

2018

TOWNSHIP OF EAST BRUNSWICK
Fire District 3

WWW.EASTBRUNSWICKFIREDISTRICT3.COM

Department Of



**Community
Affairs**

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

2018

TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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: _____

2018 PREPARER'S CERTIFICATION

TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

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

Preparer's Signature:	<i>Patrick M. Tierney, CPA</i>		
Name:	PATRICK M. TIERNEY, CPA		
Title:	CERTIFIED PUBLIC ACCOUNTANT		
Address:	206 RIDGECREST AVENUE STATEN ISLAND, NY 10312		
Phone Number:	718-415-7118	Fax Number:	866-304-7393
E-mail address:	STCPAPLLC@GMAIL.COM		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

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

Preparer's Signature:	<i>Patrick M. Tierney, CPA</i>		
Name:	PATRICK M. TIERNEY, CPA		
Title:	CERTIFIED PUBLIC ACCOUNTANT		
Address:	206 RIDGECREST AVENUE STATEN ISLAND, NY 10312		
Phone Number:	718-415-7118	Fax Number:	866-307-7393
E-mail address:	STCPAPLLC@GMAIL.COM		

2018 APPROVAL CERTIFICATION

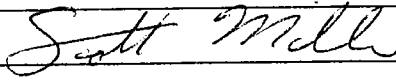
TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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, 2017.

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:	SCOTT MILLER		
Title:	CLERK/SECRETARY		
Address:	361 DUNHAMS CORNER ROAD EAST BRUNSWICK, NJ 08816		
Phone Number:	732-390-4994	Fax Number:	N/A
E-mail address:	N/A		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

WWW.EASTBRUNSWICKFIREDISTRICT3.COM

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

David C. Wood

Title of Officer Certifying compliance

Commissioner

Signature



2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Township of East Brunswick Fire District 3

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The total 2018 proposed budget has increased in the amount of \$1,124,707 compared to the 2017 adopted budget. The following line items exceed the +/-10% variance:

- Future Capital Outlays went from \$55,000 for 2017 to \$0 for 2018 (decreased by 100%).
- Proposed Capital Budget for Capital Improvements went from \$395,000 for 2017 to \$1,410,000 for 2018 (increased by 257%).
- A New Debt Service has been added to the 2018 Budget in the amount of \$168,719.

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.

There is an increase in the amount to be raised by taxation in this proposed budget of approximately \$70,706. There is a utilization of restricted fund balance in the amount of \$1,410,000. The tax rate will be increased .320 to .349.

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.

This proposed budget is within the guidelines of the Property Tax Levy Cap without utilizing any of the prior year cap bank.

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

The District does not plan to pass a Resolution for the Release of Restricted Fund Balance.

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 capital appropriations include the Firehouse Capital Improvements for \$1,410,000 with a payment method of \$1,410,000 using utilized restricted funds.

The first Debt service appropriation is for the principal and interest payment on an intergovernmental loan for the improvement of an existing firehouse. The first draw of \$500,000 has an interest rate of 0.6% with a suggested repayment of \$100,000 per year for five years. This is year four of five. The interest rate for 2018 is 1.19%.

The second Debt service appropriation is for the principal and interest payment on an intergovernmental loan for the purchase of a rescue truck. The loan of \$625,000 has a suggested repayment of \$125,000 per year for five years. This is year two of five. The interest rate for 2018 is 1.14%.

The third Debt service appropriation is for the principal and interest payment on a final installment of a intergovernmental loan for the improvement of an existing firehouse. This final draw of \$1,500,000 has an interest rate of 1.14% with a suggested repayment of \$150,000 per year for ten years. This is year one of ten.

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.

Not Applicable.

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.

No.

