2016

MAURICE RIVER FIRE DISTRICT 4

Fire District Budget

www.mauricerivertwp.org/mrtfire-4.html

Department Of

Community Affairs

Division of Local Government Services

TREASURER'S COPY

Maurice River Fire District #4

2016 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE

Submit all budget related material in one package to: *Division of Local Government Services, Bureau of Authority Regulation, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803.* Check the boxes of items that are included in budget. Please do not submit more copies than required.

2016 Fire District Budget Document

__x__ 2 copies of the entire budget workbook, including Budget Pages, Supplemental Sheets, and Levy Cap Calculation Sheets.

__x__ Pages C-2, C-3, and C-4, with signature blocks filled in along with mailing address, phone number, fax number, and e-mail address.

__x__ Resolution of the Fire District Commissioners is attached with properly recorded vote

__x__ Proposed hearing date for adoption of Budget reflected in Fire District Budget Resolution

__x__ Fire District Budget Resolution is signed with original hand written signature

__x__ Completed Budget Message including a description of capital items budgeted along with payment method indicated, as well as an outline of referendum requests, if necessary

__x__ Certification of New Construction/Improvements/Partial Assessments (CNC-3)

Miscellaneous Revenues and Operating Grant Revenues

__x__ Supporting documentation to substantiate all revenues

Amount to be Raised by Taxation

__x__ Amount shown on Budget Page F-1 does not exceed the allowable amount on F-10 and equals the amount reflected in the Fire District Budget Resolution for the Proposed Budget and the amount approved by the Director for the Adopted Budget

Capital Outlays (Budget Page F-5)

__x__ Supporting documentation reflecting the date of election held and recorded vote on the acquisition of capital assets has been submitted.

Maurice River Fire District #4

2016 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE

Supplemental Schedules

x The beginning Unrestricted and Restricted Fund Balances agree to the December 31, 2014 Fire District Audit Report

x The debt service schedules include the date of voter approval along with the date of findings received from the Local Finance Board

Length of Service Award Program (LOSAP) – (If applicable)

x Page N-1 has been completed

x The amount of the contribution is shown on Page F-3

(Official's signature)

Lillian Johnson
(Name)

Secretary
(Title)

N/A 856-785-1974
(Work Phone Number) (Fax number)

856-327-2194
(Home Phone Number)

franklinb49@comcast.net
(E-mail)

2016 FIRE DISTRICT BUDGET

Certification Section

2016

Maurice River Township

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: From 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. 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** _____

PREPARER'S CERTIFICATION

2016

Maurice River Township

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that the Fire District No. 4 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioner's 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 No. 4.

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 Supplemental Schedules required are completed and attached.

(Preparer's signature)

Nightlinger, Colavita, & Volpa, P.A.

991 S. Blackhorse Pike

Williamstown, New Jersey 08094

(856) 629-3111

(856) 728-2245
(Fax)

ray@colavita.net
(E-mail)

PREPARER'S CERTIFICATION
OTHER ASSETS

2016

Maurice River Township

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, 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 above 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)

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(856) 629-3111

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APPROVAL CERTIFICATION

2016

Maurice River Township

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that the Fire District No. 4 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Maurice River Township Fire District No. 4, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 17th day of November, 2015.

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

_____

(Secretary's signature)

Lillian Johnson

Secretary

Maurice River Twp. Fire District No. 4

Millville, NJ 08332

(856) 825-327-2194

(856)-785-1974
(fax number)

2016 Fire District Internet Web Site Certification

Fire District's Web Address	http://www.mauricerivertwp.org/mrtfd-4.html

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. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- ☒ A description of the fire district's mission and responsibilities
- ☒ Commencing with 2015, the budgets of at least three consecutive fiscal years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with Calendar Year Ending 2014, the annual audits of at least three consecutive fiscal years
- ☒ The fire district's rules, regulations, and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2015, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the fire district
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of $17,500 or more during the preceding fiscal year for any service whatsoever rendered to the fire district but shall not include volunteers receiving benefits under a length of service award program (LOSAP)

It is hereby certified by the Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance _____F. Barry Fisher_____

Title of Officer Certifying compliance _____Chairman_____

Signature _____

2016 BUDGET RESOLUTION
Maurice River Township

FIRE DISTRICT NO. 4

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

WHEREAS, the Annual Budget for the Maurice River Township District No. 4 for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Maurice River Township Fire District No. 4 at its open public meeting of November 17, 2015; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A4-45.44 et. seq.); and,

WHEREAS, the Annual Budget as introduced reflects Total Revenues of 147,602; which includes amount to be raised by taxation of 129,784; and Total Appropriations of 147,602; 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. 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 No. 4 has taken into account the assessed valuation of taxable property in the Fire District No. 4.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Maurice River Township Fire District No. 4, at an open public meeting held on November 17, 2015 that the Annual Budget, including appended Supplemental Schedules, of the Maurice River Township Fire District No. 4 for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 said Fire District No. 4'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 Maurice River Township Fire District No. 4 will consider the Annual Budget for adoption on December 17 , 2015.

