476.37 |Gross              34593.14
                               |Sick        40.27 Hrs        926.21 |NJ-SDI       48.43 |Total Taxes         6741.15
SS#[redacted] Rate 23.0000     |Bonus                        250.00 |NJ-SUI      132.32 |Total Deduction     1740.96
Phone [redacted] Hir 06-20-2014|                                    |NJ-WFD       14.70 |Net Pay            26111.03
Job      /                     |                                    |NJ-FLI       48.43 |Non-Income Earn
               Tax Cl.000      |                                    |NJ-SIT      720.90 |Adjustments
                               |                                    |AFLAC125   1740.96 |Check Amount       26111.03
Emp# 00037 CL#        Sex M S00|                                    |                   |Wages
[redacted]   POSITION: EMT     |                                    |                   |Tips
                               |                                    |                   |Gross
                               |                                    |                   |Total Taxes
SS#[redacted] Rate 18.0000     |                                    |                   |Total Deduction
Phone [redacted] Hir 08-22-2019|                                    |                   |Net Pay
Job      /                     |                                    |                   |Non-Income Earn
Term 09-01-2021  Tax Cl.000    |                                    |                   |Adjustments
                               |                                    |                   |Check Amount
Emp# 00006 CL#        Sex M S00|Regular    534.13 Hrs      12008.99 |FWT         812.90 |Wages              13061.80
[redacted]                     |OnCal$50     1.00 Hrs         50.00 |FICA        762.34 |Tips
                               |ShiftDif    36.00 Hrs  POSITION: EMS   180.00 |MEDICARE    178.29 |Gross              13061.80
                               |Sick        19.47 Hrs  CAPTAIN         447.81 |NJ-SDI       18.29 |Total Taxes         2045.17
SS#[redacted] Rate 23.0000     |Bonus                        375.00 |NJ-SUI       49.96 |Total Deduction     1012.44
Phone [redacted] Hir 06-21-2014|                                    |NJ-WFD        5.55 |Net Pay            10004.19
Job      /                     |                                    |NJ-FLI       18.29 |Non-Income Earn
               Tax Cl.000      |                                    |NJ-SIT      199.55 |Adjustments
                               |                                    |AFLACs      246.48 |Check Amount       10004.19
                               |                                    |AFLAC125    765.96 |
Emp# 00065 CL#        Sex M S00|Regular     12.00 Hrs        240.00 |FICA         31.93 |Wages                515.00
[redacted]   POSITION: EMT     |OnCal$50     3.00 Hrs        150.00 |MEDICARE      7.48 |Tips
                               |ShiftDif    10.00 Hrs         50.00 |NJ-SDI         .72 |Gross                515.00
                               |Bonus                         75.00 |NJ-SUI        1.97 |Total Taxes           50.77
SS#[redacted] Rate 20.0000     |                                    |NJ-WFD         .22 |Total Deduction
Phone          Hir 12-02-2022  |                                    |NJ-FLI         .72 |Net Pay              464.23
Job      /                     |                                    |NJ-SIT        7.73 |Non-Income Earn
               Tax Cl.000      |                                    |                   |Adjustments
                               |                                    |                   |Check Amount         464.23
Emp# 00048 CL#        Sex M S00|3 Pty Sk                    6705.72 |FICA        415.75 |Wages               6705.72
[redacted]   POSITION: EMT     |                                    |MEDICARE     97.23 |Tips
                               |                                    |                   |Gross               6705.72
SS#[redacted] Rate 18.0000     |                                    |                   |Total Taxes          512.98
Phone          Hir 02-06-2021  |                                    |                   |Total Deduction
Job      /                     |                                    |                   |Net Pay             6192.74
Term 03-16-2022  Tax Cl.000    |                                    |                   |Non-Income Earn
           SIT W4 = M-000      |                                    |                   |Adjustments         6192.74
                               |                                    |                   |Check Amount
Emp# 00054 CL#        Sex F S00|OnCal$50    26.00 Hrs       1300.00 |FICA         88.35 |Wages               1425.00
[redacted]   POSITION: EMT     |Bonus                        125.00 |MEDICARE     20.69 |Tips
                               |                                    |NJ-SDI        2.00 |Gross               1425.00
SS#[redacted] Rate 20.0000     |                                    |NJ-SUI        5.45 |Total Taxes          140.48
Phone          Hir 12-17-2021  |                                    |NJ-WFD         .61 |Total Deduction
Job      /                     |                                    |NJ-FLI        2.00 |Net Pay             1284.52
               Tax Cl.000      |                                    |NJ-SIT       21.38 |Non-Income Earn
                               |                                    |                   |Adjustments
                               |                                    |                   |Check Amount        1284.52
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			2022	2023
INCOME	500	Champus/Tricare	188.45	1,102.08
	501	Insurance	253,103.15	214,194.12
	502	Medicare	313,695.91	237,374.70
	503	Medicade	123,050.82	2,259.92
	509	D.B Transports	105,020.05	107,177.81
	510	EMS Subscription	9,213.50	0.00
	511	Private Pay	34,611.51	38,569.81
	521	Municipal Cont.	0.00	0.00
	523	Donations	8,000.00	450.00
	528	EMS Income	57,883.61	39,731.66
	529	Misc.	12,721.58	1,535.70
	530	Unallocated	4,866.20	0.00
	524	Interest	5.71	3.21
		TOTAL	$ 922,360.49	$ 642,399.01
		AVG. INC/MONTH	$ 76,863.37	$ 53,533.25
EXPENSES	603	EMT Payroll	547,280.90	610,201.89
		Payroll Tax	49,664.26	56,133.17
	606	Medical Insurance	62,593.98	67,820.96
	641	Payroll Service Fees	3,243.75	2,922.50
		TOTAL PAYROLL	$ 662,782.89	$ 737,078.52
	702	Accounting	0.00	0.00
	705	Building Supplies	315.45	0.00
	706	Office Supplies	312.99	900.19
	707	Office Expense	2,580.87	0.00
	708	Awards	167.95	0.00
	709	Postage	48.20	0.00
	710	Lease	0.00	0.00
	712	Misc. Expense	268.61	0.00
	713	Dues and Subs.	1,125.17	3,297.92
	812	Uniforms	6,904.52	8,688.61
	814	Training	48.00	774.00
	816	EMS Billing and Fees	41,395.29	40,019.06
	821	Training Supplies	0.00	80.00
	822	Supplies-EMS	104,336.64	3,673.02
	825	Supplies-Fire	176.98	0.00
	826	Supplies-Ladies Aux.	0.00	77.29
	831	Vehicle Maintenance	3,755.92	205.88
	833	Building Maintenance	163.07	0.00
	834	Equip. Maintenance	0.00	0.00
	842	Electric	0.00	0.00
	852	Fuel - Vehicle	1,355.28	150.00
	861	Meals, Ent., Lodging	875.22	940.52
	871	Interest Mortgage	0.00	0.00
	872	Interest LOC	0.00	0.00
	901	Depreciation Expense	0.00	0.00
	902	Bad Debt Expense	-17,658.03	-14,871.40
		TOTAL EXPENSE	$ 808,955.02	$ 781,013.61
NET INC.			$ 113,405.47	$ (138,614.60)
		AVG. EXP/MONTH	$ 67,412.92	$ 65,084.47
		AVG. NET/MONTH	$ 9,450.46	$ (11,551.22)

2023 Fire District 3 EMS Expenses		
Insurance	$	36,000.00
Fuel	$	34,545.35
Utilities	$	14,648.00
Phone & Internet	$	5,668.00
Maint. & Repairs	$	19,204.72
Office/EMS Software	$	8,122.29
EMS Contract	$	14,000.00
Med. Director	$	3,000.00
Building Lease	$	25,693.08
EMS Supplies	$	23,472.98
Total	$	184,354.42
Cost/Month	$	15,362.87

Commercial Township
Special Meeting
October 15, 2024, at 6:00PM
Laurel Lake EMS
Commercial Township

In Attendance:

Ron Sutton	Mayor
Joseph Klaudi	Deputy Mayor
Mike Vizzard	Committeeman
Heather Miller	Township Clerk
Tom Seeley	Township Solicitor
Pam Humphries	Township CFO

Mayor Sutton calls the meeting to order.
This meeting is called in accordance with the provisions of the Open Public Meetings Law. Notice of this Special Meeting on October 15, 2024, at 6:00PM was advertised in the October 11, 2024, edition of the Daily Journal and the South Jersey Times and was posted on the bulletin board at the Township Municipal Building and has remained continually posed required notices under statue. This meeting is being electronically recorded.

Mayor Sutton asks everyone to join him in the Flag Salute.

Kacy Catalano, Head of the EMS Committee, Laurel Lake Rescue Squad-

I have posted updates on a group message for everybody and have met twice. We went over what we would need to determine what the cost would be for each district, and still working on those. The biggest part of it that I am concerned with currently is that it is very difficult to see what the deficit is to see what needs to be made up. Unfortunately, our building is not giving us very clear information as to how the division of insurance payments are made. Up until very recently Laurel Lake Rescue was doing transport as an investment to increase the amount of money to put into primary EMS. Unfortunately, there was a merger very recently, not entirely sure, but TRICARE and INSPRIA have a partnership transports are no longer available making that source of revenue to fund the EMS and Commercial is no longer available. As of our last EMS meeting we were guaranteed coverage until today with reduced hours on Tuesdays and Thursdays where the guarantee covered with start from 10AM to 10PM for our paid shift and duty crews.

Ken Wilson, Captain Administrator of Laurel Lake EMS-

Basically, we are in a situation where our income from billing is not enough to sustain a crew available 24/7. We are doing everything we can to extend that level of service. Right now, Tuesday and Thursdays from 6AM to 10AM we are on a volunteer status. Those are the 2 lowest volume days. So far it has worked out pretty good, and we have only missed 2 or 3 calls. We are doing what we can to extend it. We are meeting this week, and our pay period ends Friday. We are going to see if we can do another two weeks, and we will plan it by year. It will be the third time we have this meeting. We basically go through the pay period, pay out the employees, and make sure there is a small buffer for incidentals and what not. If come this week we determine we have to go volunteer 100% of the time of cut more hours, we will.

Mayor Sutton- Where are you getting your money from?

Ken Wilson- We get between the three districts every year, there is a rescue services agreement that comes out around 34,000 and the rest of our payroll funds come from building. We are fortunate that our fire district provides fuel, most of the insurance, but the big overhead that is costing us payroll. That is pretty much all for billing.

Deputy Mayor Klaudi- Who handles the billing?

Ken Wilson- It was Cape Medical Billing, and they got bought out by Revesent and possibly going through another merger right now.

Deputy Mayor Klaudi- Who and how submits for billing?

Ken Wilson- So the way works is that when a crew goes on a call or a transport, they do a report. Once that report is submitted on our end, the billing company will automatically pull that and go through that whole process of insurance and mailing the bills. If necessary, they will send to collections.

Deputy Mayor Klaudi- So everything is currently inhouse? There is nothing outstanding?

Ken Wilson- Yeah, at least through September.

Mayor Sutton- How long do you anticipate doing this schedule?

Ken Wilson- It's a temporary measure, and it maned up the time we are down. Until we receive enough income or get help somewhere.

Mayor Sutton- I know this has been a problem for a year and a half. We keep hearing you have 2 months, 6 weeks, and the last one kind of upset me because I heard on Friday night you were done on Tuesday. We can't do this to our residents. We have to make sure we have coverage. We cannot play this day by day.

Ken Wilson- Yeah there was a rumor mill going around, and none of that came from myself or anybody in the administration. I have been trying to address that as it comes, but the weekend before that we were supposed to close down, I was in the hospital and one of the nurses pulled me aside to ask. I said that's not true. I have some meetings and what not to go to determine what exactly is going to happen. We are not closing at 6am on Monday or Tuesday as off two weeks ago. We are doing everything we possibly can to extend it. I am very fortunate to have employees and numbers that are very dedicated that are making themselves available as much as possible. It's hard to count on that, but we are doing everything we can.

Mayor Sutton- How much money do you have on hand to work with?
Ken Wilson- Currently we have enough to cover this pay period that ends Friday. We expect to have about enough to cover the next two eeks. We could receive some medical billing now and at

the end of the week, but we really need to see that within a week and a half of today. We are right there at that threshold.

