

2018

Monroe Township Fire District #1
(Fire District name and number)

Fire District Budget

www.monroefd1nj.com
(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

2018

Monroe Township Fire District #1
(Fire District Name and Number)

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

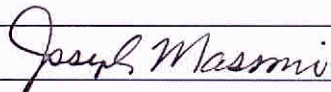
Monroe Township Fire District #1 (Fire District Name and Number)

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:			
Name:	Joseph Massoni		
Title:	CPA		
Address:	977 Highway 33 West Monroe Township, NJ 08831		
Phone Number:	609-448-6500	Fax Number:	609-448-6555
E-mail address:	jmassoni@fsmcpa.com		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

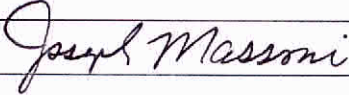
Monroe Township Fire District #1 (Fire District Name and Number)

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:			
Name:	Joseph Massoni		
Title:	CPA		
Address:	977 Highway 33 West Monroe Township, NJ 08831		
Phone Number:	609-448-6500	Fax Number:	609-448-6555
E-mail address:	jmassoni@fsmcpa.com		

2018 APPROVAL CERTIFICATION

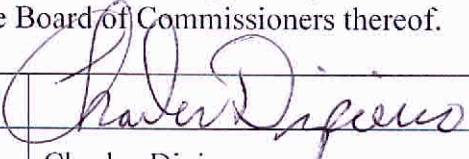
Monroe Township Fire District #1 (Fire District Name and Number)

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 13th 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:	Charles Dipierro		
Title:	Chairman		
Address:	467 Spotswood Englishtown Road Monroe Township, NJ 08831		
Phone Number:	732-251-1025	Fax Number:	
E-mail address:	Dipper7@aol.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.monroefd1nj.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

Mark A. Agolia, Ed.D.

Title of Officer Certifying compliance

Clerk

Signature

Mark A. Agolia, Ed.D.

2018 FIRE DISTRICT BUDGET RESOLUTION

Monroe Township Fire District #1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Monroe Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 13, 2017; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,644,579, which includes an amount to be raised by taxation of \$2,366,864, and Total Appropriations of \$2,644,579; 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 13, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 10, 2018.

Mark A. Agolia, Esq.
(Secretary's Signature)

12-13-17
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Charles Dipierro	X			
Raymond Perry	X			
Michael Costello	X			
Vincent Dilieto	X			
Mark Agolia	X			

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:

Monroe Township Fire District #1

County:

Middlesex

Levy Cap Calculation Summary

2017 Adopted Budget - Amount to be Raised by Taxation	\$	2,106,995
Cap Bank Available from 2015 (See Levy Cap Certification)		-
Cap Bank Available from 2016 (See Levy Cap Certification)		2,206
Cap Bank Available from 2017 (See Levy Cap Certification)		10,076
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		1,900,043,248
New Ratables - Increase in Valuations (New Construction and Additions)		7,870,400
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.111
Projected Tax Rate based upon Proposed Levy		0.12405509

2018 Budget Summary

Monroe Township Fire District #1 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	\$ 250,000	\$ 235,000	\$ 15,000	6.4%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	2,000	(1,500)	-75.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	2,715	2,715	-	0.0%
Total Revenues Offset with Appropriations	<u>24,500</u>	<u>17,000</u>	<u>7,500</u>	44.1%
Total Revenues and Fund Balance Utilized	277,715	256,715	21,000	8.2%
Amount to be Raised by Taxation to Support Budget	<u>2,366,864</u>	<u>2,106,995</u>	<u>259,869</u>	12.3%
Total Anticipated Revenues	<u>2,644,579</u>	<u>2,363,710</u>	<u>280,869</u>	11.9%
APPROPRIATIONS				
Total Administration	230,595	186,950	43,645	23.3%
Total Cost of Operations & Maintenance	1,593,996	1,421,260	172,736	12.2%
Total Appropriations Offset with Revenue	24,500	17,000	7,500	44.1%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	45,000	60,000	(15,000)	-25.0%
Total Capital Appropriations	200,000	360,000	(160,000)	-44.4%
Total Principal Payments on Debt Service	369,040	190,000	179,040	94.2%
Total Interest Payments on Debt	<u>181,448</u>	<u>128,500</u>	<u>52,948</u>	41.2%
Total Appropriations	<u>2,644,579</u>	<u>2,363,710</u>	<u>280,869</u>	11.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2018 Revenue Schedule