_____ (Secretary's signature)

November 17, 2015 . (Date)

Board of Commissioners Member:	Aye	Recorded Vote Nay	Abstain	Absent
Fisher	X			
Malone	X			
Hogan	X			
Costello	X			
Johnson	X			

2016 ADOPTION CERTIFICATION

Maurice River Township

FIRE DISTRICT NO. 4 BUDGET

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

It is hereby certified that the Fire District No. 4 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Maurice River Township Fire District No. 4, pursuant to N.J.A.C. 5:31-2.4, on the 17th day of December 2015.

_____
(Secretary's signature)

Lillian Johnson

Secretary

Maurice River Twp. Fire District No. 4

Millville, NJ 08332

(856) 327-2194

(856) 785-1974
(Fax number)

franklinb49@comcast.net
(E-mail)

2016 ADOPTED BUDGET RESOLUTION
Maurice River Township

FIRE DISTRICT NO. 4

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

WHEREAS, the Annual Budget for the Maurice River Township Fire District No. 4 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 Maurice River Township Fire District No. 4 at its open public meeting of December 17, 2015; 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 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 presented for adoption reflects Total Revenues of 147,602, which includes amount to be raised by taxation of $129,784 and Total Appropriations 147,602; and,

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of Maurice River Township Fire District No. 4, at a open public meeting held on December 17, 2015 that the Annual Budget of the Maurice River Township Fire District No. 4 for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of 147,602, which includes amount to be raised by taxation of $129,784 and Total Appropriations 147,602; 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 of money 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)

December 17, 2015 (Date)

Board of Commissioners — **Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Fisher	X			
Malone	X			
Costello	X			
Hogan	X			
Johnson	X			

NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES

CERTIFICATION OF RESULTS OF ANNUAL FIRE DISTRICT ELECTION

February 23, 2016

Please provide this Division with the results of the annual election, to be held on February 20, 2016 on your Fire District's 2016 Budget as required, as follows:

The Township of Maurice River Fire District Number 4
(Twsp, city, or boro) (Name)

County of Cumberland, State of New Jersey

(FISCAL YEAR) ADOPTED BUDGET:

Amount to be Raised by Taxation $129,784
Tax Rate per Hundred $ .186
Total Yes Votes _____
Total No Votes _____

CAPITAL PROJECT - (N.J.S.A. 40A: 14-84 AND 85):

Amount of Project
Total Yes Votes _____
Total No Votes _____

* LOSAP - (Chapter 388 of the Laws of 1997):

Amount of Appropriation _____
Total Yes Votes _____
Total No Votes _____

It is hereby certified that the above information complies with the requirements of law and regulation pursuant to N.J.A.C 5:31-2.4(b), (c) and (d).

Certification _____ February 23, 2016
(Signature) (Date)

Your assistance in providing these results is greatly appreciated. Please return this form to the Division by February 23, 2016 at the following address:

Department of Community Affairs
Division of Local Government Service
Bureau of Authority Regulation
P.O. Box 803
101 South Broad Street
Trenton, New Jersey 08625

* If applicable

NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES

(FOR DIVISION USE ONLY)

CERTIFICATION OF AMOUNT TO BE RAISED BY TAXATION
TO SUPPORT THE 2015 FIRE DISTRICT BUDGET
N.J.A.C. 5:31 - 2.4 (c)

MUNICIPALITY: Township of Maurice River Fire District #4

COUNTY OF: Cumberland

THE FOLLOWING AMOUNT IS HEREWITH APPROVED AND CERTIFIED BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES TO THE TAX ASSESSOR OF THE TOWNSHIP OF MAURICE RIVER, FOR SUPPORT OF THE FIRE DISTRICT BUDGET OF THE MAURICE RIVER TOWNSHIP FIRE DISTRICT # 4 (CUMBERLAND AREA)

AMOUNT TO BE RAISED BY TAXATION: $129,784

APPROVED FOR THOMAS H. NEFF, DIRECTOR
DIVISION OF LOCAL GOVERNMENT SERVICES

BY: _____

_____, Bureau of Authority Regulation

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 BUDGET MESSAGE
Maurice River Township
FIRE DISTRICT NO. 4 BUDGET

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any. Beginning with the 2008 budget and in accordance with PL 2007, c.62, there is a statutory Cap on the Tax Levy, which represents a 2% increase on the prior year tax levy, adjusted by certain exclusions and add-ons to the Cap. The tax levy presented in this budget of $129,784 is $2,542 below the maximum allowable Cap. There are no significant changes in the 2016 budget other than the removal of the 2015 planned utilization of restricted funds, in the amount $250,000. These funds are to be used as a down payment for a planned building improvement, which was approved by the voters at a special capital meeting held on December 6, 2014.