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	\$228,643,225
Proposed Tax Rate per \$100 of Assessed Valuation	\$.321

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

No	<input checked="" type="checkbox"/>	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2018

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

Name of Fire District:	TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3		
Address:	361 DUNHAMS CORNER ROAD		
City, State, Zip:	EAST BRUNSWICK	NJ	08816
Phone: (ext.)	732-390-4994	Fax:	N/A

Preparer's Name:	PATRICK M. TIERNEY, CPA		
Preparer's Address:	206 RIDGECREST AVENUE		
City, State, Zip:	STATEN ISLAND	NY	10312
Phone: (ext.)	718-415-7118	Fax:	866-304-7393
E-mail:	STCPAPLLC@GMAIL.COM		

Chairman:	EDWARD M. BOWNE III		
Phone: (ext.)	732-390-4994	Fax:	732-390-8992
E-mail:	EDWARDBOWNE@AOL.COM		

Secretary/Treasurer:	DAVID C. WOOD		
Phone: (ext.)	732-390-4994	Fax:	732-390-8992
E-mail:	DAVID.WOOD@JEFFERIES.COM		

Name of Auditor:	PATRICK M. TIERNEY, CPA		
Name of Firm:	SOLITARIO & TIERNEY CPA PLLC		
Address:	206 RIDGECREST AVENUE		
City, State, Zip:	STATEN ISLAND	NY	10312
Phone: (ext.)	718-415-7118	Fax:	866-304-7393
E-mail:	STCPAPLLC@GMAIL.COM		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3

FISCAL YEAR: January 1, 2018 to December 31, 2018

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)
TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3**

FISCAL YEAR: January 1, 2018 to December 31, 2018

- 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 NEXT PAGE)**
- 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 **(SEE ATTACHED NEXT PAGE)**.*
- 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 **(SEE ATTACHED NEXT PAGE)**.*

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
TOWNSHIP OF EAST BRUNSWICK**

FISCAL YEAR: January 1, 2018 to December 31, 2018

8) List of Fire District's vehicles:

- 2009 Pierce Arrow XT 2000 GPM Pumper - Motor Pool
- 2003 Pierce Dash 1500 GPM Pumper - Motor Pool
- 1997 Pierce Saber 1500 GPM Pumper - Motor Pool
- 1995 Ford Bronco - Motor Pool
- 2016 Pierce Rescue Truck
- 1994 Ford F350 Utility Truck – Fire Company Owned
- 1972 Dodge Power Wagon Brush Truck – Fire Company Owned
- 2016 Chevrolet Tahoe – Chief's Vehicle – Motor Pool
- 2016 Ford F250 Pickup Truck – Chief's Vehicle – Motor Pool
- 1994 Ford F250 4X4 Pickup Truck – Fire Company Owned

13) Length of Service Award Program (LOSAP):

- a) Year implemented: 2003
- b) Total number of volunteer members presently eligible to participate: 50
- c) Total number of volunteer members presently vested: 47
- d) Annual contribution for each vested member is fixed or based on an automatic increase: Automatic maximum increase.
- e) Total LOSAP budgeted for the current year: \$40,000
- f) Is the Plan Contractor required by the Fire District to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49: Yes

FIRE PROTECTION AGREEMENT

THIS AGREEMENT, made this 11 day of April 2017, between

THE BOARD OF COMISSIONERS OF FIRE DISTRICT NO. 3

IN THE Township of East Brunswick, County of Middlesex, and State of New Jersey, (hereinafter referred to as "Commissioners"); and

BROOKVIEW VOLUNTEER FIRE COMPANY

(Hereinafter referred to as "Fire Company")

WITNESSETH:

WHEREAS, N.J.S. 40a:14 70.1(B) authorizes the fire district of a municipality to contract with a volunteer fire company for the purpose of extinguishing fires, upon such terms and conditions as shall be deemed proper; and

WHEREAS, the commissioners of Fire District No. 3 in the Township of East Brunswick, County of Middlesex, have negotiated an agreement with the Fire Company within its jurisdiction upon terms that are fair and proper for the provision of fire protection services to the fire district;

NOW, THEREFORE, the Commissioners and Fire Company, in consideration of the payment to be made as herein described and the exchanges of mutual promises, represent and agree as follows:

- 1) Fire Company will extinguish fires within the fire district or in such other areas or territories as may be contracted for by commissioners or pursuant to mutual aid agreements. For purposes hereof, the term "extinguishing fires" shall be used in its broadest and most universal sense.
- 2) Nothing herein shall be construed to increase any liability on the part of Fire Company to the public for errors or omissions in the performance or nonperformance of its duties hereunder or pursuant to any other requirement.
- 3) The members of Fire Company, in performing fire duty, shall be deemed to be exercising a government function.
- 4) The members of Fire Company shall operate under the supervision and control of Commissioners, and Fire Company may not take any action which is contrary to law or to the by-laws or official actions of Commissioners.

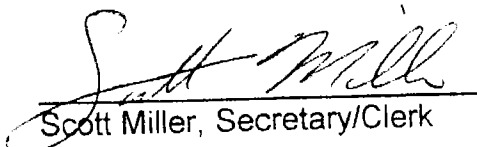
- 5) Fire Company shall perform such other duties, directly or indirectly related to the extinguishment of fires, as may be directed from time to time by Commissioners.
- 6) In addition to the payment to be made as hereinafter provided by Commissioners to Fire Company pursuant hereto, Commissioners shall provide Workers Compensation Insurance coverage and also liability insurance protection for fireman while engaged in fire fighting duties, including their use of apparatus, vehicles, and equipment owned by Fire Company, public liability and property damage insurance for the fire houses or structures owned by Fire Company.
- 7) Commissioners shall reimburse volunteer firemen of Fire Company for any personal losses incurred while engaged in fire duty, subject to reasonable proof of the value of such losses.
- 8) Commissioners shall pay Fire Company the amount of **ONE HUNDRED AND EIGHTY EIGHT THOUSAND THREE HUNDRED DOLLARS (\$198,300.00)** for the services herein provided, said annual consideration shall be made in installments pro-rated to the amount received by Commissioners from the Township as the fire district's share of tax revenue, **each installment to be made within thirty (30) days following receipt of said revenues by the fire district.**
- 9) The payment to be made hereunder is dependent upon Fire Company maintaining an adequate fire fighting corps and an available manpower response during all hours of the day.
- 10) Notwithstanding anything to the contrary herein contained, Commissioners will exercise jurisdiction over Fire Company in firematic matters only and will not interfere or seek to regulate the internal administration of Fire Company. The control of the Fire Chief at the fire scene, in accordance with law, shall remain exempt from the foregoing.
- 11) Commissioners shall provide life and health insurance for the members of Fire Company, but not in excess of any statutory limit, and any insurance, once in force, may not be terminated by Commissioners without furnishing thirty (30) days notice to Fire Company.
- 12) Fire Company will house any apparatus, vehicles or equipment furnished by Commissioners in a safe and secure manner, will observe any rules or regulations promulgated by Commissioners for the maintenance, storage and use of said apparatus, vehicles, and equipment, and shall utilize same only in accordance with procedures established by Commissioners and to effectuate the purpose of this agreement.
- 13) This contract is contingent upon adequate funding being provided in the annual budget and by appropriation of Commissioners.
- 14) At the expiration of this agreement, in the absence of a new or replacement agreement, the parties may continue this agreement upon the same terms and conditions for an additional period of ninety (90) days by letter authorization, without the need for a formal contract.
- 15) Fire Company may not hire or employ any person to perform any firematic function of Fire Company, but Commissioners may provide paid