Monroe Township Fire District #1 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	\$ 250,000	\$ 235,000	\$ 15,000	6.4%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	250,000	235,000	15,000	6.4%
<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	500	2,000	(1,500)	-75.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	2,000	(1,500)	-75.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	2,715	2,715	-	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	2,715	2,715	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	20,000	12,500	7,500	60.0%
Penalties and Fines	4,500	4,500	-	0.0%
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	24,500	17,000	7,500	44.1%
<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	24,500	17,000	7,500	44.1%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 277,715	\$ 256,715	\$ 21,000	8.2%

2018 Appropriations Schedule

Monroe Township Fire District #1 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)	\$ 25,200	\$ 25,200	\$ -	0.0%
Commissioners	\$ 37,500	\$ 34,000	3,500	10.3%
Fringe Benefits	8,395	8,250	145	1.8%
Total Administration - Personnel	<u>71,095</u>	<u>67,450</u>	<u>3,645</u>	<u>5.4%</u>
<i>Administration - Other (List)</i>				
Election Expenses & Dues	3,000	3,000	-	0.0%
Office Supplies	6,500	6,500	-	0.0%
Professional Fees	150,000	110,000	40,000	36.4%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>159,500</u>	<u>119,500</u>	<u>40,000</u>	<u>33.5%</u>
Total Administration	<u>230,595</u>	<u>186,950</u>	<u>43,645</u>	<u>23.3%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	163,798	131,298	32,500	24.8%
Fringe Benefits	94,355	93,984	371	0.4%
Total Operations & Maintenance - Personnel	<u>258,153</u>	<u>225,282</u>	<u>32,871</u>	<u>14.6%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance - See attached schedule	1,069,843	927,478	142,365	15.3%
Other Operations & Maintenance - Workmans Comp Costs	31,000	28,500	2,500	8.8%
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	75,000	75,000	-	0.0%
Other Assets, Non-Bondable - See Attached Schedule	160,000	165,000	(5,000)	-3.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>1,335,843</u>	<u>1,195,978</u>	<u>139,865</u>	<u>11.7%</u>
Total Operations & Maintenance	<u>1,593,996</u>	<u>1,421,260</u>	<u>172,736</u>	<u>12.2%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	22,000	14,500	7,500	51.7%
Fringe Benefits	2,500	2,500	-	0.0%
Total Appropriations Offset with Revenue - Personnel	<u>24,500</u>	<u>17,000</u>	<u>7,500</u>	<u>44.1%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>24,500</u>	<u>17,000</u>	<u>7,500</u>	<u>44.1%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	45,000	60,000	(15,000)	-25.0%
Total Capital Appropriations	200,000	360,000	(160,000)	-44.4%
Total Principal Payments on Debt Service	369,040	190,000	179,040	94.2%
Total Interest Payments on Debt	181,448	128,500	52,948	41.2%
TOTAL APPROPRIATIONS	<u>\$ 2,644,579</u>	<u>\$ 2,363,710</u>	<u>\$ 280,869</u>	<u>11.9%</u>

2018 Schedule of Salaries and Benefits

Monroe Township Fire District #1
Middlesex

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Secretary	1	\$ 10,200	\$ 10,200	\$ 1,280		\$ 1,185	\$ 2,465	
Health Coordinator	1	15,000	15,000			1,480	1,480	
Commissioner's Fringe Benefits	5	-	-	925		3,525	4,450	
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 25,200	\$ 2,205	\$ -	\$ 6,190	\$ 8,395	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Firefighters	2	\$ 80,000	\$ 160,000		\$ 30,000	\$ 15,600	\$ 93,000	
Inspector (Salary Allocated)	1	3,798	3,798	1,355			1,355	
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			\$ 163,798	\$ 1,355	\$ 30,000	\$ 15,600	\$ 94,355	

