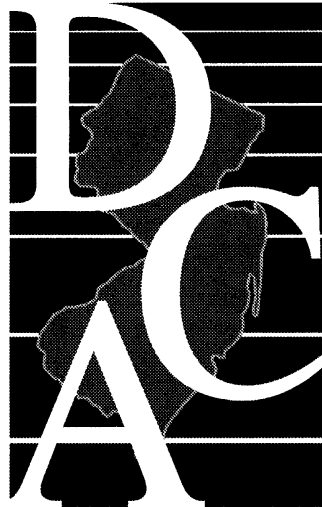


# 2016

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 Fire District Budget

<http://ebfd1board.com>  
(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2016 FIRE DISTRICT BUDGET**

## **Certification Section**

**2016**

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

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

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

## 2016 PREPARER'S CERTIFICATION

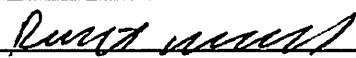
### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

#### FIRE DISTRICT BUDGET

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

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:	ROBERT MCDONALD		
Title:	TREASURER		
Address:	680 OLD BRIDGE TURNPIKE, EAST BRUNSWICK NJ 08816		
Phone Number:	732 257-1505	Fax Number:	732 257-0960
E-mail address:	skotora@ebfd1board.com		

# 2016 PREPARER'S CERTIFICATION OTHER ASSETS


## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

### FIRE DISTRICT BUDGET

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

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:	ROBERT MCDONALD		
Title:	TREASURER		
Address:	680 OLD BRIDGE TURNPIKE, EAST BRUNSWICK NJ 08816		
Phone Number:	732 257-1505	Fax Number:	732 257-0960
E-mail address:	skotora@ebfd1board.com		

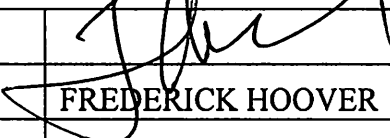
# 2016 APPROVAL CERTIFICATION

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 15th day of December, 2015.

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:	FREDERICK HOOVER		
Title:	BOARD CLERK		
Address:	680 OLD BRIDGE TURNPIKE, EAST BRUNSWICK NJ 08816		
Phone Number:	732 257-1505	Fax Number:	732 257-0960
E-mail address:	skotora@ebfd1board.com		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

<b>Fire District's Web Address:</b>	<a href="http://ebfd1board.com/">http://ebfd1board.com/</a>	
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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

Bruce R Smith

Title of Officer Certifying compliance

Chairman

Signature



# 2016 FIRE DISTRICT BUDGET RESOLUTION EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

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

WHEREAS, the Annual Budget for the EAST BRUNSWICK TOWNSHIP Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 15, 2015; 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 \$2,498,081, which includes an amount to be raised by taxation of \$2,029,480, and Total Appropriations of \$2,498,081; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 15, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 1<sup>st</sup>, 2016.

  
(Secretary's Signature)

December 15, 2015  
(Date)

## Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
HOOVER JR	X			
MCDONALD	X			
MOSHER	X			
PRINZO	X			
SMITH	X			

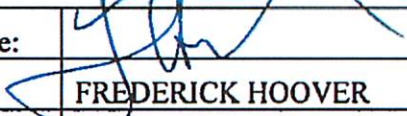
## 2016 ADOPTION CERTIFICATION

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

### FIRE DISTRICT BUDGET

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

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 12<sup>th</sup> day of January, 2016.

