

2019

**Fire District No. 1 of the Township of
South Brunswick
Fire District Budget**

www.sbfd1.org

Department Of



**Community
Affairs**

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Fire District No. 1 of the Township of South Brunswick

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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: 12/21/18

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: _____

2019 PREPARER'S CERTIFICATION

Fire District No. 1 of the Township of South Brunswick

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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>Lauren Holman</i>		
Name:	Lauren Holman		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 680 Hooper Avenue, Building B, Suite 201 Toms River, New Jersey, 08753		
Phone Number:	(732)797-1333	Fax Number:	(732)797-1022
E-mail address:	LHolman@hfacpas.com		

2019 PREPARER'S CERTIFICATION OTHER ASSETS

Fire District No. 1 of the Township of South Brunswick

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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>Lauren Holman</i>		
Name:	Lauren Holman		
Title:	Auditor		
Address:	Holman Frenia Allison, P.C. 680 Hooper Avenue, Building B, Suite 201 Toms River, New Jersey, 08753		
Phone Number:	(732)797-1333	Fax Number:	(732)797-1022
E-mail address:	LHolman@hfacpas.com		

2019 APPROVAL CERTIFICATION

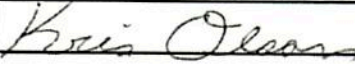
Fire District No. 1 of the Township of South Brunswick

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 10th day of December, 2018.

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:	Secretary		
Address:	PO 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:	www.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



18/19 - 14

2019 FIRE DISTRICT BUDGET RESOLUTION

Fire District No. 1 of the Township of South Brunswick

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Fire District No. 1 of the Township of South Brunswick (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2018; 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 \$879,050, which includes an amount to be raised by taxation of \$841,939, and Total Appropriations of \$879,050; and

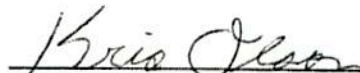
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 10, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 14, 2019.


(Secretary's Signature)

12/10/18
(Date)

Member:	Board of Commissioners Recorded Vote			
	Aye	Nay	Abstain	Absent
William Orchard, Chairman	X			
Richard Josephson, Vice-Chairman	X			
Sarah Berezansky, Treasurer	X			
Kris Olson, Secretary	X			
Arthur Tarnowski, Commissioner	X			

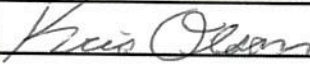
2019 ADOPTION CERTIFICATION

Fire District No. 1 of the Township of South Brunswick

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 14th day of January, 2019.

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

2019 ADOPTED BUDGET RESOLUTION

#19/20-2

Fire District No. 1 of the Township of South Brunswick

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Fire District No. 1 of the Township of South Brunswick (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 14, 2019; 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 \$879,050, which includes amount to be raised by taxation of \$841,939, and Total Appropriations of \$879,050; 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 14, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, 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 \$879,050, which includes amount to be raised by taxation of \$841,939, and Total Appropriations of \$879,050; 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.

Kris Olson
(Secretary's Signature)

1/14/18
(Date)

Member:	Board of Commissioners Recorded Vote			
	Aye	Nay	Abstain	Absent
William Orchard, Chairman	X			
Richard Josephson, Vice-Chairman	X			
Sarah Berezansky, Treasurer	X			
Kris Olson, Secretary	X			
Arthur Tarnowski, Commissioner	X			

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Fire District No. 1 of the Township of South Brunswick

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 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 overall 2019 proposed budget increased by \$7,770 (0.9%) over the 2018 Budget, this increase is attributed to the following changes in the 2019 proposed budget (Note: because line items are relatively small, even minor fluctuations result in variances of +/-10%):

- Unrestricted Fund Balance utilized decreased by \$9,505 (23.6%), which is explained in detail, see item No. 2 below
 - Administration – Other Expenses – Legal increased by \$1,000 (50%), based on historical actual expenditures.
 - Administration – Other Expenses – Advertising increased by \$500 (33.3%), based on historical actual expenditures.
 - Cost of operations & Maintenance – Other – Insurance Term Life increased by \$2,500 (13.2%), based on an increase in insurance premiums.
 - Cost of operations & Maintenance – Other – Substation Improvements decreased by \$1,500 (50%), based on historical actual expenditures.
 - Cost of operations & Maintenance – Other – Substation Building Maintenance increased by \$1,500 (30%), based on historical actual expenditures.
 - Cost of operations & Maintenance – Other – Substation Maintenance Agreements decreased by \$500 (16.7%), based on historical actual expenditures.
 - Capital Appropriations increased by \$127,500, which is explained in detail, see item No. 5 below.
 - Principal on Debt Service decreased by \$123,058 (100.0%), which is explained in detail, see item No. 5 below.
 - Interest on Debt Service decreased by \$4,172 (100.0%), which is explained in detail, see item No. 5 below.
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 2019 proposed budget is increasing by \$7,770 (0.9%). This increase is primarily due to a reduction in the utilization of fund balance. The amount to be raised by taxation is increasing by \$17,275 (2.1%). There is an increase because the Board has decreased the amount of fund balance utilized to offset the amount to be raised by taxation. This has no impact on the tax rate of \$0.083 per \$100 of assessed valuation. The board is utilizing \$30,811 of unrestricted fund balance to balance the budget.