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Inspector	1	\$ 11,192	\$ 11,192			\$ 1,250	\$ 1,250	
Inspector	1	10,808	10,808			1,250	1,250	
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 22,000	\$ -	\$ -	\$ 2,500	\$ 2,500	
Total Administration, Operations & Offset by Revenue			\$ 210,998	\$ 3,560	\$ 30,000	\$ 47,400	\$ 105,250	

2018 Proposed Capital Budget

Monroe Township Fire District #1
Middlesex

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage		2018 Proposed Budget	2017 Adopted Budget
		03/12/14	02/17/07		84%	\$		
Capital Improvement - Firehouse	Building						\$ 200,000	\$ 360,000
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements							200,000	360,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage		2018 Proposed Budget	2017 Adopted Budget
		03/12/14	02/17/07		84%	\$		
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments							-	-
Total Capital Improvements & Down Payments							200,000	360,000
RESERVE FOR FUTURE CAPITAL OUTLAYS							\$ 200,000	\$ 360,000
TOTAL CAPITAL APPROPRIATIONS								

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

\$ 200,000	\$ 235,000

Debt Service Schedule - Principal

Monroe Township Fire District #1
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 - Firehouse	02/17/07	84%	03/12/14	\$ 190,000	\$ 200,000	\$ 200,000	\$ 205,000	\$ 210,000	\$ 220,000	\$ 225,000	\$ 2,720,000	\$ 3,980,000
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				190,000	200,000	200,000	205,000	210,000	220,000	225,000	2,720,000	3,980,000
<i>Bond Anticipation Notes</i>												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANs												
<i>Capital Leases</i>												
Capital Lease - Firetrucks	02/20/16	74%	05/10/17	-	169,040	174,162	179,439	184,876	190,477	196,249	846,288	1,940,531
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				-	169,040	174,162	179,439	184,876	190,477	196,249	846,288	1,940,531
<i>Intergovernmental Loans</i>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
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				-	369,040	374,162	384,439	394,876	410,477	421,249	3,566,288	5,920,531
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 190,000	\$ 369,040	\$ 374,162	\$ 384,439	\$ 394,876	\$ 410,477	\$ 421,249	\$ 3,566,288	\$ 5,920,531

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

Monroe Township Fire District #1
Middlesex

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond - Firehouse	\$ 128,500	\$ 122,650	\$ 116,650	\$ 110,575	\$ 104,350	\$ 97,900	\$ 91,225	\$ 512,388	\$ 1,155,738
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	128,500	122,650	116,650	110,575	104,350	97,900	91,225	512,388	1,155,738
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Capital Lease - Firetrucks		58,798	53,676	48,399	42,962	37,360	31,589	65,062	337,846
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	-	58,798	53,676	48,399	42,962	37,360	31,589	65,062	337,846
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<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	\$ 128,500	\$ 181,448	\$ 170,326	\$ 158,974	\$ 147,312	\$ 135,260	\$ 122,814	\$ 577,450	\$ 1,493,584

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

Monroe Township Fire District #1 Middlesex

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 354,627
Less: Utilized in 2017 Adopted Budget	235,000
Proposed balance available	119,627
Estimated results of operations for the year ending December 31, 2017	200,000
Anticipated balance December 31, 2017	319,627
Less: Fund Balance utilized in 2018 Proposed Budget	250,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	<u>\$ 69,627</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 60,000
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	60,000
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	60,000
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u>\$ 60,000</u>

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

2018 Referendums

Monroe Township Fire District #1 Middlesex

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

2018 Levy Cap Summary

Monroe Township Fire District #1 Middlesex

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	2,106,995
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		2,106,995
Plus: 2% Cap Increase		42,140
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		2,149,135

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		231,988
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		(15,000)
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		216,988

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	7,870,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.111
		8,736

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		-
Maximum Tax Levy Before Referendum		2,374,859
Amount Proposed for Levy Cap Referendum		-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	2,374,859
--	-----------	------------------

