

2016

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LOCAL

Aberdeen Township Fire District No. 1

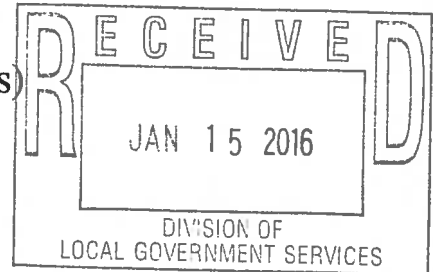
Fire District Budget

ABERDEENFD1.COM
(Fire District Web Address)

Department Of



**Community
Affairs**



Division of Local Government Services

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

2016 FIRE DISTRICT BUDGET

Certification Section

2016

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT 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.

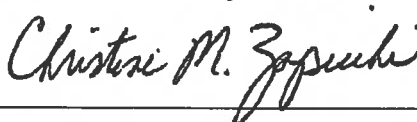
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 1/4/16

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: 2/2/16

2016 PREPARER'S CERTIFICATION

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

FIRE DISTRICT 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:	Gerard Stankiewicz, CPA		
Title:	Partner at Samuel Klein & Company		
Address:	36 West Main Street – Suite 303 Freehold, NJ 07738		
Phone Number:	732-780-2600	Fax Number:	732-780-1030
E-mail address:	gstank@sklein-cpa.com		

2016 PREPARER'S CERTIFICATION OTHER ASSETS

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

FIRE DISTRICT 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:	Gerard Stankiewicz, CPA		
Title:	Partner at Samuel Klein & Company		
Address:	36 West Main Street – Suite 303 Freehold, NJ 07738		
Phone Number:	732-780-2600	Fax Number:	732-780-1030
E-mail address:	gstank@sklein-cpa.com		

2016 APPROVAL CERTIFICATION

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

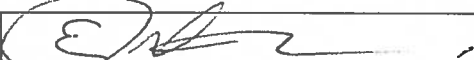
(Fire District Name and Number)

FIRE DISTRICT 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 9th day of November, 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:	E. Paul Percussi		
Title:	Secretary		
Address:	490 Lloyd Road Aberdeen, NJ 07747		
Phone Number:	732-566-3704	Fax Number:	732-441-0959
E-mail address:	Firedistrictno1@verizon.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	ABERDEENFD1.COM
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- 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
- X 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
Title of Officer Certifying compliance

E. PAUL PERCUSSI
SECRETARY

Signature



2016 FIRE DISTRICT BUDGET RESOLUTION

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Aberdeen Township Fire District No. 1 (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 November 9, 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$694,811, which includes an amount to be raised by taxation of \$649,811, and Total Appropriations of \$694,811; and

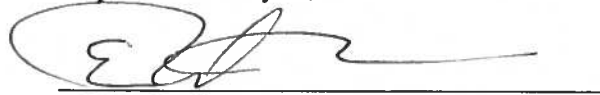
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 9, 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

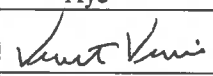
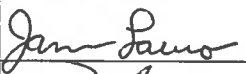
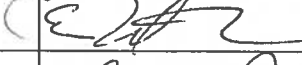


BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts,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

November 9, 2015

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
VINCENT VINCI				
JAMES LAURO				
E. PAUL PERCUSSI				
STEVEN CASTELLANO				
JAMES VENA				

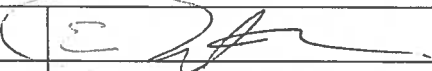
2016 ADOPTION CERTIFICATION

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT 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:	E. PAUL PERCUSSI		
Title:	SECRETARY		
Address:	490 LLOYD ROAD ABERDEEN, NJ 07747		
Phone Number:	732-566-3704	Fax Number:	732-441-0959
E-mail address:	FIREDISTRICTNO1@VERIZON.NET		

2016 ADOPTED BUDGET RESOLUTION

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Aberdeen Township Fire District No. 1 (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.); and


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 694,811, which includes amount to be raised by taxation of \$649,811, and Total Appropriations of \$694,811; 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 \$694,811, which includes amount to be raised by taxation of \$649,811, and Total Appropriations of \$694,811; and


