

2015

LOCAL GOVT SERVICES

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SOUTH BRUNSWICK FIRE
DISTRICT NO.1

Fire District Budget

<http://sbfd1.org/>

Department Of



Community
Affairs

Division of Local Government Services

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2015 FIRE DISTRICT BUDGET

Certification Section

2015

**SOUTH BRUNSWICK TOWNSHIP
FIRE DISTRICT NO. 1
FIRE DISTRICT BUDGET**

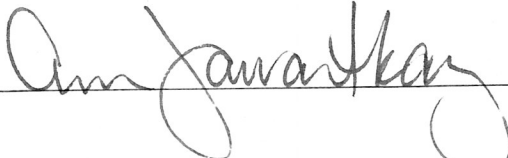
FISCAL YEAR: January 1, 2015 to December 31, 2015

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: 1/12/15

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: _____

2015 PREPARER'S CERTIFICATION

SOUTH BRUNSWICK TOWNSHIP

FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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:	<i>Lawrence Rosenberg</i>		
Name:	Lawrence Rosenberg		
Title:	Treasurer		
Address:	P.O. Box 68 Kendall Park, NJ 08824		
Phone Number:	732-742-3662	Fax Number:	732-297-4247
E-mail address:	Kpfc96@verizon.net		

2015 PREPARER'S CERTIFICATION OTHER ASSETS

SOUTH BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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:	<i>Lawrence Rosenberg</i>		
Name:	Lawrence Rosenberg		
Title:	Treasurer		
Address:	P.O, Box 68 Kendall Park, NJ 08824		
Phone Number:	732-742-3662	Fax Number:	732-297-4247
E-mail address	Kpfc96@verizon.net		

2015 APPROVAL CERTIFICATION

SOUTH BRUNSWICK TOWNSHIP

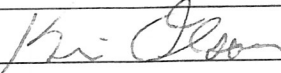
FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 15th day of December, 2014.

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.

Secretary's Signature:			
Name:	Kris Olson		
Title:	Clerk/Secretary		
Address:	P.O, Box 68 Kendall Park, NJ 08824		
Phone Number:	732-718-6094	Fax Number:	732-297-4247
E-mail address	olsonac@verizon.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	http://sbfd1.org/
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

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

Name of Officer Certifying compliance

William Orchard

Title of Officer Certifying compliance

Chairman

Signature

William Orchard

2015 FIRE DISTRICT BUDGET RESOLUTION

14/15 - 15

SOUTH BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the South Brunswick Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 15, 2014; 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 \$974,350, which includes an amount to be raised by taxation of \$771,960, and Total Appropriations of \$974,350; and

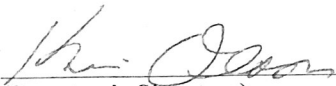
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 15, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 12, 2015.


(Secretary's Signature)

12/15/14
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Orchard	✓			
Richard Josephson	✓			
Lawrence Rosenberg	✓			
Kris Olson	✓			
Arthur Tarnowski	✓			

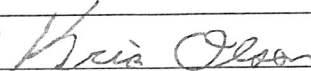
2015 ADOPTION CERTIFICATION

SOUTH BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 12th day of January, 2015.

Secretary's Signature:			
Name:	Kris Olson		
Title:	Secretary		
Address:	P.O. Box 68 Kendall Park, NJ 08824		
Phone Number:	732-297-7425	Fax Number:	732-297-4247
E-mail address	kolson@sbfd1.org		

2015 ADOPTED BUDGET RESOLUTION

Resolution # 15/16 – 1

SOUTH BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the South Brunswick Fire District No. 1 (the “Fire District”) for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 12, 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 adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) and

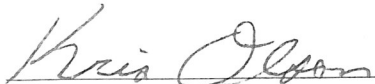
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 974,350, which includes amount to be raised by taxation of \$771,960, and Total Appropriations of \$974,350; and

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 December 15, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, 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 \$974,350, which includes amount to be raised by taxation of \$771,960, and Total Appropriations of \$974,350; 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)

1/12/15
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Orchard	X			
Richard Josephson	X			
Lawrence Rosenberg	X			
Kris Olson	X			
Arthur Tarnowski	X			

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

SOUTH BRUNSWICK TOWNSHIP

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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 2015 proposed budget of South Brunswick Township Fire District #1 includes total appropriations of \$974,350, funded by a \$771,960 tax levy, \$76,090 of unrestricted fund balance, \$120,000 of restricted fund balance and \$6,300 of other revenues offset with appropriations. Overall, the budget increased by \$134,700 from 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.

