

2018

Marlboro Township Fire District No. 1

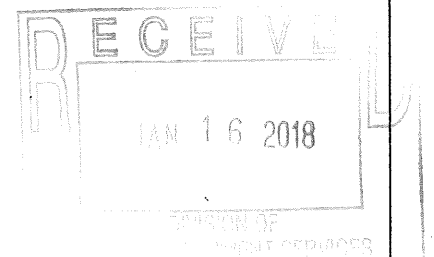
Fire District Budget

<http://www.marlbороfiredist1.org>
(Fire District Web Address)

Department Of



**Community
Affairs**



Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

2018

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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: Christine M. Zappacosta Date: 1/19/18

2018 PREPARER'S CERTIFICATION

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:	<i>Charles Van Curen</i>		
Name:	CHARLES VANCURREN		
Title:	TREASURER		
Address:	P.O. BOX 462 MARLBORO, NJ 07746		
Phone Number:	732.462.9804	Fax Number:	732.462.9804
E-mail address:	treasurer@marlborofiredist1.org		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

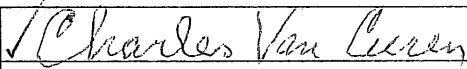
MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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:	CHARLES VANCURREN		
Title:	TREASURER		
Address:	P.O. BOX 462 MARLBORO, NJ 07746		
Phone Number:	732.462.9804	Fax Number:	732.462.9804
E-mail address:	treasurer@marlborofiredist1.org		

2018 APPROVAL CERTIFICATION

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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 16th day of January, 2018.

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:	CHRISTOPHER CHERBINT PAUL ELKIN		
Title:	CLERK - COMMISSIONER		
Address:	P.O. BOX 462 MARLBORO, NJ 07746		
Phone Number:	732.462.9804	Fax Number:	732.462.9804
E-mail address:	clerk@marlborofiredist1.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: http://www.marlbороfiredist1.org

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- ☒ A description of the Fire District's mission and responsibilities
- ☒ Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

DOUG TILTON
MICHAEL MACDONALD

Title of Officer Certifying compliance

VICE CHAIRMAN

Signature

Doug Tilton

2018 FIRE DISTRICT BUDGET RESOLUTION

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

WHEREAS, the Annual Budget for the Marlboro 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 12, 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.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,435,900, which includes an amount to be raised by taxation of \$1,000,541, and Total Appropriations of \$1,435,900; 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 12, 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 9, 2018.



(Secretary's Signature)

December 12, 2017

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Michael MacDonald				X
Doug Tilton	X			
Charles VanCurren	X			
Christopher Cherbini				X
Paul Elkin	X			

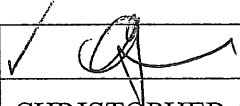
2018 ADOPTION CERTIFICATION

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

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

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 9th day of January, 2018.

Officer's Signature:			
Name:	CHRISTOPHER CHERBINI		
Title:	CLERK		
Address:	P.O. BOX 462 MARLBORO, NJ 07746		
Phone Number:	732.462.9804	Fax Number:	732.462.9804
E-mail address:	clerk@marlborofiredist1.org		

2018 ADOPTED BUDGET RESOLUTION

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

WHEREAS, the Annual Budget for the Marlboro Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 19, 2018; 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 \$0 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as budget revenue]]*; and

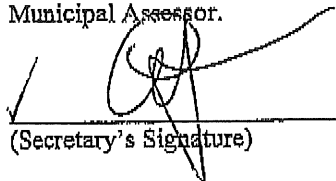
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,435,900, which includes amount to be raised by taxation of \$1,000,541, and Total Appropriations of \$1,435,900; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 9, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, 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 \$1,435,900, which includes amount to be raised by taxation of \$1,000,541 and Total Appropriations of \$1,435,900; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

January 9, 2018
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Michael MacDonald	X			
Doug Tilton	X			
Charles VanCurren	X			
Christopher Cherbini	X			
Paul Elkin	X			