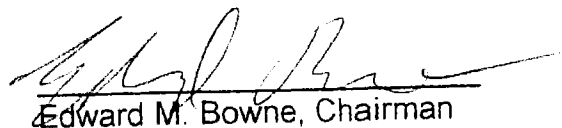
- employees for use by Fire Company provided that the requirements of L. 1979, c.453, and subsequent amendments, if any, are observed.
- 16) Commissioners shall receive use of the office space presently provided for the Board of Fire Commissioners at Colonial Oaks Firehouse unless subsequently agreed otherwise by the parties.
 - 17) The meeting room at the Colonial Oaks Firehouse shall be available for the use of the Board of Fire Commissioners for its regularly scheduled evening meetings on the 2nd Tuesday of each month, for the annual election meeting held on the 3rd Saturday in February, and for special meetings, from time to time, provided that such meetings do not conflict with other activities previously scheduled by Fire Company for said room.
 - 18) All duties, obligations, and activities of the parties pursuant to this agreement shall be exercised reasonably and in good faith.
 - 19) If any articles, sections, paragraph, sentence, or clause of this agreement is determined to be invalid, same shall be deemed severable, and the remainder of the agreement shall survive unless such invalidated language is material to the purpose and intentions of the parties.

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

ATTEST:

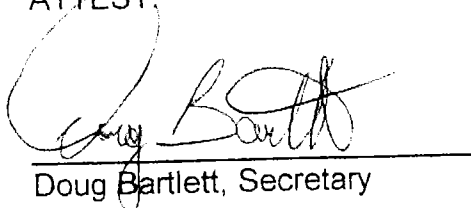
BOARD OF COMMISSIONERS
FIRE DISTRICT NO. 3
TOWNSHIP OF EAST BRUNSWICK
COUNTY OF MIDDLESEX, N.J.

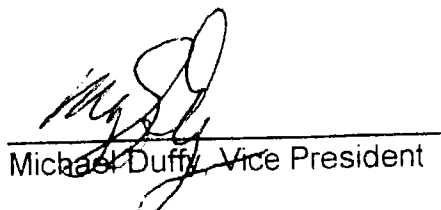

Scott Miller, Secretary/Clerk


Edward M. Bowne, Chairman

ATTEST:

BROOKVIEW VOLUNTEER FIRE COMPANY


Doug Bartlett, Secretary


Michael Duffy, Vice President

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT 3

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid. **(SEE BELOW)**
- 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.
None.

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2015.

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

List of all the Fire District's current commissioners and officers and amount of compensation:

1. Commissioner & Chairman: Edward Bowne: \$1,975
2. Commissioner & Vice-Chairman: Ryan Fenstermaker: \$1,975
3. Commissioner & Assistant Clerk/Secretary: Thomas Duffy: \$1,975
4. Commissioner & Clerk/Secretary: Scott Miller: \$1,975
5. Commissioner & Treasurer: David Wood: \$1,975

Fire District Schedule of Commissioners and Officers (Continued)

East Brunswick Township Fire District #3
Middlesex

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	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 Edward Bowne Ryan	Chairman	5 X				\$ 1,975			N/A					\$ 1,975
2 Fenstermaker	Vice-Chairman	5 X				1,975			N/A					1,975
3 Thomas Duffy	Clerk/Secretary	5 X				1,975			N/A					1,975
4 Scot Miller	Clerk/Secretary	5 X				1,975			N/A					1,975
5 David Wood	Treasurer	5 X				1,975			N/A					1,975
6						-								-
7						-								-
8						-								-
9						-								-
10						-								-
11						-								-
12						-								-
13						-								-
14						-								-
15						-								-
Total:						\$ 9,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,875

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 Township Fire District #3
Middlesex

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

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

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

East Brunswick Township Fire District #3
Middlesex

Legal Basis for Benefit
(check applicable items)

Total liability for accumulated compensated absences at January 1, 2017	\$ -
---	------

2018 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 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 #3

County:

Middlesex

Levy Cap Calculation Summary

2017 Adopted Budget - Amount to be Raised by Taxation	\$ 728,952
Cap Bank Available from 2015 (See Levy Cap Certification)	62,795
Cap Bank Available from 2016 (See Levy Cap Certification)	4,016
Cap Bank Available from 2017 (See Levy Cap Certification)	73,011
Cap Bank Used from 2015	
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	227,198,925
New Ratables - Increase in Valuations (New Construction and Additions)	1,444,300
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.321
Projected Tax Rate based upon Proposed Levy	0.349740518