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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **If unreserved fund balance is reduced by more than 10%, explain the projected impact on the following year's budget.** The planned 2015 tax rate is 18.6 cents per $100, which is the same as the prior year. There is no planned reduction in surplus, in excess of 10%, in 2016.

3. Include a statement explaining how the 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 district to exceed the Levy Cap, and how they are being addressed by a referendum. N/A

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

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years. There are no capital appropriations planned for 2016 other than an increase to the reserve for Future Capital Outlays, in the amount of $81,060.

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

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S. 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts. No

8. Complete the following based on the municipal assessor's latest information, pursuant to N.J.S. 54:4-35:
   - **8a.** Total Assessed Valuation of District $ 69,876,700
   - **8b.** Proposed Tax Rate per $100 of Assessed Valuation $ .186

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

2016 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	**MAURICE RIVER FIRE DISTRICT #4**			
Address:	**ATTN: Lillian Johnson** **5272 ROUTE 49, PO BOX 54**			
City, State, Zip:	**MILLVILLE**		**NJ**	**08332**
Phone Number:	**856-785-1120 x132**	Fax:	856-785-1974	
Preparer's Name:	RAYMOND COLAVITA, CPA, RMA			
Preparer's Address:	PO BOX 799			
City, State, Zip:	WILLIAMSTOWN		NJ	08094
Preparer's #,	856-629-1040 EXT. 118	Fax:	856-728-2245	
Preparer's Cell #:				

Chairman:	F. Barry Fisher		
Phone Number:	856-466-7452	Fax:	856-785-1974
E-mail:	Franklinb49@comcast.net		

Secretary	Lillian Johnson		
Phone Number:	856-785-1120 x132	Fax:	856-785-1974
E-mail:	ljohnson@mauricerivertwp.org		

Treasurer:	Lillian Johnson		
Phone Number:	856-785-1120 x132	Fax:	856-785-1974
E-mail:	ljohnson@mauricerivertwp.org		

Name of Auditor:	RAYMOND COLAVITA, CPA, RMA		
Name of Firm:	NIGHTLINGER, COLAVITA & VOLPA, PA		
Address:	PO BOX 799		
City, State, Zip:	WILLIAMSTOWN	NJ	08094
Phone Number:	856-629-1040 EXT. 118	Fax:	856-728-2245
E-mail:			

Membership of Board of Commissioners (Full Name)	Title
F. Barry Fisher	Chairman
Lillian Johnson	Secretary
Lillian Johnson	Treasurer
William Malone, Jr.	Commissioner
John Hogan	Commissioner
Charles Costello	Commissioner

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

MAURICE RIVER FIRE DISTRICT 4

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

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

1) Provide the number of regular voting members of the governing body: ___5_____

2) Provide the number of alternate voting members of the governing body: ____NA_____

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)

MAURICE RIVER FIRE DISTRICT 4

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

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

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

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

11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? __ NO _____

12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? _____ *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? ___ 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.*

MAURICE RIVER TOWNSHIP FIRE DISTRICT #4
CUMBERLAND COUNTY
VEHICLE LIST

TRUCK #	YEAR	MAKE	TYPE	MOTOR POOL
2301	1995	PIERCE	PUMPER	X
2311	2005	SEAGRAVE	TANKER	X
2321	1998	INTERNATIONAL	RESCUE TRUCK	X