2018 FIRE DISTRICT BUDGET

Financial Schedules Section

2018 Budget Summary

Marlboro Township Fire District No. 1 Monmouth County

	<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	\$ 431,020	\$ 941,495	\$ (510,475)	-54.2%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	4,339	-	4,339	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	435,359	941,495	(506,136)	-53.8%
Amount to be Raised by Taxation to Support Budget	1,000,541	980,205	20,336	2.1%
Total Anticipated Revenues	1,435,900	1,921,700	(485,800)	-25.3%
APPROPRIATIONS				
Total Administration	125,500	128,800	(3,300)	-2.6%
Total Cost of Operations & Maintenance	700,400	692,900	7,500	1.1%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	260,000	250,000	10,000	4.0%
Total Capital Appropriations	350,000	850,000	(500,000)	-58.8%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	1,435,900	1,921,700	(485,800)	-25.3%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2018 Revenue Schedule

Marlboro Township Fire District No. 1
Monmouth County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 231,020	\$ 241,495	\$ (10,475)	-4.3%
Restricted Fund Balance	200,000	700,000	(500,000)	-71.4%
Total Fund Balance Utilized	431,020	941,495	(510,475)	-54.2%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1	-	-	-	#DIV/0!
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Other Revenue (List in Detail)				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	4,339	-	4,339	#DIV/0!
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	4,339	-	4,339	#DIV/0!
Revenues Offset with Appropriations				
<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!
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 435,359	\$ 941,495	\$ (506,136)	-53.8%

2018 Appropriations Schedule

Marlboro Township Fire District No. 1 Monmouth County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 12,000	\$ 12,000	\$ -	0.0%
Commissioners	\$ 32,500	\$ 32,500	-	0.0%
Fringe Benefits	16,000	16,000	-	0.0%
Total Administration - Personnel	60,500	60,500	-	0.0%
<i>Administration - Other (List)</i>				
Election	1,500	2,000	(500)	-25.0%
Membership & Dues	500	1,300	(800)	-61.5%
Other (See F-3.1 for detail)	63,000	65,000	(2,000)	-3.1%
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	65,000	68,300	(3,300)	-4.8%
Total Administration	125,500	128,800	(3,300)	-2.6%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Hydrant Rentals	275,000	275,000	-	0.0%
Maintenance and Repairs	84,000	84,000	-	0.0%
Other Operations & Maintenance Expense (see F-3.1 for detail)	246,400	243,900	2,500	1.0%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable - Equipment	95,000	90,000	5,000	5.6%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	700,400	692,900	7,500	1.1%
Total Operations & Maintenance	700,400	692,900	7,500	1.1%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	-	-	-	#DIV/0!
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	260,000	250,000	10,000	4.0%
Total Capital Appropriations	350,000	850,000	(500,000)	-58.8%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 1,435,900	\$ 1,921,700	\$ (485,800)	-25.3%

Marlboro Township Fire District No. 1
2018 Fire District Budget
Additional Expenses For Appropriation Schedule (F-3)

	2018	2017
Administration - Other		
Office Expense	\$ 3,000	\$ 5,000
Professional Services	60,000	60,000
Total - Others	<u>\$ 63,000</u>	<u>\$ 65,000</u>
Cost of Operations & Maintenance - Other		
Insurance	\$ 93,000	\$ 93,000
Professional Services - Medical	16,000	16,000
Advertising	1,500	3,000
Training & Education	3,000	3,000
Uniforms & Maintenance	10,000	10,000
Reimbursement of Expenses	25,000	25,000
Building Rentals	79,900	79,900
Rentals - Telephone/Alarm	6,000	6,000
Travel Expenses	10,000	6,000
Public Education & Recruitment	2,000	2,000
Total - Other Operations & Maintenance Expense	<u>\$ 246,400</u>	<u>\$ 243,900</u>

2018 Schedule of Salaries and Benefits

Marlboro Township Fire District No. 1
Monmouth County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages		PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits	
Clerk	1	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -
Position #2										
Position #3										
Position #4										
Position #5										
Position #6										
Position #7										
Position #8										
Total Administration			\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -

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

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages		PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits	
Position #1			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Position #2										
Position #3										
Position #4										
Position #5										
Position #6										
Position #7										
Position #8										
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -

2018 Proposed Capital Budget

Marlboro Township Fire District No. 1
Monmouth County

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
Replacement fire pumper	Apparatus	n/a	02/21/15	96%	\$ -	\$ 700,000
Refurbish fire apparatus	Apparatus	n/a	02/18/17	87%	200,000	-
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					200,000	700,000