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	2,366,864
Cap Bank Available from Prior Year (2015) for 2018 Budget		-
Cap Bank Available from Prior Year (2016) for 2018 Budget		2,206
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		2,206
Cap Bank Available from Prior Year (2017) for 2018 Budget		10,076
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		10,076
Cap Bank from Current Year (2018) Available for 2019 Budget		7,995
Cap Bank Available from 2018 for 2019 Budget	\$	7,995

2018 Levy Cap Exclusion Calculations

Monroe Township Fire District #1 Middlesex

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ 3,560
2018 Proposed Budget PFRS Contribution Appropriated	30,000
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	<u>33,560</u>
2017 Adopted Budget PERS Contribution	3,435
2017 Adopted Budget PFRS Contribution	33,500
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	<u>36,935</u>
Pension Contribution Exclusion	<u>\$ -</u>

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ 45,000
2017 Adopted Budget LOSAP Appropriation	60,000
LOSAP Exclusion (+/-)	<u>\$ (15,000)</u>

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 550,488
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	<u>550,488</u>
2017 Adopted Budget Total Debt Service Appropriation	318,500
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	<u>318,500</u>
Debt Service Exclusion	<u>\$ 231,988</u>

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ 200,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	200,000
2018 Base Amount	<u>-</u>
2017 Adopted Budget Total Capital Appropriation	360,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	235,000
2017 Base Amount	<u>125,000</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	0.0%
2018 Proposed Budget Administration Health Insurance Appropriation	\$ -
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	47,400
2018 Proposed Budget Group Health Insurance	<u>47,400</u>
2017 Adopted Budget Administration Health Insurance Appropriation	-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	47,284
2017 Adopted Budget Group Health Insurance	<u>47,284</u>
Net Increase (Decrease)	<u>116</u>
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.25%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.25%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	<u>\$ 116</u>
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	<u>\$ -</u>
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$ 116</u>
2018 Increase in Appropriation	<u>\$ 116</u>

2018 FIRE DISTRICT BUDGET

Monroe Township Fire District # 1 (Middlesex)

Other Expense Appendix (N.J.S.A. 40A:14-78.6)

	Cross Ref.	2018 Proposed Budget	2017 Current Year Final Budget
Cost of Operations - Operating			
Insert new rows here	Advertising	\$1,000	\$1,000
	Insurance	\$55,000	\$59,000
	Repairs & Maintenance	\$90,000	\$90,000
	Supplies/Fuel	\$15,000	\$15,000
	Training/Education	\$30,000	\$25,000
	Uniforms	\$27,500	\$27,500
	Reimbursements for Exp./Health & Welfare	\$10,000	\$10,000
	Hydrant Services	\$180,000	\$180,000
	Contract Services: Volunteer Fire Company	\$146,128	\$143,263
	U.S.F.A. Expenses	\$30,500	\$17,000
	Firehouse Maintenance & Operations	\$160,000	\$160,000
	Telephone Expenses (Incl. CAD System Service)	\$27,000	\$27,000
	Communication Expense - Equipment Rental	\$20,000	\$20,000
	Supplemental Fire Svc. Act Expenses	\$2,715	\$2,715
	Litigation Settlement	\$275,000	\$150,000
Total Other Operations & Maintenance Expense		\$1,069,843	\$927,478
Cost of Operations - Other Assets, Non-Bondable			
Insert new rows here	Confined Space & Rescue Equipment	\$15,000	\$15,000
	Gear & Boots	\$25,000	\$25,000
	MSA Air Packs & Spare Bottles	\$20,000	\$25,000
	Tools & Equipment	\$65,000	\$30,000
	Radio's	\$20,000	\$20,000
	Health & Safety Equipment	\$15,000	
	Furniture & Fixtures		\$50,000
Total Other Assets - Non-Bondable		\$160,000	\$165,000

2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Monroe Township Fire District #1

(Fire District Name and Number)

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. See Insert A
2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget. See Insert B
3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum. The budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.).
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. Not Applicable
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. See Insert C.
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? 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	\$1,907,913,648
Proposed Tax Rate per \$100 of Assessed Valuation	\$.124

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

No	x	Yes		If yes, how much is appropriated?	\$
----	---	-----	--	-----------------------------------	----

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
----	--	-----	--

2018

Township of Monroe

(Name)