The proposed budget projects a tax rate of .078, up from .076. The proposed budget will utilize \$76,090 of unrestricted fund balance and \$120,000 of restricted fund balance. The restricted fund balance will be utilized to purchase two command vehicles for the District.

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

The District is staying within the 2% tax cap levy.

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

The District is utilizing \$120,000 of restricted fund balance to purchase two new command vehicles. This was passed by the voters on December 15, 2014.

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.

Two new command vehicles will be purchased using restricted capital dollars. Debt will be not utilized for purchase these vehicles.

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.

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.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

N/A

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

Total Assessed Valuation of District	\$957,098,693
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.078

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	<input checked="" type="checkbox"/>	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	<input checked="" type="checkbox"/>
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FIRE DISTRICT CONTACT INFORMATION 2015

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

Name of Fire District:	South Brunswick Township Fire District No. 1		
Address:	P.O. Box 68		
City, State, Zip:	Kendall Park	NJ	08824
Phone Number: (ext.)	732-297-7425	Fax:	732-297-4247

Preparer's Name:	Lawrence Rosenberg		
Preparer's Address:	P.O. Box 68		
City, State, Zip:	Kendall Park	NJ	08824
Preparer's #: (ext.)	732-742-3662	Fax:	732-297-4247
Preparer's Cell #:	732-742-3662		
Preparer's E-mail:	Kpfc96@verizon.net		

Chairman:	William Orchard		
Phone Number: (ext.)	848-667-1168	Fax:	732-297-4247
E-mail:	peachappleorch@msn.com		

Secretary/ Treasurer:	Kris Olson		
Phone Number: (ext.)	732-718-6094	Fax:	732-297-4247
E-mail:	olsonac@verizon.net		

Name of Auditor:	Rodney Haines		
Name of Firm:	Holman Frenia Allison, P.C.		
Address:	10 Allen Street, Suite 2B		
City, State, Zip:	Toms River	NJ	08753
Phone Number: (ext.)	732-797-1333	Fax:	732-797-1022
E-mail:	rhaines@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

SOUTH BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

FISCAL YEAR: **January 1, 2015 to December 31, 2015**

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? No
 - b. A family member of a current or former commissioner, officer, or employee? No
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? No*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
SOUTH BRUNSWICK TOWNSHIP
FIRE DISTRICT NO. 1**

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." See attached listing of vehicles on Page N-3 (3 of 3).
- 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 an explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? Yes *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes *If "yes," indicate a) the year it was implemented; 1999 b) the total number of volunteer members presently eligible to participate; 32 c) the total number of volunteer members presently vested; 27 d) whether the annual contribution for each vested member is fixed or based on an automatic increase; Automatic Increase e) the total LOSAP budgeted for the current year; \$45,000 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.*
Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(ATTACHMENT FOR QUESTION #8)
LISTING OF FIRE DISTRICT VEHICLES

SOUTH BRUNSWICK TOWNSHIP
FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2015 to December 31, 2015

	<u>Model</u>	<u>Year</u>	<u>Assignment</u>
American LaFrance	Fire Engine/Pumper	1972	Motor Pool
Dodge	2500 Pick Up Truck	2001	Motor Pool
E-One	Fire Engine/Pumper	2004	Motor Pool
E-One	Fire Engine/Pumper	2006	Motor Pool
E-One	Ladder Truck	2007	Motor Pool
Ford	Expedition	2009	Deputy Chief Robert Cioffi
Ford	Expedition	2009	Chief Chris Perez
E-One	Rescue Truck	2011	Motor Pool
Ford	F450 Brush Truck	2014	Motor Pool

