

2018

TOWNSHIP OF OLD BRIDGE NO. 4
Fire District Budget

<http://mpvfc.org/>

Department Of



**Community
Affairs**

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

2018

TOWNSHIP OF OLD BRIDGE NO. 4
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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: _____

2018 PREPARER'S CERTIFICATION


TOWNSHIP OF OLD BRIDGE NO. 4

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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:	Cheryl Parker		
Title:	Accountant QPA		
Address:	508 Holmes Avenue N Forked River, NJ 08731		
Phone Number:	609-709-5372	Fax Number:	609-242-7375
E-mail address:	gwlcheryl@yahoo.com		

**2018 PREPARER'S CERTIFICATION
OTHER ASSETS**


TOWNSHIP OF OLD BRIDGE NO. 4

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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:	Cheryl Parker		
Title:	Accountant QPA		
Address:	508 Holmes Avenue N Forked River, NJ 08731		
Phone Number:	609-709-5372	Fax Number:	609-242-7375
E-mail address:	gwlcheryl@yahoo.com		

2018 APPROVAL CERTIFICATION


TOWNSHIP OF OLD BRIDGE NO. 4

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 11 day of December, 2017.

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:	609-242-7375
E-mail address:	Appeal7@optonline.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

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.

- X A description of the Fire District's mission and responsibilities
- X Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- N/A The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- X Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- X The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- X 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
- X 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
- X 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
- X 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 Peel

Title of Officer Certifying compliance

Treasurer

Signature



2018 FIRE DISTRICT BUDGET RESOLUTION TOWNSHIP OF OLD BRIDGE NO. 4

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Township of Old Bridge Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 11, 2017; 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 \$590,761, which includes an amount to be raised by taxation of \$589,237, and Total Appropriations of \$590,761; 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 11, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 8, 2018.


 (Secretary's Signature) TREASURER

12/11/17
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Drew Vagts	✓			
Michael Donahue	✓			
Ann Peel	✓			
David Kerchner	✓			
Anthony Guarnera	✓			


2018 ADOPTION CERTIFICATION

TOWNSHIP OF OLD BRIDGE NO. 4

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 8th day of January, 2018.

Officer's Signature:			
Name:	Ann Peel		
Title:	Treasurer		
Address:	3011 Cheesquake Road Parlin, NJ 08859		
Phone Number:	732-316-0078	Fax Number:	609-242-7375
E-mail address:	Appeal7@optonline.net		

2018 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF OLD BRIDGE NO. 4

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Township of Old Bridge Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 8th, 2018; 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

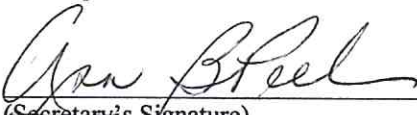
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$590,761, which includes amount to be raised by taxation of \$589,237, and Total Appropriations of \$590,761; and

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 8th, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, 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 \$590,761, which includes amount to be raised by taxation of \$589,237, and Total Appropriations of \$590,761; 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)

TREASURER

1/8/18

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Drew Vagts	✓			
Ann Peel	✓			
Michael Donahue	✓			
David Kerchner	✓			
Anthony Guarnera	✓			

2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF OLD BRIDGE NO. 4

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

- Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 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 overall 2018 proposed Budget is decreasing \$284,165 (-32.5%). Interest in investments is increasing \$100 (100%) because of increase in interest rates. Penalties and Fines are decreasing \$75,000 (-100%) & Other Revenues is decreased \$60,000 (-100%) because the Fire Bureau is no longer in district. Admin Fringe Benefits increased \$2,115 (100%) because the previous budget did not include ER Taxes. Cost of Operations Salary decreased \$70,530 & Fringe Benefits \$27,980 because the Fire Bureau is no longer in District. Insurance decreased \$20,000 (-28.6%) because Workers Comp will be reduced without 2 paid Fire Officials. Fire Protection Services increased due to the Fire Bureau leaving district and new responsibilities for the Volunteers. Training and Education increased (17%) since there will be more training for the volunteers. Fire Prevention Bureau Expenses are reduced \$30,000 (-50%) because the Bureau is no longer in district but Penalties are expected from the State. Cash Deficit is decreased \$154,345 (-100%) since it has met it's obligation from preceding year. Losap has increased \$2,000 (15.4%) because there are more volunteers meeting the eligibility. Capital appropriations increased \$140,000 (133.3%) for SCBA equipment.