FIRE DISTRICT NO. 1 BUDGET

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

BUDGET MESSAGE ATTACHMENT

Insert A

As in the past years, the Commissioners developed the 2018 Budget after carefully considering all factors and related costs necessary to maintain firefighting facilities. Their intent was to minimize any increases in the tax rate while providing continued excellence in fire protection services. Significant increases can be explained as follows:

- 1) Increase in administration costs due to the increase in expected professional fees as the District prepares for potential litigation with the union representing the District's employees.
- 2) Increase in cost of operations and maintenance for personnel is due to the expected increase in salaries as a result of negotiating a new employment agreement with District employees.
- 3) Increase in cost of operations and maintenance expenses due to the increase in amount the Fire District has reserved for a potential lawsuit settlement with Fire District employees related to back pay.
- 4) Annual payment increases of principal and interest as a result of borrowing money via a capital lease to purchase two new fire trucks.

Insert B

In order to comply with the statutory and state administrative regulations, which require the Fire District Budget be introduced and adopted within a specified time period, we have used the "initial" (not final) ratable figure provided by the Township's Tax Assessor in our calculations. Based on these calculations, the tax rate will increase approximately \$.013 to \$.124 of assessed valuation.

In its 2018 budget the Fire District utilized greater than 10% of its unrestricted fund balance to offset the remaining costs of constructing a new firehouse. The Fire District amount of unrestricted fund balance as of 12/31/18 will be limited but they are still anticipating this will cause a minimal impact on its 2019 budget.

Insert C

In 2018, the Fire District will complete the construction of a new firehouse on land purchased in 2013. The building will be paid for from proceeds of bond issuance and the utilization of Fire District unrestricted fund balances. In addition, the Fire District leased two new firetrucks during 2017 with the first capital lease payment due in 2018.

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:	Monroe Township Fire District #1		
Address:	467 Spotswood Englishtown Road		
City, State, Zip:	Monroe Township	NJ	08831
Phone: (ext.)	732-251-1025	Fax:	

Preparer's Name:	Joseph Massoni, CPA		
Preparer's Address:	977 Highway 33 West		
City, State, Zip:	Monroe Township	NJ	08831
Phone: (ext.)	609-448-6500	Fax:	609-448-6555
E-mail:	jmassoni@fsmcpa.com		

Chairman:	Charles Dipierro		
Phone: (ext.)	732-489-7583	Fax:	
E-mail:	Dipper7@aol.com		

Secretary/Treasurer:	Michael Costello		
Phone: (ext.)	732-692-3818	Fax:	
E-mail:	Mikecostello22@hotmail.com		

Name of Auditor:	Thomas Solitario		
Name of Firm:	Solitario Tierny CPA's		
Address:	296 Summerhill Road		
City, State, Zip:	Spotswood	NJ	08884
Phone: (ext.)	732-251-0400	Fax:	732-723-1738
E-mail:	tsolitario@bestcpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Monroe Township Fire District #1 (Fire District Name and Number)

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)**

**Monroe Township Fire District #1
(Fire District Name and Number)**

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 schedule
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No _____ *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No _____ *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes _____
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? Yes _____ *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes _____ *If "yes," indicate a) the year it was implemented; Unknown b) the total number of volunteer members presently eligible to participate 21; c) the total number of volunteer members presently vested 28; 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 \$45,000 ; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. Yes*

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Monroe Township Fire District #1

(Fire District Name and Number)

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Monroe Township Fire District #1
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 the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Former Commissioner	Officer	Commissioner								
1 Charles DiPierro	Chairman	15 x	Former Commissioner				\$ 925						\$ 8,425	
2 Raymond Perry	Vice Chairman	5 x	Officer				7,500						7,500	
3 Michael Costello	Treasurer	5 x	Commissioner				7,500						7,500	
4 Vincent Dilleto	Asst.Clerk/Treas.	5 x	Officer				7,500		Utility Department	40	62,000	32,500	102,000	
5 Mark Agolia	Clerk	5 x	Officer				7,500						7,500	
6							-						-	
7							-						-	
8							-						-	
9							-						-	
10							-						-	
11							-						-	
12							-						-	
13							-						-	
14							-						-	
15							-						-	
Total:							\$ 37,500	\$ 925			\$ 62,000	\$ 32,500	\$ 132,925	