South Brunswick Fire District No. 1
2015 Budget Document
Page N-3 Question #13

LOSAP Program

- 1) Implemented in 1999
- 2) Thirty two (32) members eligible to participate in 2014 LOSAP program
- 3) Twenty seven (27) are currently vested in the program
- 4) Annual contributions are based on an automatic increase
- 5) The total LOSAP budget for 2014 is forty five thousand dollars (\$45,000.00)
- 6) We have no documentation that the fire district requires Lincoln Financial to send it's annual financial statement to the Director, however we did confirm with Bruce Linger at Lincoln Financial Group that they do voluntarily comply with N.J.A.C. 5:30-14.49.



FIRE PROTECTION AGREEMENT

This agreement is made on January 1, 2014 by and between:

**THE COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE TOWNSHIP OF
SOUTH BRUNSWICK, MIDDLESEX COUNTY, NEW JERSEY
P.O. Box 68
Kendall Park, NJ 08824,**

Hereinafter referred to as the **Commissioners**, and:

**THE KENDALL PARK VOLUNTEER FIRE COMPANY, INC.
P.O. Box 41
Kendall Park, NJ 08824,**

Hereinafter referred to as the **Fire Company**.

For the period beginning January 1, 2014 and ending December 31, 2014:

- 1 The Commissioners shall lease from the Fire Company portions of the following buildings and premises:
 - 1.1 The shed behind the fire station on New Road
 - 1.2 The fire station on New Road (specifically the ground floor [the meeting room is shared by both parties])
- 2 The buildings and premises as aforesaid shall be used for the storage of fire apparatus and equipment owned by the Commissioners.
- 3 The Commissioners agree to pay The Fire Company the sum of \$131,500 in 12 equal monthly installments.

4 The Commissioners will require the submission of a properly executed voucher as a prerequisite to payment.

5 The Fire Company shall be responsible for any and all utilities as well as all-routine maintenance and repair of the leased building.

6 It is further agreed between The Commissioners and The Fire Company that the premises described herein shall be utilized primarily for providing and maintaining a means for the extinguishing of fires as required by both parties. (For purposes hereof, the term "extinguishing of fires" shall be used in its broadest and most universal sense).

7 It is also agreed that The Fire Company will extinguish fires and perform other emergency services deemed to be in the interest of the public safety within the fire district or in such other areas pursuant to mutual aid agreements, be they formal or informal in nature, written or verbal.

8 The Commissioners shall provide additional funding for the extinguishing of fires and related district purposes as enumerated in applicable state statutes and the proceedings of the Commissioners, as well as this agreement. Such funding shall be in accordance with the approved Commissioners' budget for the fiscal year of January 1, 2014 to December 31, 2014.

9 It is similarly agreed that The Fire Company shall be responsible for arranging the maintenance of all apparatus and equipment covered by this agreement. The cost of such maintenance will be borne by the Commissioners as set forth in the approved Commissioners' budget for the fiscal year of January 1, 2014 to December 31, 2014.

10 The Fire Company agrees to provide the Commissioners a copy of a summary report of the Fire Company's financial records prepared by a CPA, current within six months, at the June meeting of the Commissioners.

11 The Fire Company also agrees to make an annual presentation to the Board on the status of the Fire Company at the Commissioner's February meeting. The presentation is to include current Line and Executive policies, training plans, review of past year's activities and a five-year plan for new equipment and major purchases and other activities.

12 The Fire Company agrees to follow the written purchasing policies set forth by the Commissioners and will assume financial responsibility for any failure to comply with said policies.

13 The Fire Company agrees to have representation from the Line and Executive officers at every regular monthly meeting. Furthermore, the line officers will provide to the Commissioners the statistics for the activities at each meeting.

14 The Commissioners agree to provide information processing systems for the maintenance of operational, financial, training, inventory, and membership records, and the Fire Company agrees to keep this information current within 30 days. Also included in these systems will be a public calendar to be used for the scheduling of jointly used facilities such as the meeting room.