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 2019 proposed budget is in compliance with the Property Tax Levy Cap and the Board did not need to utilize any credits for the Levy Cap Bank.

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.

The 2019 proposed budget contains \$228,000 of capital appropriations for the use of future capital outlays. The 2019 proposed budget does not contain appropriations of principal and interest on capital leases over the 2018 adopted budget as the District no longer has obligations under capital leases and has not appropriated for new debt service.

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:	<u>\$1,004,343,882</u>
Proposed Tax Rate per \$100 of Assessed Valuation:	<u>\$0.083</u>

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? _____

10. 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 2019

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

Name of Fire District:	Fire District No. 1 of the Township of South Brunswick		
Address:	PO Box 68		
City, State, Zip:	Kendall Park	NJ	08824
Phone: (ext.)	(732)718-6094	Fax:	(732)297-4247

Preparer's Name:	Lauren Holman		
Preparer's Address:	680 Hooper Avenue, Building B, Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	(732)797-1333	Fax:	(732)797-1022
E-mail:	LHolman@hfacpas.com		

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

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

Name of Auditor:	Lauren Holman		
Name of Firm:	Holman Frenia Allison, P.C.		
Address:	680 Hooper Ave, Building B, Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	(732)797-1333	Fax:	(732)797-1022
E-mail:	LHolman@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Fire District No. 1 of the Township of South Brunswick

FISCAL YEAR: January 1, 2019 to December 31, 2019

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)

Fire District No. 1 of the Township of South Brunswick

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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.
- 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; \$49,000 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 SCHEDULE OF COMMISSIONERS AND OFFICERS

Fire District No. 1 of the Township of South Brunswick

FISCAL YEAR: January 1, 2019 to December 31, 2019

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. See page N-4 (2 of 2)
- 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.
N/A

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 2016.

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 Township Fire District #1
Middlesex County

Position	Reportable Compensation from Fire District (W-2/ 1099)				Total Compensation from Fire District	Estimated amount of other compensation from District (health benefits, pension, etc.)	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Base Salary/ Stipend	Bonus	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body in Column N	Average Hours per Week Dedicated to Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
	Commissioner	Former Officer	Average Hours per Week Dedicated to Position	Title												Name	
1	X		As Needed	Chairman	William Orchard		\$ 3,500			\$ 3,500	N/A				\$ 3,500		
2	X		As Needed	Vice-Chairman	Richard Josephson		3,500			3,500	N/A				3,500		
3	X		As Needed	Treasurer	Sarah Berezansky		5,000			5,000	N/A				5,000		
4	X		As Needed	Secretary	Kris Olson		3,500			3,500	N/A				3,500		
5	X		As Needed	Commissioner	Arthur Tarnowski		3,500			3,500	N/A				3,500		
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
Total:											\$ 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: 0

Schedule of Health Benefits - Detailed Cost Analysis

South Brunswick Township Fire District #1
Middlesex County

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

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

No
No

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

2019 Budget Summary

South Brunswick Township Fire District #1 Middlesex County

	<u>2019 Proposed Budget</u>	<u>2018 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	\$ 30,811	\$ 40,316	\$ (9,505)	-23.6%
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	37,111	46,616	(9,505)	-20.4%
Amount to be Raised by Taxation to Support Budget	841,939	824,664	17,275	2.1%
Total Anticipated Revenues	879,050	871,280	7,770	0.9%
APPROPRIATIONS				
Total Administration	174,200	168,700	5,500	3.3%
Total Cost of Operations & Maintenance	427,850	425,850	2,000	0.5%
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	49,000	-	0.0%
Total Capital Appropriations	228,000	100,500	127,500	126.9%
Total Principal Payments on Debt Service	-	123,058	(123,058)	-100.0%
Total Interest Payments on Debt	-	4,172	(4,172)	-100.0%
Total Appropriations	879,050	871,280	7,770	0.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

South Brunswick Township Fire District #1
Middlesex County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 30,811	\$ 40,316	\$ (9,505)	-23.6%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	30,811	40,316	(9,505)	-23.6%
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)	6,300	6,300	-	0.0%
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	6,300	6,300	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 37,111	\$ 46,616	\$ (9,505)	-20.4%