David Carangi, Fire Commissioner, Laurel Lake Rescue-

We do all we can to help the rescue squad. I'm not going to sugar coat at this point, its either we get help for them or we close down. Today we get help, or we close. I mean we can't keep dragging it out. As a taxpayer of Laurel Lake, I have no problem paying an extra few dollars in taxes if that's what boils down to. They provide excellent services, no complaints there. Time wise, they are quick. If we go back to volunteer status, we don't have a good time response. I'm afraid of losing that.

Mayor Sutton calls on the Fire Commissioners.

Kacy Catalano-

Now I'm going to speak as a fire commissioner. We are going through a lot of changes in District 3, and we have called on a lot of assistance to understand better what our role is in this situation. We have contacted our lawyer, and as the statue stands for fire districts, we are very limited in the aid for EMS services. The statue allows us to fund for vehicles, equipment, materials, and supplies. There is no funding given directly to salaries. There is one district that does that, and that is Cherry Hill. I don't know how they get away with that because it's very clear. They have shot down any kind of bills that allow more liberal use of the funds provided by fire districts for EMS. My research through the other districts that do have firefighters that provide EMS, is that they hire firefighters that help with EMS, and they have their own ambulances. They do not directly pay out contracts for EMTs because it is not allowed by the statures. So, on top of that we had the conversations with Braswell, he did not say that he would condone it outright, but he did give the impression that if we feel comfortable doing it, we can do it. As a commissioner who is liable, going about something that is not legally sanctioned is very difficult. I have no issue contracting out for EMS services, care, and relief to fire fighters who are in active duty because that we care allowed to do. We are charted to extinguish and prevent fires, and it is important to have care to our fighters while they are working. We cannot supply the township with EMS services legally. We just cannot. As it stands, I did a lot of research last night into how the other municipalities in Cumberland County handle their EMS services. With the exception of Commercial Township, every other municipality has a line item in their budget supporting EMS services, and first out to the township. My question to the Township Committee, and I understand this is when you're working on your budget and the chances of anything accruing before the FY is slim to none because those emergency appropriations are not available in the budget, what can the Township offer?

Mayor Sutton- We can do an emergency appropriation; we just have to hear the criteria for it. Are you telling us point blank that the fire fighters don't want the rescue squad under their wing?

Kacy Catalano- I am saying we have no problem keeping the equipment and vehicles available, but when it comes to funding directing to EMS services for payment of the staff, as much as I want too and as a person, I have no problem doing that, if I don't have the legal means to do it, that's my name. That's me putting myself in the line of fire. If somebody wants to make a problem out of it, they can and I'm the one liable. I want to, I really do, and putting tax money into it, I'm just not allowed. Statues do not allow it. I can fund EMTs at the fire house to make sure the fire fighters are getting relief, but I can't do it for the Township. I'll wait to make further comments.

Fred Hundt, Mauricetown- 60 years of services tomorrow for this Township, I have been dedicating my whole life to this community and I see something that needs to be straightened out. In reference to being told a couple of times and I have been on a group text with the ones we are meeting with, and my last text was "We can guarantee the EMS services until October 15th with reduce hours and pay." When I get that text, we are only guaranteeing service until the 15th. Now I want to say something to both of you guys, I don't have anything bad to say about their service, and the people. Nothing but good, really. When I say things tonight, it's not about their abilities to serve as EMTs, I'm talking about the operation as whole and it's not going well. I was also told a week ago on a Friday that they were going to be out of business on a Sunday night. Two other fire commissioners here are other than myself were appointed by the committee to meet with the squad to talk about their issues. There is some communication, whether it's rumor or not, I'm part of that group to meet with you guys and I'm getting texts saying we are going to be shut down on the 15th. They are financial strings, but then my commissioner had to say hey, someone needs to send us a voucher someone can send us our share. They aren't even asking us to send our money, which we offer to give them a donation. I might be speaking out of term Dean but did you double check? inaudible: We got to get the vouchers made to pay the money and we are willing to pay for it. Our fire commissioners pay $5000.00. Sometimes over the course of a few years we ask if they want more money, but they say we are fine and operating. So, it isn't that we haven't turned our back on them, but we can't afford 150-250,000.00 to subsidize a rescue squad. Another question I wanted to talk about was the billing. You just hop all around on who is doing their billing. I spoke to the city of Millville, and I had an extensive conversation with a lot of people to find out how all these people run their rescue squads. We are the only municipality that's not funded, being subsidized by the Township because of the Fire Districts. I might be speaking out of term here I understand that they are only working with 3 Commissioner instead of 5. People just don't want to get involved anymore. It's difficult to get volunteers, I mean our fire companies are struggling just as bad as the rescue squads. Millville operates about 2 million dollars a year in their operation. Out of that total cost, they do their own billings and are considered the best company out there. They charge 6% off the top of their billings. At the end of the shift those reports are sent to the state, so they are processed in a timely matter. I was at some meetings with our group where they admitted they were as far back in June and the billing wasn't quite being done. Now Millville out of the 2 million billings they get back roughly 1.6 million dollars after everything flushes through it cost the city of Millville about 350 thousand a year roughly. For Deerfield, they run their own rescue squad too and do their own billings, and they cost them 175000 a year. Now Dorothy, they have lost a lot of the transport business, but the point I'm trying to make is you can't run the ambulance squad for profit no matter how hard you try. You want to try to break even. It's a cost and subsidize this rescue squad or form a new one. I think personally you need to reorganize. I think that you need to reorganize and somehow get this thing upright and bring in some people to get it set up. Talking with all these guys, first things first, we have to decide which way you want to go. I'm not trying to belittle people, they are struggling. We got to get this solved. People are concerned about the rescue squads. I want that ambulance there. Without tearing apart what they have done, the Township needs to get ahold of this somehow and upright this ship whether it be in Laurel

Lake or here. Another thing I said is a long shot, next year Maurice Rivers will run out. If we can combine it with another Township, we can do this for a minimal cost. They are not going to run you out of town if you have to raise taxes to support an ambulance squad. You are going to get the support of everyone who is going to need it. It has to be done, and the way of the world.

Fred Hundt talks about how important the ambulance is important to the community and how the Township needs to do something about it. He stated that he volunteers his services to mediate and bring people in for the Committee to talk too. He also said that people who would complain about their taxes being raised a nickel to help support a rescue squad is crazy.

Bill Rhubart, Port Norris Fire Company Chief- I just wanted to say that we spoke about how long they have and told it was a rumor, but this is a packet we got on the night of our meeting on October 3rd. First page "How long do we have, October 7th." It's right here in writing, it's not a rumor and it was handed to us. Monday the 7th came and haven't heard any updates. I texted Kacy privately, not in a group, and asked for an EMS update. Kacy answered right away that the date was going to be extended, and more information would be followed up. Kenny later texted me late that night. Not knocking any of them, they do an amazing job, but they are in really bad shape. The give us this date, and then extended. I think they are doing everything they can. We are here pleading with you guys for help. I know our Fire Commissioner doesn't know what to do and I'm sure Mauricetown is in the same boat. It's bigger than us, and I think I'm just going to be honest with you guys, I don't want to knock Kenny, but we should have answers from you guys when we ask how much do you have. We should get a hard solid number. I don't think "About this" is satisfactory numbers to give you guys. We need solid information, and those numbers should be available at any point. Following the last meeting with you guys, we had the first meeting that I wasn't available to be there. Then the next meeting got cancelled. I did see someone soon after that meeting got canceled and was told, "I think we were in a lot better shape that we thought we were." That was comforting me and didn't think we really need to push it for a status meeting. I just think they are in bad shape. If it was a different business other than EMS and they had these answers I would be looking for something somewhere else. Unfortunately, our residents can't go somewhere else to look for an ambulance. I look for you guys for any help you give.

Larry Coffman, Laurel Lake Commissioner- Just to let everybody know about our Laurel Lake, we: inaudible: We handle all the fuel already, and the medical equipment we pay for it. The equipment repairs come out of our budget. So, all of that part of the budget we are already there, we don't need any assistance with that, just payroll. Just a year's calculation for payroll is around $550,000.00. The majority of that is billing. We have to do better at billing. It has to be done on a timely matter. If you don't do the charts right, then you're not getting paid. You cannot do that kind of service. They need to be monitored and sent to the billing company with proper paperwork and documentation with it. Without that you are not going to go nowhere.

Fred Hundt- Does your Fire Commissioners do the building or through the squad?

Larry Coffman- It is done through the squad.
::in audible noise::

Larry Coffman- So I think our very first meeting her on this subject we had John Beltis here and during that meeting he offered his help and support. I think we need to give him a call. We need someone on the outside to come in and take a look at what we have going on. What we have going on isn't working and not going to work. I have nothing against anybody but it's not working. We need to swallow our pride and ask for help, and we need to get it.

Unknown- The transport was covering the payroll. It worked, but they merged with TRICARE. I'm an INSPRIA employee so I oversee the dispatch center. So, INSPIRA bought 75% of TRICARE. They also bought the owner of TRICARE because it's all about the might dollar. He's cutting everything out. Thats what he did to Dorothy. He gave Dorothy the chance to work every weekend. I know he gave Laurel Lake that chance too. It's not feasible. You can't put a crew on just to work weekends and you might not even get a call. It really didn't pay to get a weekend crew on you. You're going to spend more money on equipment and fuel than something happens.

Fred Hundt- What responsibly does the squad have to you? In other words, do you have anything to do with running the operations?

Kenny Wilson- We just handle the finances.

Fred Hundt- Just the finance. You don't have anything to do with the operations of the rescue squad? You have no say?

The audience talks about how the operations are run in the rescue squad.

Mayor Sutton asks for any other fire commissioners.

Bill Rhubart- I did have one point that I forgot. Commercial Township Board of Fire Commissioners 1 does not have a contract with Laurel Lake, it's through the fire company. I did just the other night have to ask Kenny for our bill. We cannot pay it without an invoice. If money is so tight, why do I have to ask to pay it? I do have that check tonight for them.

Fred Hundt- How much is that, Bill? I believe we pay five.

Bill Rhubart- I'd say 8. We had to ask for the bill.

Deputy Maor Klaudi- It's a business for intensive purposes and you have to run it like a business.

Kacey Catalano- Rebekah is the CFO and she handles the invoices. Those invoices were sent 3 weeks ago. It was sent to Port Norris per Rebecca. Who did you send it to? Do you know specifically off the top of your head?

Rebekah Parish, Laurel Lake CFO- I sent it to the address we have on file.

Unknown- She just got put into that job also. There was other people running that job until about 6 months ago, and everything got dumped on Kennys lap. We are in chaos.

Kacey Catalano- I did send out a group messages to all the EMS Committee and all the information from that either came from Tyler or Ken. Those dates were the dates given directly to me by them, and needed the information to let everyone else know.

Mayor Sutton- Now you have got to come forward because we are getting out of hand.

Unknown- If they did give another date then that means they were still fighting to keep it going.

Mark Sheppard, Mauricetown Commissioner- I was at some meetings, not all of them, but I was told that the billings were 3 months behind. To be behind 3 months and you have 48 hours to get it in, you are never going to collect that money back. To say they are up to date, they aren't behind 3 months. I was told that directly by Kenny. Kenny is an excellent EMT, all the guys are, but as an administrator he's not. He's trying the best he can but he's not an administrator. I'd had to say this Kenny, but someone needs to be an administrator to run it. You are trying like the devil. Three times I've had to tell you I need a voucher so we can pay for the services you were already rendered. It was still a month and a half before we got those vouchers. You're trying, and you're a good EMT but Administrator you're not.

Fred Hundt- All these years, truthfully, the taxpayers of Laurel Lake have been subsidized to this ambulance squad. All the incidentals and the extra money goes back, and the fire company has been subsidized. If they get $13000 from Mauricetown and Port Norris, it is coming out of their budget. So ultimately for the people of Laurel Lake, it's going to be easy on the people of Laurel Lake because their commissioners in good faith take money out of that budget. They may even break even because they are paying so much now.

Larry Coffman- He's right. If we go that route and we have to change the budget, we definitely need to take the cost we have already in our budget and put it towards that. I'm just going to throw a number, we cut our budget in half. That money would go towards the EMS service.

Mayor Sutton calls on the Commercial Township CFO, Pam Humphries.

Pam Humphries, Commercial Township, CFO- I have a couple of questions, somebody from the Laurel Lake EMS service gave Mike Vizzard a summary of their experience. They said that their EMS expenses were $184,000.00 out of that $500,000.00 budget. In here there's a $25,000.00 building lease that was a part of that. Mike and I were wondering what that was.

Unknown- That lease goes towards the Fire Company for the loan they took out.

