

2016

Township of Old Bridge Fire District No. 4 Budget

www.mpvfc.org
(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2016 FIRE DISTRICT BUDGET

Certification Section

2016

TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4 BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

2016 PREPARER'S CERTIFICATION

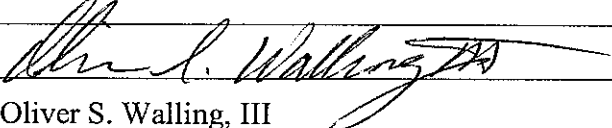
TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4 BUDGET

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

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

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

Preparer's Signature:			
Name:	Oliver S. Walling, III		
Title:	Accountant		
Address:	10 Allen Street Suite 3 Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

**2016 PREPARER'S CERTIFICATION
OTHER ASSETS**

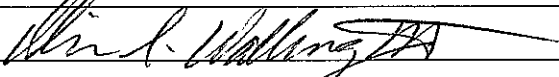
TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4 BUDGET

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

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

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

Preparer's Signature:			
Name:	Oliver S. Walling, III		
Title:	Accountant		
Address:	10 Allen Street Suite 3 Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

2016 APPROVAL CERTIFICATION

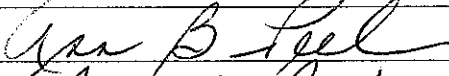
TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 14th day of December, 2015.

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

Officer's Signature:			
Name:	ANN B. PEEL		
Title:	TREASURER		
Address:	3011 Cheesequake Road Parlin, NJ 08859		
Phone Number:	732-316-0078	Fax Number:	
E-mail address:	appeal7@optonline.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- NA 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 organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

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

Name of Officer Certifying compliance

Ann B. Peel

Title of Officer Certifying compliance

TREASURER

Signature

Ann B. Peel

2016 FIRE DISTRICT BUDGET RESOLUTION
TOWNSHIP OF OLD BRIDGE
FIRE DISTRICT NO. 4 BUDGET

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

WHEREAS, the Annual Budget for the Township of Old Bridge Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2015; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); includes a proposed public referendum in the amount of \$275,655 as an appropriation from restricted fund balance to be used as budget revenue; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$938,595, which includes an amount to be raised by taxation of \$590,116, and Total Appropriations of \$938,595; 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 14, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the 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 11, 2016.

 (Secretary's Signature)

12/18/15
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Vagts	X			
Peel	X			
Watkins				X
Donahue	X			
Guarnera	X			

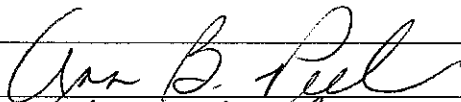
2016 ADOPTION CERTIFICATION

TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 11th day of January, 2016.

Officer's Signature:			
Name:	ANN B. PEEL		
Title:	TREASURER		
Address:	3011 Cheesequake Road Parlin, NJ 08859		
Phone Number:	732-316-0078	Fax Number:	
E-mail address:	appeal7@optonline.net		

2016 ADOPTED BUDGET RESOLUTION
TOWNSHIP OF OLD BRIDGE
FIRE DISTRICT NO. 4

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

WHEREAS, the Annual Budget for the Township of Old Bridge Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 11, 2016; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); includes a proposed public referendum in the amount of \$275,655 as an appropriation from restricted fund balance to be used as budget revenue; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 938,595, which includes amount to be raised by taxation of \$590,116, and Total Appropriations of \$938,595; 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 11, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and, subject to the proposed referendum being approved by 50 percent of the voters, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$938,595, which includes amount to be raised by taxation of \$590,116, and Total Appropriations of \$938,595; and

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

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

 (Secretary's Signature)

 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Vagts				
Peel				
Watkins				
Donahue				
Guarnera				

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4

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

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The proposed 2016 Budget is increasing by \$305,900. The majority of the increase is from the funding of prior year use of Capital funds for operations which is prohibited by statute. The amount to be raised by taxation is only increasing by \$15,993 because the Board is utilizing \$275,655 of Capital funds to offset the cash deficit.

