

2015

LOCAL GOVT SERVICES

2015 JUN 20 AM 11:36

RECEIVED

East Brunswick # 2

(Fire District name and number)

Fire District Budget

www.ebfd2.org

(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

RECEIVED
JUN 20 11:36 AM
LOCAL GOVT SERVICES

2015 FIRE DISTRICT BUDGET

Certification Section

2015

East Brunswick # 2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

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: *Am Jankay* Date: *1/28/15*

2015 PREPARER'S CERTIFICATION

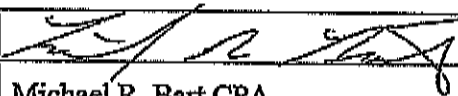
East Brunswick # 2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Michael R. Bart CPA		
Title:	Auditor		
Address:	104 Main Street Woodbridge NJ 07095		
Phone Number:	732-634-5680	Fax Number:	732-602-1059
E-mail address:	MBART520@hotmail.com		

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

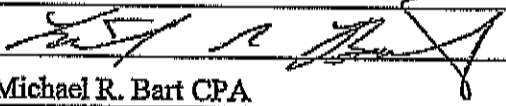
East Brunswick # 2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Michael R. Bart CPA		
Title:	Auditor		
Address:	104 Main Street Woodbridge NJ 07095		
Phone Number:	732-634-5680	Fax Number:	732-602-1059
E-mail address:	<u>MBART520@hotmail.com</u>		

2015 APPROVAL CERTIFICATION


East Brunswick # 2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 12th day of December, 2014.

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

Officer's Signature:			
Name:	Dennis A. DeGraw		
Title:	Secretary/Clerk		
Address:	216 Joseph Street, East Brunswick, NJ 08816		
Phone Number:	732-257-2846	Fax Number:	732-651-1944
E-mail address:	ddegraw@ebfd2.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: WWW.EBFD2.ORG

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

Wayne T. Lyons

Title of Officer Certifying compliance

Wayne T. Lyons, Sr.

Signature

Chairman

Dennis DeGraw

Secretary/Clerk

Dennis DeGraw

2015 FIRE DISTRICT BUDGET RESOLUTION
East Brunswick # 2
(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the East Brunswick Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 9, 2014; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,915,749, which includes an amount to be raised by taxation of \$1,173,601, and Total Appropriations of \$1,915,749; 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 9, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 13, 2015.

Dennis R. DeGroot
(Secretary's Signature)

9-DEC-14
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Colon	✓			
DeGraw	✓			
Grande	✓			
Lyons, Sr.	✓			
Weissman	✓			


2015 ADOPTION CERTIFICATION

East Brunswick # 2
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 13th day of January, 2015.

Officer's Signature:			
Name:	Dennis A. DeGraw		
Title:	Secretary/Clerk		
Address:	216 Joseph Street, East Brunswick, NJ 08816		
Phone Number:	732-257-2846	Fax Number:	732-651-1944
E-mail address:	ddegraw@ebfd2.org		

2015 ADOPTED BUDGET RESOLUTION

East Brunswick # 2 (Fire District Name and Number)

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

WHEREAS, the Annual Budget for the East Brunswick Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 13, 2015; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,915,749, which includes amount to be raised by taxation of \$1,173,601, and Total Appropriations of \$1,915,749; 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 13, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,915,749, which includes amount to be raised by taxation of \$1,173,601, and Total Appropriations of \$1,915,749; 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)

13 JAN -15
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Colon	✓			
DeGraw	✓			
Grande	✓			
Lyons, Sr.	✓			
Weissman	✓			

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

East Brunswick # 2

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. The District is budgeting \$2,147 less in appropriations.

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 District will be \$436,379 in available fund balance to keep the districts amount to be raised by taxation within the statutory cap levy. This is not projected to have an adverse impact on the 2016 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 District is in compliance with the Property tax cap levy requirement.

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 budgeting \$150,000 for future capital outlays.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-7B.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.