Officer's Signature:			
Name:	FREDERICK HOOVER		
Title:	BOARD CLERK		
Address:	680 OLD BRIDGE TURNPIKE, EAST BRUNSWICK NJ 08816		
Phone Number:	732 257-1505	Fax Number:	732 257-0960
E-mail address:	skotora@ebfd1board.com		

# 2016 ADOPTED BUDGET RESOLUTION

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

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

WHEREAS, the Annual Budget for the EAST BRUNSWICK TOWNSHIP Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 12, 2016; 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 \$ 2,498,081, which includes amount to be raised by taxation of \$2,029,480, and Total Appropriations of \$2,498,081; 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 12, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,498,081, which includes amount to be raised by taxation of \$2,029,480, and Total Appropriations of \$2,498,081; 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)

January 12, 2016  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
HOOVER JR	✓			
MCDONALD				✓
MOSHER				✓
PRINZO	✓			
SMITH	✓			

# **2016 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT

### NO. 1

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

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 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. See Attached.
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. See attached
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. See Attached
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 district is constructing a storage building as approved by voters of the fire district.;
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	\$710,481,742
Proposed Tax Rate per \$100 of Assessed Valuation	\$.286

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	
----	--	-----	--

East Brunswick Fire District No. 1-2016 Budget  
Budget message

1- Budget Variances

Fire Company contract to be reduced for 2016

Contingent Expenses appropriation reduced

Cost of Operations Other Expenses increasing due to purchase of Air Paks

Capital increasing due to approval of storage building project approved

Debt Service increased due to intergovernmental loans approved by voters and Local Finance Board

2- District is using 320,245 of surplus to offset budget which will not have a negative effect on future budgets.  
The district is also using 40,000 of Capital Outlay to offset storage building project

3- District is in compliance with Property Tax Levy Cap by controlling overall expenses

# FIRE DISTRICT CONTACT INFORMATION

## 2016

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

<b>Name of Fire District:</b>	EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1		
Address:	680 OLD BRIDGE TURNPIKE		
City, State, Zip:	EAST BRUNSWICK	NJ	08816
Phone: (ext.)	732 257-1505	Fax:	732 257-0960

<b>Preparer's Name:</b>	ROBERT MCDONALD		
Preparer's Address:	680 OLD BRIDGE TURNPIKE		
City, State, Zip:	EAST BRUNSWICK	NJ	08816
Phone: (ext.)	732 257-1505	Fax:	732 257-0960
E-mail:	skotora@ebfd1board.com		

<b>Chairman:</b>	BRUCE SMITH		
Phone: (ext.)	732 257-1505	Fax:	732 257-0960
E-mail:	skotora@ebfd1board.com		

<b>Secretary/Treasurer:</b>	FREDERICK HOOVER, JR		
Phone: (ext.)	732 257-1505	Fax:	732 257-0960
E-mail:	skotora@ebfd1board.com		

<b>Name of Auditor:</b>	GERARD STANKIEWICZ		
Name of Firm:	SAMUEL KLEIN AND COMPANY		
Address:	36 WEST MAIN STREET SUITE 301		
City, State, Zip:	FREEHOLD	NJ	07728
Phone: (ext.)	732 780-2600	Fax:	
E-mail:	<a href="mailto:Gstank@samuelklein-cpa-rma.com">Gstank@samuelklein-cpa-rma.com</a>		

# **FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE**

## **EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1**

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: N/A
- 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) EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1**

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." 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; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

Implemented 1998

Total Eligible 44

Vested 41

Annual Contribution is increased by Cost of Living percentage

\$75,000 budgeted for 2016

Plan Contractor submits annual financial statement to Director

Named Insured:  
EAST BRUNSWICK TOWNSHIP BOFC  
DISTRICT #1

Policy Number: VFIS-TR-2065648-03/000  
Policy Period: From 11-01-2014  
To 11-01-2015