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

MAURICE RIVER FIRE DISTRICT 4

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

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

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

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

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

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

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

Maurice River Fire District 4
Cumberland

	Name	Title	Average Hours per Week Dedicated to Position	Position: Commissioner	Position: Officer	Position: Former	Reportable Compensation from Fire District (W-2/ 1099): Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	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
1	F. Barry Fisher	Chairman		X			$ -	$ -	$ -	$ -	$ -	N/A					$ -
2	Lillian Johnson	Treasurer		X			$ -	$ -	$ -	$ -	-	Maurice River Twp.	Construction	5	12,403		12,403
3	Lillian Johnson	Treasurer		X			$ -	$ -	$ -	$ -	-	Maurice River Twp.	Zoning	5	8,682		8,682
4	Lillian Johnson	Treasurer		X			$ -	$ -	$ -	$ -	-	Maurice River Twp.	Land Use Board	5	3,721		3,721
5	Lillian Johnson	Secretary		X			$ -	$ -	$ -	$ -	-	N/A					-
6	William Malone Jr.	Commissioner		X			$ -	$ -	$ -	$ -	-	N/A					-
7	John Hogan	Commissioner		X			$ -	$ -	$ -	$ -	-	N/A					-
8	Charles Costello	Commissioner									-						-
9											-						-
10											-						-
11											-						-
12											-						-
13											-						-
14											-						-
15											-						-
	Total:						$ -	$ -	$ -	$ -	$ -				$ 24,806	$ -	$ 24,806

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

Maurice River Fire District 4
Cumberland

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

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

Schedule of Accumulated Liability for Compensated Absences

Maurice River Fire District 4
Cumberland

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

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

2016 FIRE DISTRICT BUDGET

Financial Schedules Section

2016 Budget Summary

Maurice River Fire District 4
Cumberland

	2016 Proposed Budget	*2015 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	$ 17,750	$ 267,000	$ (249,250)	-93.4%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	68	68	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	17,818	267,068	(249,250)	-93.3%
Amount to be Raised by Taxation to Support Budget	129,784	129,534	250	0.2%
Total Anticipated Revenues	147,602	396,602	(249,000)	-62.8%
APPROPRIATIONS				
Total Administration	24,842	26,842	(2,000)	-7.5%
Total Cost of Operations & Maintenance	41,700	38,700	3,000	7.8%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding 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	81,060	331,060	(250,000)	-75.5%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	147,602	396,602	(249,000)	-62.8%
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ -	$ -	#DIV/0!

2016 Revenue Schedule

Maurice River Fire District 4
Cumberland

	2016 Proposed Budget	2015 Adopted Budget	$ Increase (Decrease) Proposed vs.Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	$ 17,750	$ 17,000	$ 750	4.4%
Restricted Fund Balance	-	250,000	(250,000)	-100.0%
Total Fund Balance Utilized	17,750	267,000	(249,250)	-93.4%
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)				
Interest Income	68	68	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	68	68	-	0.0%
Other Revenue (List in Detail)				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/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	-	-	-	#DIV/0!
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/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	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	$ 17,818	$ 267,068	$ (249,250)	-93.3%

2016 Appropriations Schedule

Maurice River Fire District 4
Cumberland

	2016 Proposed Budget	2015 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	$ -		$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	-	-	-	#DIV/0!
Administration - Other (List)				
Election	430	430	-	0.0%
Membership Dues	100	100	-	0.0%
Office Expense	1,000	1,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Subtotal - F-3A	23,312	25,312	(2,000)	-7.9%
Total Administration - Other	24,842	26,842	(2,000)	-7.5%
Total Administration	24,842	26,842	(2,000)	-7.5%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
Cost of Operations & Maintenance - Other (List)				
Maintenance and Repairs	10,000	10,000	-	0.0%
Utilities	8,500	6,500	2,000	30.8%
Training	4,200	4,200	-	0.0%
Contingent Expenses			-	#DIV/0!
Fire Fighting Equipment	15,000	15,000	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Subtotal - F-3A	4,000	3,000	1,000	33.3%
Total Operations & Maintenance - Other	41,700	38,700	3,000	7.8%
Total Operations & Maintenance	41,700	38,700	3,000	7.8%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/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	-	-	-	#DIV/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	81,060	331,060	(250,000)	-75.5%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	$ 147,602	$ 396,602	$ (249,000)	-62.8%

Maurice River Fire District 4
Cumberland

	2016 Proposed Budget	*2015 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Current Year*	*% Increase (Decrease) Proposed vs. Current Year*
Administration - Other (List)				
Professional Services	22,612	24,612	(2,000)	-8.1%
Advertitsing	700	700	-	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!
Subtotal Administration - Other	23,312	25,312	(2,000)	-7.9%
Cost of Operations & Maintenance - Other (List)				
Clothing Allowance	3,000	3,000	-	0.0%
Occupational Health	1,000		1,000	#DIV/0!
Other Operations & Maintenance 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!
Subtotal Operations & Maintenance - Other	4,000	3,000	1,000	33.3%

2016 Schedule of Salaries and Benefits

Maurice River Fire District 4
Cumberland

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*
Position #1			$ -					$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			$ -	$ -	$ -	$ -	$ -	$ -

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2016 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2016 Proposed Budget Fringe Benefits*
Position #1			$ -					$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			$ -	$ -	$ -	$ -	$ -	$ -