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	\$ 959,176,833
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.12

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

FIRE DISTRICT CONTACT INFORMATION 2015

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

Name of Fire District:	East Brunswick #2		
Address:	216 Joseph Street		
City, State, Zip:	East Brunswick	NJ 08816	
Phone: (ext.)	732-257-2846	Fax: 732-651-1954	

Preparer's Name:	Michael R. Bart CPA		
Preparer's Address:	104 Main street		
City, State, Zip:	Woodbridge, NJ 07095		
Phone: (ext.)	732-634-5680	732-602-1059	
E-mail:	MBART520@hotmail.com		

Chairman:	Wayne T. Lyons, Sr.		
Phone: (ext.)	732-257-2846 x116	Fax: 732-651-1944	
E-mail:	wtlsrebs@yahoo.com		

Secretary/Treasurer:	Dennis A. DeGraw		
Phone: (ext.)	732-257-2846 x116	Fax: 732-651-1944	
E-mail:	ddegraw@ebfd2.org		

Name of Auditor:	Michael R. Bart CPA		
Name of Firm:	Bart & Bart CPA		
Address:	104 Main Street		
City, State, Zip:	Woodbridge	NJ	07095
Phone: (ext.)	732-634-5680	Fax:	732-602-1059
E-mail:	MBART520@Hotmail.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

East Brunswick # 2 (Fire District Name and Number)

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NO

If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO

If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)**

East Brunswick # 2
(Fire District Name and Number)

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." SEE BELOW
- 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; 2000 b) the total number of volunteer members presently eligible to participate; 53 c) the total number of volunteer members presently vested 30; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; FIXED e) the total LOSAP budgeted for the current year; \$45,000 and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.
LINCOLN FINACIAL APPROVED STATE PROVIDER

8) 2014 Jeep Patriot, 2013 Jeep Patriot, 2008 Dodge Avenger, 2010 Chevy Tahoe, 2001 Ford Ranger 1997 Ford Pickup- Motor Pool; 2011 Chevy Tahoe- Brian Adams- Company Chief, 2014 Chevy Tahoe- William Johnson-Asst. Chief

FIRE PROTECTION AGREEMENT
From January 1, 2014 to December 31, 2014

THIS agreement is made on this 11th day of March 2014 by and between:

THE COMMISSIONERS OF EAST BRUNSWICK FIRE DISTRICT NO. 2, 216 Joseph Street, East Brunswick, New Jersey, hereinafter referred to as THE COMMISSIONERS; and

THE EAST BRUNSWICK INDEPENDENT FIRE COMPANY, INC., 216 Joseph Street, East Brunswick, New Jersey, hereinafter referred to as THE FIRE COMPANY.

(1) THE COMMISSIONERS shall lease from THE FIRE COMPANY a part of the following buildings and premises:

(a) The fire station at 219 Willow Street; ground floor garage areas with adjoining rooms only. This agreement specifically excludes the basement areas and Robert Frey Hall areas of the building.

(b) The fire station at 10 Ruth Street;

(c) The fire station at 180 Dunhams Corner Road;

(2) THE COMMISSIONERS shall permit THE FIRE COMPANY To use the fire station and premises at 215/217 Willow Street and office space on the second floor of 216 Joseph Street.

The buildings and premises as aforesaid shall be used primarily for the storage of fire apparatus and equipment either owned by THE COMMISSIONERS or leased by THE COMMISSIONERS from THE FIRE COMPANY as specifically set forth in Schedule "A" attached hereto as necessary.

(3) THE COMMISSIONERS agree to pay to THE FIRE COMPANY the sum of \$165,000.00 in the following manner:

(a) The sum of \$41,250.00 shall be payable on 4/15/14.

(b) The sum of \$41,250.00 shall be payable on 7/15/14.

(c) The sum of \$41,250.00 shall be payable on 10/15/14.

(d) The sum of \$41,250.00 shall be payable on 1/15/2015

FIRE PROTECTION AGREEMENT

Page 2 of 4

THE COMMISSIONERS will require submission of a voucher as a prerequisite to payment.

(4) THE FIRE COMPANY shall also be responsible for all interior and exterior maintenances and on the following buildings:

- (a) 180 Dunhams Corner Road
- (b) 10 Ruth Street
- (c) 219 Willow Street - areas leased by the Commissioners as described above
- (d) 215/217 Willow Street

THE FIRE COMPANY shall not undertake alterations/modifications to the 215/217 Willow Street and the 216 Joseph Street property without prior authorization of THE COMMISSIONERS.

(5) It is further agreed between THE COMMISSIONERS and THE FIRE COMPANY that the premises described herein and the apparatus and equipment referenced in Schedule A, attached hereto, shall be utilized primarily for providing and maintaining a means for the extinguishment of fires as required by both parties. For purposes hereof, the term "extinguishment of fires" shall be used in its broadest and most universal sense.

(6) 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.

(7) THE COMMISSIONERS shall provide funding for the extinguishment of fires and related district purposes as enumerated in applicable state statutes and the bylaws of THE COMMISSIONERS. Said funding shall be in accordance with the approved COMMISSIONERS' budget for the fiscal year of January 1, 2014 to December 31, 2014.