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

Monroe Township Fire District #1
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)	
Active Employees - Health Benefits - Annual Cost														
Single Coverage														
Parent & Child														
Employee & Spouse (or Partner)	1		19,400		19,400		1		23,250		23,250		(23,250)	-100.0%
Family	1		28,000		28,000		0		32,553		32,553		(13,153)	-40.4%
Employee Cost Sharing Contribution (enter as negative -)												(8,519)	8,519	#DIV/0!
Subtotal	2		47,400		47,400		2		47,284		47,284		116	0.2%
Commissioners - Health Benefits - Annual Cost														
Single Coverage														
Parent & Child														
Employee & Spouse (or Partner)														
Family														
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal	0						0							
Retirees - Health Benefits - Annual Cost														
Single Coverage														
Parent & Child														
Employee & Spouse (or Partner)														
Family														
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal	0						0							
GRAND TOTAL	2		\$ 47,400		\$ 47,400		2		\$ 47,284		\$ 47,284		\$ 116	0.2%

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

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

Monroe Township Fire District #1 Vehicle Fleet

<u>YEAR</u>	<u>MAKE</u>	<u>MODEL</u>	<u>VIN</u>	<u>Assigned to</u>
2007	Dodge	Durango	7F568459	Fire Prevention
2002	Ford	Crown Victoria	2X131847	Motor Pool
2005	Carmate	Trailer	5L006191	Motor Pool
2000	Ford	Expedition	YEC24699	Motor Pool
2004	Ford	F-350	4EC56468	Motor Pool
2008	Ford	Expedition	8LA71097	Deputy Chief
2011	Ford	Expedition	BEF52413	Chief
2011	Ford	F-350 Brush Truck	BEA95743	Motor Pool
1997	HME	Aerial	VWZ18461	Motor Pool
2005	E-One	Pumper	51000539	Motor Pool
1998	E-One	Pumper	W1008942	Motor Pool
1995	E-One	Rescue Pumper	SH670818	Motor Pool
2014	Chevy	Tahoe	ER186448	Motor Pool

FIRE PROTECTION AGREEMENT

THIS AGREEMENT dated this 21st day of January, 2014 by and between the Board of Fire Commissioners, Fire District No.1, Township of Monroe, County of Middlesex, State of New Jersey hereinafter designated as the "Board", and the Monroe Township Volunteer Fire Company No.1 hereinafter designated as the "Company".

WITNESSETH:

WHEREAS; the Board of Fire Commissioners, is a duly constituted public agency organized pursuant to the provisions of N.J.S.A. 40A:14-70 et. seq.; and

WHEREAS; N.J.S.A. 40A:14-70.1.b. authorizes a Board of Fire Commissioners to contract with a volunteer fire company for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

WHEREAS; the Company is a duly constituted nonprofit corporation organized pursuant to the laws of the State of New Jersey for the purpose of fire suppression/fire protection services; and

WHEREAS; the parties hereto desire to enter into a contract to define the rights, duties and responsibilities of each regarding the furnishing of fire protection services to the residents of the fire district.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND COVENANTS CONTAINED HEREIN IT IS HEREBY AGREED AS FOLLOWS:

1. **TERM:** This Agreement shall have a ten (10) year duration commencing on March 1, 2015 and terminating, unless otherwise renewed and extended, on February 28, 2025.

2. **DUTIES:** The Company covenants and agrees to provide fire protection/fire suppression services to all persons and property situate within the borders of Fire District No.1 Monroe Township, Middlesex County, New Jersey and to provide said fire services seven (7) days per week, twenty four (24) hours per day, in accordance

with any and all applicable rules, regulations, standards and laws of the State of New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of fire fighting services. The Company shall operate and utilize any and all equipment and apparatus supplied by the Board for the purposes of fire suppression in accordance with such rules and regulations as may be adopted by the Board. The Company shall provide such personnel as may be available for the purposes specified herein. The members of the Company shall operate under the supervision and control of the Board and in performing fire duty shall be deemed to be exercising a governmental function.