2019 Appropriations Schedule

South Brunswick Township Fire District #1
Middlesex County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 126,000	\$ 122,000	\$ 4,000	3.3%
Commissioners	19,000	19,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	145,000	141,000	4,000	2.8%
<i>Administration - Other (List)</i>				
Other Admin Expenses - See Attached	29,200	27,700	1,500	5.4%
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	29,200	27,700	1,500	5.4%
Total Administration	174,200	168,700	5,500	3.3%
<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>				
Other Operations & Maintenance Expenses - See Attached	385,350	383,350	2,000	0.5%
Other Operations & Maintenance Expense #2	-	-	-	#DIV/0!
Other Operations & Maintenance Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Fire Equipment	42,500	42,500	-	0.0%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	427,850	425,850	2,000	0.5%
Total Operations & Maintenance	427,850	425,850	2,000	0.5%
<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	49,000	-	0.0%
Total Capital Appropriations	228,000	100,500	127,500	126.9%
Total Principal Payments on Debt Service	-	123,058	(123,058)	-100.0%
Total Interest Payments on Debt	-	4,172	(4,172)	-100.0%
TOTAL APPROPRIATIONS	\$ 879,050	\$ 871,280	\$ 7,770	0.9%

2019 Schedule of Salaries and Benefits

South Brunswick Township Fire District #1
Middlesex County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Administrative Assistant/Fire Coordinator	1	\$ 126,000	\$ 126,000	-	-	-	-	\$ -
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 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	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 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			\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -

2019 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		Affirmative Vote Percentage	2019 Proposed Budget		2018 Adopted Budget
		N/A	12/04/17		100%	\$	
Opticom Traffic Emmitter System	Equipment	N/A	12/04/17	100%	\$	-	\$ 30,000
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements						-	30,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2019 Proposed Budget		2018 Adopted Budget
		N/A	12/04/17 <th>100%</th> <th>\$</th> <th>\$</th>		100%	\$	
Capital Improvement #1							
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Down Payments						-	-
Total Capital Improvements & Down Payments						-	30,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						228,000	70,500
TOTAL CAPITAL APPROPRIATIONS						\$ 228,000	\$ 100,500

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

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 (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
General Obligation Bonds											
General Obligation Bond #1											\$
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds											
Bond Anticipation Notes											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANs											
Capital Leases											
New Truck		12/01/09	100%	02/23/11							
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											
			\$ 123,058	\$	\$	\$	\$	\$	\$	\$	\$

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

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

Debt Service Schedule - Interest

South Brunswick Township Fire District #1
Middlesex County

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1	4,172								
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS	4,172								
Capital Leases									
New Truck									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 4,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

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

2019 Fund Balance Reconciliation

South Brunswick Township Fire District #1 Middlesex County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$	388,046
Less: Utilized in 2018 Adopted Budget		40,316
Proposed balance available		347,730
Estimated results of operations for the year ending December 31, 2018		-
Anticipated balance December 31, 2018		347,730
Less: Fund Balance utilized in 2019 Proposed Budget		30,811
Plus: Accrued Unfunded Pension Liability (1)		-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		-
Proposed balance after utilization in 2019 Proposed Budget	\$	316,919

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$	214,701
Less: Utilized in 2018 Adopted Budget		-
Proposed balance available		214,701
Estimated results of operations for the year ending December 31, 2018		70,500
Anticipated balance December 31, 2018		285,201
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes		-
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2019 Proposed Budget	\$	285,201

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

2019 Referendums

South Brunswick Township Fire District #1 Middlesex County

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 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	\$	824,664	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		824,664	
Plus: 2% Cap Increase		16,493	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		841,157	
<i>Exclusions</i>			
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		127,500	
Total Exclusions		127,500	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	10,013,400	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.083	8,311	
ADJUSTED TAX LEVY		976,968	
Amount Utilized from Levy Cap Bank from 2016		-	
Amount Utilized from Levy Cap Bank from 2017		-	
Amount Utilized from Levy Cap Bank from 2018		-	
Maximum Tax Levy Before Referendum		976,968	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 976,968	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	841,939	
Cap Bank Available from Prior Year (2016) for 2019 Budget		-	
Cap Bank Available from Prior Year (2017) for 2019 Budget		100,747	
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		100,747	
Cap Bank Available from Prior Year (2018) for 2019 Budget		10,843	
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		10,843	
Cap Bank from Current Year (2019) Available for 2020 Budget		135,029	
Cap Bank Available from 2019 for 2020 Budget		\$ 135,029	

2019 Levy Cap Exclusion Calculations

South Brunswick Township Fire District #1 Middlesex County

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$	-
2019 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		-
2018 Adopted Budget PERS Contribution		-
2018 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		-
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$	49,000
2018 Adopted Budget LOSAP Appropriation		49,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$	-
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		-
2018 Adopted Budget Total Debt Service Appropriation		127,230
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		127,230
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$	228,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		228,000
2018 Adopted Budget Total Capital Appropriation		100,500
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		100,500
Capital Expenditure Exclusion	\$	127,500