- **Revenues offset with Appropriations is increasing to a more realizable amount based on historical data.**
- **Capital appropriations is decreasing to accommodate other increases.**
- **LOSAP is increasing by \$3,000 due to the increase in eligible volunteers.**
- **The Board increased the commissioners' compensation to compensate them for the additional service they will be providing to the district.**
- **Professional fees are increasing by \$17,000. The Board has retained the services of a new auditing firm, an accountant/consultant, and a bookkeeper. The Board realizes that they need to bring the district into compliance with laws and regulations so they have hire competent, knowledgeable professionals.**
- **Insurance premiums have increased by approximately 30% based on quotes.**
- **Maintenance and repairs is increasing \$9,700 based on historical data and the age of apparatus and equipment.**
- **Other various increases are based on historical data and inflation.**

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The amount to be raised by taxation is increasing by \$15,993. This is being accomplished by utilizing \$15,000 of unrestricted surplus and \$275,655 of restricted surplus if approved by the voters at the annual election. The Board is utilizing most of its unrestricted surplus and 69% of its restricted surplus. Normally this would be unadvisable, but the Board had inadequate guidance from their prior accountant/auditor. The Board is hopeful that with guidance from its new professionals the financial situation of the district can be turned around

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

The proposed 2016 Budget is in compliance with the Property Tax Levy Cap.

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.

The Board has passed a resolution to get authorization from the voters to transfer \$275,655 from restricted funds to unrestricted funds. The Board has used restricted budgeted funds in prior years for operations. If authorization is obtained the funds can be transferred to cover the deficit created by this spending.

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

The Board is appropriating \$30,000 for future Capital purchases and has budgeted for the annual debt service payments.

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

The Board was unaware that Capital amounts in the budget could not be used for operations. They were either not informed by their auditor or the auditor may be unaware of that statutory requirement.

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

N/A

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

Total Assessed Valuation of District	\$186,499,948
Proposed Tax Rate per \$100 of Assessed Valuation	\$.317

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	X	Yes		If yes, how much is appropriated?	\$
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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		Yes	
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FIRE DISTRICT CONTACT INFORMATION 2016

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

Name of Fire District:	Old Bridge Fire District No. 4		
Address:	3011 Cheesequake Road		
City, State, Zip:	Parlin	NJ	08859
Phone: (ext.)	732-316-0078	Fax:	

Preparer's Name:	Oliver S. Walling, III		
Preparer's Address:	10 Allen Street Suite 3		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax Number:	732-244-1571
E-mail:	owalling@koernercpa.com		

Chairman:	Drew Vagts		
Phone: (ext.)	732-316-0078	Fax:	
E-mail:			

Secretary/Treasurer:	Ann Peel, Treasurer		
Phone: (ext.)	732-316-0078	Fax:	
E-mail:			

Name of Auditor:	Rodney R. Haines, CPA, RMA		
Name of Firm:	Holman Frenia Allison, PC		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	609-953-0612	Fax:	609-953-8443
E-mail:	rhaines@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: N/A
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NO*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

TOWNSHIP OF OLD BRIDGE

FIRE DISTRICT NO. 4

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

SEE ATTACHED

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? YES
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? _____ If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? YES If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.
- a) 1999
 - b) 10
 - c) 6
 - d) Automatic
 - e) \$10,000
 - f) The Plan contractor annually reports to DCA

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
TOWNSHIP OF OLD BRIDGE
FIRE DISTRICT NO. 4

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

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

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.

Drew Vagts	\$3,800
John Watkins	\$3,800
Ann Peel	\$3,800
Michael Donohue	\$3,800
Anthony Guarners	\$3,800

- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

N/A

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

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

Fire District Schedule of Commissioners and Officers (Continued)

Old Bridge Fire District #4
Middlesex County

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Drew Vagts	President	10 X	Commissioner	\$ 3,800			\$ 3,800						\$ 3,800	
2 John Watkins	Vice President	10 X	Officer	3,800			3,800						3,800	
3 Ann Peel Anthony	Treasurer	10 X	Officer	3,800			3,800						3,800	
4 Guamera	Secretary	10 X	Officer	3,800			3,800						3,800	
5 Michael Donahue	Commissioner	10 X	Officer	3,800			3,800						3,800	
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:				\$ 19,000	\$ -	\$ -	\$ -	\$ 19,000				\$ -	\$ -	\$ 19,000