Kacey Catalano- Excellent question Pam. Those numbers Rebekah got were from the previous CFO. At the time of the last meeting, she just started in that position, and she went through all the documents she could find to put together those numbers as accurately as possible. When we originally gave that information, I thought about it myself, and there were about 30 questions I had and that was one of them. None of which we have really been able to find any answers to, and when we reached out to the old CFO has been uncooperative.

Pam Humphries- The rest of this makes sense, besides from this $25000.00 from that $184,000.00 that's everything from payroll, correct?

Kacey Catalano- Correct.

Larry Coffman- The $25,000.00 has nothing to do with EMS. That's the money we pay the fire company for the loan on the building. The actual operating budget is probably higher than that. We have never been able to break down the fuel cost completely. We tried doing that the last couple of months by separating how the transport company got their fuel or paying their fuel through a separate account through Woodruff, that also doesn't have the full cost of insurance because everything is just roped in together. All of that is included, and not broken down.

Pam Humphries- So you're saying, these EMS costs can be taken out of your fire company budget instead of the payroll.

Larry Coffman- Yes, correct.

Pam Humphries- How much do you pay for the billing services?

Rebeka Parish- 5% of the total collected.

Pam Humphries- So it comes to about $40,000.00 a year.

Rebeka Parish- Yes.

Pam Humphries- in 2022 this is strange on these figures, Medicaid paid $123,000.00 in 2023 they paid $2300.00. What is that all about?

Kacey Catalano- That's a great question and that's what I asked last time, and nobody answered.

Unknown- If you know anything about insurance, I deal with it at my job in INSPIRA. Insurance ever sense COVID they gave a waiver, and a lot of things were high and mighty, and they paid for everything. After COVID they slammed the doors. They quit paying for everything, even things they paid for before. The percentage that you're getting paid for now, they probably pay have of that. Medicare isn't the insurance to have even though we were forced to have it.

Pam Humphries- So it's not just getting the billing done on a timeless basis, you're also just not getting the funds.

Unknown- A few things, you're not getting the paperwork in and the proper charting in to collecting charts, so without that you're going to get less of a percentage. Even with perfect charts and paperwork and situations, you're not going to get it.

Rebekah Parish- Those numbers came directly from our QuickBooks, so that reflection did rely on whoever was handling the finance at that time to accurately put in where they were coming from. They could have listed them as Medicaid accidentally or however.

Pam Humphries- I didn't expect any hard figures, but you have to have some idea what you need for the end of the year. I mean you get money in your account every day.

Kenny- No.

Rebekah Parish- Deposits are made every Mondays and Fridays. I do handle the ones in the mail twice a week. The mass majority of the electronic payments come from Mondays and Fridays.

Pam Humphries- How much has your payroll been used after all this has happened.

Rebekah Parish- About 3 thousand dollars per payroll. It has been reduced that much from $14,000.00 per payroll.

Kacey Catalano- So the total for the current services we have been providing is $485,895.00 that is what payroll in total will cost not the amount in revenues. With the current services. We are looking under $45,000.00 per month. I actually dropped down to volunteer status after we lost transports. I work about 40 hours a week, and just about every single night as an EMT on duty. It's a little high but it doesn't include the people that are just volunteering. Rebekah has also dropped down to volunteer status because we know finances are tight and we are trying to do everything we can to guarantee the longevity of the services.

Pam Humphries- So in 2023 your payroll was $610,000.00 and now you're down to $480,000.00

Rebekah Parish- These are numbers calculated without transport services.

Unknown- They pay $25 an employee for how many days.

Kacey Catalano- 16 hours a day, $125 per night for 2 EMTS. These very specific assumptions that are made for this we need 2 for NJ ambulance service. Each of those EMTs were being paid $25 for a livable wage. $125 per night per person. This also includes pay roll taxes as well as duty night payroll from 10PM to 6AM shifts. It includes medical insurance. I do think that is something every employer should offer in some way shape or form.

The audience talks about how much they need until the end of the and the math that got them that figure.

Pam Humphries- How do you know that your EMTs turned into their paperwork?

Kenny Wilson- It's all electronic. I do want to address a few things with billing. Our policy with 911 calls, and when we did transports, if it's on a 6am-10pm or 12-10, which we no longer have. The EMTs are required to have their reports done by the end of the day and those charts are reviewed and sent to the state, then the hospital and billing company. That has not been behind.
Unknown- We were just 3 months behind on one aspect of our billing and that was one bill for a certain type of transport we were doing. Inspira pays us directly for them, and those we fell behind on our pervious guy who was doing charts. There was an issue in there somewhere where

we went aware that it wasn't being fully submitted to Inspira. It was 3 months until it was brought to our attention.

Kenny Wilson- It was as small part of the billing and only for the transports we were doing for Inspira and the subsets we were doing. The individual that was handling it abruptly left at the end of June/beginning of July and didn't mention that part needed to be done. Basically, Inspira sends a report and then those runs are verified. We were not made aware of that, and that's been sense I have taken over. That is a small subset of the runs we were doing. However, all of our 911 and the vast majority of our transports have not been behind. As far as our end goes, I take you to the hospital, they have to have that chart done by the end of their shift and overnight is 24 hours. As soon as we put our check mark on there, it's out of our hands. That would be only thing we have been behind on, just the only part that the report that goes back in forth to Inspira, I do have a meeting with our billing company on Thursday at noon. I also do have a supervisor that I put in charge of building because my job encompasses the rescue squad as a whole. Billing is a busy part of it. His name is Chris, and he is very helpful. He is going to be making sure that billing in general operates smoothly and looking for ways to improve. Moving forward, I think that with somebody who is mainly in charge of reviewing charts and letting EMTs know how to document better that would be good for us overall. Insurance companies can deny on a poorly written chart, so to have somebody that is their 85% of their focus will help up. I'm not sure if it's going to be a game changer but it something that will help. If at some point for the public portion I do want to address a few things.

Bill Rhubart- What Kenny was speaking about putting someone in charge of that, is that going to raise our salary costs? Putting more responsibility on that person, is that going to make them get paid more money? And two, do we have any sort of quality control on billing and the person reviewing. Can we go back and say "EMT Bill Rhubart did very bad on his reports over an extended period of time and lost this amount of money." Is there going to be any accountability?

Kenny Wilson- As far as the reviewer, he works as an EMT 30-40 hours a week, he works on those charts doing that. It's not costing us. It's not like we are having someone else come in. As far as the going back and identity issues, I haven't asked EMS to do that, and he has already started to go back and pull Metrix and look at areas we can improve. One example there were 2 previous employees who were getting a high rate of refusals and ended resigning about the time someone addressed it. That was something he made use of. Refuses we can't bill for those. I have been catching that within a couple of weeks. I will ask him if he has some down time to pull some random charts from the past and make sure…

Bill Rhubart- If we just worry about the future, and two if someone does have bad charts, I wouldn't necessarily fire them but give them additional training for improvement.

Rebekah Parish- The most recent numbers I have are from August, so in 2024 from January to August we had a number of charges in the 1.55 million dollars, and we also had 635,000 in adjustments. They were requested by the insurance company. Leaves us $425,000.00 in charges for the year and of that I have received $371,000 in payments.

Mayor Sutton asks for any Public Input.

Fred Hundt- We are not talking with two of the rescue squad. I spoke with Chad Ott from Deerfield, he's the Chief of the Rescue Squad and Township Employee. They run 2000 calls a year in Deerfield. They don't have an administrator. With all those calls, just him and his assistant of the squad do all the paperwork and the billing. Besides that, they fill in when it comes to the vacations and all that. They don't have all these extra levels of management. Its just them. You can call Chad in and speak with him. Same thing with Dorothy. We are running 1,200 calls. The EMTs for cost do that. If they get a call, they drop what they are doing and take the call, when they come back and do the administration work. Just like the paid firemen in Millville, they might not get a call all day long. What else are they doing all day just watching TV and walking around the garage. We are in a world today where you can't have these luxuries. This guy in Dorothy, they are taking care of their buildings, personnel, and transport and it's not being done through the town. The head of the employees are the head of the operation, not a big structure of administrators. The two people running the squad are running the business,

Kenny Wilson- So, we do not have paid management that is not running on the truck. That is just not a thing. As far as the administrator goes, every EOS has somebody that is designated as an administrator. That is someone who has a state license that has a rescue that bills for service. Generally speaking, that person is also the Chief/Captain. That part of my title is quite literally clicking a box every year and renewing our license, as far as the captain portion of my title that is the I guess service as the "top runners." I work 40 hours a week answering calls for service. I work on administrative stuff during that except for very rare circumstances. There's no paid staff, that is all they are doing. We did have a paid CFO, but she has now stepped down to volunteer status. Other than that, there was no paid administrator.

Fred Hundt- The only reason why said that is because in the beginning going through the salaries there was someone listed as the administrator.

The audience talked about what was said in the beginning of the meeting, about the salaries and their titles.

Mayor Sutton moves to the Questions from the Committee

Mike Vizzard- I know you said you needed $80,000.00 for the rest of the year, that doesn't include income that you have coming in from now to the rest of year. Give us a more accurate number of what you think you will need.

Tyler- We do not track what we are owed when it comes to billing. It hasn't been done before but not saying we can't do it in the future. We are looking into ways to do it; we just haven't reached that point yet. I'll address some more of the rumors. The days that were thrown out there for the end of our operations were based on the amount of money at that time. As we got more money during the week we had a group chat with everyone on our board along with Ken and our CFO. As we get money in depending on how much is when we decide to extend the operation as long as we feel comfortable with. I will apologize with other districts here for not being as communicative as we should have been. We definitely need to work out on our communication and we will address that. That is just where we have been out. Most of our direct deposits come in Mondays and Fridays and we get checks throughout the week. We are not talking about every day, just when money comes in and out. We have been meeting once a week for the last 3 weeks. Tonight was meeting night, but we cancelled this. We are taking it week by week basis to see if how much if any money we received will allow us to keep going. Right now, our payroll ends on Friday, and we know we have enough money for that. I'm going to say 98% sure because I don't have the exact number in our payroll account, but we should have more than enough to go for another 2 weeks. It just we don't track what we are owed.

Mayor Sutton- We can't go off the fact that you enough money for two weeks. We cannot operate like that for EMS. We need to know we are going to have it. When Pam asks for a few questions, she couldn't even get a copy of the last audit. I know I have been going to meetings for a year, and we have a hard time getting information. If the Township puts money into it, and we ask a question, we want to know for a dollar.

Unknown- Who are you asking because I haven't been asked by anyone for anything, and I am the President of the Company.

Mayor Sutton- Our CFO called today, and I don't know who she spoke with, but she got 3 or 4 of her questions answered, but she couldn't get a copy of the audit. Every time it comes to something financial, that's the one thing we can't get. Somehow, it's got to get to us. If you want us to help bail you out, we need to know to the dollar what you have and what you spend. It can't be a guessing game of I don't know, but we need to now.

Mike Vizzard- Can you help answer that question.

Rebekah Parish- We have $49,000.00 available to EMS. I didn't have the exact dollar amount with me at the time, but it is $49,000.00.

Mayor Sutton- How many fire commissioners here do we have from Laurel Lake.? I have a question for you, if we are forced to put Township money in to take it over, are you willing to turn the rigs over to us?

Unknown- So you don't want to pay us for your services? You want to provide your own service?

Mayor Sutton- No like what he was saying, we need some outsiders' help. If we need to redo this, and we look at the long portion of it if Downe and Maurice River want to do a shared service and get involved. If we are going to start now, we need to include that. So yes, it would have to be some of what you have and some new ones.

Tyler- Are you saying you want to provide your own EMS under our license? Because that is what it sounds like.

Mayor Sutton- No, we are not saying that. We want to correct this. We can't keep going on. We are done, we are closing down we have no money.

Tyler- I'm sorry but I'm not concerned with other townships and their EMS service. I just care about our Township and our EMS.

Larry Coffman- I just want to ask you a question, you are asking if the Township is actually going to get involved in this EMS service which sounds like where you want to go, are we willing to render our ambulances over for those services?

The audience discusses the question.

Rebekah Parish- I can tell you from the end of August which was the last report that I got from our billing company, we have a net AR $462.279.95, and on average we bring in $46,125.00 per month, however those number vary greatly. In June we brought in 73000.00 and August we brought in 25000.00. It is very difficult for me to tell you how much we can anticipate.

Mike Vizzard- So concern ably if we say that you are willing to bring in 10 grand for the next two months so 20 grand total, you are looking for 60 thousand from the township to carry you through.

The audience says yes.