2018 Budget Summary

East Brunswick Township Fire District #3 Middlesex

	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 1,549,000	\$ 495,000	\$ 1,054,000	212.9%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	650	650	-	0.0%
Total Other Revenue	1,889	1,889	-	0.0%
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	1,551,539	497,539	1,054,000	211.8%
Amount to be Raised by Taxation to Support Budget	799,658	728,952	70,706	9.7%
Total Anticipated Revenues	2,351,197	1,226,491	1,124,706	91.7%
APPROPRIATIONS				
Total Administration	22,935	22,935	-	0.0%
Total Cost of Operations & Maintenance	474,643	480,943	(6,300)	-1.3%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	40,000	40,000	-	0.0%
Total Capital Appropriations	1,410,000	450,000	960,000	213.3%
Total Principal Payments on Debt Service	375,000	225,000	150,000	66.7%
Total Interest Payments on Debt	28,619	7,613	21,006	275.9%
Total Appropriations	2,351,197	1,226,491	1,124,706	91.7%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2018 Revenue Schedule

East Brunswick Township Fire District #3 Middlesex

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 139,000	\$ 100,000	\$ 39,000	39.0%
Restricted Fund Balance	1,410,000	395,000	1,015,000	257.0%
Total Fund Balance Utilized	1,549,000	495,000	1,054,000	212.9%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	650	650	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	650	650	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,889	1,889	-	0.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	1,889	1,889	-	0.0%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/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	-	-	-	#DIV/0!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 1,551,539	\$ 497,539	\$ 1,054,000	211.8%

2018 Appropriations Schedule

East Brunswick Township Fire District #3
Middlesex

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 9,875	\$ 9,875	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	9,875	9,875	-	0.0%
<i>Administration - Other (List)</i>				
Dues & Subscriptions	400	400	-	0.0%
Election Expenses	1,400	1,400	-	0.0%
Office Expenses	10,260	10,260	-	0.0%
Contingent Expenses	-	-	-	#DIV/0!
Fire Prevention Program Expense	1,000	1,000	-	0.0%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	13,060	13,060	-	0.0%
Total Administration	22,935	22,935	-	0.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense - See Attached Schedule	371,512	374,503	(2,991)	-0.8%
Other Operations & Maintenance Expense #2	-	-	-	#DIV/0!
Other Operations & Maintenance Expense #3	-	-	-	#DIV/0!
Contingent Expenses	21,000	21,000	-	0.0%
Other Assets, Non-Bondable - See Attached Schedule	82,131	85,440	(3,309)	-3.9%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	474,643	480,943	(6,300)	-1.3%
Total Operations & Maintenance	474,643	480,943	(6,300)	-1.3%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	-	-	-	#DIV/0!
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	40,000	40,000	-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	1,410,000	450,000	960,000	213.3%
Total Capital Appropriations	375,000	225,000	150,000	66.7%
Total Principal Payments on Debt Service	28,619	7,613	21,006	275.9%
Total Interest Payments on Debt	\$ 2,351,197	\$ 1,226,491	\$ 1,124,706	91.7%
TOTAL APPROPRIATIONS				