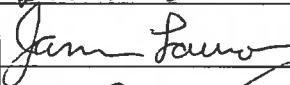

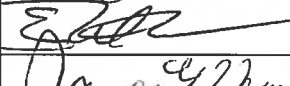
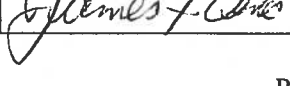
BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division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

January 11, 2016
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
VINCENT VINCI				
JAMES LAURO				
STEVEN CASTELLANO				
E. PAUL PERCUSSI				
JAMES VENA				

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

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 2016 proposed budget differs from the 2015 adopted budget due to internal review and is designed to be more properly allocated to appropriations and more relevant to the line items. The 2016 proposed budget more properly aligns itself with the 2014 adopted budget.

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.

No change in the amount to be raised by taxation.

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. **IN COMPLIANCE.**

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. **NOT APPLICABLE**

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. **NOT APPLICABLE**

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. **NOT APPLICABLE**

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. **NOT APPLICABLE**

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	\$1,316,005,300
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.050

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	XX	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	XX
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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:	ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1		
Address:	490 LLOYD ROAD		
City, State, Zip:	ABERDEEN	NJ	07747
Phone: (ext.)	732-566-3704	Fax:	732-441-0959

Preparer's Name:	Gerard Stankiewicz, C.P.A.		
Preparer's Address:	36 West Main Street Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
E-mail:	gstank@sklein-cpa.com		

Chairman:	VINCENT VINCI		
Phone: (ext.)	732-566-3704	Fax:	732-441-0959
E-mail:	FIREDISTRICTNO1@VERIZON.NET		

Secretary/Treasurer:	E. PAUL PERCUSSI		
Phone: (ext.)	732-566-3704	Fax:	732-441-0959
E-mail:	FIREDISTRICTNO1@VERIZON.NET		

Name of Auditor:	Gerard Stankiewicz, CPA		
Name of Firm:	Samuel Klein & Co.		
Address:	36 West Main Street Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
E-mail:	gstank@sklein-cpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

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: **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? **YES** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*

During the current fiscal year, James Vena's (Commissioner) brother, Robert Vena (life member volunteer fireman) repaired the heating issues we had. Robert Vena has been called in occasionally over the past **50** years to do minor repairs. James Vena (Commissioner as of 2012) received no compensation for Robert Vena's work or from Robert Vena. Robert Vena was repairing the heating system long before his brother became Commissioner. These repair jobs were not subject to competitive bid process. Often Robert Vena didn't even charge the District for his work.

- 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**
A family member of a current or former commissioner, officer, or employee? **YES**. During the current fiscal year, James Vena's (Commissioner) brother, Robert Vena (life member volunteer fireman) repaired the heating issues we had.
 - b. 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)

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

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."

Robert DeBold, District Fire Official, 2015 Ford Explorer

William Smith Jr., Fire Chief 2013 Ford Explorer

John Mocchi 111 – Deputy Chief 2009 Ford Explorer

2009 Ford F311 – motor pool

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **NO** *If "yes," attach explanation including amount paid.*

- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **NO** *If "yes," attach explanation including amount paid.*

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

SEE NEXT PAGE

- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **NO** *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.*

**ABERDEEN TOWNSHIP
FIRE DISTRICT NO. 1**

RESOLUTION NO. 2015-09

WHEREAS, NJSA: 14-70.1 authorizes the Board of Fire Commissioners of Fire District No. 1 Aberdeen Township to contract with a volunteer company to extinguish fires within the District and provide all other fire prevention services for which the commissioners are responsible.

AND WHEREAS, for over 50 years the Commissioners have contracted with the Aberdeen Township Hose and Chemical Company 1 (formerly known as Matawan Township Hose and Chemical No. 1) to provide the required services and wish to continue the contract and;


AND WHEREAS, the Commissioners are unable to locate a copy of the original contract between the Aberdeen Fire District and the Aberdeen Hose and Chemical Company No. 1 and;

NOWHEREFORE BE IT RESOLVED, that the Board of Fire Commissioners of Fire District No. 1 Aberdeen Township ratify and continue all the terms of the contract under the provisions of **NJSA: 14-70.1** and authorize the officers and members of the Aberdeen Hose and Chemical Company No. 1 to carry out the firematic duties within the Aberdeen Fire District No. 1 as required by the Statute.