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

Schedule of Health Benefits - Detailed Cost Analysis

Old Bridge Fire District #4
Middlesex County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	% Increase (Decrease)
	Budget	Proposed	Budget	Proposed					
Active Employees - Health Benefits - Annual Cost									
Single Coverage					\$ -			\$ -	#DIV/0!
Parent & Child					-			-	#DIV/0!
Employee & Spouse (or Partner)					-			-	#DIV/0!
Family	2	21,600			43,200			43,200	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	2				43,200	0		43,200	#DIV/0!
Commissioners - Health Benefits - Annual Cost									
Single Coverage					-			-	#DIV/0!
Parent & Child					-			-	#DIV/0!
Employee & Spouse (or Partner)					-			-	#DIV/0!
Family					-			-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	0				-	0		-	#DIV/0!
Retirees - Health Benefits - Annual Cost									
Single Coverage					-			-	#DIV/0!
Parent & Child					-			-	#DIV/0!
Employee & Spouse (or Partner)					-			-	#DIV/0!
Family					-			-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	0				-	0		-	#DIV/0!
GRAND TOTAL	2				\$ 43,200	0		\$ 43,200	#DIV/0!

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

2016 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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

Name of Fire District:

Old Bridge Fire District #4

County:

Middlesex County

Levy Cap Calculation Summary

2015 Adopted Budget - Amount to be Raised by Taxation	\$	574,123
Cap Bank Available from 2013 (See Levy Cap Certification)		76
Cap Bank Available from 2014 (See Levy Cap Certification)		167
Cap Bank Available from 2015 (See Levy Cap Certification)		-
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		186,173,448
New Ratables - Increase in Valuations (New Construction and Additions)		326,500
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.309
Projected Tax Rate based upon Proposed Levy		0.316416174

2016 Budget Summary

Old Bridge Fire District #4 Middlesex County

	<u>2016 Proposed Budget</u>	<u>2015 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 290,655	\$ 10,348	\$ 280,307	2708.8%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	100	500	(400)	-80.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,724	1,724	-	0.0%
Total Revenues Offset with Appropriations	<u>56,000</u>	<u>46,000</u>	<u>10,000</u>	21.7%
Total Revenues and Fund Balance Utilized	348,479	58,572	289,907	495.0%
Amount to be Raised by Taxation to Support Budget	<u>590,116</u>	<u>574,123</u>	<u>15,993</u>	2.8%
Total Anticipated Revenues	<u>938,595</u>	<u>632,695</u>	<u>305,900</u>	48.3%
APPROPRIATIONS				
Total Administration	67,500	42,000	25,500	60.7%
Total Cost of Operations & Maintenance	460,045	398,300	61,745	15.5%
Total Appropriations Offset with Revenue	56,000	46,000	10,000	21.7%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	275,655	-	275,655	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	13,000	10,000	3,000	30.0%
Total Capital Appropriations	30,000	100,000	(70,000)	-70.0%
Total Principal Payments on Debt Service	28,090	27,293	797	2.9%
Total Interest Payments on Debt	<u>8,305</u>	<u>9,102</u>	<u>(797)</u>	-8.8%
Total Appropriations	<u>938,595</u>	<u>632,695</u>	<u>305,900</u>	48.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2016 Revenue Schedule

Old Bridge Fire District #4 Middlesex County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 15,000	\$ 10,348	\$ 4,652	45.0%
Restricted Fund Balance	275,655		275,655	#DIV/0!
Total Fund Balance Utilized	290,655	10,348	280,307	2708.8%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1 - Amboy Bank	100	500	(400)	-80.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	100	500	(400)	-80.0%
Other Revenue (List in Detail)				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	1,724	1,724	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	1,724	1,724	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues	56,000	46,000	10,000	21.7%
Total Uniform Fire Safety Act	56,000	46,000	10,000	21.7%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	56,000	46,000	10,000	21.7%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 348,479	\$ 58,572	\$ 289,907	495.0%