Salary Offset by Revenue Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2016 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2016 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			$ -	$ -	$ -	$ -	$ -	$ -

2016 Proposed Capital Budget

Maurice River Fire District 4
Cumberland

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*	*2016 Proposed Budget*	*2015 Adopted Budget*
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

DOWN PAYMENTS (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*	*2016 Proposed Budget*	*2015 Adopted Budget*
Building Improvement	Building		12/06/14	100%		$ 250,000
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	250,000
Total Capital Improvements & Down Payments					-	250,000
RESERVE FOR FUTURE CAPITAL OUTLAYS					81,060	81,060
TOTAL CAPITAL APPROPRIATIONS					$ 81,060	$ 331,060

Capital Appropriations Offset with Restricted Fund		$ 250,000
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

5 Year Debt Service Schedule - Principal

Maurice River Fire District 4
Cumberland

	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

Maurice River Fire District 4
Cumberland

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Maurice River Fire District 4
Cumberland

UNRESTRICTED FUND BALANCE		
Beginning balance January 1, 2015 (1)	$	67,053
Less: Utilized in 2015 Adopted Budget		17,000
Proposed balance available		50,053
Estimated results of operations for the year ending December 31, 2015		30,000
Anticipated balance December 31, 2015		80,053
Less: Fund Balance utilized in 2016 Proposed Budget		17,750
Proposed balance after utilization in 2016 Proposed Budget	$	62,303
RESTRICTED FUND BALANCE		
Beginning balance January 1, 2015 (1)	$	253,718
Less: Utilized in 2015 Adopted Budget		250,000
Proposed balance available		3,718
Estimated results of operations for the year ending December 31, 2015		81,060
Anticipated balance December 31, 2015		84,778
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	$	84,778

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

2016 Referendums

Maurice River Fire District 4
Cumberland

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

Maurice River Fire District 4
Cumberland

LEVY CAP CALCULATION				
Prior Year Amount to be Raised by Taxation for Fire District Purposes			$	129,534
Changes in Service Provider (+/-)				-
DLGS Approved Adjustments				-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation				129,534
Plus: 2% Cap Increase				2,591
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS				132,125
Exclusions				
Shared Service Exclusion				-
Change in Total Debt Service Appropriation				-
Allowable Pension Increases				-
Allowable Increase in Health Care Costs				-
Changes in LOSAP Contributions (+/-)				-
Extraordinary Costs due to a "Declared" Emergency				-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays				-
Total Exclusions				-
Less: Cancelled or Unexpended Referendum Amounts				-
Increase in Ratable Valuation (New Construction/Additions)	$	108,000		
Prior Year Local Fire District Tax Rate (3 decimals/$100)		$0.186		201
ADJUSTED TAX LEVY				132,326
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				132,326
Amount Proposed for Levy Cap Referendum				-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			$	132,326

CAP BANK CALCULATION				
Amount to be Raised by Taxation	$	129,784		
Cap Bank Available from Prior Year (2013) for 2016 Budget		563		
Cap Bank Available from Prior Year (2014) for 2016 Budget		1,240		
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget				1,240
Cap Bank Available from Prior Year (2015) for 2016 Budget		21,156		
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget				21,156
Cap Bank from Current Year (2016) Available for 2017 Budget				2,542
Cap Bank Available from 2016 for 2017 Budget			$	2,542

2016 Shared Services Exclusion Worksheet

Maurice River Fire District 4
Cumberland

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

2016 Levy Cap Exclusion Calculations

Maurice River Fire District 4
Cumberland

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	$	-
2016 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2016 Base Amount		-
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		
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		-
Pension Contribution Exclusion	$	-

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	$	-
20154 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion (+/-)	$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	$	-
2015 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	$	81,060
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
###		-
2016 Base Amount		81,060
2015 Adopted Budget Total Capital Appropriation		331,060
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		250,000
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		81,060
Capital Expenditure Exclusion	$	-

HEALTH INSURANCE EXCLUSION CALCULATION

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

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:	**Maurice River Fire District 4**
County:	**Cumberland**

Levy Cap Calculation Summary

2015 Adopted Budget - Amount to be Raised by Taxation	$ 129,534
Cap Bank Available from 2013 (See Levy Cap Certification)	563
Cap Bank Available from 2014 (See Levy Cap Certification)	1,240
Cap Bank Available from 2015 (See Levy Cap Certification)	21,156
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	69,768,700
New Ratables - Increase in Valuations (New Construction and Additions)	108,000
Adopted Fire District Tax Rate (three decimals) per $100	$0.186
Projected Tax Rate based upon Proposed Levy	0.185732869