- 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 \$735 (.1%). The tax rate will not change. The 2018 Budget will be not be using Restricted or Unrestricted Fund Balance in this years Budget.

- 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 2018 Budget is in compliance of the Property Tax Levy Cap.

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

N/A

- 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.

In 2014 the Board entered into a lease agreement for the purchase of fire apparatus with annual payments in 2018 of \$36,396. The 2018 Budget has Capital Appropriations for \$140,000 this is budgeted for Air Packs.

- 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

- 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.

- 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	\$185,307,515
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Proposed Tax Rate per \$100 of Assessed Valuation	\$.318
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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 2018

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:	609-242-7375

Preparer's Name:	Cheryl Parker		
Preparer's Address:	508 Holmes Avenue N		
City, State, Zip:	Forked River	NJ	08731
Phone: (ext.)	609-709-5372	Fax:	609-242-7375
E-mail:	gwlcheryl@yahoo.com		

Chairman:	Drew Vagts		
Phone: (ext.)	732-925-3439	Fax:	609-242-7375
E-mail:	drewvagts@gmail.com		

Secretary/Treasurer:	Ann Peel Treasurer		
Phone: (ext.)	732-725-5857	Fax:	609-242-7375
E-mail:	Appeal7@optonline.net		

Name of Auditor:	Rodney R Haines, CPA, RMA		
Name of Firm:	Holman Frenia Allison, CPA		
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 NO. 4

FISCAL YEAR: January 1, 2018 to December 31, 2018

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: **0**
- 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 NO. 4**

FISCAL YEAR: January 1, 2018 to December 31, 2018

- 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? **YES** *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)12
C)9
D)Automatic
E)15,000
F) The plan contractor annually reports to DCA.

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

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 President \$4,500, Michael Donahue Vice President \$4,500, Ann B. Peel Treasurer \$5,000, David Kerchner Secretary \$5,000, Anthony Guarnera Asst Treas/Clerk \$4,500.
- 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 2015.

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 No. 4
Middlesex

1	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	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	As Needed	X		\$ 4,500			\$ 4,500	None					\$ 4,500	
2	Michael Donahue	Vice President	As Needed	X		4,500			4,500	None					4,500	
3	Ann Peel	Treasurer	As Needed	X		5,000			5,000	None					5,000	
4	David Kerchner	Secretary	As Needed	X		5,000			5,000	None					5,000	
5	Anthony Guarnera	Asst Sec/Treas	As Needed	X		4,500			4,500	None					4,500	
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
Total:						\$ 23,500	\$ -	\$ -	\$ -	\$ 23,500				\$ -	\$ -	\$ 23,500

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

Schedule of Health Benefits - Detailed Cost Analysis

Old Bridge Fire District No. 4
Middlesex

	# of Covered & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -		#DIV/0!
Parent & Child			-	1	21,847	21,847	(21,847)	-100.0%
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family			-	1	34,053	34,053	(34,053)	-100.0%
Employee Cost Sharing Contribution (enter as negative -)			-		(9,235)	(9,235)	9,235	-100.0%
Subtotal	0		-	2	46,665	46,665	(46,665)	-100.0%
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 -)			-	0		-		#DIV/0!
Subtotal	0		-	0		-		#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-		#DIV/0!
Parent & Child	1	24,014	24,014			-	24,014	#DIV/0!
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	1	(4,014)	(4,014)			-	(4,014)	#DIV/0!
Subtotal	1	20,000	20,000	0		-	20,000	#DIV/0!
GRAND TOTAL	1	\$ 20,000	\$ 20,000	2		\$ 46,665	\$ (26,665)	-57.1%

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

YES
 YES

TOWNSHIP OF OLD BRIDGE FIRE DISTRICT NO. 4

2018 BUDGET

VEHICLE LIST

UNIT 400 – 2013 CHEVROLET TAHOE -CHIEF-KEN MC LAUGHLIN

UNIT 420 – 2012 CHEVROLET SILVERADO- ASST CHIEF-TOM ALGREY

UNIT 407 – 2001 AMERICAN LA FRANCE UTILITY – MOTOR POOL

UNIT 410 – 2006 DODGE DURANGO -MOTOR POOL

UNIT 402 – 2015 SPARTANERV STAR SERIES PUMPER – MOTOR POOL

UNIT 414 – 2001 FORD F350 – MOTOR POOL

LEASE AGREEMENT

This lease is made Between the Board of Fire Commissioners Fire District 4 Old Bridge Township, herein called Tenant, and The Madison Park Volunteer Fire Company Inc. herein called Landlord.

