

2017

South Brunswick Fire District #1

(Fire District name and number)

Fire District Budget

Sbfd1.org

(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

South Brunswick Fire District #1

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By: _____ Date: _____

2017 PREPARER'S CERTIFICATION

South Brunswick Fire District #1


(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Rodney R. Haines		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 680 Hooper Avenue Toms River, NJ 08753		
Phone Number:	(732)797-1333	Fax Number:	(732)797-1022
E-mail address:	RHaines@hfacpas.com		

2017 PREPARER'S CERTIFICATION OTHER ASSETS


South Brunswick Fire District #1 (Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	Rodney R. Haines		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 680 Hooper Avenue Toms River, NJ 08753		
Phone Number:	(732)797-1333	Fax Number:	(732)797-1022
E-mail address:	RHaines@hfacpas.com		

2017 APPROVAL CERTIFICATION

South Brunswick Fire District #1


(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 12th day of December, 2016.

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

Officer's Signature:			
Name:	Kris Olson		
Title:	Clerk/Secretary		
Address:	P.O. Box 68 Kendall Park, NJ 08824		
Phone Number:	732-718-6094	Fax Number:	732-297-7545
E-mail address:	Olsonac@verizon.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	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

2017 FIRE DISTRICT BUDGET RESOLUTION
South Brunswick Fire District #1
 (Fire District Name and Number)

Resolution # 16/17 - 14

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the South Brunswick Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2016; 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.)

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$855,793.00 which includes an amount to be raised by taxation of \$809,249.00, and Total Appropriations of \$855,793.00; 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 12, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 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 9, 2017.


 (Secretary's Signature)

12-12-16
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Orchard	X			
Richard Josephson	X			
Sarah Berezansky	X			
Kris Olson				X
Arthur Tarnowski	X			

2017 ADOPTION CERTIFICATION

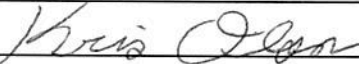
South Brunswick Fire District No. 1

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 9th day of January, 2017.

Officer's Signature:			
Name:	Kris Olson		
Title:	Secretary/Clerk		
Address:	PO Box 68 Kendall Park, NJ 08824		
Phone Number:	732-718-6094	Fax Number:	732-297-7545
E-mail address:	Olsonac@verizon.net		

**The Commissioners of Fire District No. 1
in the Township of South Brunswick
County of Middlesex**

RESOLUTION NO. 17/18 - # 1

Amendment of the 2017 Introduced Budget

WHEREAS, the 2017 Budget of South Brunswick Fire District No. 1 was introduced on December 9, 2016, and

WHEREAS, the Board of Commissioners are desirous of amending said introduced budget, and

WHEREAS, amendments to the budget are permitted in accordance with N.J.A.C. 5:31-2.8, and

WHEREAS, no amendment to the budget shall become effective prior to approval by the Director of the Division of Local Government Services,

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Fire District No. 1 in the Township of South Brunswick in the County of Middlesex that the budget for the year ended December 31, 2017 is hereby amended as follows:

	<u>From</u>	<u>To</u>
ANTICIPATED REVENUES		
Fund Balance Utilized	\$ 40,244	\$ 47,244
Total Revenues	\$ 855,793	\$ 862,793
 APPROPRIATIONS		
Elections	\$ 500	\$ 1,000
Sub Station Improvements	\$ 2,000	\$ 3,000
Sub Station Grounds	\$ 3,500	\$ 4,000
Sub Station Building Maintenance	\$ 4,000	\$ 5,000
Sub Station Water and Sewer	\$ 2,500	\$ 3,000
Communication Costs	\$ 10,000	\$ 11,000
Firefighter Fitness	\$ 3,000	\$ 4,000
Ladder and Hose	\$ 4,500	\$ 5,500
Maintenance Agreements	\$ 2,500	\$ 3,000
Total Appropriations	\$ 855,793	\$ 862,793

BE IT FURTHER RESOLVED that this resolution is adopted prior to the public hearing and adoption of the 2017 Budget.