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	0.0%
2019 Proposed Budget Administration Health Insurance Appropriation	\$ -
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2019 Proposed Budget Group Health Insurance	-
2018 Adopted Budget Administration Health Insurance Appropriation	-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2019 Increase in Appropriation	\$ -

**2019 APPROPRIATIONS SCHEDULE
SUPPLEMENTAL SCHEDULES SECTION**

FIRE DISTRICT NO. 1 OF THE TOWNSHIP OF SOUTH BRUNSWICK

FISCAL YEAR: JANUARY 1, 2019 to DECEMBER 31, 2019

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Other (List)				
Taxes	\$ 2,200	\$ 2,200	\$ -	0.0%
Accounting	1,000	1,000	-	0.0%
Auditing	11,500	11,500	-	0.0%
Legal	3,000	2,000	1,000	50.0%
Medical Services	5,500	5,500	-	0.0%
Regulatory Compliance	500	500	-	0.0%
Advertising	2,000	1,500	500	33.3%
Elections	500	500	-	0.0%
Dues & Subscriptions	1,000	1,000	-	0.0%
Office Supplies & Postage	2,000	2,000	-	0.0%
Total Administration - Other (List)	\$ 29,200	\$ 27,700	\$ 1,500	5.4%
Cost of Operations & Maintenance - Other (List)				
Fire Protection Services	\$ 131,500	\$ 131,500	\$ -	0.0%
Incentive Program	19,200	19,200	-	0.0%
Insurance - Term Life	21,500	19,000	2,500	13.2%
Insurance - General	53,000	53,000	-	0.0%
Interlocal Agreement - Fire Marshall	30,000	30,000	-	0.0%
Sub Station:				
Improvements	1,500	3,000	(1,500)	-50.0%
Utilities	9,000	9,000	-	0.0%
Grounds	4,000	4,000	-	0.0%
Building Maintenance	6,500	5,000	1,500	30.0%
Professional Services	4,000	4,000	-	0.0%
Water/Sewer	3,000	3,000	-	0.0%
Garbage	1,000	1,000	-	0.0%
Communication Costs	11,000	11,000	-	0.0%
Fire Prevention Program	5,000	5,000	-	0.0%
Travel	10,000	10,000	-	0.0%
Training and Education	8,000	8,000	-	0.0%
Firefighter Fitness	4,000	4,000	-	0.0%
Equipment Maintenance and Repairs	42,500	42,500	-	0.0%
Firefighting Supplies	3,000	3,000	-	0.0%
Support Services - EMS	5,000	5,000	-	0.0%
Bank Service Charges	2,000	2,000	-	0.0%
Ladder/Hose Testing	5,500	5,500	-	0.0%
Public Relations	2,000	2,000	-	0.0%
Uniforms	650	650	-	0.0%
Maintenance Agreements	2,500	3,000	(500)	-16.7%
Total Cost of Operations & Maintenance - Other (List)	\$ 385,350	\$ 383,350	\$ 2,000	0.52%

**2019 FIRE DISTRICT INFORMATION QUESTIONNAIRE SCHEDULE
SUPPLEMENTAL SCHEDULES SECTION**

FIRE DISTRICT NO. 1 OF THE TOWNSHIP OF SOUTH BRUNSWICK

FISCAL YEAR: JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>Make</u>	<u>Model</u>	<u>Year</u>	<u>Assignment</u>
E1	Fire Engine/Pumper	2005	Motor Pool
E1	Fire Engine/Pumper	2006	Motor Pool
E1	Ladder Truck	2007	Motor Pool
E1	Rescue Truck	2011	Motor Pool
Ford	F450 Brush Truck	2014	Motor Pool
Chevrolet	Tahoe	2015	Fire Chief
Chevrolet	Tahoe	2015	Deputy Fire Chief
Ford	F250	2017	Motor Pool



FIRE PROTECTION AGREEMENT

This agreement is made on January 1, 2018 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, 2018 and ending December 31, 2018:

- 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, 2018 to December 31, 2018.
- 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.

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:
County:

South Brunswick Township Fire District #1
Middlesex County

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$	824,664
Cap Bank Available from 2016 (See Levy Cap Certification)		-
Cap Bank Available from 2017 (See Levy Cap Certification)		100,747
Cap Bank Available from 2018 (See Levy Cap Certification)		10,843
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,004,343,882
New Ratables - Increase in Valuations (New Construction and Additions)		10,013,400
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.083
Projected Tax Rate based upon Proposed Levy		0.083002214