

2020

TOWNSHIP OF EAST BRUNSWICK  
FIRE DISTRICT #3

Fire District Budget

[WWW.EASTBRUNSWICKFIREDISTRICT3.COM](http://WWW.EASTBRUNSWICKFIREDISTRICT3.COM)

Department Of



Community  
**Affairs**

Division of Local Government Services

# **2020 FIRE DISTRICT BUDGET**

## **Certification Section**

STATE OF NEW JERSEY  
DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF LOCAL GOVERNMENT SERVICES  
BUREAU OF AUTHORITY REGULATION  
TRENTON, N.J.

CERTIFICATION OF AMENDED 2020 INTRODUCED BUDGET

**East Brunswick Township Fire District No. 3**

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs  
Division of Local Government Services  
For: Melanie Walter, Director

By   
Christine M. Zapiceni

Date 2/4/20

2020

**TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3**  
**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

**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: Amendeeel 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: Christina M. Zappacosta Date: 3/10/20

# 2020 PREPARER'S CERTIFICATION

## TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 CRA</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		

# 2020 PREPARER'S CERTIFICATION OTHER ASSETS

## TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	866-304-7393
E-mail address:	STCPAPLLC@GMAIL.COM		

# 2020 APPROVAL CERTIFICATION

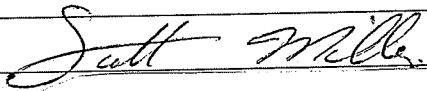
## TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 10th day of December, 2019.

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

Title of Officer Certifying compliance

Signature

David C Wood

Fire Commissioner

*[Handwritten Signature]*



# 2020 FIRE DISTRICT BUDGET RESOLUTION

## TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Township of East Brunswick Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2019; 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.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$ \_\_\_\_\_ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$ \_\_\_\_\_ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$983,726, which includes an amount to be raised by taxation of \$855,837, and Total Appropriations of \$983,726; and

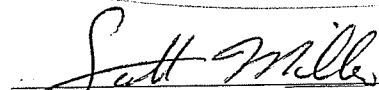
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 10, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 14, 2020.

  
(Secretary's Signature)

12/10/19  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Edward M. Bowne III	X			
Ryan Fenstermaker	X			
David C. Wood	X			
Scott M. Miller	X			
Thomas Duffy	X			

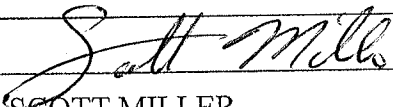
# 2020 ADOPTION CERTIFICATION

## TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 14th day of January, 2020.

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		

# 2020 ADOPTED BUDGET RESOLUTION

## TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

WHEREAS, the Annual Budget for the Township of East Brunswick Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 14, 2020; 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.) *[Include as appropriate: [includes a proposed public referendum in the amount of \$\_\_\_\_\_ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$\_\_\_\_\_ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

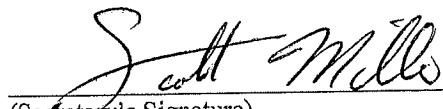
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$983,726 which includes amount to be raised by taxation of \$855,837, and Total Appropriations of \$983,726; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 14, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$983,726, which includes amount to be raised by taxation of \$855,837, and Total Appropriations of \$983,726; 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 (only if required) 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)

1/14/2020  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Edward M. Bowne III	✓			
Ryan Fenstermaker	✓			
David C. Wood	✓			
Scott M. Miller	✓			
Thomas Duffy			✓	

# **2020 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

**FISCAL YEAR:** January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division? **The election was held February 16, 2019**
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.  
**The 2020 proposed budget has decreased by \$168,186 in comparison to the 2019 adopted budget.**
3. Explain any variances over +/-10% for each line item.
  - 1) **Total Administration: Net 18% increase due to increases in Commissioners Stipends and Election Expenses;**
  - 2) **Operations & Maintenance: Net 12% increase due to increases in Contracted Services, Professional Services, Repairs & Maintenance/Vehicles & Equipment and a decrease in Training & Education;**
  - 3) **Proposed Capital Appropriations: Net 70% decreased due to no Capital Improvements allocated for 2020; and**
  - 4) **Total Debt Service: Net 16% decrease due to reductions in Principal & Interest payments.**
4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. 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 \$6,814 and there is a utilization of the Unrestricted Fund Balance of \$125,000. This was the same amount that was utilized in 2019. The effect on the tax rate is an increase of .002 from .371 to .373.**
5. Does the Fire District plan on exceeding the Levy Cap? No. If so, please provide a statement with the 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.
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation. **Not Applicable**
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.  
**The proposed capital appropriations include "Additional Funds" for the Firehouse Capital Improvement Project of \$50,000, which will come from Utilized Unrestricted Funds.**  
  
