

# SENDZIK & SENDZIK

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\* 1977-2021

December 8, 2025

Michael L. Acampora, Chairman  
Board of Fire Commissioners  
Fire District No. 4  
88 Ramtown-Greenville Road  
Howell, New Jersey 07731

Re: Resolution Introducing and Approving 2026 Budget  
Pursuant to N.J.S.A. 40A:14-78.2 and 78.3

Dear Chairman Acampora:

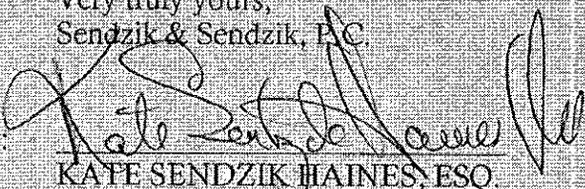
Enclosed please find an original and one (1) copy of a Resolution Introducing and Approving 2026 Budget Pursuant to N.J.S.A. 40A:14-78.2 and 78.3 for the Board's consideration at its public meeting scheduled for December 9, 2025.

If the Board favorably resolves same, please have the Board Clerk, Commissioner Murphy, affix his signature where appropriate on both the original and the copy, conforming both, retaining the original for the Board's official records to be accessible and maintained as an official Board record pursuant to and in accordance with the "Open Public Records Act"; N.J.S.A. 47:1A-1, *et seq.* and the "Destruction of Public Records Law (1953)"; N.J.S.A. 47:3-8.1, *et seq.* as set forth by the State of New Jersey Municipal Agency Record Retention Schedule promulgated by the Division of Archives and Record Management. Additionally, please forward the copy of the Resolution to this office and be reminded that it must be posted on the District website in a timely manner.

If you have any questions, please contact me.

Very truly yours,  
Sendzik & Sendzik, P.C.

By:

  
KATE SENDZIK HAINES, ESQ.

KSH:lcr  
Enclosures

VIA EMAIL ONLY AT [CHAIRMAN@HOWELLFIREDISTRICT4.COM](mailto:CHAIRMAN@HOWELLFIREDISTRICT4.COM)

**RESOLUTION INTRODUCING AND APPROVING 2026 BUDGET**  
**PURSUANT TO N.J.S.A. 40A:14-78.2 AND 78.3**

**WHEREAS**, the annual budget for the Board of Fire Commissioners of Fire District No. 4, Township of Howell, County of Monmouth, State of New Jersey, for the fiscal year beginning January 1, 2026, and ending December 31, 2026, has been presented for introduction and approval before the Board of Fire Commissioners of Fire District No. 4, Township of Howell, at its statutorily noticed public meeting on December 9, 2025; and

**WHEREAS**, the proposed 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 introduction and approval reflects Total Revenues of \$1,286,655.00 which includes the amount to be raised by taxation of \$1,095,980.00 and Total Appropriations of \$1,286,655.00; and

**WHEREAS**, the annual election shall be held on February 21, 2026, for the fiscal year beginning January 1, 2026, and ending December 31, 2026, to determine the amount of money to be raised by taxation for the ensuing year; and

**WHEREAS**, the amount to be raised by taxation to support the District budget shall be the amount to be certified to the tax assessor of the municipality to be assessed against the taxable property in the District if affirmatively adopted by a majority of the electorate voting at the election on February 21, 2026, 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 of surplus utilized and miscellaneous revenues set forth in the proposed budget; and

**WHEREAS**, in calculating the amount to be raised by taxation, Fire District No. 4 has taken into account the assessed valuation of taxable property in Fire District No. 4 as certified by the Tax Assessor and the Tax Collector of the Township of Howell pursuant to N.J.S.A. 40:4-45.44, et seq.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Fire Commissioners of Fire District No. 4, Township of Howell, County of Monmouth, State of New Jersey, at a statutorily noticed public meeting held on December 9, 2025, that the annual budget of the Board of Fire Commissioners of Fire District No. 4 for the fiscal year beginning January 1, 2026, and ending December 31, 2026, is hereby introduced and approved and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,286,655.00 which includes the amount to be raised by taxation of \$1,095,980.00 and Total Appropriations of \$1,286,655.00; and

Municipal Agency Record Retention Schedule promulgated by the Division of Archives and Record Management.

**CERTIFICATION**

I, **COLIN A. MURPHY**, Clerk of the Board of Fire Commissioners of Fire District No. 4, Township of Howell, County of Monmouth, State of New Jersey, do hereby certify that the foregoing is a true conformed and compared copy of an original Resolution now on file and of record in the District office which was duly adopted at a public meeting held on the 9<sup>th</sup> day of December, 2025.

I do further certify that the said Board of Fire Commissioners of Fire District No. 4, Township of Howell, County of Monmouth, State of New Jersey, is composed of - 5 - members and that - 5 - members were present and - 5 - members voted affirmatively for the adoption of the Resolution and - 0 - members voted against the adoption of the Resolution.

The undersigned further certifies that the above Resolution has not been repealed or amended and remains in full force and effect.