15. In addition to payment of the sum listed above, The Commissioners shall provide insurance as set forth in Schedule A attached hereto and made a part hereof, or as otherwise specified by law. Where applicable, both parties shall be named in said policies as co-insured parties additionally, during the period covered by this agreement, insurance coverage for acquisitions, approved by the Commissioners, of apparatus and equipment shall similarly be the financial responsibility of The Commissioners, unless mutually agreed otherwise.

16. In addition to the general insurance's listed in Schedule A and referenced above, the Commissioners will provide the following:

1. \$100,000 Accidental Death and Dismemberment Insurance 24 hours a day 7 days a week for Active Members as defined in the Fire Company Line and Executive policies and approved by the Board. Certified copy attached and made a part hereof. (32 Members)

2. \$25,000 maximum Group Term Life Insurance. Increasing the benefit amount will be further negotiated pending state legislative approval. (Policy amount may be reduced by the carrier after a specified age.) for:

- a) Active Members as defined in the Fire Company Line and Executive policies and approved by the Board and, a list is attached.
- b) Those additional members or former members named by the Fire Company as "Life Members" as specified in the Fire Company Constitution and by-laws and approved by the Board of Fire Commissioners. An attached list is for this year and this year only.
- c) The Commissioners agree and support the LOSAP Program and will fund it as provided by NJSA and applicable regulations.
- d) The Fire Company agrees to provide a written list of members eligible to receive the above additional insurance coverage signed by the Chief and President no later than Jan 31st. The Commissioners will then provide the additional insurance as listed above for those eligible members for the 1-year period from March 1st of the current year.

17. In order to encourage active participation of all Fire Company members the Commissioners agree to fund an annual expense reimbursement program as follows:

- a) Members of the Fire Company who actively participate in the minimum activities of the Company as defined in the Fire Company by laws and approved by the Board, will be eligible to receive a payment of \$276.00 plus \$4.00 for every activity above the minimum requirements. In no case, however, shall any year's payment be larger than \$600.00 for members.
- b) It is further agreed that this agreement shall be automatically renewable from year to year unless either party notifies the other by written notice, at least 60 days prior to the expiration of this agreement, of the intent not to renew.

- c) This agreement is contingent upon adequate funding being provided in the annual budget and by appropriation of The Fire Commissioners and being approved by the legal voters or Township Council per New Jersey Statute.

18. The Commissioners agree to be financially responsible for all new member physical examinations required and such other physicals as required by law.

19. If any section, paragraph, clause or sentence of this agreement is determined to be invalid, it shall be deemed severed and the remainder of this agreement shall survive, unless such invalidated language is material to the purpose and intentions of the parties.

20. The Fire Commissioners, pursuant to New Jersey statutory law, do hereby retain the right to review the appointment and/or election by the Fire Company within the fire district the Line Officers of said Fire Company. These line officers are defined as Chief, Deputy Chief, two Captains and two Lieutenants. This right of review shall include the right to reject an appointment and/or election of a line officer that does not meet the following criteria:

- a) Is a citizen of the United States;
- b) Is able to read, write, and speak the English language well and intelligently;
- c) Is of good moral character;
- d) Has not been convicted of any criminal offense involving moral turpitude.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their corporate presents to be affixed this date and year as first written above.

Attest:

THE COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE TOWNSHIP OF SOUTH BRUNSWICK

X William Orchard
William Orchard, Chairman

Date: 3/10/14

X Kris Olson
Kris Olson, Secretary

Date: 3/10/14

THE KENDALL PARK VOLUNTEER FIRE COMPANY, INC.

X Steven Josephson
Steven Josephson, President

Date: 3/10/14

X Sarah Shearer
Sarah Shearer, Secretary

Date: 3/10/14

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
SOUTH BRUNSWICK TOWNSHIP
FIRE DISTRICT NO. 1**

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 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.