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
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	700,000
RESERVE FOR FUTURE CAPITAL OUTLAYS					150,000	150,000
TOTAL CAPITAL APPROPRIATIONS					\$ 350,000	\$ 850,000

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

\$	200,000	\$	700,000

Debt Service Schedule - Principal

Marlboro Township Fire District No. 1
Monmouth County

	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
General Obligation Bonds												
General Obligation Bond #1												
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												\$
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANs												
Capital Leases												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS												

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

Marlboro Township Fire District No. 1
Monmouth County

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$	\$	\$	\$	\$	\$	\$	\$	\$

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

Marlboro Township Fire District No. 1
Monmouth County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 623,831
Less: Utilized in 2017 Adopted Budget	241,495
Proposed balance available	<u>382,336</u>
Estimated results of operations for the year ending December 31, 2017	220,000
Anticipated balance December 31, 2017	<u>602,336</u>
Less: Fund Balance utilized in 2018 Proposed Budget	231,020
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 371,316</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 1,000,000
Less: Utilized in 2017 Adopted Budget	700,000
Proposed balance available	<u>300,000</u>
Estimated results of operations for the year ending December 31, 2017	150,000
Anticipated balance December 31, 2017	<u>450,000</u>
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	200,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 250,000</u></u>

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

2018 Referendums

Marlboro Township Fire District No. 1
Monmouth County

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

Tax Levy Requested minus Maximum Allowable Levy

\$ -

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

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

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

2018 Levy Cap Summary

Marlboro Township Fire District No. 1 Monmouth County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	980,205
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		980,205
Plus: 2% Cap Increase		19,604
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		999,809

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		10,000
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		10,000
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	2,153,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.034	732
ADJUSTED TAX LEVY		1,010,541
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		1,010,541
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,010,541

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,000,541
Cap Bank Available from Prior Year (2015) for 2018 Budget		33,559
Cap Bank Available from Prior Year (2016) for 2018 Budget		41,191
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		41,191
Cap Bank Available from Prior Year (2017) for 2018 Budget		38,921
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		38,921
Cap Bank from Current Year (2018) Available for 2019 Budget		10,000
Cap Bank Available from 2018 for 2019 Budget	\$	10,000

2018 Shared Services Exclusion Worksheet

Marlboro Township Fire District No. 1
Monmouth County

[illegible]

2018 Levy Cap Exclusion Calculations

Marlboro Township Fire District No. 1 Monmouth County

PENSION CONTRIBUTION CALCULATION

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

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	260,000
2017 Adopted Budget LOSAP Appropriation		250,000
LOSAP Exclusion (+/-)	\$	10,000

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	-
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		-
2017 Adopted Budget Total Debt Service Appropriation		-
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		-
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	350,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		200,000
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		150,000
2017 Adopted Budget Total Capital Appropriation		850,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		700,000
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		150,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

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

2018 FIRE DISTRICT BUDGET
Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

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

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

The 2018 budget reflects a decrease of approximately \$486,000 or 25%. The decrease results mainly from a decrease in capital appropriations. For 2018, the District appropriated \$200,000 for a refurbish fire apparatus, whereas in 2017, \$700,000 was appropriated for replacement of a fire pumper.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The 2018 budget Amount to be Raised by Taxation is increased by \$20,000 or 2%. The increase is mainly from increase in LOSAP for more eligible fire fighters. The local fire tax rate is estimated to be \$0.034 per \$100 of assessed value as same tax rate per \$100 for the 2017 year. The Unrestricted Fund Balance utilized for the 2018 and 2017 is \$231,020 and \$241,495, respectively. The Restricted Fund Balance utilized for 2018 and 2017 is \$200,000 and \$700,000, respectively. The Unrestricted Fund Balance is decreased by approximately \$21,000 or 3%. The District does not anticipate any impact on the following year's budget as its unrestricted fund balance remains sufficient.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

The District is complying with the property tax levy cap of two percent (2%) on the amount to be raised by taxation including exclusions. The District is not exceeding the CAP and is not requesting any waivers or submitting any referendums. The District is utilizing fund balance to meet the CAP requirements.

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.