(8) THE FIRE COMPANY agrees to provide to THE COMMISSIONERS copies of fire reports, equipment inventories and such other reports as may be required by statute, applicable government rules and regulations or by mutual agreement, at similarly mutually agreed intervals or as otherwise required by applicable statutory law or government rules and regulations.

FIRE PROTECTION AGREEMENT

Page 3 of 4

(9) THE COMMISSIONERS shall provide the services of its administrative staff to perform fire related administrative duties as required and as mutually agreed between THE COMMISSIONERS and THE FIRE COMPANY. All requests for services shall be made to the District Office Manager for assignment of work.

(10) In addition to payment of the sum listed above, THE COMMISSIONERS shall provide insurance as set forth in Schedule B attached hereto and made a part hereof. Properties covered by this agreement shall include 219 Willow Street (the entire structure), 10 Ruth Street and 180 Dunhams Corner Road. In addition to payment of the sum listed above. Where applicable, both parties shall be named in said policies as co-insured parties, and the levels of coverage shall be maintained at no less than those provided for by the policies in effect January, 2013. Additional coverage for apparatus and equipment acquisitions during the period covered by this agreement shall similarly be the financial responsibility of THE COMMISSIONERS, unless mutually agreed otherwise.

(11) It is further agreed that this agreement shall be automatically renewable from year to year unless either party notifies the other by written notice of at least 60 days prior to the expiration of this agreement of the intent not to renew. Automatic renewal of the agreement does not constitute, however, acceptance by either party of the prior fiscal year's monetary agreement payable to THE FIRE COMPANY, negotiation of which shall continue during the period of automatic renewal until an equitable sum is agreed upon, at which time the agreement shall so amended. At least 90 days prior to the expiration of this agreement, THE COMMISSIONERS shall meet with the designated officials of THE FIRE COMPANY to determine and set the dollar amount of the agreement and/or make necessary alterations and amendments to said agreement.

(12) This agreement is contingent upon adequate funding being provided in the annual budget and by appropriation of THE COMMISSIONERS.

(13) If any section, paragraph, clause or sentence of this agreement is determined to be invalid, same shall be deemed severable and the remainder of this agreement shall survive, unless such invalidated language is material to the purposes and intentions of the parties.

FIRE PROTECTION AGREEMENT

Page 4 of 4

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

Attest:

THE COMMISSIONERS OF EAST BRUNSWICK FIRE DISTRICT NO. 2

X *Dennis A. DeGraw*
Dennis A. DeGraw
Clerk

X *Wayne T. Lyons, Sr.*
Wayne T. Lyons, Sr.
Chairman

THE EAST BRUNSWICK INDEPENDENT FIRE COMPANY, INC.

X *David Stockton*
David Stockton
Secretary

X *Robert Dunphy*
Robert Dunphy
President

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

East Brunswick # 2
(Fire District Name and Number)

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

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

.....

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 of each individual worksheet.
 Enter the name of the fire district and county below. This will populate the name of the fire district and fire county throughout the workbooks.

Name of Fire District:
 County:

EAST BRUNSWICK #2
 MIDDLESEX

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 1,153,632
Cap Bank Available from 2012 (See Levy Cap Certification)	
Cap Bank Available from 2013 (See Levy Cap Certification)	291,653
Cap Bank Available from 2014 (See Levy Cap Certification)	81,943
Cap Bank Used from 2012	
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	956,144,833
New Ratables - Increase in Valuations (New Construction and Additions)	3,032,500
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.121
Projected Tax Rate based upon Proposed Levy	0.122355019

2015 Budget Summary

EAST BRUNSWICK #2 MIDDLESEX

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 436,379	\$ 457,475	\$ (21,096)	-4.6%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	600	620	(20)	-3.2%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	11,519	11,519	-	0.0%
Total Revenues Offset with Appropriations	<u>293,650</u>	<u>294,650</u>	<u>(1,000)</u>	<u>-0.3%</u>
Total Revenues and Fund Balance Utilized	742,148	764,264	(22,116)	-2.9%
Amount to be Raised by Taxation to Support Budget	<u>1,173,601</u>	<u>1,153,632</u>	<u>19,969</u>	<u>1.7%</u>
Total Anticipated Revenues	<u>1,915,749</u>	<u>1,917,896</u>	<u>(2,147)</u>	<u>-0.1%</u>
APPROPRIATIONS				
Total Administration	372,755	395,008	(22,253)	-5.6%
Total Cost of Operations & Maintenance	754,844	731,738	23,106	3.2%
Total Appropriations Offset with Revenue	293,650	294,650	(1,000)	-0.3%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	45,000	45,000	-	0.0%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	190,000	190,000	-	0.0%
Total Interest Payments on Debt	<u>109,500</u>	<u>111,500</u>	<u>(2,000)</u>	<u>-1.8%</u>
Total Appropriations	<u>1,915,749</u>	<u>1,917,896</u>	<u>(2,147)</u>	<u>-0.1%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2015 Revenue Schedule