Property: Tenant hereby offers to lease from Landlord the premises situated at 3011 Cheesequake Road, in the town of Old Bridge County of Middlesex, State of New Jersey. This lease shall pertain to the 4,000 square feet of space known as the "apparatus room" (including Radio, and Mechanics Room) and approximately 3,000 square feet commonly referred to as the "Commissioners Addition and new wing". This lease consists of 7,000 Square feet of leased space.

Term and Rent: Tenant demises the above premises for a term of 3 years, commencing on January 1, 2015 and terminating on December 31, 2017, All rental payments shall be made to Landlord, at 3011 Cheesequake Road Parlin, NJ 08859, payable in equal installments in advance on the first day of each month for that month's rental, during the term of the lease. Rent for 2015 will be an increase of \$500.00 per month effective July 1, 2015 with 1 payment of \$1500.00 for back rent that will be paid at the signing of this lease. The Tenant agrees to pay the following annual payments as set forth in the conditions above on a monthly basis for the respective lease years:

2015 – 0% - monthly payment of: \$4,111.83 (effective July 1, 2015)

2016 – 2% - monthly payment of: \$4,194.07

2017 – 2% - monthly payment of: \$4,277.95

Utilities: Tenant will be responsible for all utilities (gas and electric) for the leased portions listed above and will also be responsible for providing Telephone, internet, fire alarm services and cable for the entire building. The Landlord will be responsible for the remaining utilities and the cost of utilities exciding \$28,000.00 per year

Use of Property: The Tenant may use the Property only for the following purpose(s): For fire related activities.

Improvements and Alterations: The tenant accepts premises in "as is" condition, The Landlord will not make any repairs and improvements prior to the start of the lease term. The Tenant must receive the landlord's prior written consent to alter, Improve, Paint or wallpaper the property. Alterations, Additions and improvements will become the landlord's property after installation. Any alterations, Additions and improvements from past agreements will remain the landlord's property and may remove or alter them at anytime.

Care and maintenance of Premises: Landlord will maintain and make necessary repairs to: roof, structural components, exterior walls, electrical, plumbing, and heating and cooling systems. Tenant will maintain and make necessary repairs to: Fire alarm system, Bay doors, and interior of leased areas including electrical and plumbing. The landlord will maintain unrented portions known as the Catering Hall, the recreation room and the area known as the old mechanics room.

Insurance: Tenant will provide full insurance on the premises listed above including but not limited to fire, public liability and extended coverage, which will include the Landlord as an insured party. The tenant will provide the Landlord with a copy of all insurance policies and claims.

No assignment or Sublease: The tenant may not sublease the property or assign this lease without the landlord's prior written consent.

Entry by landlord: The landlord may enter the property without restriction for any fire related activities, inspections, maintenance or repairs.

Quiet Enjoyment: The tenant may remain in and use the property without interference subject to the terms of this lease.

Hazardous Use: The tenant will not keep anything in the property which is dangerous, flammable, explosive or might increase the danger of fire or any other hazard unless such items are properly stored and marked.

Severability: If any portion of this lease shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable, if a court finds that any provision of the lease is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, than such provision shall be deemed to be written, construed and enforced as so limited.

Waiver: No failure of Landlord to enforce any term hereof shall be deemed to be a waiver.

Counterparts: any fully signed, identical counterparts of this lease shall be treated as an original.

Modification: This lease may be modified only by a writing signed by the party against whom a modification is sought to be enforced.