The capital appropriation is decreased by \$500,000 or 59%. The decrease mainly relates to \$200,000 appropriation for refurbished fire apparatus in 2018 and \$700,000 appropriation for replacement fire pumper in 2017. Both trucks were funded from restricted fund balance. The District has no debt service for the proposed budget, and none is anticipated for future years.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.

Not applicable

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

8. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$2,967,903,700
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.034

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	X	Yes	
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FIRE DISTRICT CONTACT INFORMATION

2018

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

Name of Fire District:	Marlboro Township Fire District No. 1		
Address:	P.O. Box 462		
City, State, Zip:	Marlboro	NJ	07746
Phone: (ext.)	732.462.9804	Fax:	732.462.9804

Preparer's Name:	Charles VanCurren		
Preparer's Address:	P.O. Box 462		
City, State, Zip:	Marlboro	NJ	07746
Phone: (ext.)	732.462.9804	Fax:	732.462.9804
E-mail:	treasurer@marlborofiredist1.org		

Chairman:	Michael MacDonald		
Phone: (ext.)	732.462.9804	Fax:	732.462.9804
E-mail:	chairman@marlborofiredist1.org		

Secretary/Treasurer:	Christopher Cherbini / Charles VanCurren		
Phone: (ext.)	732.462.9804	Fax:	732.462.9804
E-mail:	clerk@marlborofiredist1.org / treasurer@marlborofiredist1.org		

Name of Auditor:	Ronald C. Petrics, CPA, RMA, PSA, CMFO, CGMA		
Name of Firm:	WithumSmith+Brown, PC		
Address:	331 Newman Springs Road, Suite 125		
City, State, Zip:	Red Bank	NJ	07701
Phone: (ext.)	732.842.3113	Fax:	732.741.7292
E-mail:	rpetrics@withum.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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? NoIf 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) NoIf 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) MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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 EXHIBIT - I

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? Yes *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*

SEE EXHIBIT – II

- 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.*

- a) 1993
- b) 41
- c) 26
- d) Fixed
- e) \$260,000
- f) Yes

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

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

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

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

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

Marlboro Township Fire District No. 1
Monmouth County

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

Schedule of Health Benefits - Detailed Cost Analysis

Marlboro Township Fire District No. 1
Monmouth County

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

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

Schedule of Accumulated Liability for Compensated Absences

Marlboro Township Fire District No. 1
Monmouth County

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

Legal Basis for Benefit <i>(check applicable items)</i>					
	Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2017	Dollar Value of Accrued Compensated Absence Liability	Approved	Resolution
				Labor Agreement	Individual Employment Agreement
n/a					
Total liability for accumulated compensated absences at January 1, 2017			\$ -		

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:

Marlboro Township Fire District No. 1

County:

Monmouth County

Levy Cap Calculation Summary

2017 Adopted Budget - Amount to be Raised by Taxation	\$ 980,205
Cap Bank Available from 2015 (See Levy Cap Certification)	33,559
Cap Bank Available from 2016 (See Levy Cap Certification)	41,191
Cap Bank Available from 2017 (See Levy Cap Certification)	38,921
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	2,965,749,900
New Ratables - Increase in Valuations (New Construction and Additions)	2,153,800
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.034
Projected Tax Rate based upon Proposed Levy	0.033712044

MARLBORO BOARD OF FIRE COMMISSIONERS DISTRICT #1

Schedule of Vehicles

<u>Vehicle No.</u>	<u>Year</u>	<u>Make & Model</u>	<u>VIN</u>	<u>ACV</u>	<u>Agreed Value</u>	
1	1986	HAHN PUMPER LDH	HCP1517110887		\$375,000	Motor Pool
2	1993	MARION RESCUE HVY	4S7ET9B05N0006704		\$450,000	Motor Pool
3	1993	SPARTAN PUMPER LDH	YS7BT9B0XNC006703		\$375,000	Motor Pool
4	1997	FORD FIRST RESPONDER	1FTHF36F3VEA56443		\$22,000	Motor Pool
5	1997	KME PUMPER LDH	1K9AF4283VWN058745		\$375,000	Motor Pool
6	2008	FORD SERVICE	1FTSW21Y78FA14905	X	N/A	Motor Pool
7	2008	FORD EXPEDITION XLT	1FMFU165X8LA52510	X	N/A	Motor Pool
8	2009	KME AERIAL	1K9AF6486AN058812		\$966,000	Motor Pool
9	2011	CHEVY FIRST RESPONDER	1GNSK2E08BR264421		\$35,820	Motor Pool
10	1928	LAFRANCE ANTIQUE	4766		\$75,000	Motor Pool
11	2016	CHEVY TAHOE CHIEF'S VEH	1GNSKFEC1GR401255		\$38,000	Motor Pool