2016 Appropriations Schedule

Old Bridge Fire District #4 Middlesex County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted.	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 27,500	\$ 19,000	8,500	44.7%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	<u>27,500</u>	<u>19,000</u>	<u>8,500</u>	<u>44.7%</u>
<i>Administration - Other (List)</i>				
Other Admin Expense #1 - Professional Fees	37,000	20,000	17,000	85.0%
Other Admin Expense #2 - Administrative Expenses	3,000	3,000	-	0.0%
Other Admin Expense #3	-		-	#DIV/0!
Contingent Expenses	-		-	#DIV/0!
Other Assets, Non-Bondable #1	-		-	#DIV/0!
Other Assets, Non-Bondable #2	-		-	#DIV/0!
Other Assets, Non-Bondable #3	-		-	#DIV/0!
Total Administration - Other	<u>40,000</u>	<u>23,000</u>	<u>17,000</u>	<u>73.9%</u>
Total Administration	<u>67,500</u>	<u>42,000</u>	<u>25,500</u>	<u>60.7%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	114,000	104,000	10,000	9.6%
Fringe Benefits	80,045	75,000	5,045	6.7%
Total Operations & Maintenance - Personnel	<u>194,045</u>	<u>179,000</u>	<u>15,045</u>	<u>8.4%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance - Insurance	65,000	50,000	15,000	30.0%
Other Operations & Maintenance - Maintenance and Repairs	45,000	20,000	25,000	125.0%
Other Operations & Maintenance - Schedule Attached	101,000	94,300	6,700	7.1%
Contingent Expenses	-		-	#DIV/0!
Other Assets, Non-Bondable - Firefighting Equipment	55,000	55,000	-	0.0%
Other Assets, Non-Bondable #2	-		-	#DIV/0!
Other Assets, Non-Bondable #3	-		-	#DIV/0!
Total Operations & Maintenance - Other	<u>266,000</u>	<u>219,300</u>	<u>46,700</u>	<u>21.3%</u>
Total Operations & Maintenance	<u>460,045</u>	<u>398,300</u>	<u>61,745</u>	<u>15.5%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense - Fire Prevention Bureau	56,000	46,000	10,000	21.7%
Other Expense #2	-		-	#DIV/0!
Other Expense #3	-		-	#DIV/0!
Contingent Expenses	-		-	#DIV/0!
Other Assets, Non-Bondable #1	-		-	#DIV/0!
Other Assets, Non-Bondable #2	-		-	#DIV/0!
Other Assets, Non-Bondable #3	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>56,000</u>	<u>46,000</u>	<u>10,000</u>	<u>21.7%</u>
Total Appropriations Offset with Revenue	<u>56,000</u>	<u>46,000</u>	<u>10,000</u>	<u>21.7%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-		-	#DIV/0!
Equipment	-		-	#DIV/0!
Materials & Supplies	-		-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-		-	#DIV/0!
Emergency Appropriation #2	-		-	#DIV/0!
Emergency Appropriation #3	-		-	#DIV/0!
Deferred Charge #1 (cite statute)	-		-	#DIV/0!
Deferred Charge #2 (cite statute)	-		-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-		-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	275,655		275,655	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	13,000	10,000	3,000	30.0%
Total Capital Appropriations	30,000	100,000	(70,000)	-70.0%
Total Principal Payments on Debt Service	28,090	27,293	797	2.9%
Total Interest Payments on Debt	8,305	9,102	(797)	-8.8%
TOTAL APPROPRIATIONS	<u>\$ 938,595</u>	<u>\$ 632,695</u>	<u>\$ 305,900</u>	<u>48.3%</u>

2016 Schedule of Salaries and Benefits

Old Bridge Fire District #4
Middlesex County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution				
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	2016 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution				
Position #1 - Firefighter	2	\$ 57,000	\$ 114,000		\$ 26,585	\$ 43,200	\$ 10,260	\$ 80,045	
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			\$ 114,000	\$ -	\$ 26,585	\$ 43,200	\$ 10,260	\$ 80,045	

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution				
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			\$ 114,000	\$ -	\$ 26,585	\$ 43,200	\$ 10,260	\$ 80,045	

2016 Proposed Capital Budget

Old Bridge Fire District #4
Middlesex County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2016 Proposed Budget		2015 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	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 (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2016 Proposed Budget		2015 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	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

TOTAL CAPITAL APPROPRIATIONS

	30,000	100,000
\$	30,000	\$ 100,000

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

5 Year Debt Service Schedule - Principal

Old Bridge Fire District #4
Middlesex County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
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												
Capital Lease - Apparatus				27,293	28,090	28,910	29,754	30,623	31,518	32,438	103,114	284,447
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				27,293	28,090	28,910	29,754	30,623	31,518	32,438	103,114	284,447
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 27,293	\$ 28,090	\$ 28,910	\$ 29,754	\$ 30,623	\$ 31,518	\$ 32,438	\$ 103,114	\$ 284,447

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

5 Year Debt Service Schedule - Interest

Old Bridge Fire District #4
Middlesex County

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
Capital Leases									
Capital Lease - Apparatus	9,102	8,305	7,455	6,641	5,772	4,878	3,958	6,113	43,122
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	9,102	8,305	7,455	6,641	5,772	4,878	3,958	6,113	43,122
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 9,102	\$ 8,305	\$ 7,455	\$ 6,641	\$ 5,772	\$ 4,878	\$ 3,958	\$ 6,113	\$ 43,122