3. **CONSIDERATION**: The Board shall pay the Company, as and for consideration for the promises and covenants contained herein, the sum of **ONE HUNDRED THIRTY FIVE THOUSAND DOLLARS** (~~\$135,000.00~~)^{137,760} for the period commencing March 1, 2015 and the consideration shall increase by 2% per annum for each year of this Agreement's duration. Said consideration shall be payable in equal quarterly installments throughout the duration of this agreement. All monies paid pursuant to the terms of this Agreement shall be used for the usual and customary expenses incidental to the operations of a volunteer fire company and may not be used in any manner that could be construed as individual personal gain.

4. **MAINTENANCE AND REPAIR**: The Commissioners shall be responsible for the payment of all costs for the maintenance and repair of all fire fighting equipment and apparatus supplied by it to the Company in accordance with the budget adopted by the Board of Fire Commissioners at the annual referendum.

5. **INSURANCE**: The Board shall provide, at no cost or expense to the individual members of the Volunteer Fire Company, such insurance as may be required and permitted by State Law, including but not limited to workers compensation and life insurance. The Board shall also provide and keep in full force for the benefit of the Company, public liability insurance, insuring the Company against any and all liability or claims arising out of, occasioned by or resulting from any accident or otherwise in or about the buildings and premises described above and any accident or damage arising out of the performance of fire fighting responsibilities. The limits of said policy shall not be less than \$1,000,000.00 for injuries to one person and \$1,000,000.00 for injuries to more than one

person, in any one accident or occurrence, and for loss or damage to the property of any person or persons, for not less than \$1,000,000.00. The Board shall also provide general hazard and fire insurance for the above described premises in an amount not less than \$1,000,000.00 naming the Company as an additional insured.

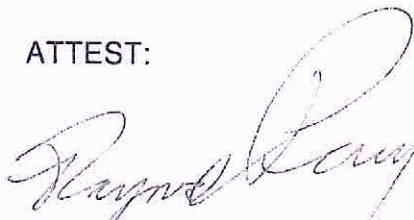
6. **ANNUAL ACCOUNTING**: The Company shall provide an annual accounting of all tax dollars received and expended by it to the Board.

7. **AGREEMENT SUBJECT TO MUNICIPAL PAYMENTS**: The terms of this Agreement are contingent upon the approval of the annual budget of the Board by the voters of Fire District No.1 Monroe Township. In the event the budget is not approved for any year during the term of this Agreement, or in the event that the Township of Monroe does not make the quarterly payment of tax revenues required by statute, the payments due the Company shall be suspended and tolled without penalty, until the budget is fixed by the Township Committee as required by statute.

8. **SAVINGS CLAUSE**: The terms and provisions of this Agreement are subject to such limitations as may be imposed upon either of the parties by statute or ordinance. Should any provision of this Agreement be ruled invalid by a court of competent jurisdiction, such ruling, shall not affect the remaining provisions of this Agreement.

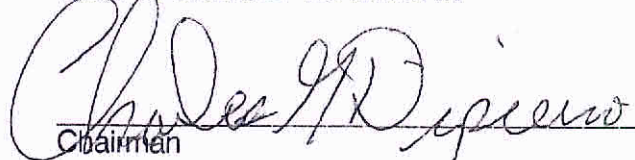
IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers and representatives on this 21st day of January, 2015.

ATTEST:



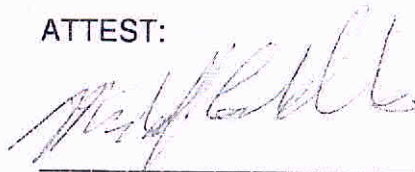
Clerk

**COMMISSIONERS OF FIRE DISTRICT
No.1 MONROE TOWNSHIP**



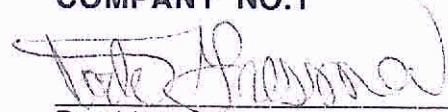
Chairman

ATTEST:



Secretary

**MONROE TOWNSHIP VOLUNTEER FIRE
COMPANY NO.1**



President