AGREEMENT AS TO FIRE HOUSE RENTAL

WHEREAS, the Board of Fire Commissioners of Fire District No. 1, Township of Marlboro, County of Monmouth and State of New Jersey, organized pursuant to N.J.S.A. 40A:14-70, et seq., hereinafter referred to as the **COMMISSIONERS**, and the Marlboro Fire Company, hereafter referred to as the **COMPANY**, desire to enter into an Agreement with reference to fire protection in the area known and designated as Fire District No. 1, Township of Marlboro, County of Monmouth and State of New Jersey,

IT IS THEREFORE on this 16th day of MAY, 2017 hereby AGREED and UNDERSTOOD, as follows:

RENTAL OF FIRE HOUSE

1. For and in consideration of the sum of SEVENTY-NINE THOUSAND, NINE HUNDRED.....(\$79,900.00).....DOLLARS, and other good and valuable consideration, the **COMPANY** hereby leases to the **COMMISSIONERS** that area of the Marlboro Fire House on Highway 79 which is presently used for the housing and garaging of fire fighting equipment and rolling stock owned by the **COMMISSIONERS**; and, also, the main ballroom thereof for the conduct of the **COMMISSIONERS'** Meetings, as needed, together with a separate securable area to be utilized as an office for the carrying on of the **COMMISSIONERS'** business.

a. It is understood and agreed that, with the exception of the securable office area, the **COMPANY** is permitted to use that portion of the Marlboro Fire House, leased hereunder to the **COMMISSIONERS**, for **COMPANY** affairs on the condition that it furnish suitable substitute facilities for the housing and garaging of the fire fighting equipment and rolling stock during the terms of such use.

b. It is further understood and agreed that the **COMMISSIONERS** shall be responsible for the maintenance of all its fire fighting equipment and rolling stock; however, the **COMMISSIONERS** shall not in any manner be responsible for any maintenance with respect to the premises leased hereunder or any portion thereof.

c. It is also understood that the **COMPANY** shall not schedule, or, permit to be held, any affairs, meetings or business in the main ballroom as might interfere or conflict with the conduct of the **COMMISSIONERS'** Meetings, and in furtherance thereof, there is attached a listing of the **COMMISSIONERS'** regular meeting schedule through March of 2018. In the event that a special meeting of the **COMMISSIONERS** is to be scheduled, the **COMMISSIONERS** shall advise the **COMPANY** of that date, in writing, at least 14 days in advance of that date, in an attempt to ensure that no interference or conflict will arise with respect to such special meetings.

2. It is further understood and agreed that the **COMMISSIONERS** shall provide at their sole cost and expense:

a. A Fire Insurance Policy on the entire Fire House premises, including extended coverage and coverage for malicious mischief and vandalism.

b. A comprehensive General Liability Insurance Policy covering the premises and the operation of the premises by the **COMPANY** and the **COMMISSIONERS** for limits of not 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 plus \$100,000.00 for each property damage claim and \$2,000,000.00 aggregate property damage coverage.

c. The **COMPANY** shall be notified by the **COMMISSIONERS** in advance of any changes to be made in policy coverage as are presently in effect.

3. It is further understood and agreed that the **COMPANY** shall provide at its sole cost and expense, building maintenance and utilities including but not limited to fuel, gas, and electricity together with all other expenses relating to the premises.

4. It is additionally understood and agreed that the **COMPANY** shall require proof of comprehensive general liability insurance and, where appropriate, workers' compensation insurance, of any hired contractor doing work on said premises.

5. It is also understood and agreed that any liability of the **COMMISSIONERS** under these terms of this Agreement is limited to the Building Rental amount set forth in its budget as approved by public vote at the last regular election of Fire District No. 1, and all rights and duties hereunder are limited to the **COMMISSIONERS** as a body corporate, no member thereof having assumed any individual liability for the payment of rent.