**The proposed debt service includes two (2) Intergovernmental Loan payments. There is an attachment from the Township of East Brunswick regarding both these loans.**  
**The first Loan is for the Improvement of the Riva Ave Firehouse (2<sup>nd</sup> Draw) which is in the third year of a ten year repayment. The principal payment due for 2020 is \$150,000, with a cost of issuance fee and an interest rate of 1.35%.**  
**The second Loan is for the purchase of a Rescue Truck, which is in the fourth year of a five year repayment. The principal payment due for 2020 is \$125,000, with a cost of issuance fee and an interest rate of 1.35%.**
8. 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**

# 2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS (CONTINUED) TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

9. 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

10. 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	\$229,118,770
Proposed Tax Rate per \$100 of Assessed Valuation	\$ .373

11. 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?	\$
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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

## 2020

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

<b>Name of Fire District:</b>	<b>Township of East Brunswick Fire District #3</b>		
Address:	361 Dunhams Corner Road		
City, State, Zip:	East Brunswick	NJ	08816
Phone: (ext.)	732-390-4994	Fax:	N/A
Fire District E-mail:	N/A		

<b>Preparer's Name:</b>	<b>Patrick M. Tierney, CPA</b>		
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		

<b>Chairman:</b>	<b>Edward M. Bowne III</b>		
Phone: (ext.)	732-390-4994	Fax:	732-390-8992
E-mail:	Edwardbowne@aol.com		

<b>Secretary/Treasurer:</b>	<b>David C. Wood, Treasurer</b>		
Phone: (ext.)	732-390-4994	Fax:	732-390-8992
E-mail:	David.wood@jefferies.com		

<b>Name of Auditor:</b>	<b>Patrick M. Tierney, CPA</b>		
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, 2020 to December 31, 2020

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, 2020 to December 31, 2020**

- 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 Page N-3 (3 of 3)
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? Yes. (See attached – Next Page) *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. See Page N-3 (3 of 3)*

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE  
(CONTINUED)  
TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3**

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

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 – Motor Pool
- 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: 35
- c) Total number of volunteer members presently vested: 27
- 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 12 day of March 2019, 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.

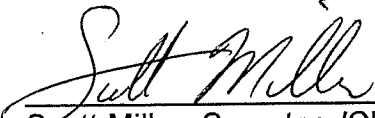
- 5) Fire Company shall perform such other duties, directly or indirectly related to the extinguishment of fires, as may be directed from time to time by Commissioners.
- 6) In addition to the payment to be made as hereinafter provided by Commissioners to Fire Company pursuant hereto, Commissioners shall 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 **TWO HUNDRED AND SIX THOUSAND FOUR HUNDRED DOLLARS (\$206,400.00)** 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 2<sup>nd</sup> Tuesday of each month, for the annual election meeting held on the 3<sup>rd</sup> 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:

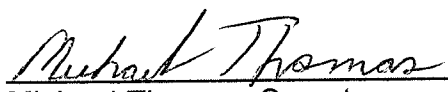
BOARD OF COMMISSIONERS  
FIRE DISTRICT NO. 3  
TOWNSHIP OF EAST BRUNSWICK  
COUNTY OF MIDDLESEX, N.J.


  
\_\_\_\_\_  
Scott Miller, Secretary/Clerk

  
\_\_\_\_\_  
Edward M. Bowne, Chairman

ATTEST:

BROOKVIEW VOLUNTEER FIRE COMPANY

  
\_\_\_\_\_  
Michael Thomas, Secretary

  
\_\_\_\_\_  
Michael Duffy, Vice President

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**

**TOWNSHIP OF EAST BRUNSWICK FIRE DISTRICT #3**

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

*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 N-4 (2 of 2)
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.  
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 2018.