Deputy Mayor Klaudi- I think we need to look at restructuring not taking over the rescue squad. I think we are asking EMTs to be businessman. This is a business, and it has to be run like one. I think there is mismanagement. You guys know what you're doing as far as EMTs, no one is questioning that. As businessmen, you have no idea what you are doing. You guys were thrown into this, and you are looking for help. I think we need to find a way to get you the help to run this thing as a business as it should be.

Kacey Catalano- As I mentioned before, every township has a line item for services, ambulances and first aid. Every other township in Cumberland County, I looked up every municipality in Cumberland County and every single has a line written. I will give you that Maurice River Townships line item is zero, but that is because they have a private industry they are relying on. As Larry brought up, they are being taken over by someone whose point is the bottom line. It may be alright in the past the Township hasn't put in anything, but that is because Laurel Lake has been footing the bill. We have been putting our heart and souls into this. You can say we are not good businessman, but we are getting the same that everyone else is getting. If every other business is getting some sort of supplementation from their township and we're not? That just shows we did a great job! We did a great job so much that you didn't even bring in.

Kenny Wilson- We have been making it our own, and the board of fire commissioners. I'm going to tell you, there are two or three people that do not have access. In general, people don't have access to our charting or billing. It is very tightly controlled because it is a federal crime. The people that are making those comments do not and have not, have any access to that where they can speak from actual knowledge. It is nonsense. An ex-employee and a member on his way out. I will tell you the only issue to my knowledge that we have ever had with billing in behind was the subset from what we are doing with Inspira, and that has only been sense the previous person of EMS Chief stepped down very quickly. He did not tell anyone on the way out that you need to send this form in, and maybe looking at a maximum of $15,000.00 from that we should of be getting.

Bill Rhubart- What we need to do, whether we point fingers or not, the truth of the matter is we are failing. We are going to be sitting here all-night pointing fingers at each other.

Mike Vizzard- We are not going to be able to solve this tonight, but I will say we are going to figure out what we are going to do. The Township has not funded the EMS at all and never has. It has always been through the fire departments, and we didn't even know any difference. To accuse us of not funding you, not because we never wanted to, we just never had too. It's required, and now we have to figure out how we are going to do that.

Mayor Sutton- I talked to :: in audible:: I guess he gave you a lot of money, or else he did. That stopped. He goes unless the game changes and different people in there then no more.

Mike Vizzard- That is not going to change the fact that the Township needs to help out.

Inaudible chatter.

Kacey Catalano- Can you not give the name of an anonymous doner because that is very disrespectful.

The audience and committee talked about how much is in the bank now and how much they need to keep going the rest of the year. The EMS squad that if they run out of money, they will not close their doors but tend to run on a volunteer status. Mike Vizzard reassured the audience that they will try to figure this out. The audience discusses what if the squad becomes a nonprofit.

Mayor Sutton- I will say, $485,000.00 is a 17-cent tax increase. That is over our cap limit, so we have to go to the state for emergency appropriation. That's what it would cost, 17 cents.

The audience talks about how much they need to keep running for the rest of the year, and how they are hoping they have enough from billing to cover it. The audience also discusses EMTs pay rate each hour.

Mayor Sutton- I guess we need to decide if we help out by the end of the year.

Mike Vizzard- I'm not deciding anything until I talk to Pam.

Kacey Catalano thanked the committee for their time and hearing them out.

Mayor Sutton asked for a motion to adjourn the meeting. Deputy Mayor Klaudi made a motion and Committeeman Vizzard seconded.

Respectfully Submitted by:
Gabrielle Horseman, Deputy Clerk

Commercial Township
Special Meeting
April 4, 2024, at 5:00 PM
Commercial Township Hall

Mayor Sutton calls meeting to order.

This meeting is called pursuant to the provisions of the Open Public Meetings Law. Notice of this special meeting of April 4, 2024, at 5:00 pm was advertised in the March 28, 2024, edition of the Daily Journal and the South Jersey Times and posted on the door of the Municipal Building and has remained continually posted as required notices under statute. This meeting is being electronically recorded.

In Attendance:

Ronald Sutton Sr.	Mayor
Mike Vizzard	Committeeman
Joseph Klaudi	Committeeman
Heather Miller	Township Clerk
Thomas Seeley	Solicitor
Clint Miller	Public Works Supervisor
Carol McAllister	Township Auditor

Mayor Sutton asked the attendees to join him in the flag salute.

Mayor Sutton stated that the purpose of this meeting is to discuss the financial status of the Laurel Lake EMS, the future of EMS in the Township and to find a solution for keeping this service in the township. Those who were invited to attend this meeting in addition to the Fire Commissioners and AMS Administration are Thomas Seeley, township Solicitor, Pamela Humphries, Township CFO and Carol McAllister of Bowman & Co, the Township Auditor.

Mayor Sutton said he was going to hold the remarks of the Committee until the end, that the committee will need more information as well to give our remarks.

Mayor Sutton listed the item for discussion as listed on the agenda.

1. The committee and all three fire districts were provided the following.
    - 2022 District 3 Audit
    - 2024 District 3 Budget
    - Budget Summary as provided by District 3
    - 2022 Payroll Figures
    - 2023 Payroll Figures
    - Payroll Definitions

2. The Auditors did a review of District 3 audit. A more in-depth, forensic audit would need to be hired by an outside firm.

3. Status of the EMS and suggestions going forward to maintain the service.

Mayor Sutton said we can hear from Carol first and then Pam.

Committeeman Vizzard said Pam would not be attending, she had flooding issues at here house she is contending with.

Mayor Sutton asked Carol McAllister to touch on findings from her review.

Carol McAllister-

- The figures were from December of 2022.
- The audit of the fire district does show contribution to the EMS.
- The districts audit shows the balance sheet assets are in Capital Assets.
- The cash balance as of the end of 2022 of $132,000 was restricted for outstanding bills such as lease payments. At the end of 2022 their available cash balance was $3,000.
- The detail of the EMS portion shows contribution for contracted services is $14,000 for the year.

Mayor Sutton asked for a motion to open it to the public. Motion was made by Committeeman Vizzard and seconded by Committeeman Klaudi.

Mayor Sutton stated anyone who wished to speak, to come forward and state your name.

Shawn Ronan, Chief Laural Lake Volunteer Fire & Rescue- We are here to talk about EMS, we are having an EMS issue in the township. We have been doing this for 10 years now. This started with a donation and didn't cost the taxpayers anything. We have done good until now and everyone knows the situation with Inspira, hiring more people and getting less work from them so that is less money that we are bring in. At this current time, we are operating EMS every day, and I'm not EMS, I'm fire, however, the money we are getting in, we are barley treading water. This is why we are asking for help. It is my understanding that we are all here tonight to collectively get a plan together and work towards that. Whether that means we have to do a forensic audit of us or the fellow in the back, he has been in EMS a lot of years, he may have some pointers for us. There are other things I hear out there. I would like to clear a few things up now if I can. Is the consensus of everyone in the room to continue with Laurel Lake Rescue Squad because we already exist and continue to move forward because I have heard, and not to put you on the spot Sir (Mayor) it was said that you wanted to start a Bayshore ambulance service.

Mayor Sutton- I did not say that.

Shawn Ronan- Ok, this is why I'm asking. The rumor mill was out there that you said that you wanted to start a Bayshore ambulance service and possibly do a shared service with Maurice River and possibly Dovvne Township. I don't know if the plan was to possibly offset the cost in doing that.

Mayor Sutton- I have heard that but it didn't come from me.

Shawn Ronan- Ok, well then, I guess that's clear. I talked to Ron Sutton Jr. as well the last time we were here, and he said he was willing to come down and go over some stuff with us and get a cost per call thing. Again, I don't know the ends and outs, he is more of a numbers guy. If that's what we have to do, then I'm interested in doing that. This is not about Laurel Lake Fire company or Mauricetown or Port Norris, to me this is about when a resident of Commercial Township calls 911 and needs an ambulance, we provide that. It's not about any districts specifically. I think collectively, it needs to be a meeting of the minds tonight and hopefully get a game plan together and move forward so the residents of this township have EMS service when they need it.

Mark Sheppard, fire commissioner of Mauricetown fire company- I have been to at least three meetings, and at all three meetings, this one included, I have not yet seen any figures, for Laurel Lake rescue. I've seen the budget for 2021, 2022, for Laurel Lake Fire Company. I haven't seen anything for profit or loss of Laurel Lake Rescue. We have asked several times for figures; we have received no figures that I have seen. What it cost to run, what's coming in. I have heard that social security and Medicare only pays a certain amount. I haven't seen any figures to substantiate anything other than what I have heard. For myself, I need to see what the profit and loss items are for 2023. 2023 is what we are talking about. We aren't talking about 2021, 2022 or 2024. The problem exists in 2023. I haven't seen the 2023 budget and if I understand correctly, the fire budget doesn't have anything to do with the Rescue budget. We need to see figures from the rescue squad.

Shawn Ronan- I didn't know you asked for that. If you asked Kenny, he's been doing a lot of things, like I said I don't have time to follow this every second.

Solicitor Seely- Just a second, this has to be regulated by transcript. I know it will be a pain but please state your name for the record so when it is typed up, we know who is talking.

Shawn Ronan- If you need to know these things, we can get that for you. So, if you're asking, are we getting rich so we can go buy new, no we are not. Currently, right now, I believe we have $112,000 in the account.

Mark Sheppard- I have been to all three meetings and in all three meetings we asked for figures, and we have yet to see any figures or at least I haven't for Laurel Lake rescue squad.

Solicitor Seeley- Again, for the record, we need you to state your name. To establish the record, this is Shawn Ronan and Mark Sheppard having a discussion. When this is typed up, this is going to be a disaster. Please wait, state your name and don't talk over each other.

Mark Sheppard- I did ask Kenney and he told me he wasn't the one calling the shots so he couldn't give me an answer. So, who is running the rescue squad and who can give us the figures? Someone has to be in charge of it.

Shawn Ronan- Again, I don't have those answers but, I can get them, again, I'm not there doing it all the time. Are we running a perfect ship right now at this point, no we aren't. We have some issues internal as well, so I'm not getting specific information that I need at times. We are looking to hire a few more people so we aren't paying overtime and there is a certain person who didn't do interviews, and this is things we are trying to work out. We are trying to avoid paying overtime because that dwindles the account down really quick and can close the doors. But I can't just say, I'm going to get rid of this guy because he isn't getting me what I need, then that job isn't covered. It's a tough balance right now trying to get all the people to cover all the jobs. Again, I know the EMS system, I don't know the ins and outs of it but at this point, I can tell you our calls are getting answered.

Fred Hundt, Mauricetown- Everyone knows who I am, the things I have done, and how I have worked for 55 years for the fire department in Mauricetown and the township. I have dedicated my who life and for nothing for my fire department and this township and I haven't gotten a dime out of it except the $600 I'm getting to be the secretary for the fire commissions. You guys sent all this stuff here so we could review it. That is what I did so I'm going to try and give you my opinions on some of the things that I'm looking at here. The first thing I want to say is, the Laurel Lake Fire Company, as far as my fire district is concerned, has done a stellar job. I am not here to bash them for their service and what they have done. In fact, if I'm going to bash them for anything, it's over the lousy $5,000 stipend we give them every year to cover Mauricetown which I think is ridiculous to begin with. We are not paying for a paid service; we are just giving them a donation to put toward the operation of their rescue squad. I want to set a couple other things straight. Mark mentioned three meetings. Two meetings prior to this was called by the people of Laurel Lake, to talk to Mauricetown and Port Norris to talk about the situation. The ex-mayor was there, at least I think he was there. When we left that meeting, a representative of the rescue squad said he was going to get back and get us all the answers then. We got none. Twice. Two separate meetings, we met with the rescue squad, whoever they designated, unless this guy was freelancing, we got no answers. We got no answers, in fact not one Laurel Lake Commissioner even showed up at my firehouse to discuss the ambulance service. There may have been one. You guys called the meeting and no one from your fire commission showed up. Rumor has it that they didn't come because they were looking to cut us loose anyhow. That's rumor but I just want to say, that's what Mark's talking about. Then, the other rumor, you said he said, meaning Ronnie Sutton. Ronnie Sutton never said that. I've been to these meetings multiple times, maybe three since September, I was down here fighting about the cannabis first then I brought up about the ambulance squad. I brought to their attention your dilemma. It was my suggestion that if Laurel Lake folded, maybe we should look at a Bayshore group of municipalities plus contracts are going to run out in Maurice River, and also in Downe next year. I thought, collectively, the townships could work together to get an ambulance service. It was just a suggestion I made from this floor. It didn't come from Ronnie Sutton, if he said it, he got it from me. There was another thing you said, he said, that came from me too.