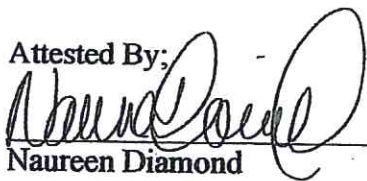
Parties: The landlord and each of the tenants are bound by this lease. All parties who lawfully succeed to their rights and responsibilities are also bound.

Governing Law: This lease will be governed by and construed in accordance with the laws of the state of New Jersey.

Entire Agreement: The foregoing constitutes the entire agreement between the parties and may be modified only by a writing signed by both parties, the following attachments, if any have been made a part of this lease before the parties' execution hereof.

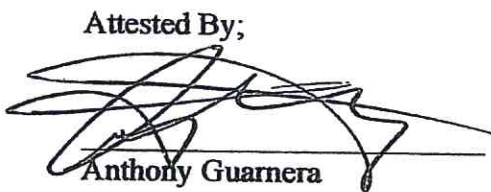
Signatures: The landlord and the tenant agree to the terms of this lease. If this lease is made by a corporation, its proper corporate officer's sign and its corporate seal affixed.

Dated: 9/14/15, 2015


Attested By;

Naureen Diamond
Secretary

Madison Park Volunteer Fire Company, Inc.

by: 
Frank C. Giacolone III
President

Attested By;

Anthony Guarnera
Secretary

Board of Fire Commissioners, Fire District 4
Township of Old Bridge

by: 
Drew Vagts
President

2018 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 No. 4

County:

Middlesex

Levy Cap Calculation Summary

2017 Adopted Budget - Amount to be Raised by Taxation	\$	588,503
Cap Bank Available from 2015 (See Levy Cap Certification)		-
Cap Bank Available from 2016 (See Levy Cap Certification)		267
Cap Bank Available from 2017 (See Levy Cap Certification)		13,775
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		185,207,715
New Ratables - Increase in Valuations (New Construction and Additions)		99,800
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.318
Projected Tax Rate based upon Proposed Levy		0.31797793

2018 Budget Summary

Old Bridge Fire District No. 4 Middlesex

	<u>2018 Proposed Budget</u>	<u>2017 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	\$ -	\$ 150,000	\$ (150,000)	-100.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	200	100	100	100.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,324	1,324	-	0.0%
Total Revenues Offset with Appropriations	-	135,000	(135,000)	-100.0%
Total Revenues and Fund Balance Utilized	1,524	286,424	(284,900)	-99.5%
Amount to be Raised by Taxation to Support Budget	589,237	588,502	735	0.1%
Total Anticipated Revenues	590,761	874,926	(284,165)	-32.5%
APPROPRIATIONS				
Total Administration	70,315	70,500	(185)	-0.3%
Total Cost of Operations & Maintenance	329,050	405,685	(76,635)	-18.9%
Total Appropriations Offset with Revenue	-	135,000	(135,000)	-100.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	154,345	(154,345)	-100.0%
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	15,000	13,000	2,000	15.4%
Total Capital Appropriations	140,000	60,000	80,000	133.3%
Total Principal Payments on Debt Service	29,755	28,941	814	2.8%
Total Interest Payments on Debt	6,641	7,455	(814)	-10.9%
Total Appropriations	590,761	874,926	(284,165)	-32.5%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2018 Revenue Schedule

Old Bridge Fire District No. 4 Middlesex

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-	150,000	(150,000)	-100.0%
Total Fund Balance Utilized	-	150,000	(150,000)	-100.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Amboy Bank	200	100	100	100.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	200	100	100	100.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,324	1,324	-	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	1,324	1,324	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines		75,000	(75,000)	-100.0%
Other Revenues		60,000	(60,000)	-100.0%
Total Uniform Fire Safety Act	-	135,000	(135,000)	-100.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	135,000	(135,000)	-100.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 1,524	\$ 286,424	\$ (284,900)	-99.5%