BE IT FURTHER RESOLVED that the Director of the Division of Local Government Services is hereby requested to approve this amendment in accordance with N.J.A.C. 5:31-2.8.

Member	Aye	Nay	Abstain	Absent
William Orchard	✓			
Richard Josephson	✓			
Sarah Berezansky	✓			
Kris Olson	✓			
Arthur Tarnowski	✓			

It is hereby certified that this is a true copy of a resolution amending the budget as introduced by the Board of Fire Commissioners on December 9, 2016.

Certified by Kris Olson on 1/9/17
Kris Olson, Secretary/Clerk (Date Certified)

2017 ADOPTED BUDGET RESOLUTION

South Brunswick Fire District #1

(Fire District Name and Number)

Resolution No. 17/18 - # 2

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the South Brunswick Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 9, 2017; 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.)


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 862,793, which includes amount to be raised by taxation of \$809,249, and Total Appropriations of \$862,793; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 9, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$862,793, which includes amount to be raised by taxation of \$809,249, and Total Appropriations of \$862,793; 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)


(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Orchard	✓			
Richard Josephson	✓			
Sarah Berezansky	✓			
Kris Olson	✓			
Arthur Tarnowski	✓			

2017 FIRE DISTRICT BUDGET

Financial Schedules Section

2017 Budget Summary

South Brunswick Fire District #1 Middlesex

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 47,244	\$ 62,230	\$ (14,986)	-24.1%
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	53,544	68,530	(14,986)	-21.9%
Amount to be Raised by Taxation to Support Budget	809,249	793,560	15,689	2.0%
Total Anticipated Revenues	862,793	862,090	703	0.1%
APPROPRIATIONS				
Total Administration	163,000	152,440	10,560	6.9%
Total Cost of Operations & Maintenance	423,100	424,650	(1,550)	-0.4%
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, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	49,000	45,000	4,000	8.9%
Total Capital Appropriations	100,463	10,000	90,463	904.6%
Total Principal Payments on Debt Service	119,023	210,121	(91,098)	-43.4%
Total Interest Payments on Debt	8,207	19,879	(11,672)	-58.7%
Total Appropriations	862,793	862,090	703	0.1%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

South Brunswick Fire District #1 Middlesex

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 47,244	\$ 62,230	\$ (14,986)	-24.1%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	47,244	62,230	(14,986)	-24.1%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/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!
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%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#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	\$ 53,544	\$ 68,530	\$ (14,986)	-21.9%

2017 Appropriations Schedule

South Brunswick Fire District #1 Middlesex

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 112,000	\$ 102,940	\$ 9,060	8.8%
Commissioners	\$ 19,000	\$ 19,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	131,000	121,940	9,060	7.4%
<i>Administration - Other (List)</i>				
Other Admin Expense #1	\$32,000	30,500	1,500	4.9%
Other Admin Expense #2	-	-	-	#DIV/0!
Other Admin Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	32,000	30,500	1,500	4.9%
Total Administration	163,000	152,440	10,560	6.9%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Total Cost of Operations (See Attached Schedule)	\$380,600	382,150	(1,550)	-0.4%
Other Operations & Maintenance Expense #2	-	-	-	#DIV/0!
Other Operations & Maintenance Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Total Cost of Operations - Other Assets, Non-Bondable (See Attached Schedule)	42,500	42,500	-	0.0%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	423,100	424,650	(1,550)	-0.4%
Total Operations & Maintenance	423,100	424,650	(1,550)	-0.4%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<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	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#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)	49,000	45,000	4,000	8.9%
Total Capital Appropriations	100,463	10,000	90,463	904.6%
Total Principal Payments on Debt Service	119,023	210,121	(91,098)	-43.4%
Total Interest Payments on Debt	8,207	19,879	(11,672)	-58.7%
TOTAL APPROPRIATIONS	\$ 862,793	\$ 862,090	\$ 703	0.1%