Shawn Ronan- I just asked the question, I know it was a rumor and I just wanted clarification.

Fred Hundt- It came from me Shawn.

Shawn Ronan- I'm not saying I'm against anything, I'm just saying there is already a service established, we already have employees, payrolls, it's an operational unit. I just thought it would make more sense to maintain what you already have. Rather than start all new. I just want to clarify that. That's why I asked what the consensus was of this whole room. To continue or for you to start your own.

Fred Hundt- Part of my synopsis is, If we can ever find the true cost of Laurel Lake, maybe you guys can run as a separate thing separate from the fire commission. You would be the ambulance service and not Inspira. The rescue squad has done a fabulous job. No one is knocking the rescue squad. Right now, we are talking finances. Before I go any further, I want to straighten out a couple more things. A year or so ago when you guys came down here to get your stipends approved by the township committee, which we all do, the commissioners get paid, the law requires that we have to get that approved by the township committee for our salaries. Yeah, it's true, there is only two people that get pain in Mauricetown, myself and Ron Sutton Jr., he is the treasure and I'm the secretary. Not another commissioner gets paid a dime. I understand that's our business and not yours. And I should put out yours except for the fact that it was stated, by Mr. D'Ambrosio, and he's not here, as to why your commissioners should be making $3,700 a year and commercial #2 gets nothing. It was said that it is because you guys do so much more than we do in Mauricetown. It's in writing. Well, that may be true as far as the commission is concerned, but myself and about another 30-40 people over the last 50 years, dedicated their life to building that fire station. Carried bricks, put the electric, the plumbing, the septic system, the whole thing, and never took a penny. Still dedicating our lives in 55 years and never took a penny. Our commissioners, yeah, the law allows us to get paid. I think it's a disgrace that you could take $3,700 because you're running a rescue squad. That aggravated the hell out of me. Then Jimmy D'Ambrosio also made a comment that we are illegal. That we are not compliant with the state. We are certainly compliant with the state. All our information is on our website and has been for two or three years. She (the clerk) wanted some inforniation, and I told her to go on the website. All our audits, budgets, and meetings are on the website. I know you can't answer for Jimmy D'Ambrosio, but I wanted to set the record straight with the committee. That is just bullshit. There was a time that we went to your wife (Michelle Ronan), we were struggling to get stuff downloaded on the website, I admit that, but we are 100% compliant. Also, I have to get my thoughts together. I just want to know what extra work the commissioners do to warrant $17,000 in wages.

Shawn Ronan- I can't answer for the Commissioners Fred. Whatever Jim said to you, I have no control over that.

Fred Hundt- He said it to them (the Committee)

Shawn Ronan- To them, ok, whatever, I don't have control over what he says, but I can tell you he is no longer going to be a member of our organization. He has submitted a letter of resignation. He was there for a lot of years. I'm telling you that what he said does not reflect my department because I never had a problem with you, Fred. I think we have worked with you hand in hand. Whatever they did, I was a commissioner 25-30 years ago. I never got paid. I still volunteer as well as you do. I've served for 35 years myself. I don't get paid either. I'm not looking for that, I'm doing it for the community. However, I don't have any idea what goes on with the commissioners because I don't go to a lot of those meetings. Whatever their salaries are, I don't know that's through the commissioners not the Laurel Lake fireman.

Fred Hundt- I agree with what you're saying. It just annoyed the crap out of me to think that commissioners could get paid $3,700 because they do so much to run the rescue squad. Maybe they do but we are here tonight to find out why, because we are looking at the cost of running a rescue squad and why we are possibly loosing money. And just as you said, I know what he does, and I know what they do (Port Norris), and I know what you do with the state of NJ, you bust your butt a lot more than they do going to 12 meetings a year and maybe reviewing the budget of the fire department. It just annoys me that your commissioners are getting that kind of money. When everyone else in the township is basically working for nothing. They are taking it because the law allows them to take it. I have two sheets here; one is the 2023 payroll, and one is the 2022 payroll. On the 2022 payroll, you don't have an administrator. I would like to know what the administrator does, and the base pay of the administrator is $57,000 but with the extra work your administrator did, they made $80,000 in 2023. I don't know what the administrator does. Then the secretary and I don't know if this is the secretary of the fire commissioners or what because it is vague but is this the secretary of the Board of Commissioners or is there a separate secretary for the ambulance. They are just under $40,000 so between the both of them together, it's a $120,000 a year. And the commissioners for the extra work they got to do, they are making $3,700 a year. Are they running the rescue squad and the fire department or is the administrator and the secretary. The other question I had was in 2022, there was no administrator on there, or making that kind of money unless these numbers are no good. And there was no secretary on there, all of a sudden, and while loosing money, now these two pop up. You have two people making $120,000 who weren't on the 2022 payroll. I don't understand so I'm asking that question.

Shawn Ronan- I don't know all the answers either, again, I'm a fire guy, not EMS guy. But it was running, if they don't come to me and tell me anything is wrong, I'm assuming everything is ok. But I do know that Jimmy was there in that building ever single day, he delt with all the building company, all the people calling about their bills, he did all the scheduling, he delt with the hospital. He had a phone with him 24 hours a day. I was on vacation with him and his wife and he was answering phone calls on vacation, and scheduling trucks for the transport that kept bringing money in so that the taxpayers didn't have to pay for EMS of this township. He did get paid for that. I don't know if it was overtime hours or what, but I do know it is hard for us to get a lot of EMT's and it is hard everywhere because we are loosing them to the City of Vineland, Inspira and Millville as well. They can afford to pay more than me. That's not their fault, they are doing what they have to run their cities. There was a lot of overtime that went out over them years, so obviously those salaries were elevated. I mean for $80,000; I'll go do that. That's more than I make, and I work a lot harder than that, myself.

Fred Hundt, you're building my case.

Shawn Ronan- I'm just saying it's facts but, when you call for an ambulance, do you want it. We may have to pay overtime to provide an ambulance.

William Bitting- I may be able to shed some light on this. The payroll figures you are looking at are just for EMS positions. The fire district commission and the fire department and the EMS division work separately. Anything you see with payroll numbers is from the EMS. The fire division, the only ones that get paid are the 5 commissioners that get paid the $3,700. Nothing additional that we do we get compensated for as an EMS division. With most of the other fire commissions, we aren't big enough where we can have a separate board that has nothing to do with the fire department. We do have people who cross paths and may be getting compensated from the EMS side for being an EMT and I am one of them. I am an EMT, and I am also a fire commissioner. However, when I work an EMS shift, I get paid as an EMT. My payroll figure is on there with my hourly rate I was paid as an EMT for the EMS division. It's separate. The names may be the same, but it is different work that is performed. If you go back to 2022, you said that there is no administrator on there. That's because at that time it was still a volunteer position by James D'Ambrosio Jr. He did not get compensated for that.

Fred Hundt- But he got $80,000 in 2023.

William Bitting- He retired at the end of 2022. We had to fill that role. We didn't have anyone that could fill that role in a volunteer capacity like he did. They promoted an EMT to an administrator position. If I'm correct, he was allotted additional hours to perform the additional work for the administrator work which is why his salary looks inflated compared to someone else's who just worked 40 hours on an ambulance. Because he worked 40 hours performing his EMT duties then additional hours as an administrator to fulfill that role as well.

Kacy Catalano- That is relatively inaccurate. He was allotted an 8-hour shift to handle officer duties. What is the base pay of the administrator.

Fred Hundt- $57,000

Kacy Catalano- $57,000 so everything else, 80-57, that $23,000 were overtime hours that were ran to cover shifts where we didn't have EMT's available. But the $57,000 and I believe there is a wage on there. How much is that per hour.

Someone said $25 per hour.

Rebecca Parish- in 2023 the administrator was making $30 an hour. He has since taken a pay cut. It is $25 an hour now.

Fred Hundt- It doesn't show in 2022.

Kacy Catalano- That's because we had a volunteer that was handling that position. We didn't have a secretary before we typically had a volunteer handling that position. It is currently considered a CFO position. I don't know how the records currently reflect that change in title, but that position is currently being filled by Rebecca Parish.

Billy Rhubart, Chief Port Norris Fire- To go over what Fred is talking about and Will's answer. We are assuming the 2023 administrator was Jim. The names are blanked out, they are under employee numbers. So, it's just a guess. So, I have kind of assumed that 2023 was Ken.

Someone said that's correct.

Bill Rhubart- So that's when I first stood up, my displeasure was that Jimmy repeatedly told us that he does that job for free. So, if that is the case for 2022, then that proves he did do the job for free. I will vouch for Kenny; he does a lot to run the EMS which is something I bought up a lot in the other meetings. If that sole person is on the ambulance so much, very often he's on overtime and we are paying way more for that person to be on the ambulance than if we had a larger workforce. Will does kind of answer those questions but, with the names being blocked out, I looked at 2022, to see if the employee numbers stayed consecutive. I think Ken's employee number is 11 and I did not see him in 2022.

Fred Hundt- I would also know and for everyone's sake, do you do third party billing, or you do the billing yourself.

Someone said third party.

Shawn Ronan- We do have a billing company that we have had since day one. We never did it ourselves. We have a payroll company as well. That was part of the administrator's job to keep track of all the billing to make sure all the EMS charges were right because there are certain charges that they don't look at and the insurance companies don't pay. The administrator looks to make sure it is written in a way that we can collect on them. Sends the payroll over to the payroll company each week and does the scheduling for the month. That's the administrators' work. He also monitors the building and the transport stuff coming out of Inspira as well as the scheduling and payroll.

Fred Hundt- Again and it's just my opinion and it's just in looking at it, I am not knocking the Laurel Lake rescue squads service, the have truly given to this township. There are some numbers here that just didn't make sense to me. I'm still annoyed about the comments about how much more the commissioners of Laurel Lake do than the rest of the Township. You say you don't do your own billing. I had a long conversation with the gentleman who is the Chief of Dorothy and also the head of the rescue squad in Dorothy, in Weymouth Township. I talked to him about administrator, and I explained what I found here, and the secretary and he was astounded. He says that the Dorothy rescue is 100% volunteer. Even the administration. The Chief, he is also an EMT, does his shift and instead of sitting on his butt, in the fire hall in Dorothy, he does the administration work. The captain does all the scheduling. They get zero, not a dime. I don't expect people to work for totally nothing but, these guys are working for nothing. They have their head above water, and they are making money. And also, and he was very concerned over, he was concerned over the fact that you guys you lost the transportation side of the business. You said you lost over a quarter million dollars in billing. That's what Kenney told us twice. That's what Kenny said and that's why you are running with a deficit. Dorothy, last year brough in over $300,000 in billing just for transport. He is curious and I am too, if you did loose it, why did you lose the transport service.

Larry Coffman- I work at Inspira. I am actually a dispatcher in Inspira. I know very well about Dorothy; they give me their schedule every month and I approve it. Laurel Lake has not lost a transport contract. They are still transporting for Inspira. Do they have a truck up every day, no. That is due to staffing. We don't have enough people to staff it every day. Dorothy gives us whatever they have available for the month, and they have already given me their May schedule. They have maybe one or two trucks up and they don't have it up every day. An 8-6 one day and 6 to midnight another day. But they don't run ever day for transport. They bill differently, they have a different contract with Inspira. They do hourly. Whenever they run, they don't bill insurance or patients at all. They send a direct bill to Inspira, and they get paid hourly for their work. Laurel Lake bills the insurance companies, and whatever they don't get from the insurance companies like if they do a trip from Inspira to Inspira, then Inspira pays Laurel Lake for that. Other than that, they bill the insurance companies. They are still doing transport.

Mayor Sutton- While we are on transports, Joe Derella told our CFO and one of our committeemen, that Inspira could have made you rich with transports, but you guys didn't want to do them. Is that true.