EAST BRUNSWICK #2
MIDDLESEX

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 436,379	\$ 457,475	\$ (21,096)	-4.6%
Restricted Fund Balance				#DIV/0!
Total Fund Balance Utilized	436,379	457,475	(21,096)	-4.6%
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)				
NEW JERSEY CASH MANAGEMENT	600	620	(20)	-3.2%
Investment Account #2				#DIV/0!
Investment Account #3				#DIV/0!
Investment Account #4				#DIV/0!
Total Interest on Investments & Deposits	600	620	(20)	-3.2%
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)	11,519	11,519		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	11,519	11,519		0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L. 1983,c.383)				
Reserves Utilized				#DIV/0!
Annual Registration Fees	289,650	289,650		0.0%
Penalties and Fines	4,000	5,000	(1,000)	-20.0%
Other Revenues				#DIV/0!
Total Uniform Fire Safety Act	293,650	294,650	(1,000)	-0.3%
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	293,650	294,650	(1,000)	-0.3%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 742,148	\$ 764,264	\$ (22,116)	-2.9%

2015 Appropriations Schedule

EAST BRUNSWICK #2
MIDDLESEX

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 100,000	\$ 95,000	\$ 5,000	5.3%
Commissioners	\$ 30,000	\$ 30,000	-	0.0%
Fringe Benefits	36,400	69,463	(33,063)	-47.6%
Total Administration - Personnel	166,400	194,463	(28,063)	-14.4%
Administration - Other (List)				
See attached list	206,355	200,545	5,810	2.9%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	206,355	200,545	5,810	2.9%
Total Administration	372,755	395,008	(22,253)	-5.6%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	100,000	100,000	-	0.0%
Fringe Benefits	32,000	32,000	-	0.0%
Total Operations & Maintenance - Personnel	132,000	132,000	-	0.0%
Cost of Operations & Maintenance - Other (List)				
See attached list	539,689	514,238	25,451	4.9%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	10,000	10,000	-	0.0%
SCBA		12,000	(12,000)	-100.0%
Protective Clothing		22,400	(22,400)	-100.0%
Other	73,155	41,300	32,055	78.0%
Total Operations & Maintenance - Other	622,844	599,738	23,106	3.9%
Total Operations & Maintenance	754,844	731,738	23,106	3.2%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	164,000	155,000	9,000	5.8%
Fringe Benefits	51,500	52,500	(1,000)	-1.9%
Total Appropriations Offset with Revenue - Personnel	215,500	207,500	8,000	3.9%
Appropriations Offset with Revenue - Other (List)				
See attached list	78,150	87,150	(9,000)	-10.3%
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	78,150	87,150	(9,000)	-10.3%
Total Appropriations Offset with Revenue	293,650	294,650	(1,000)	-0.3%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
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)	45,000	45,000	-	0.0%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	190,000	190,000	-	0.0%
Total Interest Payments on Debt	109,800	111,500	(2,000)	-1.8%
TOTAL APPROPRIATIONS	\$ 1,915,749	\$ 1,917,896	\$ (2,147)	-0.1%

Township of East Brunswick Fire District No.2

2015 APPROVED BUDGET

	2015 Proposed	2014 Adopted
Administration- Other		
Professional Fees	26,825.00	20,750.00
Office and Postage	15,000.00	15,000.00
Elections	4,000.00	4,000.00
Building Maintenance	160,530.00	160,795.00
Total	<u>206,355.00</u>	<u>200,545.00</u>
Cost of Operations & Maintenance		
Insurance	146,100.00	112,000.00
Membership Dues	4,000.00	3,000.00
Volunteer Fire Co.	165,000.00	165,000.00
Maintenance & Repair	118,670.00	129,709.00
Fire Prevention	5,000.00	5,000.00
Fuel	15,000.00	18,000.00
Utilities & Related Services	60,000.00	55,500.00
Training & Education	14,400.00	14,510.00
SFSG Expenses	11,519.00	11,519.00
Total	<u>539,689.00</u>	<u>514,238.00</u>