South Brunswick Fire District No. 1

List of Commissioners and Compensation 2015 Budget Page N-4

<u>Commissioner</u>	<u>Stipend</u>
Chairman William Orchard -	\$3500.00
Vice Chairman Richard Josephson -	\$3500.00
Secretary Kris Olson -	\$3500.00
Treasurer Lawrence Rosenberg -	\$5000.00
Commissioner Arthur Tarnowski -	\$3500.00

Fire District Schedule of Commissioners and Officers (Continued)

South Brunswick Township Fire District #1
Middlesex County

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Reportable Compensation from Other Public Entities (W-2/ 1099)	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 William Orchard	Chairman		Commissioner	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	
2 Richard Josephson	Vice Chairman		Commissioner	3,500	-	-	-	3,500	3,500	
3 Lawrence Rosenberg	Treasurer		Commissioner	5,000	-	-	-	5,000	5,000	
4 Kris Olson	Secretary		Commissioner	3,500	-	-	-	3,500	3,500	
5 Arthur Tarnowski	Commissioner		Commissioner	3,500	-	-	-	3,500	3,500	
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
Total:				\$ 19,000	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000	

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

Schedule of Health Benefits - Detailed Cost Analysis

South Brunswick Township Fire District #1
Middlesex County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Current Year	Current Year	Current Year	Current Year			
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)?
Is prescription drug coverage provided by the SHBP (Yes or No)?

Schedule of Accumulated Liability for Compensated Absences

South Brunswick Township Fire District #1
Middlesex 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, 2014	Legal Basis for Benefit (check applicable items)			Dollar Value of Accrued Compensated Absence Liability
		Approved Labor Agreement	Resolution	Individual Employment Agreement	
Total liability for accumulated compensated absences at January 1, 2014					\$ -

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

2015 Budget Summary

South Brunswick Township Fire District #1 Middlesex County

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 196,090	\$ 93,433	\$ 102,657	109.9%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	6,300	6,300	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	202,390	99,733	102,657	102.9%
Amount to be Raised by Taxation to Support Budget	771,960	739,917	32,043	4.3%
Total Anticipated Revenues	974,350	839,650	134,700	16.0%
APPROPRIATIONS				
Total Administration	149,450	147,000	2,450	1.7%
Total Cost of Operations & Maintenance	416,900	408,650	8,250	2.0%
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)	45,000	45,000	-	0.0%
Total Capital Appropriations	130,000	-	130,000	#DIV/0!
Total Principal Payments on Debt Service	201,346	197,695	3,651	1.8%
Total Interest Payments on Debt	31,654	41,305	(9,651)	-23.4%
Total Appropriations	974,350	839,650	134,700	16.0%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

South Brunswick Township Fire District #1
Middlesex County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 76,090	\$ 93,433	\$ (17,343)	-18.6%
Restricted Fund Balance	120,000		120,000	#DIV/0!
Total Fund Balance Utilized	196,090	93,433	102,657	109.9%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
NJ State Grant	6,300	6,300	-	0.0%
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	6,300	6,300	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 202,390	\$ 99,733	\$ 102,657	102.9%

2015 Appropriations Schedule

South Brunswick Township Fire District #1
Middlesex County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 98,500	\$ 95,000	\$ 3,500	3.7%
Commissioners	\$ 19,000	\$ 19,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	<u>117,500</u>	<u>114,000</u>	<u>3,500</u>	<u>3.1%</u>
<i>Administration - Other (List)</i>				
Total Other Administration Expenses (See Attached Schedule)	\$31,950	\$33,000	(1,050)	-3.2%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>31,950</u>	<u>33,000</u>	<u>(1,050)</u>	<u>-3.2%</u>
Total Administration	<u>149,450</u>	<u>147,000</u>	<u>2,450</u>	<u>1.7%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Total Cost of Operations (See Attached Schedule)	\$376,900	\$368,650	8,250	2.2%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Total Cost of Operations - Other Assets, Non-Bondable (See Attached Schedule)	\$40,000	\$40,000	-	0.0%
			-	#DIV/0!
			-	#DIV/0!
Total Operations & Maintenance - Other	<u>416,900</u>	<u>408,650</u>	<u>8,250</u>	<u>2.0%</u>
Total Operations & Maintenance	<u>416,900</u>	<u>408,650</u>	<u>8,250</u>	<u>2.0%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	45,000	45,000	-	0.0%
Total Capital Appropriations	130,000	-	130,000	#DIV/0!
Total Principal Payments on Debt Service	201,346	197,695	3,651	1.8%
Total Interest Payments on Debt	31,654	41,305	(9,651)	-23.4%
TOTAL APPROPRIATIONS	<u>\$ 974,350</u>	<u>\$ 839,650</u>	<u>\$ 134,700</u>	<u>16.0%</u>