6. Notwithstanding the date of the execution of this Agreement, it is the parties' intention that the Agreement shall be in effect as of the first regular meeting of the **COMMISSIONERS** following the election held February 18, 2017. This Agreement shall remain in effect for a period of one year and until the **COMMISSIONERS'** 2018 reorganization meeting.

7. It is understood and agreed that the consideration above-mentioned shall be paid by these **COMMISSIONERS** within a reasonable period following receipt of a Voucher for same from the **COMPANY**.

It is understood and agreed by and between the parties that a modification of any terms or provisions of this Agreement shall be effective only when made in writing and executed with the same formality as is this Agreement.

By signing below, the President of the **COMPANY** and the Chairman of the **COMMISSIONERS** hereby acknowledge having reviewed and understood the terms of this Agreement as respects the duties and obligations of all parties, and agree to be governed thereby.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.

BOARD OF FIRE COMMISSIONERS OF
FIRE DISTRICT NO. 1
TOWNSHIP OF MARLBORO

ATTEST:



SECRETARY

BY: 

CHAIRMAN

MARLBORO FIRE COMPANY

ATTEST:



SECRETARY

BY: 

PRESIDENT
Trustee Chairman

**AGREEMENT AS TO
FIRE FIGHTING EQUIPMENT & ROLLING STOCK**

WHEREAS, the Board of Fire Commissioners of Fire District No. 1, Township of Marlboro, County of Monmouth and State of New Jersey, hereinafter referred to as the COMMISSIONERS and the Fire Chief, Deputy Chief, Captain, Lieutenant, and Chief Engineer of Marlboro Fire Company, hereinafter referred to as the LINE OFFICERS, desire to enter into an Agreement with reference to fire protection in the area known and designated as Fire District No. 1, Township of Marlboro, County of Monmouth and State of New Jersey, and to provide for the maintenance of the equipments used in connection therewith;

IT IS THEREFORE on this 01 day of April, 2017,

for and in consideration of the sum of ONE DOLLAR AND NO/00 (\$1.00) each to each other paid and receipt of which is acknowledged, hereby AGREED and UNDERSTOOD as follows:

1. The removal of the fire fighting equipment and rolling stock from the Firehouse on Route 79 in Marlboro Township -- or from any other location where they may be maintained --, for any purpose, is to be at the discretion of the Fire Chief, or his authorized representative. Any removal of such equipment and stock from the Fire District shall also be at the discretion of the Fire Chief, or his authorized representative, provided, however, that at no time shall the Fire District be left without adequate fire fighting protection.

a. In the event that it is desired to remove such equipment and stock from the District for attendance at parades, wet downs, training matters, memorial or other celebratory functions, request to do so must first be made to at least one of Michael MacDonald, Douglas Tilton and Christopher Cherbini, the Commissioners on the Equipment Committee of the Board of Fire Commissioners, verbally or in writing, and not less than 14 days in advance of the date when such removal is sought, if and when possible, except when emergent conditions arise. Approval of the Equipment Committee Commissioner contacted shall be sufficient to permit removal of such equipment and stock for the stated purpose.

b. Any request made to remove such fire fighting equipment and stock from the Fire District shall include a statement as to the nature of back-up fire fighting services available to provide for the possible needs for fire protection in the Fire District.

c. Any format may be utilized for this removal request so long as all underlying information is provided.

d. Those fire-trucks and other motor vehicles owned by the COMMISSIONERS may only be driven and/or operated by members of the Fire Company who have been certified by the Training Officer appointed by the Fire Company, or by the Fire Chief, as sufficiently proficient to handle the job required. Where certification of an ability to so drive or operate the equipment or motor vehicle is given by its manufacturer, such certification may serve as an alternative to that given by the Training Officer Appointee or Fire Chief.

e. Only those persons authorized by the Fire Chief, or his designated representative, shall be allowed to ride on, or otherwise be a passenger of, such fire fighting equipment or rolling stock when removed from the Firehouse for any purpose. Anything to the contrary notwithstanding, however, those under the age of sixteen years shall not be permitted on the equipment and stock when such equipment and stock is out of the Firehouse on a call, unless they be Junior Firemen, Members of the Ladies' Auxiliary, or Non-Volunteer Fire Fighters of the Marlboro Fire Company. With proper authorization, however, those excluded persons may ride on the equipment and stock on parades and on other special occasion functions.