CERTIFICATION

I, **E. PAUL PERCUSSI**, Secretary of the Board of Fire Commissioners of Fire District No. 1, Township of Aberdeen, hereby certify the forgoing to be a true copy of a Resolution unanimously passed by the Board of Fire Commissioners, Fire District No. 1 at a regular meeting held on March 9th, 2015.

WITNESS, my hand and seal, this 9TH day of March 2015.


s/s
E. Paul Percussi
Secretary of the Board
Fire District No. 1
Aberdeen Township, New Jersey

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1
(Fire District Name and Number)

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.

VINCENT VINCI, PRESIDENT - \$8,250
JAMES LAURO, VICE PRES. - \$8,250
E. PAUL PERCUSSI, SECRETARY - \$8,250
STEVEN CASTELLANO, INSURANCE - \$8,250
JAMES VENA, TREASURER - \$8,250

- 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.
NONE

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)

Aberdeen Township Fire District No. 1
Monmouth County

Name	Title	Position	Reportable Compensation from Fire District (W-2/ 1099)				Average Hours per Week Dedicated to Position	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 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, etc.)	Total Compensation All Public Entities
			Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)							
1 Vincent Vinci	President	Commissioner	\$ 7,748			\$ 7,748		N/A	N/A	N/A			7,748
2 James Lauro	Vice Pres.	x	7,748			7,748		N/A	N/A	N/A			7,748
3 E. Paul Percussi	Secretary	x	7,748			7,748		N/A	N/A	N/A			7,748
4 Castellano	Insurance		7,748			7,748		N/A	N/A	N/A			7,748
5 James Vena	Treasurer		7,748			7,748		N/A	N/A	N/A			7,748
6 Robert DeBold	Fire Official	x	65,523			65,523		N/A	N/A	N/A			65,523
7 William Smith Jr.	Fire Inspector		46,500			46,500		N/A	N/A	N/A			46,500
8 Janet Capo	Assistant		42,500			42,500		N/A	N/A	N/A			42,500
9 Janet Vitale	Former Asst.	x			1,258	1,258		N/A	N/A	N/A			1,258
10						-							-
11						-							-
12						-							-
13						-							-
14						-							-
15						-							-
Total:			\$ 193,263	\$ -	\$ 1,258	\$ -	\$ 194,521				\$ -	\$ -	\$ 194,521

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

Aberdeen Township Fire District No. 1
Monmouth County

Annual Cost													
	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)					
Active Employees - Health Benefits - Annual Cost													
Single Coverage	2	\$	11,040	\$	22,080	2	\$	10,824	\$	21,648	\$	432	2.0%
Parent & Child					-			-		-		-	#DIV/0!
Employee & Spouse (or Partner)					-			-		-		-	#DIV/0!
Family	1		29,682		29,682	1		29,100		29,100		582	2.0%
Employee Cost Sharing Contribution (enter as negative -)					(776)							(776)	#DIV/0!
Subtotal	3				50,986	3		50,748		50,748		238	0.5%
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	1		565		565	1		553		553		12	2.2%
Parent & Child					-			-		-		-	#DIV/0!
Employee & Spouse (or Partner)					-			-		-		-	#DIV/0!
Family					-			-		-		-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					-							-	#DIV/0!
Subtotal	1				565	1		553		553		12	2.2%
GRAND TOTAL													
	4		\$	51,551		4		\$	51,301	\$	250		0.5%

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

yes
yes

Schedule of Accumulated Liability for Compensated Absences

Aberdeen Township Fire District No. 1
Monmouth County

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2015	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2015		\$ -			

ABERDEEN TOWNSHIP FIRE DISTRICT NO. 1

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:

Aberdeen Township Fire District No. 1

County:

Monmouth County

Levy Cap Calculation Summary

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 649,811
Cap Bank Available from 2013 (See Levy Cap Certification)	12,973
Cap Bank Available from 2014 (See Levy Cap Certification)	7,499
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	
New Ratables - Increase in Valuations (New Construction and Additions)	9,561,350
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.050
Projected Tax Rate based upon Proposed Levy	6.796226474