Shawn Ronan- That is 100% not true. Fletcher went to him, because I talked to Fletcher, and the reason Fletcher went to talk to Joe Derella was because transport was dwindling down. Instead of 5-6 a day, which was bringing the money in, and kept us surviving, because everyone in here knows that EMS does not pay. We were making the extra money through transport, and that's how we stayed alive. It kept the service going in this town for 10 years. It was dwindling down. Inspira was buying more ambulances, they were doing a lot more themselves. We were getting less calls and it was decreasing, and we were scared that we were going to get cut off 100%. I brough that to the attention of the committee and Mr. Jamison said he knew Mr. Derella personally and he would talk to him. He talked to him, and his question was, and if you would like to verify this with him, that is fine, are you cutting off Laurel Lake 100% and he said no, we are going to keep them on but that they are doing a lot of their own stuff. That he would continue giving us what he could to help us survive. Whenever we have staff, that truck goes out. We know that is our lifeline. With the staffing issues, there are days that does not happen. We are going to staff the EMS truck first. There are some other things with Dorothy like they are hourly. We probably could have done that too, but it is my understanding if it is hourly, then Inspira can say we are going to pay you x amount of hours for your truck from 8am to lOpm then they can say we got somebody leaving this hospital and take them to Perth Amboy NJ. We didn't want to get into that. We do direct billing because our trucks stay right here in our county. If we have that truck out and we have a cardiac call right here in Port Norris, and then we have another one in Laurel Lake, our ambulance is right here. We can divert that transport and say we will come back in an hour to do that; they aren't going anywhere and take care of that EMS. That's an emergency needed right now. We can go out in an hour to do that transport but if our truck is in North Jersey, we can't do that. We opted to stay here and cover our township and bring money in to stay alive.

Billy Rhubart, Port Norris- I think one thing, to go back to all of these meetings. One thing we had asked for was if there was to be some separation between the EMS and the fire district, what will the fuel cost, what will the EMS service alone cost us. If the EMS was managed that way, exactly what you're saying we could break it down and say, billing the insurance company, we only made this, we would have some kind of numbers to compare to, to see what's our best option. Again, we have been told multiple times, at multiple meetings, that we do not have that information. The numbers that we were given were proposals. What it was thought to cost. In the second meeting, we found mistakes in that proposal. Everyone who was at that meeting agreed that we didn't know what this is. The guy who had the answers showed up with an outburst. But again, on the last meeting that we had, the ex-mayor was there, it was October 10th. At that meeting, I told them, you need D'Ambrosio III. He would call me privately and say, let me run this by you. I'd say no, no, no, I'd don't want these discussions between me and you, with advice about this. We need to talk about this as a group. I want these answers to come as a group. I brough that up at the October 10th meeting. We asked for the information, we left the meeting and Ken texted me, thank you, we understand and appreciate what you are doing. Once I get the information together, I'd like to go over the information with you first before I bring it to the group. No, we just said that in the meeting, we don't want that. But that was October 10th that we asked for a huge list of information. Fuel, what was being paid in overtime vs what could be paid in straight time. Still, the things we have been provided, I don't think gives us those answers.

Shawn Ronan- Again, I'm not an accountant, I've never been in that position, I don't know what the numbers are, or what they were but I am totally open if you want to come in and have an audit and look at the books. I can guarantee you nobody went to Mexico with a million bucks if that's what you are asking, that didn't happen. It takes a lot of money to run an EMS. Like you said before with Dorothy, if you can find people who want to volunteer and do it, bring them down, please, let's do this. Those days are gone. I think everyone in this room knows that. No one wants to work, no one is going to do it. Even on the fire side, Fred. Even on a good day, in the middle of the day, how many people go out on a call. I worry every time, in the middle of the day, that I can get a fire truck out. Volunteerism is gone.

Someone responded 3 or 4.

Shawn Ronan- I think we can beat this all day, or for a week, but I think what we need to talk about is how we are going to move forward. No one has any money buried anywhere, we will open the books and show you whatever you want to see. Let's move forward.

Bill Rhubart- All that the audits will prove, in my opinion, is mismanagement in the past. The past is the past and that's done.

Shawn Ronan- I will say, there probably has been some mismanagement. No question, right. We are here today to see about how to move forward.

Bill Rhubatt- A huge part of my opinion on the mismanagement is at no time, in the last 10 years, has either fire company, fire district, has been approached and say, hey listen, that $5,000, that $8,000 that we agreed to 10 years ago, it's not cutting it. The only time that I feel as though numbers has been brought up, was the first meeting that we had in 2023 where I asked what kind of money do we have to put forward to help. The exact words I was told was, there is not an amount of money you could put forward that would help. It is beyond that.

Shawn Ronan- That same comment you're talking about and the same thing you're talking about Fred, came from all from the same person. That person, I agree, we had some issues with, I could get some straight answers out of him either, there in the end but he is no longer with us. I have his resignation; it will be read at the next meeting. He has walked away. I don't know how to get to that answer.

Mark Sheppard- I have to apologize. I just found in all the papers I had, the 2023 fire district EMS expenses/income. I just found it. It tells everything from 2022-2023. Income from insurance, Medicare, transports, private pay & donations, all the expenses, for uniforms, supplies, building, insurance, fuel, utilities. I said I never had it; I apologize, I didn't think I did, I just found it. I want to present it to everybody here. We can make copies for everyone here.

Fred Hundt- It was sent to us; we already have it.

Mark Sheppard- I didn't realize we had it.

Shawn Ronan- I do remember them asking for that, that coming out. And Bill as far as what you were touching on with the $5,000 or $8,000 wasn't cutting it. We didn't come to you guys hey we need more money, or we need this or that because we never went into it to be a profitable business. We went into it to provide our residents with EMS service. We didn't go into it to make money on everybody. We had a sense of pride. We are just going to keep pushing and moving forward and we are going to do this. I didn't want to burden you guys with a lot either. If we could do the power trucking thing to keep us surviving and we created jobs for people. It kept us going. I'm sure you don't have an extra $100,000 in your budget to keep us going. That's why we didn't come to you and do that. We saw it and made arrangements to bring the power truck in to bring money in so we could survive longer.

Larry Coffman- I think we all have to realize that Laurel Lake rescue has done a heck of a job for a good 8 years. We were surviving, didn't have any money issues. Payroll was being made. The budget for Laurel Lake district III covers all the fuel, the maintenance of the ambulances, and the insurance for the ambulances. That is in district III budget. That's not separate for EMS, that's all in district III. We covered all that expense for a very long time. Money was good, we kept the bank account at a nice rate for many years. We blame the pandemic for a lot of things. We need to do that on this as well because after that everything went up. Everything except what the insurance companies were paying out. That dropped in a big way.

Shawn Ronan- Like he said, we were doing good for a long time. We also bought two ambulances. We wrote a check for it. The taxpayers didn't pay a penny for it. We bought the power stretchers, so we didn't have back injuries. Self-lifters for the trucks, again preventing back injuries. We put the money back into it, we didn't stack up money for profit. The couple of ambulances were roughly $170,000 apiece that the taxpayers didn't have to pay for. Self-loaders, ambulances, stretchers, defibrillators, Lucus devices and all that stuff that are like $15,000 a piece or something like that. We didn't burden the taxpayers we did it because we wanted to better the service, get better equipment, keep updated equipment and provide the township with good service. And here we are today, again, pre covid, we were paying EMT's $17-$18 dollars an hour, after covid, now we are at $22-$23 dollars an hour and we struggle to keep them because they go to Vineland and make $25, $28 or $30 dollars with Inspira. They can pay more that us, obviously they are a lot larger. That's why we are here, we can't keep people. Why would you come here to work for $22 and hour when you can go there for $25. I'm not mad at them but that is what it is and that's where we are at.

Bill Rhubart- I know I have said it before and I have made a lot of people mad about the purchase of those things, again, if the EMS was run as a business, and those things were purchased, when the problems began to present themselves, with loosing money and stuff, we made big purchases, when money was falling short. If things were separated, and we had proof of workman's comp issues, back injuries, if we had stats like that to present, we could weigh it out and say we spent $50,000 on equipment to save us from $100,000 in workman's comp issues. We don't have any of those numbers. I don't even know if they are available. I just think if you make bad business decisions. If you were a trucking company and work was falling off, you wouldn't go buy brand new trucks.

Fred Hundt- I just want to say, that when you're looking at losing money in the squad, and I look at salaries of upward of $125,000 for two people for administration when were losing money it just raises the question. We were asked to review all the stuff that was sent to us and that was just one of the things that stood out to me big time. Also, I just want to say, it was said twice, that Inspira was slowly sucking away your transports and you were loosing something to the tune of $265,000 or whatever they wanted back in August or September by the end of the year to keep going. That number reflected the same number that you said when you lost relative to transports. So, for me, there is no other way to think, we lost transports and increased salaries by $125,000 for administration. It just didn't make sense to me. In my mind, it's mismanagement. I'm just reading it off the paperwork. I don't go to your meetings; I don't know what goes on up there. I just wanted you to know that is where I'm deriving these things. I just think that the rescue squad in Laurel Lake deserves to stay as our number one rescue squad in this township. They have done a fabulous job and I've told you that before. There are people in this room that I just love to death that I see pull up when we have an ambulance call. Because I feel confident that someone is here to help our residents, that knows what they are doing. We feel confident in the Laurel Lake rescue squad. Some way shape or form, I think I can speak on behalf of our fire district, we want you guys to stay in business. The arguments going to be how and how it will be financed. I think what you guys have to do in order to satisfy them, and everything I have heard of the past three months, there is no accountability. They want to see what is going on. The only way we are going to do that is to make the rescue a separate organization within your fire commission so they could thoroughly look at the numbers of the rescue squad and not the fire district. Then no one is just handing over money to an organization where you don't really know how it's all panning out. I think the direction it should be is you guys should figure out how to split, get a true cost, and come back to these guys. What's the number going to be. I think it's going to be $750,000 - $600,000 a year is what we are going to need to run your ambulance squad with all the billing and administrative cost but give them a number. In my opinion, they should put it on the ballot. Ask the residents if they want to go with a paid service in Commercial Township. Then they are off the hook for something that will effect the tax dollars. This way the residents of Laurel Lake aren't being double dipped by having the rescue squad supported by their fire budget. Then they are taxed on their local purpose tax. If you separate it and make it a separate organization, you will have the support of the fire departments. It's off them, they didn't create this. There is no such thing as volunteerism anymore. I see it in our church, fire department, I don't care where the heck you go today, it's all over. Downe township, the township pays for it, Maurice River township, the township pays for it. They will pay for it again and probably through the nose. This may be the opportunity for you to do this but regardless, I just really take exception to Jims remarks on how hard Laurel Lake Commissioners work. I've been working my whole life. It just drove me up the wrong way.

Shawn Ronan- Fred, let me ask you this again. It was Jimmy, not Laurel Lake Fire.

Fred Hundt- And Kenny.

Shawn Ronan- And Kenny and again we have had some issues, and we are trying to work through this. Back to what Bill was saying, I don't think they were bad purchases, with the power stretches and the Lucas devices. They were on a timed payment because we had money coming in. It took a couple years to pay off. You say we were losing money, really, Mauricetown, the township or Port Norris, Laurel Lake was losing money, but we put money into what we thought, at the time, and it did save a lot of injuries. I think anyone who has been in fire/EMS service knows you don't want to carry a 600 lb. patient out of a house. You have a full code in Port Norris where you need to do CRP all the way to the hospital, probably everyone in this room would need CPR before you got there. I think they were good purchases, but we didn't know the future of Inspira shortening up our transports either. The financial thing, Jimmy did it a long time for free, then Kenney started getting paid and now he is retiring and walking away.

Fred Hundt- It's a lot of money to pay from one year to the next, $125,000 in payroll.

Shawn Ronan- There again, a lot of that was overtime. There was no one to do it and Kenney said he would do it.

Fred Hundt- There was a base salary for the administrator and secretary.

Kacey Catalano- $57 was the base for the administrator.

Fred Hundt- And the secretary's base pay was over $33,000.

Bill Rhubart- In Kenny's defense, I think that title should have been separate, Administrator/ EMT. It looks bad that he made a lot of money, but he was doing the work.

Shawn Ronan- He would come down on Friday and not leave until Monday. He is there all weekend around the clock.

Bill Rhubart- You still can't visually see what he was paid as administrator and what he was paid as EMT.

Shawn Ronan- Is it perfect, certainly not. There again, I think we can point out all the flaws but that isn't helping us move forward. Let's sit down at a table and see if we can figure out how we can separate from our fire budget. What was it, like a $180,000. We can take that off of our fire budget.

Fred Hundt- I just think it would be nice if you could come up with a number.

Shawn Ronan- That's fine, I'm willing to do that. Let's make a plan, right here, let's do that. Let's sit down at the table, separate what we are paying, $187,000. Let's separate all that, I don't have all the answers. I am here for everyone's help collectively. Let's move forward.