2018 Appropriations Schedule

Old Bridge Fire District No. 4
Middlesex

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 23,500	\$ 23,500	-	0.0%
Fringe Benefits	2,115		2,115	#DIV/0!
Total Administration - Personnel	<u>25,615</u>	<u>23,500</u>	<u>2,115</u>	9.0%
<i>Administration - Other (List)</i>				
Professional Fees	34,700	37,000	(2,300)	-6.2%
Administrative Expenses	10,000	10,000	-	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>44,700</u>	<u>47,000</u>	<u>(2,300)</u>	-4.9%
Total Administration	<u>70,315</u>	<u>70,500</u>	<u>(185)</u>	-0.3%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	70,530	(70,530)	-100.0%
Fringe Benefits	50,050	58,030	(7,980)	-13.8%
Total Operations & Maintenance - Personnel	<u>50,050</u>	<u>128,560</u>	<u>(78,510)</u>	-61.1%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Insurance	50,000	70,000	(20,000)	-28.6%
Maintenance and Repairs	50,000	50,000	-	0.0%
See Attached Schedule	124,000	101,000	23,000	22.8%
Contingent Expenses			-	#DIV/0!
Firefighting Equipment	55,000	56,125	(1,125)	-2.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>279,000</u>	<u>277,125</u>	<u>1,875</u>	0.7%
Total Operations & Maintenance	<u>329,050</u>	<u>405,685</u>	<u>(76,635)</u>	-18.9%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	46,784	(46,784)	-100.0%
Fringe Benefits	-	28,216	(28,216)	-100.0%
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>75,000</u>	<u>(75,000)</u>	-100.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1		60,000	(60,000)	-100.0%
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>60,000</u>	<u>(60,000)</u>	-100.0%
Total Appropriations Offset with Revenue	<u>-</u>	<u>135,000</u>	<u>(135,000)</u>	-100.0%
<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>	#DIV/0!
<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>	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)		154,345	(154,345)	-100.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	15,000	13,000	2,000	15.4%
Total Capital Appropriations	140,000	60,000	80,000	133.3%
Total Principal Payments on Debt Service	29,755	28,941	814	2.8%
Total Interest Payments on Debt	6,641	7,455	(814)	-10.9%
TOTAL APPROPRIATIONS	<u>\$ 590,761</u>	<u>\$ 874,926</u>	<u>\$ (284,165)</u>	-32.5%

**2018 APPROPRIATIONS SCHEDULE
SUPPLEMENTAL SCHEDULE**

**Old Bridge Fire District No. 4
Middlesex County**

	<u>2018 BUDGET</u>	<u>2017 BUDGET</u>
Cost of Operations and Maintenance-Other		
EMS Supplies	4,000	4,000
Utilities	26,000	26,000
Rent	52,000	49,000
Fire Protection Services	20,000	12,000
Training and Education	12,000	10,000
Penalty Expense	10,000	
	<u>124,000</u>	<u>101,000</u>

2018 Schedule of Salaries and Benefits

Old Bridge Fire District No. 4
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Commissioner Taxes			\$				\$ 2,115	\$ 2,115
Position #2			-	-	-	-	-	-
Position #3			-	-	-	-	-	-
Position #4			-	-	-	-	-	-
Position #5			-	-	-	-	-	-
Position #6			-	-	-	-	-	-
Position #7			-	-	-	-	-	-
Position #8			-	-	-	-	-	-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ 2,115	\$ 2,115

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Pension			\$		\$ 30,050			\$ 30,050
Retirement Health Fire Official			-	-	-	20,000		20,000
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			\$ -	\$ -	\$ 30,050	\$ 20,000	\$ -	\$ 50,050

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 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			\$ -	\$ -	\$ 30,050	\$ 20,000	\$ 2,115	\$ 52,165

2018 Proposed Capital Budget

Old Bridge Fire District No. 4
Middlesex

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval		Affirmative Vote Percentage		2018 Proposed Budget		2017 Adopted Budget	
		N/A	12/03/16	12/03/16	63%	\$	\$	\$	\$		
Scott Packs w/Air System	Equipment	N/A	12/03/16	12/03/16	63%	\$	140,000	\$	60,000		
Capital Improvement #2											
Capital Improvement #3											
Capital Improvement #4											
Capital Improvement #5											
Capital Improvement #6											
Capital Improvement #7											
Total Capital Improvements							140,000		60,000		

DOWN PAYMENTS (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		2018 Proposed Budget		2017 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							140,000		60,000		