2016 Budget Summary

Aberdeen Township Fire District No. 1 Monmouth County

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	500	500	100.0%
Total Other Revenue	30,672	30,000	672	2.2%
Total Operating Grant Revenue	3,328	3,300	28	0.8%
Total Revenues Offset with Appropriations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.0%
Total Revenues and Fund Balance Utilized	45,000	43,800	1,200	2.7%
Amount to be Raised by Taxation to Support Budget	<u>649,811</u>	<u>649,811</u>	<u>-</u>	0.0%
Total Anticipated Revenues	<u>694,811</u>	<u>693,611</u>	<u>1,200</u>	0.2%
APPROPRIATIONS				
Total Administration	232,558	341,640	(109,082)	-31.9%
Total Cost of Operations & Maintenance	452,253	341,971	110,282	32.2%
Total Appropriations Offset with Revenue	10,000	10,000	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations	<u>694,811</u>	<u>693,611</u>	<u>1,200</u>	0.2%
ANTICIPATED SURPLUS (DEFICIT)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	#DIV/0!

2016 Revenue Schedule

Aberdeen Township Fire District No. 1
Monmouth County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
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 - Interest on Bank Accounts	1,000	500	500	100.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	1,000	500	500	100.0%
Other Revenue (List in Detail)				
Other Revenue #1 - Business Inspections - Permits - Penalties	30,672	30,000	672	2.2%
Other Revenue #2 -			-	#DIV/0!
Other Revenue #3 -			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	30,672	30,000	672	2.2%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	3,328	3,300	28	0.8%
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	3,328	3,300	28	0.8%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues	10,000	10,000	-	0.0%
Total Uniform Fire Safety Act	10,000	10,000	-	0.0%
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	10,000	10,000	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 45,000	\$ 43,800	\$ 1,200	2.7%

2016 Appropriations Schedule

Aberdeen Township Fire District No. 1
Monmouth County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 43,775	\$ 159,513	\$ (115,738)	-72.6%
Commissioners	\$ 41,250	\$ 33,750	7,500	22.2%
Fringe Benefits	26,492	62,985	(36,493)	-57.9%
Total Administration - Personnel	111,517	256,248	(144,731)	-56.5%
Administration - Other (List)				
Admin Expense #1-Utilities,building maint+repair+insurance+office expense	84,000	36,000	48,000	133.3%
Admin Expense #2-Prof.services-Mtgs-Elect-Training-Adv.-Fire Prevention	37,041	31,800	5,241	16.5%
Other Admin Expense #3-		17,592	(17,592)	-100.0%
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	121,041	85,392	35,649	41.7%
Total Administration	232,558	341,640	(109,082)	-31.9%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	123,334	7,500	115,834	1544.5%
Fringe Benefits	115,408	800	114,608	14326.0%
Total Operations & Maintenance - Personnel	238,742	8,300	230,442	2776.4%
Cost of Operations & Maintenance - Other (List)				
Operations & Maintenance Expense #1 -Mainte & Repairs + Fuel	73,511	154,000	(80,489)	-52.3%
Operations & Maintenance Expense #2-Fire Fighter Equipment	133,000	83,973	49,027	58.4%
Operations & Maintenance Expense #3-Training Grounds & Asst. to Fire Co.	7,000	95,698	(88,698)	-92.7%
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 Operations & Maintenance - Other	213,511	333,671	(120,160)	-36.0%
Total Operations & Maintenance	452,253	341,971	110,282	32.2%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	10,000	10,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	10,000	10,000	-	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	10,000	10,000	-	0.0%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
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	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 694,811	\$ 693,611	\$ 1,200	0.2%

2016 Schedule of Salaries and Benefits

Aberdeen Township Fire District No. 1
Monmouth County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits	
			1	\$	3,252	\$	11,040	\$	12,200	\$
Assistant	1	\$ 43,775	\$	43,775	\$	3,252	\$	11,040	\$	12,200
Position #2										
Position #3										
Position #4										
Position #5										
Position #6										
Position #7										
Position #8										
Total Administration			\$	43,775	\$	3,252	\$	11,040	\$	12,200
										\$ 26,492