**ITEM THREE: Schedule of Your Auto Coverage**

**Auto Schedule Summary**

Veh. Num.	Year	Make	Model	PE Code	V.I.N.	Value
1	1948	AHRENS FOX	ANTIQUE	OTH	9106	\$ 50,000
2	1997	PIERCE	PUMPER LDH	PLDH	4P1CT0259VA000428	\$ 525,000
3	1997	MACK	RESCUE HVY	RTH	1M2K188C0VM010297	\$ 999,999
4	1999	HOME MADE	TRAILER	OTH	1SSTT1PT4VSS247	\$ 28,000
5	2001	FORD	BRUSH VEH	BV	1FDWF37F21EB03618	\$ 100,000
6	2001	PIERCE	PUMPER LDH	PLDH	4P1CT02S01A001350	\$ 425,000
7	2001	CHEVY	IMPALA	OTH	2G1WFS5K919339016	ACV
8	2004	FORD F350	RESCUE LT	RTL	1FTSW31P34EA83971	\$ 38,000
9	2004	PIERCE	PUMPER LDH	PLDH	4P1CT02HX4A003793	\$ 412,000
10	2004	PIERCE	AERIAL	AD	4P1CT02H34A004204	\$ 999,999
11	2006	EASY LOADER	TRAILER	OTH	1ZEAAKHE76A031832	\$ 1,000
12	2007	PACE	TRAILER	OTH	40LWB202179135047	\$ 10,000
13	2007	CHEVY	TAHOE	OTH	1GNFK03007R342545	ACV
14	2007	FORD	EXPLORER	OTH	1FMEU73E87UB26969	ACV
15	2008	CHEVY	TAHOE	OTH	1GNFK030X8R225556	ACV
16	2009	DODGE	DURANGO	OTH	1D8HB38P59F712564	ACV
17	2009	DODGE	DURANGO	OTH	1D8HB38P99F712504	ACV
18	2010	FORD	RESCUE LT	RTL	1FDWF3HR6AE819023	\$ 39,385
19	2011	FORD	RESCUE LT	RTL	1FT8W3BT7BEB10642	\$ 50,625
20	1989	FORD	RESCUE LT	RTL	1FDKF38M1KNA33140	
21	2013	FORD	EXPLORER	OTH	1FMSK8B83DGB71495	\$ 25,353
22	1998	FORD	EXPEDITION	OTH	1FMRU18W1WLB15378	ACV
23	2014	LOAD RITE	TRAILER	OTH	5A4XJR17E2019750	\$ 900
24	2014	PIERCE	PUMPER LDH	PLDH	4P1BAAGF6FA014596	\$ 750,000

# FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1

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

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

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

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

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

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

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2014.

**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)

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Bruce Smith	Chairman	25	X	X	\$ 6,000	\$ -	\$ -	\$ 459	\$ 6,459	N/A	N/A	0	\$ -	\$ -	\$ 6,459
2 Michael Mosher	Vice Chairman	5	X	X	6,000	-	-	459	6,459	N/A	N/A	0	-	-	6,459
3 Robert McDonald	Treasurer	15	X	X	6,000	-	-	459	6,459	East Brunswick	Water-Sewer Utility	40	65,657	19,108	91,224
4 Fred Hoover	Clerk	25	X	X	6,000	-	-	459	6,459	N/A	N/A	0	-	-	6,459
5 Paul Prinzo	Asst. Clerk / Treasurer	5	X	X	5,000	-	-	383	5,383	N/A	N/A	0	-	-	5,383
6								-	-						-
7								-	-						-
8								-	-						-
9								-	-						-
10								-	-						-
11								-	-						-
12								-	-						-
13								-	-						-
14								-	-						-
15								-	-						-
Total:					\$ 29,000	\$ -	\$ -	\$ 2,219	\$ 31,219				\$ 65,657	\$ 19,108	\$ 115,984

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

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	2	\$ 10,584	\$ 21,168	2	\$ 9,000	\$ 18,000	\$ 3,168	17.6%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )			(4,127)				(4,127)	#DIV/0!
Subtotal	2		17,041	2		18,000	(959)	-5.3%
<b>Commissioners - Health Benefits - Annual Cost</b>								
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!
<b>Retirees - Health Benefits - Annual Cost</b>								
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!
<b>GRAND TOTAL</b>	<b>2</b>		<b>\$ 17,041</b>	<b>2</b>		<b>\$ 18,000</b>	<b>\$ (959)</b>	<b>-5.3%</b>