RESERVE FOR FUTURE CAPITAL OUTLAYS TOTAL CAPITAL APPROPRIATIONS

Capital Appropriations Offset with Restricted Fund											
Capital Appropriations Offset with Grants											
Capital Appropriations Offset with Unrestricted Fund											
							\$		\$	60,000	

Debt Service Schedule - Principal

Old Bridge Fire District No. 4
Middlesex

Date of Local Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	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											
Apparatus											
Capital Lease #2			28,941	29,755	30,624	31,518	32,438	33,386	69,725		227,446
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases											
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											
			\$ 28,941	\$ 29,755	\$ 30,624	\$ 31,518	\$ 32,438	\$ 33,386	\$ 69,725		\$ 227,446

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

Debt Service Schedule - Interest

Old Bridge Fire District No. 4
Middlesex

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									-
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Apparatus									-
Capital Lease #2	7,455	6,641	5,772	4,878	3,958	3,011	3,102	-	27,362
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	7,455	6,641	5,772	4,878	3,958	3,011	3,102	-	27,362
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 7,455	\$ 6,641	\$ 5,772	\$ 4,878	\$ 3,958	\$ 3,011	\$ 3,102	\$ -	\$ 27,362

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

2018 Fund Balance Reconciliation

Old Bridge Fire District No. 4 Middlesex

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 159,258
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	<u>159,258</u>
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>159,258</u>
Less: Fund Balance utilized in 2018 Proposed Budget	
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 159,258</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 154,345
Less: Utilized in 2017 Adopted Budget	<u>150,000</u>
Proposed balance available	4,345
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>4,345</u>
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 4,345</u></u>

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

2018 Referendums

Old Bridge Fire District No. 4
Middlesex

Summary of Referendum Line Items	<i>2018 Proposed Budget Amount Requested</i>	<i>2017 Final Budget</i>
N/A		
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	<i>2018 Proposed Budget Amount Requested</i>	<i>2017 Final Budget</i>
Cash Deficit		\$ 90,000
Total Release of Restricted Fund Balance	\$ -	\$ 90,000

2018 Levy Cap Summary

Old Bridge Fire District No. 4 Middlesex

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	588,503
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		588,503
Plus: 2% Cap Increase		11,770
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		600,273

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		11,265
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		2,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		140,000
Total Exclusions		153,265
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	99,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.318	317

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Maximum Tax Levy Before Referendum		753,855
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	753,855

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	589,237
Cap Bank Available from Prior Year (2015) for 2018 Budget		-
Cap Bank Available from Prior Year (2016) for 2018 Budget		267
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		267
Cap Bank Available from Prior Year (2017) for 2018 Budget		13,775
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		13,775
Cap Bank from Current Year (2018) Available for 2019 Budget		164,618
Cap Bank Available from 2018 for 2019 Budget	\$	164,618

2018 Levy Cap Exclusion Calculations

Old Bridge Fire District No. 4 Middlesex

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$	-
2018 Proposed Budget PFRS Contribution Appropriated		30,050
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		30,050
2017 Adopted Budget PERS Contribution		18,785
2017 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		18,785
Pension Contribution Exclusion	\$	11,265

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	15,000
2017 Adopted Budget LOSAP Appropriation		13,000
LOSAP Exclusion (+/-)	\$	2,000

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	36,396
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		36,396
2017 Adopted Budget Total Debt Service Appropriation		36,396
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		36,396
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	140,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		140,000
2017 Adopted Budget Total Capital Appropriation		60,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		60,000
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		-
Capital Expenditure Exclusion	\$	140,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018		0.0%
2018 Proposed Budget Administration Health Insurance Appropriation	\$	-
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2018 Proposed Budget Group Health Insurance		-
2017 Adopted Budget Administration Health Insurance Appropriation		-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation		32,897
2017 Adopted Budget Group Health Insurance		32,897
Net Increase (Decrease)		(32,897)
Net Increase Divided by 2016 Amount Budgeted = % Increase		0.00%
SFY 2018 State Health Average <u>0%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2018 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 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 185,207,715 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 99,800 (2a)

— \$ 0 (2b)

= \$ 99,800 (2c)

ASST. [Signature] 10.25.17
Assessor Signature Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

0.318 (3)

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

\$ 317,360 (4)