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

2016 Fund Balance Reconciliation

Old Bridge Fire District #4 Middlesex County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 25,963
Less: Utilized in 2015 Adopted Budget	10,348
Proposed balance available	<u>15,615</u>
Estimated results of operations for the year ending December 31, 2015	
Anticipated balance December 31, 2015	<u>15,615</u>
Less: Fund Balance utilized in 2016 Proposed Budget	<u>15,000</u>
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 615</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 76,394
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	<u>76,394</u>
Estimated results of operations for the year ending December 31, 2015	<u>323,606</u>
Anticipated balance December 31, 2015	<u>400,000</u>
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	<u>275,655</u>
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 124,345</u></u>

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

2016 Referendums

Old Bridge Fire District #4
Middlesex County

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 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	2016 Proposed Budget Amount Requested	2015 Final Budget
Cash Deficit	\$ 275,655	
Total Release of Restricted Fund Balance	\$ 275,655	\$ -

2016 Levy Cap Summary

Old Bridge Fire District #4 Middlesex County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	574,123
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		574,123
Plus: 2% Cap Increase		11,482

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

<i>Exclusions</i>		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		769
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		3,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		3,769

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	326,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.309

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		590,383
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	590,383

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	590,116
Cap Bank Available from Prior Year (2013) for 2016 Budget		76
Cap Bank Available from Prior Year (2014) for 2016 Budget		167
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		167
Cap Bank Available from Prior Year (2015) for 2016 Budget		-
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		-
Cap Bank from Current Year (2016) Available for 2017 Budget		267
Cap Bank Available from 2016 for 2017 Budget	\$	267

2016 Levy Cap Exclusion Calculations

Old Bridge Fire District #4 Middlesex County

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ -
2016 Proposed Budget PFRS Contribution Appropriated	26,585
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	26,585
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	25,816
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	25,816
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	25,816
Pension Contribution Exclusion	\$ 769

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ 13,000
20154 Adopted Budget LOSAP Appropriation	10,000
LOSAP Exclusion (+/-)	\$ 3,000

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 36,395
2015 Adopted Budget Total Debt Service Appropriation	36,395
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ 30,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
###	-
2016 Base Amount	30,000
2015 Adopted Budget Total Capital Appropriation	100,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	100,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ -
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	43,200
2016 Proposed Budget Group Health Insurance	43,200
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	46,000
2015 Adopted Budget Group Health Insurance	46,000
Net Increase (Decrease)	(2,800)
Net Increase Divided by 2015 Amount Budgeted = % Increase	0.00%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2016 Increase in Appropriation	\$ -

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY Old Bridge

COUNTY Middlesex

FIRE DISTRICT CODE: F04

TOTAL NUMBER OF FIRE DISTRICTS 4

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the current calendar year (pre-budget year). This is the fire district value on October 1 before added assessments.
FOR REFERENCE ONLY.

\$ 186,173,448 (1)

2. Total valuation of new construction and improvements (not prorated) from the Added Assessment List filed on the preceding October 1 minus the total valuation of any added assessment tax appeal reductions. Do not include omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

326,500 (2)

10/16/15
DATE

[Signature]
ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District TAX RATE from CURRENT YEAR (expressed as a decimal, \$ per hundred).

0.309 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45):

\$ 1,008,89 (4)

10/19/15
DATE

Dawn M. Swoboda
TAX COLLECTOR SIGNATURE



State of New Jersey
 Department of Community Affairs
 Division of Local Government Services
 Bureau of Authority Regulation
 Fire District Levy Cap Certification for Fiscal Year 2016

Fire District: Old Bridge Township Fire District No. 4

Municipality: Parlin

County: Middlesex

FD-Code: 1209-04

2015 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$574,123**

Amount to be Raised by Taxation: **\$574,123**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2015	\$0	\$72	\$0	\$0	\$0
	2014	\$167	\$0	\$0	\$0	\$167
	2013	\$148	\$0	\$72	\$0	\$76
Levy Cap Bank Totals		\$315	\$72	\$72	\$0	\$243

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2012	\$0	\$1,395	\$0	\$0	\$0
	2011	\$2,497	\$0	\$1,395	\$1,102	\$0
Levy Cap Bank Totals		\$2,497	\$1,395	\$1,395	\$1,102	\$0