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

No

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

No

# Schedule of Accumulated Liability for Compensated Absences

EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1  
MIDDLESEX COUNTY

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2015	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Kotora	36	\$ 8,309		x	
Dougherty	23	3,663		x	
Total liability for accumulated compensated absences at January 1, 2015		\$ 11,972			

# **2016 FIRE DISTRICT BUDGET**

## **Financial Schedules Section**

## 2016 Budget Summary

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 360,245	\$ 320,245	\$ 40,000	12.5%
Total Miscellaneous Anticipated Revenues	9,000	9,000	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	3,000	3,000	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	6,356	6,356	-	0.0%
Total Revenues Offset with Appropriations	<u>90,000</u>	<u>85,000</u>	<u>5,000</u>	5.9%
Total Revenues and Fund Balance Utilized	468,601	423,601	45,000	10.6%
Amount to be Raised by Taxation to Support Budget	<u>2,029,480</u>	<u>2,031,848</u>	<u>(2,368)</u>	-0.1%
Total Anticipated Revenues	<u>2,498,081</u>	<u>2,455,449</u>	<u>42,632</u>	1.7%
<b>APPROPRIATIONS</b>				
Total Administration	812,007	824,174	(12,167)	-1.5%
Total Cost of Operations & Maintenance	843,600	914,900	(71,300)	-7.8%
Total Appropriations Offset with Revenue	90,000	85,000	5,000	5.9%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	75,000	75,000	-	0.0%
Total Capital Appropriations	200,000	100,000	100,000	100.0%
Total Principal Payments on Debt Service	333,000	308,000	25,000	8.1%
Total Interest Payments on Debt	<u>144,474</u>	<u>148,375</u>	<u>(3,901)</u>	-2.6%
Total Appropriations	<u>2,498,081</u>	<u>2,455,449</u>	<u>42,632</u>	1.7%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

# 2016 Revenue Schedule

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 320,245	\$ 320,245	\$ -	0.0%
Restricted Fund Balance	40,000		40,000	#DIV/0!
Total Fund Balance Utilized	360,245	320,245	40,000	12.5%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	9,000	9,000	-	0.0%
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	9,000	9,000	-	0.0%
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Investment Account #1	3,000	3,000	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	3,000	3,000	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	6,356	6,356	-	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	6,356	6,356	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	25,000	25,000	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues	65,000	60,000	5,000	8.3%
Total Uniform Fire Safety Act	90,000	85,000	5,000	5.9%
<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	90,000	85,000	5,000	5.9%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 468,601</b>	<b>\$ 423,601</b>	<b>\$ 45,000</b>	<b>10.6%</b>

# 2016 Appropriations Schedule

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 128,524	\$ 133,524	\$ (5,000)	-3.7%
Commissioners	\$ 30,000	\$ 30,000	-	0.0%
Fringe Benefits	221,183	218,458	2,725	1.2%
Total Administration - Personnel	379,707	381,982	(2,275)	-0.6%
<i>Administration - Other (List)</i>				
Utilities	121,500	121,500	-	0.0%
Insurance	100,000	100,000	-	0.0%
Other Expenses	210,800	220,692	(9,892)	-4.5%
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	432,300	442,192	(9,892)	-2.2%
Total Administration	812,007	824,174	(12,167)	-1.5%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Old Bridge Volunteer Fire Company	311,500	416,500	(105,000)	-25.2%
Maintenance and Repair	151,000	155,000	(4,000)	-2.6%
Other Expenses	210,600	155,400	55,200	35.5%
Contingent Expenses	50,000	75,000	(25,000)	-33.3%
Fire Fighting Equipment	77,500	75,000	2,500	3.3%
Communication Equipment	35,000	30,000	5,000	16.7%
Safety Officer Equipment	8,000	8,000	-	0.0%
Total Operations & Maintenance - Other	843,600	914,900	(71,300)	-7.8%
Total Operations & Maintenance	843,600	914,900	(71,300)	-7.8%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	90,000	85,000	5,000	5.9%
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	90,000	85,000	5,000	5.9%
<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	90,000	85,000	5,000	5.9%
<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 &amp; 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)	75,000	75,000	-	0.0%
Total Capital Appropriations	200,000	100,000	100,000	100.0%
Total Principal Payments on Debt Service	333,000	308,000	25,000	8.1%
Total Interest Payments on Debt	144,474	148,375	(3,901)	-2.6%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,498,081</b>	<b>\$ 2,455,449</b>	<b>\$ 42,632</b>	<b>1.7%</b>