2017 FIRE DISTRICT BUDGET
South Brunswick Township Fire District # 1 (Middlesex)

Schedule of Other Appropriations Detail

	Cross Ref.	2017 Proposed Budget	2016 Current Year Final Budget
Admin - Operating			
Taxes		\$2,200	\$1,500
Accounting		\$1,000	\$1,000
Auditing		\$9,300	\$8,500
Legal		\$2,000	\$2,000
Sub Station Furnishings		\$1,000	\$1,000
Medical Services		\$11,000	\$11,000
Regulatory Compliance		\$500	\$500
Advertising		\$1,000	\$1,000
Elections		\$1,000	\$500
Dues and Subscriptions		\$1,000	\$1,000
Office Supplies and Postage		\$2,000	\$2,500
Total Additional Administration Operating Expenses		\$32,000	\$30,500

Admin - Other Assets, Non-Bondable

Total Additional Administration Other Assets	AP-5		

Cost of Operations - Operating

Fire Protection Services		\$131,500	\$131,500
Incentive Program		\$19,200	\$18,000
Insurance - Term Life		\$17,500	\$21,000
Insurance - General		\$53,000	\$55,000
Interlocal Agreement - Fire Marshall		\$30,000	\$30,000
Sub Station:			
Improvements		\$3,000	\$6,000
Utilities		\$9,000	\$9,000
Grounds		\$4,000	\$3,500
Build Maint		\$5,000	\$4,000
Prof. Services		\$4,000	\$4,000
Water/Sewer		\$3,000	\$2,500
Garbage		\$1,000	\$1,000
Communication Costs		\$11,000	\$10,000
Fire Prevention Program		\$5,000	\$5,000

Travel		\$10,000	\$10,000
Training and Education		\$7,500	\$7,500
Firefighter Fitness		\$4,000	\$3,000
Firefighting Support		\$0	\$0
Equip Maint & Repairs		\$42,500	\$42,500
Firefighting Supplies		\$3,000	\$3,000
Support Services - EMS		\$5,000	\$5,000
Bank Service Charges		\$1,250	\$1,000
Ladder/Hose Testing		\$5,500	\$4,500
Public Relations		\$2,000	\$2,000
Uniforms		\$650	\$650
Maintenance Agreements		\$3,000	\$2,500
Total Additional Operating Expenses Operations		\$380,600	\$382,150

Cost of Operations - Other Assets, Non-Bondable

Purchase of Fire Equipment		\$42,500	\$42,500
Total Additional Cost of Operations Other Assets		\$42,500	\$42,500

2017 Schedule of Salaries and Benefits

South Brunswick Fire District #1
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Administrative Assistant	1	\$ 112,000	\$ 112,000	-	-	-	-	\$ -
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 112,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 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	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 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			\$ 112,000	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Proposed Capital Budget

South Brunswick Fire District #1
Middlesex

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted Budget
		Approval	Date of Approval			
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		Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted Budget
		Approval	Date of Approval			
2 Vehicles	Vehicles	N/A	12/05/16	100%	\$ 100,463	\$ -
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					100,463	-
Total Capital Improvements & Down Payments					100,463	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					-	10,000
TOTAL CAPITAL APPROPRIATIONS					\$ 100,463	\$ 10,000

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

Debt Service Schedule - Principal

South Brunswick Fire District #1
Middlesex

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond 1	02/01/96	Majority	01/01/97	\$ 95,000								\$ -
Total Principal - General Obligation Bonds												
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
Capital Leases												
New Truck	12/01/09	100%	02/23/11	115,121	119,023	123,058						242,081
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												
				\$ 210,121	\$ 119,023	\$ 123,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,081

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

Debt Service Schedule - Interest

South Brunswick Fire District #1
Middlesex

	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond 1	\$ 7,000	-							\$ -
	\$0								-
	\$0								-
	\$0								-
	7,000								
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
Capital Leases									
New Truck									
Capital Lease #2	12,879	8,207	4,172						12,379
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	12,879	8,207	4,172						12,379
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	\$ 19,879	\$ 8,207	\$ 4,172						\$ 12,379

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.