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

# Fire District Schedule of Commissioners and Officers (Continued)

East Brunswick Fire District #3  
Middlesex

Position		Reportable Compensation from Fire District (W-2/ 1099)									
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Base Salary/ Stipend			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			Total Compensation from Fire District
					Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Reportable Compensation from Other Public Entities (W-2/ 1099)	
1 E. Bowne	Chairman	5 X			\$ 1,975						1,975
2 R. Fenstermaker	Vice-Chairman	5 X			1,975						1,975
3 S. Miller	Clerk/Secretary	5 X			1,975						1,975
4 T. Duffy	AsstClerk/Secy	5 X			1,975						1,975
5 D. Wood	Treasurer	5 X			1,975						1,975
6											-
7											-
8											-
9											-
10											-
11											-
12											-
13											-
14											-
15											-
Total:					\$ 9,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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: 0

# Schedule of Health Benefits - Detailed Cost Analysis

East Brunswick Fire District #3  
Middlesex

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



## Schedule of Accumulated Liability for Compensated Absences

### East Brunswick Fire District #3 Middlesex

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

<b>Gross Days of Accumulated Compensated Absences at January 1, 2020</b>	<b>Dollar Value of Accrued Compensated Absence Liability</b>	<b>Approved Labor Agreement</b>	<b>Resolution</b>	<b>Individual Employment Agreement</b>
<b>Individuals Eligible for Benefit</b>				
<b>Total liability for accumulated compensated absences at January 1, 2019</b>	\$ _____			

# **2020 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 Fire District #3

County:

Middlesex

**Levy Cap Calculation Summary**

2019 Adopted Budget - Amount to be Raised by Taxation	\$ 849,023
Cap Bank Available from 2017 (See Levy Cap Certification)	73,011
Cap Bank Available from 2018 (See Levy Cap Certification)	119,515
Cap Bank Available from 2019 (See Levy Cap Certification)	43,079
Cap Bank Used from 2017	-
Cap Bank Used from 2018	-
Cap Bank Used from 2019	-
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	-
Assessed Valuation of District for adopted budget	227,897,070
New Ratables - Increase in Valuations (New Construction and Additions)	1,221,700
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.373
Projected Tax Rate based upon Proposed Levy	0.373534215

# 2020 Budget Summary

## East Brunswick Fire District #3 Middlesex

	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 125,000	\$ 300,000	\$ (175,000)	-58.3%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,889	1,889	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	127,889	302,889	(175,000)	-57.8%
Amount to be Raised by Taxation to Support Budget	855,837	849,023	6,814	0.8%
Total Anticipated Revenues	983,726	1,151,912	(168,186)	-14.6%
<b>APPROPRIATIONS</b>				
Total Administration	27,160	22,935	4,225	18.4%
Total Cost of Operations & Maintenance	544,172	484,972	59,200	12.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	#DIV/0!
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)	40,000	40,000	-	0.0%
Total Capital Appropriations	75,000	250,000	(175,000)	-70.0%
Total Principal Payments on Debt Service	275,000	325,000	(50,000)	-15.4%
Total Interest Payments on Debt	22,394	29,005	(6,611)	-22.8%
Total Appropriations	983,726	1,151,912	(168,186)	-14.6%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

# 2020 Revenue Schedule

East Brunswick Fire District #3  
Middlesex

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 125,000	\$ 125,000	\$ -	0.0%
Restricted Fund Balance	-	175,000	(175,000)	-100.0%
Total Fund Balance Utilized	125,000	300,000	(175,000)	-58.3%
<b>Miscellaneous Anticipated Revenues</b>				
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!
<b>Sale of Assets (List Individually)</b>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Investment Account #1	1,000	1,000	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
<b>Other Revenue (List in Detail)</b>				
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!
<b>Operating Grant Revenue (List in Detail)</b>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,889	1,889	-	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	1,889	1,889	-	0.0%
<b>Revenues Offset with Appropriations</b>				
<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!
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 127,889</b>	<b>\$ 302,889</b>	<b>\$ (175,000)</b>	<b>-57.8%</b>