Ronald Sutton Jr, Mauricetown- You're touching on it. I want to mention this, none of this is helping us move forward. Let's move forward with some of the ideas you have. If you can separate the EMS from the fire budget, and that is your contribution to EMS, then obviously, we have to pay more, but that is our contribution to the EMS. But with that, it needs to operate separately, maybe we have to establish a board of directors that consist of a couple guys from everywhere and maybe a committee member. That board would be like a checks and balances for your administration, secretary, and staff. There the kind of things you need to look at. It can't just be free for all and endless throw of money. The other part of that, if you are able to get to that point, you will also, within that organization, need to track the cost. You need to know what transits cost, what EMS calls cost you, you need to know what it cost you per hour to operate on both sides of those operations. It's those kinds of things. The Commissioners can't pay the insurance or fuel, that's not giving you an accurate indication of cost, so you need to separate that completely. There the kind of things to look at and consider. That will help you, and us see what we have. That's what we need to work towards, and I don't think here is where we do it. I think it needs to be done, outside of here. We need to get together and do it as a group. That's what it is going to take to make it work.

Shawn Ronan- I agree with that. We talked about that, I mentioned it to Kenny, and he said hold on let me get some things together and I gave him the benefit of the doubt. Again, I'm not that guy, maybe you are. If we can get a group together, and sit down at a table, let's do that. Let's make it happen. That's why we are here.

Ronald Sutton Jr.- We have a lot of people here who have a lot to offer.

Shawn Ronan- You say as far as hiring a board, I'm fine with that. Let's do that, that may make things work. But more than likely, that's going to come at a cost as well. If we can find volunteers, great.

Ronald Sutton Sr.- Fred touched on it, fire commissioners get paid, but I can get paid, but I don't get that $600. I didn't ask for it. But as the Board of Directors, if one was created, it's like, who sign's EMS checks now?

Several people spoke at once, a statement was made that the fire board of commissions are in charge of EMS.

Ronald Sutton Sr- That's another issue in my mind. That should be another separation.

Shawn Ronan- I agree with you, you are right. Let's figure out how to do that and do it. When we started this, it was started by a donation and it was like, we did this to provide a service and make it work and we did the best we could. It wasn't 100%, right, probably night, but whatever. We did what we could because volunteerism was dead, there was no ambulance getting out during the day and people needed an ambulance.

Liz Tayvinsky- I am a volunteer member in Laurel Lake, I just want to personally say, that a lot of the way you feel, we feel. There are a lot of things that need to change. It is the future of Laurel Lake whether we want to admit it or not. We are on board with those changes. Whatever we can do to work with you guys, we want to do. We can't control what happened in the past and the people that were here before us. We have a great team, and we had a really crappy hand handed to us. Someone recently left us, and we are trying to move forward from that and continue to grow. We don't want any negativity; we want to work with you guys. That's our goal. We can't be held responsible, the few of us who are trying to move forward because of people in the past. We know there were mistakes. Thank you.

John Feltes- I wear a couple hats here. I just want everyone to understand why I am here. I am the EMS coordinator for Cumberland County. The EMS coordinator isn't in charge of any squad or EMTs but if you are OEM, we are a resource person. I come to a scene; I go to commands. On the other side, I wear the hat of Millville EMS chief. We build that business 3 1/2 years ago. So, my reason for being here on that side of the house, is there are a lot of rumors floating around that Laurel Lake was going to close their doors. So, from an EMS coordinator point of view, that is a resource nightmare for all of us. And for a company that boarders the line, that may fall on us to pick that ball up while things are going on. There is a lot of differences whether its shared services, mutual aid and because I have built some squads before, I know how to get some of this information. I'm pretty busy but I would be helping to figure this out. Like you were talking about earlier, like why did you buy the striker power stuff. The company can supply you will all that stuff about how it reduces back injuries is good business. In Millville, I had to provide all the information because they didn't have a lot of extra money laying around either. But with tuning up some stuff, billing and so forth, we switched billing companies, and some other things and just tweaked things along the way. We bill the residents because they pay that tax base, but we don't back bill them. If you are a resident, we bill the insurance company and beyond that, nothing else happens. If you are out of town, we bill your insurance, and they make one attempt to run your bill back through again. EMS doesn't pay the bill completely, there is some loss but the better you can tune that up, it makes it easier for them to say, ok we can help with this part here. I think the problem you are seeing with Inspira is that they are trying to bring their resources back in house because that makes the best deal for them. You're trying to figure all this information out, without the core elements, you're looking at the surface of it. I think if you look at the core elements, you will see a huge difference in that. I'm busy, I don't have supervisors or anything like that, I run the things myself basically. The fire captains help me out, but if you have a question, call me and I'll try to help you out. The other reason I'm here is because you don't want to see your agency dissolve because Laurel Lake has a good foundation to it. They do a good job. If you think about, how can we bill on this, and make it affordable for the residents and you. The bottom line is if someone calls 911, they will need someone to show up. There isn't volunteerism anymore and staffing is very hard. I like to keep two trucks up, sometimes a third, but sometimes it's at one because we just don't have the people. You can't compete with salaries from bigger agencies. If anyone has any questions, I'm certainly willing to help you out.

Fred Hundt- I don't know where Inspira is going. One minute you hear they want to be in the EMS service and the next they don't want to be in it. But I do think Inspira has pulled away from 2-3 townships or municipalities in Atlantic County, they are not going to renew their contract. Today it was on Facebook, they are not going to renew their contract with Middle and Lower township. I don't know if it's because those ambulances aren't doing a lot of transporting to Inspira or what. Laurel Lake is going to be our best bet. I don't think we want to rely on Inspira.

Bill Rhubart- I said it before and I don't know if you guys would be in favor of trying to make it work, to make employment more presentable to people or helpful, if maybe we could make EMT's township employees. So, they can have insurance and pension. At the end of the day, it's not all about how many dollars you make. I don't know if that is something the township can help us with.

A person spoke, name was inaudible, from Mauricetown- She was a billing supervisor for 20 years. One of the problems is the denials. She asked if the billing company was working on the denials or were they.

Someone said the billing company does.

There was a brief conversation of several people with the Mauricetown resident on potential issues with the billing process.

Shawn Ronan- I just want to thank Committeeman Vizzard for his continued support of these EMS meetings and getting these things together. I don't know how we are going to do this, but I do also thank you Fred, and Mauricetown, for having faith in us. We would like to continue as well; I think it is the best option. I think what you were sating Billy about the township thing was good, but I think that may be even more costly with paying benefits. I think it would be a great thing, but it will come down to numbers. And like the other fellow said, we can't compete with bigger agencies. We have some that when they aren't working with Inspira, they may pick something up here, that's what we are dealing with. We just can't get then for $22 bucks when they can go there for $35. We need to get a game plan together collectively to keep us working in the future. I am willing to open the books and whatever you want to look at, let's look at it.

Larry Coffman- I'm 100 percent in agreement, we need to split our budget, I'm all for that. We just need help with the numbers, I'm ok with numbers but we need some help, and we need help with administration. We don't have to have an administrator that is an EMT. We need an administrator that isn't apart of that process that can bring more experience and more organization to that position.

Ron Sutton Jr. — In Mauricetown, our board decided two years ago to use an accountant. They do our checks; they do everything for us. They do it for $5,000 a year, Cheryl Ward, she is a CPA. She was recommended to us. She does a couple Maurice River Township companies, I think Cumberland and Leesburg, I think Belleplain, Dennisville but she helps prepare our budget, everything. She is a good person, if you need questions answered, I would start with her. I have nothing but good to say about her and I think other commissioners would agree.

Shawn Ronan- Before we close, do we want to set another day or does anyone want to volunteer because I don't have all the answers. Are we going to walk out of here and be a stale mate again. Any suggestions on how we are going to do this.

Bill Rhubart- I would like to hear suggestions from the committee.

Mayor Sutton- With that, do I have a motion to close to the public. Committeeman Klaudi made the motion and was seconded by Committeeman Vizzard.

Mayor Sutton- With everything that was said tonight, clearly, it was mismanagement and salaries and things like that, that started making things go wrong. You said Jimmy D worked 72 hours straight, without going home.

Shawn Ronan- That isn't even the person, it was a different person.

Mayor Sutton- But he worked 72 hours straight.

Shawn Ronan- He was at the property, I didn't say he got paid for 72 hours, I said he was there. So, if something happened at your home, would you want an ambulance there.

Mayor Sutton- Yes.

Shawn Ronan- Ok, we had to provide an ambulance. When you're short people, people get overtime. He comes in on Friday, on Saturday and Sunday and when a call comes in, he goes and when he isn't on a call he does other things for administration.

Kacy Catalano- He worked 8 hours on Friday, 16 hours on Saturday and 16 hours Sunday.

Mayor Sutton- I have another question. Where did the money go from the rescue squad building?

Shawn Ronan- That money is going to develop the property across the street for additional parking and another building. And while we are on that sir, I was told that you were upset about it, rumor mill, that you gave us that property, and that it should have come back to the township because it wasn't ours to sell.

Mayor Sutton- The township should have had first dibs.

Shawn Ronan- First of all, the township did not give us that property.

Mayor Sutton- They did, Tolz realtor gave you the first part. The township gave you the second part.

Shawn Ronan- Hear me out. Tolz realty donated that property to us. That was the squad building and we put the squad there. The township gave us the additional lot out back which was a hole. When I was a kid, I used to ride my bike there and it was five feet below the road.

Mayor Sutton- We cut the trees down and filled that.

Shawn Ronan- It was developed after that. That was well over 20 years ago. We are looking to better the organization and do more, so we sold that property off to redevelop another piece of property. The township did not give us where the squad building was.

Mayor Sutton- Right that was part of Tolz, and we gave you in the back. But there was tax dollars put into it and I'm just saying cause before I came on, they wanted that back part for apartments, the whole corner there. The place is worth more than twice that. I don't know why you sold it for $55,000.

Shawn Ronan- Ok, well, that's a decision the board made.

Mayor Sutton- Ok, that was another bad decision. I just pointing out, that was another bad decision.

Shawn Ronan- I think you have a problem with the Lake. Because a lot of times you say stuff like that.

Mayor Sutton- No, why would you say something like that. I was for giving you that property for the rescue squad, I was for giving you that property across from the fire company that cost us $36,000 to give it to you. Any time you need black top or overhead doors I would say no problem, we will pay for them, generators, how can you sit there and say I have something against Laurel Lake.

Shawn Ronan- Because a lot of the time, you say stuff about us.

Mayor Sutton- I say the things I think is wrong. Just like tonight, we are trying to figure out what is wrong.

Shawn Ronan- Right, but this isn't anything new. You have done this for a long time. You have always said things about the lake. You treat us like the black sheep of the township.

Mayor Sutton- No

Shawn Ronan- You absolutely have, I've heard you say this Ron, I'm not going to bullshit, it is what it is.

Mayor Sutton- Shawn, for you saying that, it brings up a whole differ thing. I think you have a problem with me because you used to work for the township.

Shawn Ronan- No

Mayor Sutton- That is the problem.

Committeeman Vizzard tried to intervene.

Shawn Ronan- Regardless of bad decisions were made regarding our EMS, we did the best that we could, and we started this without the township's help. We provided a service and saved taxpayers money for 10 years. I think we have done very well in the time that we have been here. We just need a little help now to continue this. I think the residents of this township are quiet thankful that we had volunteers for as long as we did. When it dwindled, we didn't come to you, we stepped up and we got donation and we set it up and we moved forward ourselves.

Mayor Sutton- You should have came to us before the last

minute. Shawn Ronan- This happened a couple years ago.

Mayor Sutton- Can I finish? There was a time that the fire company asked Laurel Lake, do you need more. We were told no; we are doing good. Why would you refuse that. It happened all at one time, when you started giving these salaries out.

Shawn Ronan- It did not happen at one time sir. And we didn't say, we want more, we want more. We didn't want more just to stack money in the bank.

Mayor Sutton- It sounds like you're doing something right now.

Shawn Ronan- We had a sense of pride, and we did what we did. We did the power truck ourselves, to bring money in, to continue it ourselves. We didn't want to come to you, we had a sense of pride, to provide a service and do something good for our township. Without burdening our taxpayers or committeeman.

Mayor Sutton- It sounds like you're doing something right now because when we had that meeting in October, you only had 2-3 weeks of pay, then you were able to get more, then it was $40,000 from back billing or something. Tonight, you say you have $120 some thousand. Sounds like you are moving in the right direction. I think part of that is because those salaries dropped off.

Shawn Ronan- That's not necessarily the case, you don't understand the whole picture. This didn't just start back in October. A couple of years ago, Mr. Vizzard, did we not have a conversation about this.