2017 Fund Balance Reconciliation

South Brunswick Fire District #1 Middlesex

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 369,561
Less: Utilized in 2016 Adopted Budget	62,230
Proposed balance available	307,331
Estimated results of operations for the year ending December 31, 2016	-
Anticipated balance December 31, 2016	307,331
Less: Fund Balance utilized in 2017 Proposed Budget	47,244
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 260,087</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 161,872
Less: Utilized in 2016 Adopted Budget	-
Proposed balance available	161,872
Estimated results of operations for the year ending December 31, 2016	-
Anticipated balance December 31, 2016	161,872
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 161,872</u>

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

2017 Referendums

South Brunswick Fire District #1
Middlesex

Summary of Referendum Line Items	2017 Proposed Budget Amount Requested	2016 Final Budget
N/A		
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy
As this page is adjusted this amount changes, should = \$0
(For Reference Purposes Only - from Levy Cap Summary based on
Information provided by the district- see instructions.)

\$ -

Summary of Release of Restricted Fund Balance Referendum Line Items	2017 Proposed Budget Amount Requested	2016 Final Budget
N/A		
Total Release of Restricted Fund Balance	\$ -	\$ -

2017 Levy Cap Summary

South Brunswick Fire District #1 Middlesex

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	793,560
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		793,560
Plus: 2% Cap Increase		15,871
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		809,431

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		4,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		90,463
Total Exclusions		94,463
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	7,441,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.082	6,102

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Maximum Tax Levy Before Referendum		909,996
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	909,996

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	809,249
Cap Bank Available from Prior Year (2014) for 2017 Budget		4,298
Cap Bank Available from Prior Year (2015) for 2017 Budget		3,042
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		3,042
Cap Bank Available from Prior Year (2016) for 2017 Budget		-
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		-
Cap Bank from Current Year (2017) Available for 2018 Budget		100,747
Cap Bank Available from 2017 for 2018 Budget	\$	100,747

2017 Shared Services Exclusion Worksheet

South Brunswick Fire District #1
Middlesex

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																			
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Levy Cap Exclusion Calculations

South Brunswick Fire District #1 Middlesex

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$	-
2017 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		-
2016 Adopted Budget PERS Contribution		-
2016 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$	49,000
2016 Adopted Budget LOSAP Appropriation		45,000
LOSAP Exclusion (+/-)	\$	4,000

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	127,230
2015 Adopted Budget Total Debt Service Appropriation		230,000
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$	100,463
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2017 Base Amount		100,463
2016 Adopted Budget Total Capital Appropriation		10,000
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2016 Base Amount		10,000
Capital Expenditure Exclusion	\$	90,463

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017	2.4%
2017 Proposed Budget Administration Health Insurance Appropriation	\$ -
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Proposed Budget Group Health Insurance	-
2016 Adopted Budget Administration Health Insurance Appropriation	-
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2017 Increase in Appropriation	\$ -

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

South Brunswick Fire District #1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 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 2017 proposed budget of South Brunswick Township Fire District #1 includes total appropriations of \$862,793, funded by a \$809,249 tax levy, \$47,244 of unrestricted fund balance, and \$6,300 of other revenues offset with appropriations. Overall, the budget increased by \$703 from the 2016 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 .082, and increase from .081 from 2016. The proposed budget will utilize \$47,244 of unrestricted fund balance.

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.

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.

See pages F-6 and F-7 for debt service requirements for the general obligation bond and capital lease.