# 2020 Appropriations Schedule

## East Brunswick Fire District #3 Middlesex

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 12,500	\$ 9,875	2,625	26.6%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	12,500	9,875	2,625	26.6%
<i>Administration - Other (List)</i>				
Dues & Subscriptions	400	400	-	0.0%
Election Expenses	3,000	1,400	1,600	114.3%
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	14,660	13,060	1,600	12.3%
Total Administration	27,160	22,935	4,225	18.4%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense - See Attached Schedule	437,912	378,612	59,300	15.7%
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	85,260	85,360	(100)	-0.1%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	544,172	484,972	59,200	12.2%
Total Operations & Maintenance	544,172	484,972	59,200	12.2%
<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 &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	40,000	40,000	-	0.0%
Total Capital Appropriations	75,000	250,000	(175,000)	-70.0%
Total Principal Payments on Debt Service	275,000	325,000	(50,000)	-15.4%
Total Interest Payments on Debt	22,394	29,005	(6,611)	-22.8%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 983,726</b>	<b>\$ 1,151,912</b>	<b>\$ (168,186)</b>	<b>-14.6%</b>

## 2020 Appropriations Schedule

### East Brunswick Township Fire District #3 Middlesex

	2020 Proposed Budget	2019 Adopted Budget
Cost of Operations & Maintenance - Other (List)		
<b>Other Operations &amp; Maintenance Expenses</b>		
Contracted Services-Volunteer Fire Company	\$ 210,500	\$ 206,400
Legal & Display Advertising	400	400
Professional Services	61,123	11,123
Repairs & Maintenance/Vehicles & Equipment	63,000	55,800
S.F.S.G. Equipment Acquisitions	1,889	1,889
Supplies/Fuel/Etc.	10,000	10,000
Insurance - General Liability & Workers Comp.	77,000	77,000
Physical Exams	6,000	6,000
Training & Education	8,000	10,000
<b>Total Other Operations &amp; Maintenance Expenses</b>	<b>\$ 437,912</b>	<b>\$ 378,612</b>
<b>Other Assets, Non-Bondable</b>		
Bailout System	\$ 5,000	\$ 5,000
Battery Sawzall	-	2,500
Confined Space Fans	-	900
Electrical Cords	-	2,000
Firefighting Boots	1,060	1,860
Firefighting Turnout Gear	24,000	24,000
Gas Meter Calibration System	500	1,500
Hand Tools	1,000	1,000
Helmets	2,600	2,600
Helmet Lights	-	1,500
Hoses	4,000	4,000
Life Jackets	-	2,000
Misc. Gloves	1,500	1,500
Portable Radios/Fire Pagers	40,000	30,000
Scott Bottles	5,600	5,000
<b>Total Other Assets, Non-Bondable</b>	<b>\$ 85,260</b>	<b>\$ 85,360</b>

# 2020 Schedule of Salaries and Benefits

East Brunswick Fire District #3  
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 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	2020 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 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	2020 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 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			\$	\$	\$	\$	\$	\$



# 2020 Proposed Capital Budget

East Brunswick Fire District #3  
Middlesex

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2020 Proposed		2019 Adopted
					Budget	Budget	
Firehouse - Rive Avenue Project/Additional Funds	Building	N/A	N/A	N/A	\$	-	\$ 175,000
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements						-	175,000

## DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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	2020 Proposed		2019 Adopted
						Budget	Budget	
Capital Improvement #1						-	-	
Capital Improvement #2						-	-	175,000
Capital Improvement #3						75,000	75,000	
Capital Improvement #4						\$ 75,000	\$ 250,000	
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments								
Total Capital Improvements & Down Payments						-	-	175,000
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

# Debt Service Schedule - Principal

East Brunswick Fire District #3  
Middlesex

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	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 Ave (2nd Draw)	06/23/12	100%	11/07/12	200,000	150,000	150,000	150,000	150,000	150,000	150,000	350,000	1,250,000
Rescue Truck	02/15/14	100%	04/13/16	125,000	125,000							250,000
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans				325,000	275,000	275,000	150,000	150,000	150,000	150,000	350,000	1,500,000
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 325,000</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 350,000</b>	<b>\$ 1,500,000</b>