2015 FIRE DISTRICT BUDGET

South Brunswick Township Fire District # 1 (Middlesex)

Schedule of Other Appropriations Detail

Use this page only if additional lines are required on the Appropriation Schedule. Insert additional rows where indicated to ensure they are included in the total Totals will be reflected on the Appropriations Schedule.

	Cross Ref.	2015 Proposed Budget	2014 Current Year Final Budget
Admin - Operating			
Taxes		\$1,500	\$1,500
Accounting		\$1,000	\$1,000
Auditing		\$8,500	\$8,500
Legal		\$2,000	\$4,000
Sub Station Furnishings		\$1,000	\$1,000
Medical Services		\$11,000	\$10,000
Regulatory Compliance		\$500	\$500
Advertising		\$1,000	\$1,000
Elections		\$750	\$750
Dues and Subscriptions		\$1,200	\$750
Office Supplies and Postage		\$3,500	\$4,000
Total Additional Administration Operating Expenses		\$31,950	\$33,000
Cost of Operations - Operating			
Fire Protection Services		\$131,500	\$131,500
Incentive Program		\$18,000	\$18,000
Insurance - Term Life		\$20,000	\$20,000
Insurance - General		\$55,000	\$50,000
Interlocal Agreement - Fire Marshall		\$30,000	\$30,000
Sub Station:			
Improvements		\$1,500	\$2,500
Utilities		\$9,000	\$9,000
Grounds		\$3,500	\$3,500
Build Maint		\$4,000	\$5,000
Prof. Services		\$4,000	\$4,000
Water/Sewer		\$3,500	\$3,500
Garbage		\$1,000	\$1,000
Communication Costs		\$11,000	\$12,000
Fire Prevention Program		\$6,000	\$6,000
Travel		\$10,000	\$5,000
Training and Education		\$5,000	\$5,000
Firefighter Fitness		\$4,000	\$4,000
Firefighting Support		\$500	\$500
Equip Maint & Repairs		\$40,000	\$40,000
Firefighting Supplies		\$3,000	\$3,000
Support Services - EMS		\$5,000	\$5,000
Bank Service Charges		\$1,000	\$0
Ladder/Hose Testing		\$5,000	\$5,000
Public Relations		\$2,000	\$2,500
Uniforms		\$650	\$650
Maintenance Agreements		\$2,750	\$2,000
Total Additional Operating Expenses Operations		\$376,900	\$368,650
Cost of Operations - Other Assets, Non-Bondable			
Purchase of Fire Equipment		\$40,000	\$40,000
Total Additional Cost of Operations Other Assets		\$40,000	\$40,000

2015 Schedule of Salaries and Benefits

South Brunswick Township Fire District #1
Middlesex County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages				2015 Proposed Budget Fringe Benefits				
			PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	
Administrative Assistant	1	\$ 98,500	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Administration			\$ 98,500	\$	\$	\$	\$	\$	\$	\$	\$

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages				2015 Proposed Budget Fringe Benefits				
			PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	
Total Operation & Maintenance			\$	\$	\$	\$	\$	\$	\$	\$	\$

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages				2015 Proposed Budget Fringe Benefits				
			PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	
Total Offset by Revenue			\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Administration, Operations & Offset by Revenue			\$ 98,500	\$	\$	\$	\$	\$	\$	\$	\$

2015 Proposed Capital Budget

South Brunswick Township Fire District #1
Middlesex County

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	2015 Proposed Budget		2014 Adopted Budget	
2 Command Vehicles	Vehicles	12/15/14	100%	100%	\$ 120,000	\$	-	-
Total Capital Improvements							120,000	-

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
Total Down Payments							-	-
Total Capital Improvements & Down Payments							120,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS							10,000	
TOTAL CAPITAL APPROPRIATIONS							\$ 130,000	\$ -