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits	
			1	\$	7,650	\$	800		\$	800
Janitor	1	\$ 7,650	\$	7,650	\$	800			\$	800
Fire Official	1	67,789		67,789		5,836	11,040	9,264		26,140
Fire Inspector	1	47,895		47,895		3,600	29,682	9,144		42,426
Retire Employee	1						8,242			8,242
Workman's Comp (Volunteers)								37,800		37,800
Position #6										
Position #7										
Position #8										
Position #9										
Position #10										
Position #11										
Position #12										
Position #13										
Position #14										
Total Operation & Maintenance			\$	123,334	\$	10,236	\$	48,964	\$	56,208
										\$ 115,408

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages						
Fire Official	1	\$ 10,000	\$	10,000					\$
Position #2				-					-
Position #3				-					-
Position #4				-					-
Position #5				-					-
Position #6				-					-
Position #7				-					-
Position #8				-					-
Total Offset by Revenue			\$	10,000	\$	-	\$	-	\$
Total Administration, Operations & Offset by Revenue			\$	177,109	\$	13,488	\$	60,004	\$ 68,408
									\$ 141,900

2016 Proposed Capital Budget

Aberdeen Township Fire District No. 1
Monmouth County

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

DOWN PAYMENTS (N.J.S.A. 40A:14-85)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	-
RESERVE FOR FUTURE CAPITAL OUTLAYS						
TOTAL CAPITAL APPROPRIATIONS					\$ -	\$ -

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

5 Year Debt Service Schedule - Principal

Aberdeen Township Fire District No. 1
Monmouth 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 #1												-
Capital Lease #2												-
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				\$	\$	\$	\$	\$	\$	\$	\$	\$

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

Aberdeen Township Fire District No. 1
Monmouth County

	Current Year (2015)	2016	2017	2018	2019	2020	2021	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>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
<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									

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

Aberdeen Township Fire District No. 1 Monmouth County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 511,313
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	511,313
Estimated results of operations for the year ending December 31, 2015	75,000
Anticipated balance December 31, 2015	586,313
Less: Fund Balance utilized in 2016 Proposed Budget	-
Proposed balance after utilization in 2016 Proposed Budget	<u>\$ 586,313</u>

RESTRICTED FUND BALANCE

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

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

2016 Referendums

Aberdeen Township Fire District No. 1 Monmouth 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
Total Release of Restricted Fund Balance	\$ -	\$ -

2016 Levy Cap Summary

Aberdeen Township Fire District No. 1 Monmouth County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	649,811
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		649,811
Plus: 2% Cap Increase		12,996
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		662,807

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		1,060
Allowable Increase in Health Care Costs		2,017
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		3,077
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	9,561,350
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.050	4,781

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		670,665
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	670,665

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	649,811
Cap Bank Available from Prior Year (2013) for 2016 Budget		12,973
Cap Bank Available from Prior Year (2014) for 2016 Budget		7,499
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		7,499
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		20,854
Cap Bank Available from 2016 for 2017 Budget	\$	20,854

Aberdeen Township Fire District No. 1
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2016 Levy Cap Exclusion Calculations

Aberdeen Township Fire District No. 1 Monmouth County

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ 13,488
2016 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	<u>13,488</u>
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	12,428
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	<u>12,428</u>
Pension Contribution Exclusion	<u>\$ 1,060</u>

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ -
20154 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	<u>\$ -</u>

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ -
2015 Adopted Budget Total Debt Service Appropriation	-
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ -
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
###	-
2016 Base Amount	<u>-</u>
2015 Adopted Budget Total Capital Appropriation	-
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	<u>-</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ 11,040
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	48,964
2016 Proposed Budget Group Health Insurance	<u>60,004</u>
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	53,076
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2015 Adopted Budget Group Health Insurance	<u>53,076</u>
Net Increase (Decrease)	<u>6,928</u>
Net Increase Divided by 2015 Amount Budgeted = % Increase	13.05%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy	3.80%
% Increase less % Increase Exclusion = % Increase Inside Cap	9.25%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$ 4,911
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$ 2,017
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 3,850
2016 Increase in Appropriation	<u>\$ 6,928</u>