Township of East Brunswick Fire District No.2

2015 APPROVED BUDGET

	2015	2014
Other operating costs offset by revenue	Proposed	Adopted
Training & Education	1,500.00	1,500.00
Insurance	18,200.00	20,200.00
Uniforms	3,000.00	2,500.00
Maintenance & Repairs	2,000.00	3,000.00
Small Tools & Equipment	1,000.00	2,000.00
Office Expense	7,000.00	7,000.00
Auto Expense	4,500.00	6,500.00
Telephone	6,000.00	7,000.00
Postage	2,750.00	2,750.00
Dues & Subscriptions	1,500.00	1,500.00
Physician	500.00	500.00
Payroll Service Fees	2,700.00	1,700.00
Bank Fees	1,000.00	1,000.00
Legal Fees	1,500.00	3,000.00
Computer Expenses	2,000.00	4,000.00
Rent Expense	22,500.00	22,500.00
Miscellaneous	500.00	500.00
	<u>78,150.00</u>	<u>87,150.00</u>

2015 Schedule of Salaries and Benefits

EAST BRUNSWICK #2
MIDDLESEX

Administrative Positions Excluding Commissions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Office Manager	1	\$ 70,000	\$ 70,000	7,000		14,400	7,900	29,300
Administrative Assistant	1	30,000	30,000	3,000			4,100	7,100
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 100,000	\$ 10,000	\$ -	\$ 14,400	\$ 12,000	\$ 36,400

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Firefighters	5	\$ 20,000	\$ 100,000	9,000			23,000	32,000
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			\$ 100,000	\$ 9,000	\$ -	\$ -	\$ 23,000	\$ 32,000

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Inspectors	4	\$ 36,320	\$ 145,280	1,600			49,000	50,600
Office Administrator	1	18,720	18,720	900				900
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 164,000	\$ 2,500	\$ -	\$ -	\$ 49,000	\$ 51,500

Total Administration, Operations & Offset by Revenue								
	\$	364,000	\$	21,500	\$	-	\$	119,900

2015 Proposed Capital Budget

EAST BRUNSWICK #2
MIDDLESEX

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed Budget	2014 Adopted Budget
		Approval	Approval				
Capital Improvement #1							
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements							

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed Budget	2014 Adopted Budget
		Approval	Approval				
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							
						150,000	150,000
						\$ 150,000	\$ 150,000

RESERVE FOR FUTURE CAPITAL OUTLAYS
TOTAL CAPITAL APPROPRIATIONS

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

5 Year Debt Service Schedule - Principal

EAST BRUNSWICK #2
MIDDLESEX

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
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												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
Intergovernmental Loans												
2013 SERIES				150,000	150,000	150,000	150,000	150,000	150,000	150,000	3,512,000	4,412,000
Intergovernmental #2				40,000								40,000
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												
				\$ 190,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 3,512,000	\$ 4,452,000

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 #2
MIDDLESEX

	Current Year (2014)	2015	2016	2017	2018	2019	2020	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									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
Intergovernmental Loans									
2013 SERIES	111,500	108,500	105,500	103,500	100,500	97,500	94,500	659,500	1,269,500
Intergovernmental #2		1,000							1,000
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	111,500	109,500	105,500	103,500	100,500	97,500	94,500	659,500	1,270,500
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	\$ 111,500	\$ 109,500	\$ 105,500	\$ 103,500	\$ 100,500	\$ 97,500	\$ 94,500	\$ 659,500	\$ 1,270,500

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

2015 Fund Balance Reconciliation

EAST BRUNSWICK #2 MIDDLESEX

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$	905,429
Less: Utilized in 2014 Adopted Budget		457,475
Proposed balance available		447,954
Estimated results of operations for the year ending December 31, 2014		
Anticipated balance December 31, 2014		447,954
Less: Fund Balance utilized in 2015 Proposed Budget		436,379
Proposed balance after utilization in 2015 Proposed Budget	\$	11,575

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$	198,900
Less: Utilized in 2014 Adopted Budget		-
Proposed balance available		198,900
Estimated results of operations for the year ending December 31, 2014		
Anticipated balance December 31, 2014		198,900
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes		-
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2015 Proposed Budget	\$	198,900