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

\$ 120,000	

5 Year Debt Service Schedule - Principal

South Brunswick Township Fire District #1
Middlesex County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond	02/01/96	Majority	01/01/97	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000					\$ 275,000
Total Principal - General Obligation Bonds				90,000	90,000	90,000	95,000					275,000
<i>Bond Anticipation Notes</i>												
Total Principal - BANS				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
New Truck	12/01/09	100%	02/23/11	107,695	111,346	115,121	119,023	123,058				468,548
Total Principal - Capital Leases				107,695	111,346	115,121	119,023	123,058				468,548
<i>Intergovernmental Loans</i>												
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 197,695	\$ 201,346	\$ 205,121	\$ 214,023	\$ 123,058	\$ -	\$ -	\$ -	\$ 743,548

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

South Brunswick Township Fire District #1
Middlesex County

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond	\$ 21,000	\$ 15,768	\$ 10,637	\$ 5,463					\$ 31,868
	\$ 0								
	\$ 0								
	\$ 0								
Total Interest - General Obligation Bonds	21,000	15,768	10,637	5,463					31,868
<i>Bond Anticipation Notes</i>									
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
New Truck	20,305	15,886	12,109	8,207	4,172				40,374
	\$ 0								
	\$ 0								
	\$ 0								
Total Interest Payments - Capital Leases	20,305	15,886	12,109	8,207	4,172	-	-	-	40,374
<i>Intergovernmental Loans</i>									
Total Interest Payments - Intergovernmental Other Bonds or Notes Payable	-	-	-	-	-	-	-	-	-
	\$ 0								
	\$ 0								
	\$ 0								
	\$ 0								
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 41,305	\$ 31,654	\$ 22,746	\$ 13,670	\$ 4,172	\$ -	\$ -	\$ -	\$ 72,242

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.

2015 Fund Balance Reconciliation

South Brunswick Township Fire District #1 Middlesex County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 387,672
Less: Utilized in 2014 Adopted Budget	93,433
Proposed balance available	<u>294,239</u>
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	<u>294,239</u>
Less: Fund Balance utilized in 2015 Proposed Budget	76,090
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 218,149</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 385,259
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	<u>385,259</u>
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	<u>385,259</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	120,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 265,259</u></u>

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

2015 Referendums

South Brunswick Township Fire District #1 Middlesex County

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 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	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2015 Levy Cap Summary

South Brunswick Township Fire District #1 Middlesex County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	739,917	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		739,917	
Plus: 2% Cap Increase		14,798	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		754,715	

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		10,000	
Total Exclusions		10,000	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	13,188,600	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.078	
		10,287	

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		-	
Amount Utilized from Levy Cap Bank from 2013		-	
Amount Utilized from Levy Cap Bank from 2014		-	
Maximum Tax Levy Before Referendum		775,002	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 775,002	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	771,960	
Cap Bank Available from Prior Year (2012) for 2015 Budget		-	
Cap Bank Available from Prior Year (2013) for 2015 Budget		3,876	
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		3,876	
Cap Bank Available from Prior Year (2014) for 2015 Budget		4,298	
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		4,298	
Cap Bank from Current Year (2015) Available for 2016 Budget		3,042	
Cap Bank Available from 2015 for 2016 Budget		\$ 3,042	

2015 Shared Services Exclusion Worksheet

South Brunswick Township Fire District #1
Middlesex County

Name of Entity Providing Service	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	
	Type of Shared Service Provided (List Each Separately)																	
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Levy Cap Exclusion Calculations

South Brunswick Township Fire District #1 Middlesex County

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	-
2015 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		-
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	45,000
2014 Adopted Budget LOSAP Appropriation		45,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	233,000
2014 Adopted Budget Total Debt Service Appropriation		239,000
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	130,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		120,000
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		10,000
2014 Adopted Budget Total Capital Appropriation		-
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		-
Capital Expenditure Exclusion	\$	10,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2015 Proposed Budget Group Health Insurance		-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2014 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2014 Amount Budgeted = % Increase		0.00%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2015 Increase in Appropriation	\$	-