[Signature] 10/25/17
Tax Collector Signature Date



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 2018

Fire District: Old Bridge Township Fire District No. 4

Municipality: Parlin

County: Middlesex

FD-Code: 1209-04

2017 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$602,278**

Amount to be Raised by Taxation: **\$588,503**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2017	\$13,775	\$0	\$0	\$0	\$13,775
	2016	\$267	\$0	\$0	\$0	\$267
	2015	\$0	\$72	\$0	\$0	\$0
Levy Cap Bank Totals		\$14,042	\$72	\$0	\$0	\$14,042

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2014	\$167	\$0	\$0	\$167	\$0
	2013	\$148	\$0	\$72	\$76	\$0
	2012	\$0	\$1,395	\$0	\$0	\$0
	2011	\$2,497	\$0	\$1,395	\$1,102	\$0
Levy Cap Bank Totals		\$2,812	\$1,395	\$1,467	\$1,345	\$0

CORRECTIVE ACTION PLAN

Board of Commissioners
Fire District No. 4
Township of Old Bridge

December 31, 2016

2016-001: Voucher Deficiency

Finding: The District issued cash disbursements on vouchers that did not have the claimant's certification signed.

Analysis: The Board did not always get the claimant's certification signed as required. The prior auditor did not inform the Commissioners of that requirement.

Corrective Action: The Board will require the claimant's certification to be completed prior to approval for payment.

Implementation Date: The corrective action will be implemented immediately.

2016-002: LOSAP Contributions

Finding: The Board did not make the proper payments to the volunteers' LOSAP plan.

Analysis: Some firefighters did not receive the proper credit based upon the Plan's description and point system. Some firefighters were credited for more than the legal maximum.

Corrective Action: The Board has corrected the contribution and will review future eligibility lists prior to approval for payment.

Implementation Date: The corrective action will be implemented immediately.

Board of Commissioners
Fire District No. 4
Township of Old Bridge

December 31, 2016

2016-003: Insufficient Documentation in Fire Bureau

Finding: The Board does not maintain sufficient documentation and support for revenues collected by the Fire Bureau.

Analysis: The District's prior auditor did not inform the Board of the proper documentation required for the Fire Bureau.

Corrective Action: The Board will institute new procedures to assure proper documentation for all revenue received by the District.

Implementation Date: The corrective action will be implemented immediately.

**THE COMMISSIONERS OF FIRE DISTRICT NO. 4
IN THE TOWNSHIP OF OLD BRIDGE, COUNTY OF MIDDLESEX**

Resolution

Authorizing Adoption of 2016 Audit

WHEREAS, *N.J.S.A.* 40A:5A-15 requires the governing body of each local authority to cause an annual audit of its accounts to be made; and

WHEREAS, the annual audit report for the fiscal year ended **December 31, 2016**, has been completed and filed with the appropriate parties pursuant to *N.J.S.A.* 40A:5A-15; and

WHEREAS, *N.J.S.A.* 40A:5A-17 requires the governing body of each authority to, within 45 days of receipt of the annual audit, certify by resolution at the Local Finance Board that each member thereof has personally reviewed the sections of the annual audit report entitled "General Comments" and "Recommendations," and has evidenced same by group affidavit in the form prescribed by the Local Finance Board; and

WHEREAS, the members of the governing body have received the annual audit and personally reviewed the annual audit, and have specifically reviewed the sections of the annual audit report entitled "General Comments" and "Recommendations" in accordance with *N.J.S.A.* 40A:5A-17.

NOW, THEREFORE BE IT RESOLVED, that the governing body of Old Bridge Fire District No. 4 hereby certifies to the Local Finance Board of the State of New Jersey that each governing body member has personally reviewed the annual audit report for the fiscal year ended **December 31, 2016**, and specifically has reviewed the sections of the audit report entitled "General Comments" and "Recommendations," and has evidenced same by group affidavit in the form prescribed by the Local Finance Board.

BE IT FURTHER RESOLVED, that the secretary of the authority is hereby directed to promptly submit to the Local Finance Board the aforesaid group affidavit, accompanied by a certified true copy of this resolution.

IT IS HEREBY CERTIFIED THAT THIS IS A TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING HELD ON SEPTEMBER 11, 2017.