## 2016 Schedule of Salaries and Benefits

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
Administrative Assistant	1	\$ 60,000	\$ 60,000	\$ 6,200		\$ 10,000	\$ 6,800	\$ 23,000
From Uniform Fire Safety Act	1	68,524	68,524	15,965		10,000	12,682	38,647
Position #3		-	-					-
Commissioners -payroll taxes							2,295	2,295
Workers Compensation							72,241	72,241
Physicals							18,000	18,000
Other Volunteer insurance - accidental death etc.							67,000	67,000
Position #8								-
Total Administration			\$ 128,524	\$ 22,165	\$ -	\$ 20,000	\$ 179,018	\$ 221,183

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
Fire Marshall	1	\$ 45,000	\$ 45,000	\$ 5,145			\$ 3,600	\$ 8,745
Fire Inspectors	4	15,000	60,000	6,420			4,800	11,220
Clerk Typist	1	40,524	40,524	4,400		10,000	3,242	17,642
On Call Compensation	1	13,000	13,000	-			1,040	1,040
Allocated to Administration	1	(68,524)	(68,524)	(15,965)		(10,000)	(12,682)	(38,647)
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ 218,524	\$ 22,165	\$ -	\$ 20,000	\$ 179,018	\$ 221,183
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# 2016 Proposed Capital Budget

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Construction of Storage Facility-Pole Barn	Building	N/A	08/25/15	100%	\$ 200,000	\$ -
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					200,000	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
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					200,000	-

### RESERVE FOR FUTURE CAPITAL OUTLAYS

### TOTAL CAPITAL APPROPRIATIONS

		100,000
\$ 200,000	\$	100,000
Capital Appropriations Offset with Restricted Fund	\$ 40,000	
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

## 5 Year Debt Service Schedule - Principal

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>												
East Brunswick 2007 Firehouse	02/17/07	57%	11/07/07	200,000	225,000	225,000	235,000	250,000	250,000	275,000	3,960,000	5,420,000
East Brunswick 2014 Pumper	02/16/13	61%	11/13/13	108,000	108,000	108,000	108,000	108,000	108,000	102,000		642,000
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				308,000	333,000	333,000	343,000	358,000	358,000	377,000	3,960,000	6,062,000
<i>Other Bonds or Notes Payable</i>												
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				-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<u>\$ 308,000</u>	<u>\$ 333,000</u>	<u>\$ 333,000</u>	<u>\$ 343,000</u>	<u>\$ 358,000</u>	<u>\$ 358,000</u>	<u>\$ 377,000</u>	<u>\$ 3,960,000</u>	<u>\$ 6,062,000</u>

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

## 5 Year Debt Service Schedule - Interest

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>									
East Brunswick 2007 Firehouse	144,400	140,150	135,650	131,050	126,200	121,200	115,950	841,130	1,611,330
East Brunswick 2014 Pumper	3,975	4,324	3,000	2,600	2,200	1,800	900		14,824
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	148,375	144,474	138,650	133,650	128,400	123,000	116,850	841,130	1,626,154
<i>Other Bonds or Notes Payable</i>									
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	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 148,375</b>	<b>\$ 144,474</b>	<b>\$ 138,650</b>	<b>\$ 133,650</b>	<b>\$ 128,400</b>	<b>\$ 123,000</b>	<b>\$ 116,850</b>	<b>\$ 841,130</b>	<b>\$ 1,626,154</b>