2018 Appropriations Schedule

East Brunswick Township Fire District #3 Middlesex

	2018 Proposed Budget	2017 Proposed Budget
Cost of Operations & Maintenance - Other (List)		
Other Operations & Maintenance Expenses		
Contracted Services-Volunteer Fire Company	\$ 202,300.00	\$ 198,300.00
Legal & Display Advertising	\$ 400.00	\$ 400.00
Professional Services	\$ 11,123.00	\$ 11,123.00
Repairs & Maintenance	\$ 55,800.00	\$ 58,791.00
S.F.S.G. Equipment Acquisitions	\$ 1,889.00	\$ 1,889.00
Supplies/Fuel/Etc.	\$ 10,000.00	\$ 14,000.00
Insurance - General Liability & Workers Comp.	\$ 72,000.00	\$ 72,000.00
Physical Exams	\$ 8,000.00	\$ 8,000.00
Training & Education	\$ 10,000.00	\$ 10,000.00
Total Other Operations & Maintenance Expenses	<u>\$ 371,512.00</u>	<u>\$ 374,503.00</u>
 Other Assets, Non-Bondable		
Airbags		\$ 1,000.00
Bailout System	\$ 5,000.00	\$ 5,000.00
Chief Command Boards		
Firefighting Boots	\$ 1,860.00	\$ 1,860.00
Firefighting Turnout Gear	\$ 24,000.00	\$ 21,000.00
Flashlights		\$ 1,230.00
FLIR K2 Chargers	\$ 600.00	\$ 700.00
Gas Meters	\$ 400.00	
Gear Dryer	\$ 10,000.00	
Gear Washer	\$ 10,000.00	
Hand Light Charger	\$ 150.00	
Hand Tools	\$ 1,000.00	\$ 1,000.00
Helmets	\$ 2,600.00	\$ 2,600.00
Hi-Rise Equipment		
Hoses	\$ 3,500.00	\$ 3,500.00
Hurst Equipment		\$ 10,000.00
Hydrant Assist Equipment		
Life Vest Jackets	\$ 2,000.00	\$ 1,300.00
Misc. Fire Fighting Tools		
Misc. Gloves	\$ 1,500.00	\$ 1,500.00
PPV Fan		\$ 2,250.00
Radio/Pagers		\$ 22,000.00
Scott Bottles	\$ 4,500.00	\$ 4,500.00
Station Gear Racks	\$ 8,021.00	
Tanker Taskforce Equipment	\$ 2,000.00	
Thermal Imaging Camera	\$ 5,000.00	\$ 3,000.00
Water/Ice Rescue Equipment		\$ 3,000.00
Total Other Assets, Non-Bondable	<u>\$ 82,131.00</u>	<u>\$ 85,440.00</u>

2018 Schedule of Salaries and Benefits

East Brunswick Township Fire District #3
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$	\$	\$	\$	\$	\$

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$	\$	\$	\$	\$	\$

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$	\$	\$	\$	\$	\$
Total Administration, Operations & Offset by Revenue			\$	\$	\$	\$	\$	\$

2018 Proposed Capital Budget

East Brunswick Township Fire District #3
Middlesex

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>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Firehouse - Rive Avenue Project	Building	11/07/12	06/23/12	100%	\$ 1,410,000	\$ 395,000
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					1,410,000	395,000

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>2018 Proposed Budget</i>	<i>2017 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					1,410,000	395,000

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

\$ 1,410,000	\$ 395,000
	55,000
\$ 1,410,000	\$ 450,000
\$ -	\$ 55,000

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

Debt Service Schedule - Principal

East Brunswick Township Fire District #3
Middlesex

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	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>												
Firehouse - Riva Avenue (1st Draw)	06/23/12	100%	11/07/12	100,000	100,000	100,000	150,000	150,000	150,000	150,000	600,000	200,000
Firehouse - Riva Avenue (2nd Draw)	06/23/12	100%	11/07/12	-	150,000	150,000	125,000	125,000				1,500,000
Rescue Truck	02/15/14	100%	04/13/16	125,000	125,000	125,000						500,000
Intergovernmental #4				225,000	375,000	375,000	275,000	275,000	150,000	150,000	600,000	2,200,000
Total Principal - Intergovernmental Loans												
<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												
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 225,000	\$ 375,000	\$ 375,000	\$ 275,000	\$ 275,000	\$ 150,000	\$ 150,000	\$ 600,000	\$ 2,200,000