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

2015 Referendums

EAST BRUNSWICK #2
MIDDLESEX

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

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

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

2015 Levy Cap Summary

EAST BRUNSWICK #2 MIDDLESEX

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,153,632	
Changes in Service Provider (+/-)			--
DLGS Approved Adjustments			--
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>1,153,632</u>	
Plus: 2% Cap Increase			23,073
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS			<u>1,176,705</u>
<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			-
Total Exclusions			<u> -</u>
Less: Cancelled or Unexpended Referendum Amounts			-
Increase in Ratable Valuation (New Construction/Additions)	\$	3,032,500	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.121	3,669
ADJUSTED TAX LEVY			<u>1,180,374</u>
Amount Utilized from Levy Cap Bank from 2012			-
Amount Utilized from Levy Cap Bank from 2013			-
Amount Utilized from Levy Cap Bank from 2014			-
Maximum Tax Levy Before Referendum			<u>1,180,374</u>
Amount Proposed for Levy Cap Referendum			-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			<u>\$ 1,180,374</u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,173,601	
Cap Bank Available from Prior Year (2012) for 2015 Budget			--
Cap Bank Available from Prior Year (2013) for 2015 Budget		<u>291,653</u>	
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget			291,653
Cap Bank Available from Prior Year (2014) for 2015 Budget		<u>81,943</u>	
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget			81,943
Cap Bank from Current Year (2015) Available for 2016 Budget			6,773
Cap Bank Available from 2015 for 2016 Budget			<u>\$ 6,773</u>

2015 Levy Cap Exclusion Calculations

EAST BRUNSWICK #2 MIDDLESEX

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 21,500
2015 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	2,500
Net 2015 Base Amount	19,000
2014 Adopted Budget PERS Contribution (former Page 55-5A Line 1 Total)	30,053
2014 Adopted Budget PFRS Contribution (former Page 55-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	30,053
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

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

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 299,500
2014 Adopted Budget Total Debt Service Appropriation	301,500
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 150,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	150,000
2014 Adopted Budget Total Capital Appropriation	150,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	150,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 14,400
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2015 Proposed Budget Group Health Insurance	14,400
2014 Adopted Budget Administration Health Insurance Appropriation (former Page 55-5A Line 3 Admin)	18,900
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page 55-5A Line 3 Operation & Maintenance)	-
2014 Adopted Budget Group Health Insurance	18,900
Net Increase (Decrease)	(4,500)
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	\$ -

Fire District Schedule of Commissioners and Officers (Continued)

EAST BRUNSWICK #2
MIDDLESEX

Name	Title	Average Hours per Week Dedicated to Position	Commissioner Former Officer	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
				Base Salary/ Spend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1. PAUL COLON	COMMISSIONER	2 X		\$ 5,000			\$ 5,000	N/A					\$ 5,000	
2. ALAN WESSMAN	COMMISSIONER	2 X		5,000			5,000	N/A					5,000	
3. WILLIAM GRANDE	COMMISSIONER	2 X		8,500			8,500	N/A					8,500	
4. WAYNE T. LYONS	COMMISSIONER	2 X		6,500			6,500	N/A					6,500	
5. DENNIS DEGRAW	COMMISSIONER	2 X		18,720			18,720	N/A					18,720	
6. WILLIAM TRIMPER	COMMISSIONER	15	X											
7.														
8.														
9.														
10.														
11.														
12.														
13.														
14.														
15.														
Total:				\$ 48,720	\$ -	\$ -	\$ -	\$ 48,720					\$ -	\$ 48,720

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

Schedule of Health Benefits - Detailed Cost Analysis

EAST BRUNSWICK #2
MIDDLESEX

	# of Covered Members (Medical & Rx) Proposed	Annual Cost Estimate per Employee Proposed	Total Cost Estimate Proposed	# 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	1	\$ 14,400	\$ 14,400	1	\$ 13,500	\$ 13,500	6.7%
Parent & Child							#DIV/0!
Employee & Spouse (or Partner)							#DIV/0!
Family							#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							#DIV/0!
Subtotal	1	14,400	14,400	1	13,500	13,500	6.7%
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	1	\$ 14,400	\$ 14,400	1	\$ 13,500	\$ 13,500	6.7%

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

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

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

MUNICIPALITY East Brunswick COUNTY Middlesex

FIRE DISTRICT CODE: F02 TOTAL NUMBER OF FIRE DISTRICTS 3

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

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

\$ 956,144,333.00 (1)

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

3,032,500.00 (2)

November 12, 2014
DATE


ASSESSOR SIGNATURE

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

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

.121 (3)

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

\$ 3,669.33 (4)

11/12/14
DATE


TAX COLLECTOR SIGNATURE