Committeeman Vizzard said yes.

Shawn Ronan- This started several years ago. So, you are wrong in saying it started in October.

Mayor Sutton- I was at that meeting in October, I was running for election.

Shawn Ronan- Then you should have been aware.

Mayor Sutton- But that was the first that anybody heard of it.

Shawn Ronan- No, a couple years ago. This is what the man is telling you. He was there, we went to him (Vizzard). Shawn asked Mauricetown and Port Norris, did we not have several meetings a couple years ago? That this was coming, and we needed help.

Bill Rhubart- I think it was three meetings and we were supposed to have follow-ups and it went quiet.

Shawn Ronan- Right, I'm busy, everybody is busy, and the ball got dropped, it is what it is and here again, things started to get better. We got some more people, we were able to cover more shifts, the overtime dropped down. Then we lost a few people to other agencies that pay more. Like last payroll, we had some overtime again and it was about $28,000, this one will probably be $23.

Mayor Sutton- You guys have to figure out if you can run for the rest of this year. Whatever the township is going to do or can do, whatever we decide together. There is no money we can give out this year. It's not in the budget.

Shawn Ronan- I'm not asking you to give it to us right now. I can tell you this. We have $112,000 in the bank and we answer the calls every day. If I can cover the payroll, I will. But I will not have people work and then not be able to pay them when payroll comes around, I will close the doors. I will have to. I will not have people work and then not be able to pay them on pay day.

Larry Coffman- I don't think we are going to be able to answer that question. The nature of the business, the pricing, the call volumes, the insurance companies. I just don't think it is an answer that can be truthfully given. We need to stop this bickering back and forth because it is getting us nowhere. Your question about the property has nothing to do with EMS. I don't even know why that came into play.

Mayor Sutton- I though it had a lot to do with it but anyway.

Larry Coffman- We need to get together like we talked about before, we need the numbers and get the budget separated. See where exactly we are spending the money, on what, Fuel, salary, maintenance, insurance for the EMS and get that separated. I think that's the first step. We need to get an administrator there that can run the business and manage the day-to-day operations.

Fred Hundt- Shawn, did you say you're going to build a new building?

Shawn Ronan- We would like to put a pole building up for equipment and additional parking because bingo brings in extra money for the fire side so we can buy turn out gear and stuff like that. It's the fire side, not EMS. On bingo night, the parking lot is full. Another ting, Mayor, we are doing everything we can, we are cutting cost where we can and doing everything in our power to keep the doors open until we can have a solution. We are illuminating overtime and everything that we can.

Bill Rhubart- Can we do a monthly sheet for payroll, money brought in or what things cost. Maybe that could give us an idea. All that stuff can be tracked with the right person to do it.

Mayor Sutton- Asked the other committeeman if they had anything to say.

Committeeman Klaudi- I think that Ron Sutton Jr. hit it on the head that you have to have a Board of Directors made up of representatives of the fire companies. Try to hash this out and come up with a solution. Were going to have to tighten the belt and try to come up with some money to help the rescue squad come up with some money. We have no money right now, not this year.

Committeeman Vizzard- I have a couple things I want to say. Looking at this 2022-2023 comparison sheet that was provided, it says there is $280,000 less income for 2023 and it also indicated that payroll is $80,000 higher. First off, Rebeka, I want to thank you for sending over these additional figures. I'm going to read to you what they are right now. The account balance as of 12/31 was $24,165, EMS revenue for Jan 2024 was $105,975, payroll expenses for Jan 24 was $42,658, payroll balance as of 1/31was $45,235 and these figures are rounded up. EMS revenue for 2024 was $26,092 so my question is, why was there an $80,000 swing in revenue between January and February, but it happens, I understand. Payroll expense for February was $43,045, payroll balance as of the end of February was $44,369, payroll balance as of 3/31 was $32,060. So right now, in your payroll account you have $32,060 as of the end of March. That tells me you are covering payroll. A question I do have regarding what district 3 is paying for EMS, you have on this chart, a building lease of $26,000. Is that really an expense for Laurel Lake fire department. Because you are saying you are spending $26,000 for EMS. Could this be eliminated.

Larry Coffman responded that there was quarterly payment toward EMS.

Committeeman Vizzard asked for what reason, it says building lease.

Larry Coffman said for operational cost.

Committeeman Vizzard said but that is not an operational cost.

Larry Coffman- payroll...

Committeeman Vizzard- no, you have cost of payroll separate. This says it's what you are paying to house EMS is $26,000 a year. I think this is an amount that was built in to cover some cost that may not really be occurring. Then it says EMS supplies 23 almost $24,000 in EMS supplies. Then if you go to the EMS expenses, their EMS supplies in 2022 was $104,000. In 2023, it was $3,600. That's a $100,000 swing. And then you say you spent $23,000 for their EMS supplies.

Shawn Ronan said that some of that was from stretchers and lifters that were purchases. That's why that number is high.

Committeeman Vizzard- The reason I'm bring all this up is, I totally agree that there needs to be a board made up and you guys need to hash all this out. But you really need to use true figures. You need to know exactly what your cost are going to be. This here says you spent $184,000 to fund EMS. That's on top of the $737 thousand dollar payroll and other expenses. A major part of that was billing fees, which were almost $40,000 last year. I really do believe you can cut those costs just by having true figures. It's going to be up to all of you to figure that out. The other thing I want to point out, thank you for acknowledging, I have been deeply involved in this. I have talked to your accountants; I've talked to the people who did the audits. A couple things that I did find out is that the EMS is a non-profit. You're not going to be profitable if you are a non-profit. So, everyone who is looking for this to be profitable like I was, you're looking at it totally wrong. That's why you need to know exactly what your expenses are. You're not allowed to show a profit at the end of the year.

Shawn Ronan- When the money got up in the account, we bought an ambulance and new equipment.

Committeeman Vizzard- I'm just trying to put out ideas that may be able to alleviate all this and bring everyone together and figure this out. Fred, your point about making it a ballot initiative, is a good idea. We should let the public know we have this problem. It is going to cost some money. It needs to be worded correctly on the ballot, what the residents would like to do to help fund the rescue squad. I'm not totally against that, I think it is a good idea. I'll talk to the attorney to see if we can legally do that. As far as the accountant having something ready for 2023, he told me yesterday, because of the fact that you are non-profit, it is up to you to provide him the numbers he needs to be able to file. So, he can't file until you give him those numbers. You don't really have anything concrete for 2023 until you get those numbers. Mark, to answer your question, the figures that you said you found, the figures are in here. I kind of disagree with some of the numbers. For instance, the payroll chart for 2023 says $612,000 for payroll but over on here it says payroll was $610,000 so it doesn't exactly match but it's only off a couple thousand. Yeah, the other two districts are probably going to have to put more money in. But you already know that. You know you haven't been paying much money. How that is going to work out in tax increases, I mean, everyone is going to have to look at this. See what can be cut and give them the money they need to operate. The last thing I want to say is, from everything that I have seen, and I'm sure our accountant would agree, there is no fraud in any of this paperwork. There may be some people getting overpaid, but they were working a lot too. I feel that if the township was able to do something with future marijuana funds, to do our part to help, we can do that. And we want to make sure the residents know we did our do diligence. I will also throw this out there, if you want a representative from the township committee to be on this board you want to do, I have no problem doing it but I also understand if you don't want that. Not that I'll really have much input because it's going to be up to you commissioners to make the decisions.

Mark Sheppard- All fire districts put money aside for rescue squad services. We put money in the budget this year. We can you some, but it's not a lot. We were told we can't give it to you because we have no contract with you. If we give you that money, will you accept it. Before Jim D'Ambrosio said he wouldn't accept it because we didn't have a contract.

Shawn Ronan- The reason I didn't want to sign a contract with you was because, I didn't want to say we would provide services for 2023 because I didn't know if we would still exist.

Mark Sheppard- We do have the $5,000 that we budgeted for you. If we have to budget more next year, we will have to figure out how to get you some more money.

Shawn Ronan- We just didn't want to have a contract that we may not be able to fulfill.

Mark Sheppard- How about we pay you quarterly.

Shawn Ronan- That's fine, we can do that.

Larry Kaufman- I think we can do it that way until we can figure out where we are going with the contracts, and with the board. I think it's our best bet to have a member of each district on that board.

Shawn Ronan- Can we set up a committee. Does anyone want to volunteer before we leave here tonight.

Mayor Sutton- You would have to work on this soon to get it on the ballot.

Ron Sutton Jr., Fred Hundt, Larry Coffman, Bill Rhubart volunteered. It was discussed that possible two from each fire district. Remaining members still to be determined.

Committeeman Klaudi made a motion to adjourn and was seconded by Committeeman Vizzard.

Respectfully submitted by,

Heather Miller, Township Clerk

RESOLUTION 2024-111
TOWNSHIP OF COMMERCIAL
EMERGENCY RESOLUTION NJ 40A:4-48
(Under 3% Limitation)

WHEREAS, an emergency has arisen in Commercial Township with respect to Emergency Management Services (EMS) and, no adequate provision was made in the 2024 budget for aforesaid purpose, and N.J.S.A. 40A:4-46 provides for the creation of an emergency appropriation for the purpose mentioned above, and

WHEREAS, the total amount of the emergency appropriations created, including the operating appropriations to be created by this resolution is $60,000.00 and three (3) percent of the total operating appropriations in the budget for 2024 is $107,423.82.

WHEREAS, the foregoing appropriation together with prior appropriations does not exceed three (3) percent of the total operating appropriations (including utility operation appropriations) in the budget for 2024,

NOW, THEREFORE, BE IT RESOLVED, (by not less than 2/3 of all governing body members affirmatively concurring) that in accordance with N.J.S.A. 40: A 4-48:

1. An emergency appropriation is hereby made for an unanticipated EMS payroll shortage due to reduced reimbursement for EMS services from Medicare, Medicaid, and Private Insurance; and no adequate provision was made in the 2024 budget.

2. That said emergency appropriation shall provide in full the 2025 budget; and is requested to be excluded from the 2025 cap pursuant N.J.S.A. 40A:53.3c (1).

3. That the statement required by the Local Finance Board has been filed with the Clerk and a copy transmitted to the Director of Local Government Services.

4. That two certified copies of the resolution be filed with the Director of Local Government Services.

Moved By: Vizzard
Seconded By: Klaudi

	In Favor	Against	Abstain	Absent
Sutton, R	X			
Klaudi, J	X			
Vizzard, M	X			

CERTIFICATION

I, Heather Miller, Clerk of the Township of Commercial hereby certify that the foregoing is a true and accurate copy of resolution adopted by the committee at their regular meeting held on October 17, 2024, at 6:00P.M. at the Township Hall, 1768 Main Street, Port Norris, NJ.

Heather Miller, Township Clerk

TOWNSHIP OF COMMERCIAL
RESOLUTION 2024-129

Resolution Canceling Unexpended Balance; October 2024 Emergency Appropriation in The Current Fund

WHEREAS, Resolution 2024-111 authorized $60,000.00 as an emergency appropriation in the Current Operating Fund for unanticipated Emergency Management Services (EMS) payroll shortage due to reduced reimbursement for EMS services from Medicare, Medicaid and Private Insurance; and

WHEREAS, said Current Fund Emergency Appropriation was funded by Ordinance 2024-111 and finally adopted October 17, 2024; and

WHEREAS, through proactive collection practices and a reduction in the EMS workforce that allows the EMS to continue to operate efficiently; and

WHEREAS, $60,000.00 remains in the Current Fund as an unspent balance; and

WHEREAS, since the EMS operation is estimated to remain financially self-supporting through December 31, 2024, without supplemental funding through Commercial Township it is now necessary to formally cancel this $60,000.00 Emergency Appropriation.

NOW, THEREFORE, BE IT RESOLVED, by the Commercial Township Committee of the Township of Commercial in the County of Cumberland, State of New Jersey, that the $60,000.00 balance in the Current Fund Emergency Appropriation for 2024 EMS payroll shortage be cancelled.

Moved By: Vizzard
Seconded By: Klaudi

	In Favor	Against	Abstain	Absent
Sutton, R	X			
Klaudi, J	X			
Vizzard, M	X			

CERTIFICATION

I, Heather Miller, Clerk of the Township of Commercial hereby certify that the foregoing is a true and accurate copy of the resolution adopted by the Committee at their regular meeting held on December 19, 2024, at 6:00P.M. at the Township Hall, 1768 Main Street, Port Norris, N.J.

Heather Miller, Municipal Clerk