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	\$978,257,601.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$.082

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	X	Yes		If yes, how much is appropriated?	\$
----	---	-----	--	-----------------------------------	----

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	X
----	--	-----	---

FIRE DISTRICT CONTACT INFORMATION

2017

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

Name of Fire District:	South Brunswick Fire District #1		
Address:	P.O. Box 68		
City, State, Zip:	Kendall Park	NJ	08824
Phone: (ext.)	(732)297-9900	Fax:	(732)297-4247

Preparer's Name:	Rodney R. Haines		
Preparer's Address:	Holman Frenia Allison, P.C. 680 Hooper Avenue		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	(732)797-1333	Fax:	(732)797-1022
E-mail:	RHaines@hfacpas.com		

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

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

Name of Auditor:	Rodney R. Haines		
Name of Firm:	Holman Frenia Allison, P.C.		
Address:	680 Hooper Avenue		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	(732)797-1333	Fax:	
E-mail:	RHaines@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

South Brunswick Fire District #1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 Fire District #1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

- 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 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, 2017 to December 31, 2017

	<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	Motor Pool
E-One	Rescue Truck	2011	Motor Pool
Ford	F450 Brush Truck	2014	Motor Pool
Chevrolet	Tahoe	2015	Chief Chris Perez
Chevrolet	Tahoe	2015	Deputy Chief Robert Cioffi

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
South Brunswick Fire District #1
(Fire District Name and Number)

FISCAL YEAR: January 1, 2017 to December 31, 2017

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)

South Brunswick Fire District #1
Middlesex

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from 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 in Column N	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Bonus								
1 William Orchard	Chairman		Commissioner	X	\$ 3,500			None Noted					\$ 3,500	
2 Josephson Sarah	Vice Chairman		Commissioner	X	\$ 3,500			None Noted					3,500	
3 Berezansky	Treasurer		Commissioner	X	\$ 5,000			None Noted					5,000	
4 Kris Olson	Secretary		Commissioner	X	\$ 3,500			None Noted					3,500	
5 Tarnowski	Commissioner		Commissioner	X	\$ 3,500			None Noted					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 Fire District #1
Middlesex

	# of Covered Members (Medical & Rx)		Annual Cost		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)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	0				\$			\$		#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										
					\$			\$		#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 Fire District #1
Middlesex

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, 2016	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, 2016		\$ -			

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:

South Brunswick Fire District #1

County:

Middlesex

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$	793,560
Cap Bank Available from 2014 (See Levy Cap Certification)		4,298
Cap Bank Available from 2015 (See Levy Cap Certification)		3,042
Cap Bank Available from 2016 (See Levy Cap Certification)		-
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		978,257,601
New Ratables - Increase in Valuations (New Construction and Additions)		7,441,500
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.082
Projected Tax Rate based upon Proposed Levy		0.082098989

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY South Brunswick COUNTY Middlesex

FIRE DISTRICT CODE: FO1 TOTAL NUMBER OF FIRE DISTRICTS 3

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. FOR REFERENCE ONLY.

\$ 978,257,601 (1)

2. Total valuation of new construction and improvements (not prorated) from the Added Assessment List filed on October 1 of the current calendar tax year minus the total valuation of any added assessment tax appeal reductions from the prior year. Do not include omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

7,441,500 (2)

11/7/16
DATE

J. Kavanella
ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District TAX RATE from CURRENT YEAR (expressed as a decimal, \$ per hundred).

0.082 (3)

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

\$ 6,102.03 (4)

11-10-16
DATE

Arthur G. Miller
TAX COLLECTOR SIGNATURE



FIRE PROTECTION AGREEMENT

This agreement is made on January 1, 2016 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, 2016 and ending December 31, 2016:

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, 2016 to December 31, 2016.
- 9 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.
- 10 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.
- 11 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.
- 12 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.
- 13 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: 3/14/16

X Kris Olson
Kris Olson, Secretary

Date: 3/14/16

THE KENDALL PARK VOLUNTEER FIRE COMPANY, INC.

X Erik Schmitt
Erik Schmitt, President

Date: 3/14/16

X Sarah Shearer
Sarah Shearer, Secretary

Date: 3/14/16