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

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

Debt Service Schedule - Interest

East Brunswick Township Fire District #3
Middlesex

	Current Year (2017)	2018	2019	2020	2021	2022	2023	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>									
Firehouse - Riva Avenue (1st Draw)	2,300	2,580	17,109	15,399	13,689	11,979	10,269	23,976	2,580
Firehouse - Riva Avenue (2nd Draw)	5,313	18,719	5,895	4,470	3,045				111,140
Rescue Truck		7,320							20,730
Intergovernmental #4		28,619	23,004	19,869	16,734	11,979	10,269	23,976	
Total Interest Payments - Intergovernmental	7,613	28,619	23,004	19,869	16,734	11,979	10,269	23,976	134,450
<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									
TOTAL INTEREST ALL OBLIGATIONS	\$ 7,613	\$ 28,619	\$ 23,004	\$ 19,869	\$ 16,734	\$ 11,979	\$ 10,269	\$ 23,976	\$ 134,450

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

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

2018 Fund Balance Reconciliation

East Brunswick Township Fire District #3 Middlesex

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 345,976
Less: Utilized in 2017 Adopted Budget	<u>100,000</u>
Proposed balance available	245,976
Estimated results of operations for the year ending December 31, 2017	<u>50,000</u>
Anticipated balance December 31, 2017	295,976
Less: Fund Balance utilized in 2018 Proposed Budget	139,000
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	<u>-</u>
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 156,976</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 608,117
Less: Utilized in 2017 Adopted Budget	<u>395,000</u>
Proposed balance available	213,117
Estimated results of operations for the year ending December 31, 2017	<u>1,508,720</u>
Anticipated balance December 31, 2017	1,721,837
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	1,410,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 311,837</u></u>

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

2018 Referendums

East Brunswick Township Fire District #3
Middlesex

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 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	2018 Proposed Budget Amount Requested	2017 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 Levy Cap Summary

East Brunswick Township Fire District #3 Middlesex

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	728,952
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
		<hr/> 728,952
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		14,579
Plus: 2% Cap Increase		<hr/> 743,531

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		171,006
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		<hr/> -
Total Exclusions		171,006

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	\$	1,444,300	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.321	4,636
			<hr/> 919,173

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		<hr/> -
Maximum Tax Levy Before Referendum		919,173
Amount Proposed for Levy Cap Referendum		<hr/> -
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	919,173

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	799,658	
Cap Bank Available from Prior Year (2015) for 2018 Budget		62,795	
Cap Bank Available from Prior Year (2016) for 2018 Budget		4,016	
		<hr/> 4,016	
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget			
Cap Bank Available from Prior Year (2017) for 2018 Budget		<hr/> 73,011	
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget			73,011
Cap Bank from Current Year (2018) Available for 2019 Budget			119,515
Cap Bank Available from 2018 for 2019 Budget	\$		<hr/> <hr/> 119,515

**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: F03

Total Number of Fire Districts: 3

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. **For reference only:** Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 227,198,925 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) **minus** the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). **Do not include** Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 1,444,300 (2a)

— \$ 0 (2b)

= \$ 1,444,300 (2c)

[Signature]
Assessor Signature

10/17/17
Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal. \$ per hundred).

.321 (3)

4. Amount of permitted revenue increase =

Line 2c * Line 3
(N.J.S.A. 40A:4-45.45)

\$ 4,636.20 (4)

[Signature]
Tax Collector Signature

10/17/17
Date

**East Brunswick Township Fire District #3
Middlesex**

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2018 Levy Cap Exclusion Calculations

East Brunswick Township Fire District #3 Middlesex

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ -
2018 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	-
2017 Adopted Budget PERS Contribution	-
2017 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	-
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ 40,000
2017 Adopted Budget LOSAP Appropriation	40,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 403,619
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	403,619
2017 Adopted Budget Total Debt Service Appropriation	232,613
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	232,613
Debt Service Exclusion	\$ 171,006

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ 1,410,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	1,410,000
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	-
2017 Adopted Budget Total Capital Appropriation	450,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	395,000
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	55,000
2017 Base Amount	-
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	\$ -
2018 Proposed Budget Administration Health Insurance Appropriation	-
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Proposed Budget Group Health Insurance	-
2017 Adopted Budget Administration Health Insurance Appropriation	-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	0.00%
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2018 State Health Average <u>0%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	-
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2018 Increase in Appropriation	\$ -