**IN WITNESS WHEREOF**, I have hereunto set my hand and seal of said Board of Fire Commissioners of Fire District No. 4, Township of Howell, County of Monmouth, State of New Jersey, on this 9<sup>th</sup> day of December, 2025.

  
\_\_\_\_\_  
**COLIN A. MURPHY, CLERK**  
**Board of Fire Commissioners**  
**Fire District No. 4**  
**Township of Howell**

**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 Clerk be authorized to forward the introduced and approved 2026 Fire District Budget to the Division of Local Government Services, Local Finance Board, along with supporting documents; and

**BE IT FURTHER RESOLVED**, that the Board of Fire Commissioners of Fire District No. 4 will consider the annual proposed budget for adoption on January 13, 2026, at a meeting being held at 8:00 p.m. at Ramtown-Howell Fire Company No. 2, 88 Ramtown-Greenville Road, Howell, New Jersey, after a statutorily noticed public hearing is held at said date, time and place; and

**BE IT FURTHER RESOLVED**, that a copy of this Resolution be forwarded to the District Auditor, Robert D. Elliott, C.P.A., of the firm of Mohel, Elliott, Bauer & Gass, 8 Executive Drive, Suite 1, Toms River, New Jersey 08755, and the District Accountant, Katherine M. Strack, C.P.A., of the firm of Koerner & Koerner, P.A., 10 Allen Street, Suite 3A, Toms River, New Jersey 08753; and

**BE IT FURTHER RESOLVED**, that the within Resolution shall be effective immediately upon passage; and

**BE IT FURTHER RESOLVED**, that any resolution or part of a resolution inconsistent herewith is hereby repealed or otherwise revoked; and

**BE IT FURTHER RESOLVED**, that if any section, paragraph, sentence, clause or phrase in this Resolution is for any reason held or determined to be unconstitutional or invalid, same shall not affect the remainder of this Resolution; and

**BE IT FURTHER RESOLVED**, that notwithstanding anything set forth herein to the contrary, the Board shall be permitted to amend, modify, repeal or otherwise act as to those topics which are the subject of this Resolution provided said acts are consistent with public policy, Board bylaws, township ordinances, local, state and federal laws and rules and regulations promulgated thereunder; and

**BE IT FURTHER RESOLVED**, that an original signed, conformed and compared copy of this Resolution be accessible and maintained as an official Board record pursuant to and in accordance with the "Open Public Records Act"; N.J.S.A. 47:1A-1, et seq. and the "Destruction of Public Records Law (1953)"; N.J.S.A. 47:3-8.1, et seq. as set forth by the State of New Jersey

## Howell Fire District No. 4

### 2026 Proposed Budget

<b>APPROPRIATIONS</b>	<b>2026</b>
Salaries	\$ 59,300
Fringe Benefits	22,089
Advertising	3,000
Elections	5,000
Administrative	21,000
Professional Services	65,000
Payroll Taxes/PERS/DCRP	131
Insurance	132,000
Repairs & Maintenance	85,000
Fire Hydrant Rental	84,000
Materials & Supplies	100,000
Reimbursement of Expenses	22,000
Lease	71,500
Training & Education	10,000
Utilities	36,000
LOSAP	65,000
Capital Purchases	400,000
Debt Service	105,635
<b>Total Appropriations</b>	<b><u><u>\$ 1,286,655</u></u></b>
<b>REVENUES</b>	
Unrestricted Fund Balance Utilized	\$ 130,675
Interest Income	60,000
Amount to be Raised by Taxation	<u>1,095,980</u>
<b>Total Revenues</b>	<b><u><u>\$ 1,286,655</u></u></b>
<b>Tax Rate per \$100</b>	<b><u><u>\$ 0.055</u></u></b>

## Howell Fire District No. 4

### 2026 Proposed Budget

<b>APPROPRIATIONS</b>	<b>2026</b>	<b>2025</b>
Salaries	\$ 59,300	\$ 59,300
Fringe Benefits	22,089	22,089
Advertising	3,000	3,000
Elections	5,000	5,000
Administrative	21,000	21,000
Professional Services	65,000	65,000
Payroll Taxes/PERS/DCRP	131	131
Insurance	132,000	132,000
Repairs & Maintenance	85,000	85,000
Fire Hydrant Rental	84,000	84,000
Materials & Supplies	100,000	100,000
Reimbursement of Expenses	22,000	22,000
Lease	71,500	71,500
Training & Education	10,000	10,000
Utilities	36,000	36,000
LOSAP	65,000	65,000
Capital Purchases	400,000	237,835
Debt Service	105,635	115,600
<b>Total Appropriations</b>	<b>\$ 1,286,655</b>	<b>\$ 1,134,455</b>
<b>REVENUES</b>		
Unrestricted Fund Balance Utilized	\$ 130,675	\$ -
Interest Income	60,000	60,000
Amount to be Raised by Taxation	1,095,980	1,074,455
<b>Total Revenues</b>	<b>\$ 1,286,655</b>	<b>\$ 1,134,455</b>
<b>Tax Rate per \$100</b>	<b>\$ 0.055</b>	<b>\$ 0.055</b>