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

# 2016 Fund Balance Reconciliation

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 1,757,782
Less: Utilized in 2015 Adopted Budget	320,245
Proposed balance available	1,437,537
Estimated results of operations for the year ending December 31, 2015	80,000
Anticipated balance December 31, 2015	1,517,537
Less: Fund Balance utilized in 2016 Proposed Budget	320,245
Proposed balance after utilization in 2016 Proposed Budget	\$ 1,197,292

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 840,899
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	840,899
Estimated results of operations for the year ending December 31, 2015	100,000
Anticipated balance December 31, 2015	940,899
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	40,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	\$ 900,899

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

# 2016 Referendums

## EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 Final Budget
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should =\$0

(For Reference Purposes Only - from Levy Cap Summary based on  
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2016 Proposed Budget Amount Requested	2015 Final Budget
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

## 2016 Levy Cap Summary

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	2,031,848
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		2,031,848
Plus: 2% Cap Increase		40,637
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>2,072,485</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		21,099
Allowable Pension Increases		1,225
Allowable Increase in Health Care Costs		684
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		60,000
Total Exclusions		83,008

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	250,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.286	716

<b>ADJUSTED TAX LEVY</b>		<b>2,156,209</b>
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Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		2,156,209
Amount Proposed for Levy Cap Referendum		-

<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>2,156,209</b>
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#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	2,029,480
Cap Bank Available from Prior Year (2013) for 2016 Budget		64,084
Cap Bank Available from Prior Year (2014) for 2016 Budget		56,827
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		56,827
Cap Bank Available from Prior Year (2015) for 2016 Budget		119,818
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		119,818
Cap Bank from Current Year (2016) Available for 2017 Budget		126,729
Cap Bank Available from 2016 for 2017 Budget	<b>\$</b>	<b>126,729</b>

## 2016 Shared Services Exclusion Worksheet

**EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1  
MIDDLESEX COUNTY**

[illegible]

## 2016 Levy Cap Exclusion Calculations

### EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1 MIDDLESEX COUNTY

#### PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ 22,165
2016 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	22,165
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	20,940
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	20,940
<b>Pension Contribution Exclusion</b>	<b>\$ 1,225</b>

#### LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ 75,000
20154 Adopted Budget LOSAP Appropriation	75,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$ -</b>

#### DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 477,474
2015 Adopted Budget Total Debt Service Appropriation	456,375
<b>Debt Service Exclusion</b>	<b>\$ 21,099</b>

#### CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ 200,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	40,000
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
###	-
2016 Base Amount	160,000
2015 Adopted Budget Total Capital Appropriation	100,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	100,000
<b>Capital Expenditure Exclusion</b>	<b>\$ 60,000</b>

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ 20,000
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Proposed Budget Group Health Insurance	20,000
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	18,000
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2015 Adopted Budget Group Health Insurance	18,000
Net Increase (Decrease)	2,000
Net Increase Divided by 2015 Amount Budgeted = % Increase	11.11%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy	3.80%
% Increase less % Increase Exclusion = % Increase Inside Cap	7.31%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$ 1,316
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$ 684
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 956
2016 Increase in Appropriation	\$ 2,000

**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:

**EAST BRUNSWICK TOWNSHIP FIRE DISTRICT NO. 1**

County:

**MIDDLESEX COUNTY**

**Levy Cap Calculation Summary**

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 2,031,848
Cap Bank Available from 2013 (See Levy Cap Certification)	64,084
Cap Bank Available from 2014 (See Levy Cap Certification)	56,827
Cap Bank Available from 2015 (See Levy Cap Certification)	119,818
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Cap Bank Used from 2015	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	710,481,742
New Ratables - Increase in Valuations (New Construction and Additions)	250,400
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.286
Projected Tax Rate based upon Proposed Levy	0.285547801