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 Fire District #3  
Middlesex

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									\$
<b>Bond Anticipation Notes</b>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
<b>Capital Leases</b>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
<b>Intergovernmental Loans</b>									
Firehouse - Riva Ave (2nd Draw)	19,020	18,800	15,350	13,325	11,300	9,275	7,250	5,225	80,525
Rescue Truck	9,985	3,594	1,888						5,482
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	29,005	22,394	17,238	13,325	11,300	9,275	7,250	5,225	86,007
<b>Other Bonds or Notes Payable</b>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ 29,005	\$ 22,394	\$ 17,238	\$ 13,325	\$ 11,300	\$ 9,275	\$ 7,250	\$ 5,225	\$ 86,007

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



## Township of East Brunswick

Angel Albanese  
CHIEF FINANCE OFFICER

November 18, 2019

Mr. Tom J. Duffy  
via email [TJDuffy@comcast.net](mailto:TJDuffy@comcast.net) and  
Commissioners of Fire District #3  
361 Dunhams Corner Road  
East Brunswick, NJ 08816

Re: Bond Ord. 12-11 \$2,000,000 - Shared Services Agreement 2020 Payment  
Bond Ord. 16-07 \$625,000 - Shared Service Agreement 2020 Payment

Dear Mr. Duffy:

Below is a summary of the drawdowns on Ordinance 12-11, principal payments, interest rate, interest payments and the cost of issuance by year for the five years from 2015 to 2019.

For year six (2020) the interest rate is 1.35% and will be \$16,875.00 plus cost of issuance of \$1,925.00 with principal of \$150,000.00. **Payment is due July 1, 2020.**

### Bond Ord. 12-11 \$2,000,000

Year	Interest Rate	Interest Payment	Principal	Cost of Issuance	Total
First Draw \$500,000	0.60%	\$3,000.00	\$100,000.00	\$200.00	\$103,200.00
2016	0.50%	\$2,000.00	\$100,000.00	\$200.00	\$102,200.00
2017	0.70%	\$2,100.00	\$100,000.00	\$200.00	\$102,300.00
2018	1.19%	\$2,380.00	\$100,000.00	\$200.00	\$102,580.00
2018 Second Draw \$1,500,000	1.14%	\$17,000.00	\$150,000.00	\$1,719.00	\$168,719.00
2019	1.85%	\$18,520.00	\$200,000.00	\$500.00	\$219,020.00
2020	1.35%	\$16,875.00	\$150,000.00	\$1,925.00	\$168,800.00

Bond Ordinance 16-07 was approved in May, 2016 the Local Finance Board approved the Shared Services Agreement with no down payment. In July, 2016 the Township funded \$625,000 at 0.80%. This shared service agreement will be funded over five years.

\\FILESERVER1\users\viselover\Fire Districts & Rescue Squad\Fire District #3 Debt Service and Bond Sales\FD#3  
2020 General Interest & Cost of Issuance ltr 11-18-19 .docx 732-390-6810  
East Brunswick, NJ 08816 (fax) 732-390-6995

[aalbanese@eastbrunswick.org](mailto:aalbanese@eastbrunswick.org)

Mr. Tom J. Duffy

Commissioners of Fire District #3

November 18, 2019

PAGE TWO – REVISED - Totals in Bond Ord. 16-07 (Formula did not include Interest Payment)

Below is a summary of the principal payments, interest rate, interest payments and the cost of issuance by year for the five years from 2016 to 2019.

The third year (2020) the interest rate is 1.35% and will be \$3,375.00, plus cost of issuance of \$218.75 with principal of \$125,000.00 for a total of \$125,218.76. **Payment is due July 15, 2020.**

**Bond Ord. 16-07 \$625,000**

Year	Interest Rate	Interest Payment	Principal	Cost of Issuance	Total
2017	0.08%	\$5,000.00	\$125,000.00	\$ 312.50	\$ 130,312.50
2018	1.14%	\$5,700.00	\$125,000.00	\$1,620.00	\$ 132,320.00
2019	1.85%	\$9,723.00	\$125,000.00	\$ 262.50	\$ 134,985.50
2020	1.35%	\$3,375.00	\$125,000.00	\$ 218.75	\$ 128,593.75
2021			\$125,000.00		\$ 125,000.00

If you have any questions please feel free to call.