f. While such fire fighting equipment and rolling stock is in the Firehouse, the Fire Chief, or his authorized representative may allow those under the age of sixteen years to be on such equipment and/or stock, but only in the presence of adult supervision by the LINE OFFICERS or their designees.

g. When out of the Firehouse on parade or during other celebratory instances, none of the equipment or rolling stock is to be left unattended. Nor shall anyone driving or operating the equipment or rolling stock ingest any alcoholic beverages, or otherwise be under the influence of

alcohol or drugs, in performing such duty, whether out on a regular call or at any parade or other occasional function.

2. All fire fighting equipment and rolling stock owned by the COMMISSIONERS shall be maintained by the COMMISSIONERS in an acceptable state of readiness and acceptability for use. Any repairs required in the ordinary course of fire fighting activities and in the day-to-day use of the equipment and stock may be acted upon, and ordered by the Fire Chief, except for the arranging of major repairs to the equipment and stock.

a. In arranging for such ordinary repairs -- which shall be paid for by the COMMISSIONERS -- the Fire Chief shall utilize, as much as feasibly possible -- those entities as are approved for purposes of State Bidding.

b. In all instances where the Fire Chief has authorized repairs, reports thereof shall be timely communicated to the COMMISSIONERS, and not later than at the next Regular Meeting of the COMMISSIONERS following the authorization given to make needed repairs.

3. No tool, machinery, equipment or other property owned by the COMMISSIONERS is to be taken from the Firehouse, except in connection with a fire-call, or in connection with an appearance authorized in conjunction with a parade, wet-down, etc.

4. No tool, machinery, equipment or other property belonging to the COMMISSIONERS is to be taken from any fire-truck or other motor vehicle owned by the COMMISSIONERS for any reason, other than in connection with a fire-call or other authorized use of such tool, machinery, equipment or other property.

5. All members of the Fire Company shall be responsible for any and all equipment individually issued to them for use. Loss of such equipment may be held against the Company by the COMMISSIONERS, depending upon the circumstances thereof.

6. It is expressly understood and agreed that it is the responsibility of the LINE OFFICERS to carry out the provisions of Paragraphs 3, 4 and 5.

7. By signing below, the Fire Chief, for himself and for the other LINE OFFICERS, accepts the responsibility for carrying out the terms of this Agreement, and represents that the terms

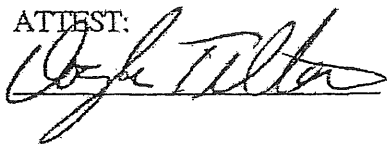
of the Agreement are complied with by the Fire Chief, his authorized representative and/or the other
LINE OFFICERS.

8. It is understood and agreed by and between the COMMISSIONERS and the LINE
OFFICERS that a modification of any terms or provisions of this Agreement shall be effective
only when made in writing, and executed with the same formality as is this Agreement.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and
year first above written.

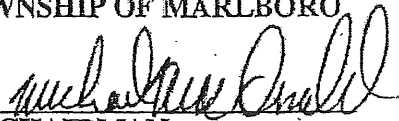
BOARD OF FIRE COMMISSIONERS OF
FIRE DISTRICT NO. 1
TOWNSHIP OF MARLBORO

ATTEST:



BY:

CHAIRMAN



MARLBORO FIRE COMPANY
LINE OFFICERS

ATTEST:



BY:

FIRE CHIEF



Form CNC-3 Fire District
(Rev. 8/2015)

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/ PARTIAL ASSESSMENTS

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Marlboro

County: Monmouth

Fire District Code: F01

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.

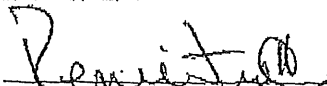
\$ 2,965,749,900 (1)

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

\$ 2,161,900 (2a)

— \$ 81,000 (2b)

= \$ 2,153,800 (2c)


Assessor Signature

10/24/17
Date

TAX COLLECTOR

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

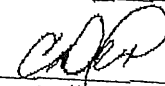
.00034 (3)

4. Amount of permitted revenue increase =

Line 2c * Line 3

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

\$ 732 (4)


Tax Collector Signature

10/24/17
Date

THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FORM CNC-3. THIS FORM MAY BE REPRODUCED FOR DISTRIBUTION BUT CANNOT BE ALTERED OR AMENDED WITHOUT PRIOR APPROVAL.