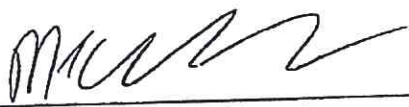


David Kerchner, Secretary

Dated _____ September 11, 2017

Certification

I, David Kerchner, Secretary of the Commissioners of Fire District No. 4 in the Township of Old Bridge, County of Middlesex, hereby certify that the foregoing resolution was duly adopted by the Commissioners at a meeting held on September 11 2017.



 David Kerchner, Secretary

The foregoing resolution was introduced by Commissioner Peel and it was seconded by Commissioner Guarnera.

RECORD OF VOTE

Members	DONAHUE	GUARNERA	KERCHNER	PEEL	VAGTS
Yes	X	X	X	X	
No					
Not Voting					
Absent					X

**FIRE DISTRICT NO. 4 OF THE TOWNSHIP OF OLD BRIDGE
COUNTY OF MIDDLESEX**

As required by N.J.S.A. 40A:5A-15. the following is a synopsis of the audit of the financial statements and supplementary data for the year ended December 31, 2016.

**Balance Sheet
December 31, 2016**

		December 31, <u>2016</u>
Assets:		
Cash	\$	351,512
Accounts receivable		24,283
Interfund receivable		154,345
		154,345
Total assets	\$	530,140
 Liabilities, equity and other credits:		
Accounts payable	\$	29,711
Accrued payroll		2,718
Accrued pension		29,763
Interfund payable		154,345
		154,345
Total liabilities		216,537
 Fund balances		
Assigned for:		
Other purposes		154,345
Unassigned, reported in:		
General fund		159,258
		159,258
Total fund balance		313,603
 Total liabilities and fund balance	 \$	 530,140

FIRE DISTRICT NO. 4 OF THE TOWNSHIP OF OLD BRIDGE
Statement of Revenues, Expenditures and Changes in Fund Balance
For the year ended December 31, 2016

	<u>December 31,</u> <u>2016</u>
Revenues:	
Miscellaneous anticipated revenue	\$ 78,211
Annual registration fees	155,142
Penalties and fines	191
Investment income	10,498
Other revenue	<u>244,042</u>
Total miscellaneous revenues	244,042
Operating grant revenue:	
Supplemental fire service grant	<u>2,507</u>
Total operating grant revenue	2,507
Total revenues	246,549
Amount raised by taxation to support district budget	<u>590,116</u>
Total anticipated revenues	836,665
Expenditures:	
Operating appropriations:	
Administration:	
Salaries and wages	26,200
Professional fees	43,170
Advertising	1,892
Elections	621
Office supplies and postage	8,595
Total administration	<u>80,478</u>
Cost of operations and maintenance:	
Salaries and wages	114,422
Fringe benefits	91,901
Rental charges	54,607
Materials and supplies	3,624
Insurance	58,992
Building and grounds	30,795
Fire prevention	7,803
Training and education	9,888
Utilities	25,561
Maintenance and repairs	50,834
Total cost of operations and maintenance	<u>448,427</u>
Operating appropriations offset with revenues:	
Fire prevention bureau	<u>11,259</u>
Total operating appropriations offset with revenues	11,259
Length of service award program	15,000
Debt service for capital appropriations:	
Capital leases	28,090
Interest on capital leases	8,305
Total debt service for capital appropriations	<u>36,395</u>
Total operating appropriations	591,559
Excess (efficiency) of revenues over (under) expenditures	245,106
Fund balance, January 1	<u>68,497</u>
Fund balance, December 31	<u>\$ 313,603</u>

The following recommendations were made for the year ended December 31, 2016:

2016-001: The District should obtain claimant signature on vouchers prior to issuing payment.

2016-002: The District should maintain a formal LOSAP plan document.

2016-003: A log or proof of revenue received should be maintained for all fire prevention bureau revenue.

The above synopsis was prepared from the report of the audit of the Fire District No. 4 of the Township of Old Bridge as of December 31, 2016.

This report of audit, submitted by Holman Frenia Allison, P.C., Certified Public Accountants, is on file at the office of the Fire District No. 4 of the Township of Old Bridge, 3011 Cheesequake Road, Parlin, New Jersey and may be inspected by any interested person.