Respectfully,

*Angel Albanese* jws

Angel Albanese  
Chief Finance Officer

AA/iws

cc: Michelle A. O'Hara, Asst. Finance Director/Tax Collector  
JoAnn Crisa, Accounts Control Clerk  
Christine Gerbero, Secretary, Fire District #3  
2020 Budget File  
Follow up Sept. 1, 2020

# 2020 Fund Balance Reconciliation

## East Brunswick Fire District #3 Middlesex

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 286,364
Less: Utilized in 2019 Adopted Budget	125,000
Proposed balance available	161,364
Estimated results of operations for the year ending December 31, 2019	50,000
Anticipated balance December 31, 2019	211,364
Less: Fund Balance utilized in 2020 Proposed Budget	125,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u>\$ 86,364</u>

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 403,159
Less: Utilized in 2019 Adopted Budget	175,000
Proposed balance available	228,159
Estimated results of operations for the year ending December 31, 2019	(8,434)
Anticipated balance December 31, 2019	219,725
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u>\$ 219,725</u>

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

# 2020 Referendums

East Brunswick Fire District #3  
Middlesex

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 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	2020 Proposed Budget Amount Requested	2019 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

# 2020 Levy Cap Summary

## East Brunswick Fire District #3 Middlesex

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	849,023
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		849,023
Plus: 2% Cap Increase		16,980
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>866,003</b>

### Exclusions

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		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	1,221,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.373	4,557
<b>ADJUSTED TAX LEVY</b>		<b>870,560</b>
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		870,560
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>870,560</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	855,837
Cap Bank Available from Prior Year (2017) for 2020 Budget		73,011
Cap Bank Available from Prior Year (2018) for 2020 Budget		119,515
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		119,515
Cap Bank Available from Prior Year (2019) for 2020 Budget		43,079
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		43,079
Cap Bank from Current Year (2020) Available for 2021 Budget		14,723
Cap Bank Available from 2020 for 2021 Budget	<b>\$</b>	<b>14,723</b>



**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.

\$ 227,897,070 (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

\$ 1,221,700 (2a)

— \$ \_\_\_\_\_ (2b)

= \$ 1,221,700 (2c)

  
Assessor Signature

10/21/19  
Date

**TAX COLLECTOR**

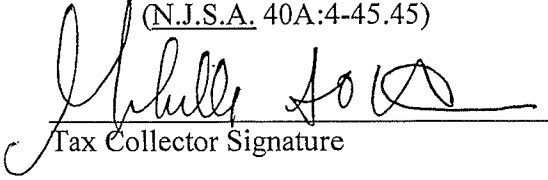
3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.373 (3)

4. Amount of permitted revenue increase =  
Line 2c \* Line 3

\$ 4,556.94 (4)

(N.J.S.A. 40A:4-45.45)

  
Tax Collector Signature

10/21/19  
Date

10

Total

# 2020 Levy Cap Exclusion Calculations

## East Brunswick Fire District #3 Middlesex

### PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$	-
2020 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2020 Base Amount		-
2019 Adopted Budget PERS Contribution		
2019 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2019 Base Amount		-
Pension Contribution Exclusion	\$	-

### LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$	40,000
2019 Adopted Budget LOSAP Appropriation		40,000
LOSAP Exclusion (+/-)	\$	-

### DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$	297,394
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		297,394
2019 Adopted Budget Total Debt Service Appropriation		354,005
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		354,005
Debt Service Exclusion	\$	-

### CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$	75,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		75,000
2019 Adopted Budget Total Capital Appropriation		250,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		175,000
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		75,000
Capital Expenditure Exclusion	\$	-

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020		
2020 Proposed Budget Administration Health Insurance Appropriation	\$	-
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2020 Proposed Budget Group Health Insurance		-
2019 Adopted Budget Administration Health Insurance Appropriation		
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation		
2019 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2019 Amount Budgeted = % Increase		0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2020 Increase in Appropriation	\$	-