2017 FIRE DISTRICT BUDGET ELECTION RESULTS CERTIFICATION

EXHIBIT - IV

Please attach a copy of the Fire District Election Ballot to this form when it is submitted.

Municipality:	MARLBORO Township	Fire District #:	1
County:	MONMOUTH		

2017 ADOPTED BUDGET	
Amount to be Raised by Taxation	\$ 980,205.00
Tax Rate Per Hundred	\$.033
Total Yes Votes	# 57
Total No Votes	# 8

OTHER REFERENDUM QUESTIONS

	Levy Cap Referendum (N.J.S.A. 40A:45-45.1 et seq.)	Initial LOSAP (N.J.S.A. 40A:14-183 et seq.)	CAPITAL PROJECTS (N.J.S.A. 40A:14-84 AND 85)		
			Capital #1 Description of Project: <i>REPAIRISH ROLLING STAKE</i>	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	\$	\$	\$ 200,000	\$	\$
Total Votes	#	#	# 60	#	#
Total "Yes" Votes	#	#	# 53	#	#
Total "No" Votes	#	#	# 7	#	#
% of Yes Votes	%	%	87 %	%	%

It is hereby certified that the above information complies with the requirements of law and regulation pursuant to N.J.A.C. 5:31-2.4(b), (c) and (d):

Signed Certification:	<i>Douglas Tilton</i>	Date:	2/20/2017
Printed Name:	DOUGLAS TILTON		
Title:	VICE CHAIRMAN OF BOARD OF COMMISSIONERS		
Telephone:	908 618 2415	Fax:	
E-mail:	douglas.tilton@hotmail.com		

Please return the **results and copy of the ballot** to the Division by February 23, 2017 to authoritiesunit@dca.nj.gov or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

COLUMN 1
FIRE DISTRICT
ELECTION
MARLBORO TOWNSHIP
FEBRUARY 18, 2017
District No. 1

FOR MEMBERSHIP TO BOARD OF
FIRE COMMISSIONERS

Full Term
Vote For Two

Michael MacDonald
Charles VanCuren

2017 BUDGET

APPROPRIATIONS:

Salaries and Wages - Clerk	\$ 12,000.00
Salaries and Wages - Commissioners	\$ 32,500.00
Membership and Dues	\$ 1,300.00
Elections	\$ 2,000.00
Office Expense	\$ 5,000.00
Professional Services:	\$ 60,000.00

Fringe Benefits (LOSAP)	\$ 250,000.00
Public Education/Recruitment	\$ 2,000.00
Advertising	\$ 3,000.00
Insurance	\$ 93,000.00
Maintenance and Repairs	\$ 70,000.00
Maintenance and Repairs - Radio	\$ 14,000.00
Professional Services Med.	\$ 16,000.00
Rentals, Building	\$ 79,900.00
Rentals/Telephone & Alarm Line	\$ 6,000.00
Training & Education	\$ 3,000.00
Travel Expenses	\$ 6,000.00
spurchase of Non-Bondable Equipment	\$ 90,000.00
Reimbursement of Expenses	\$ 25,000.00
Hydrant Rentals	\$ 275,000.00
Uniforms & Maintenance	\$ 10,000.00
Payroll Taxes	\$ 16,000.00
Reserve for Capital Outlays	\$ 150,000.00
Replacement Fire Pumper	\$ 700,000.00
TOTAL APPROPRIATIONS:	\$ 1,921,700.00

REVENUES:

Unreserved Fund Balance	\$ 241,495.00
Restricted Fund Balance	\$ 700,000.00
Amount to be Raised by Taxation	\$ 980,205.00

TOTAL REVENUES: \$ 1,921,700.00

Tax Rate (per hundred) 0.033

Statement

The 2017 Budget corresponds to the exact same tax rate as in the 2016 Budget

PUBLIC QUESTION

Shall the Marlboro Township Fire District No. 1 be allowed to refurbish the fire apparatus that is needed to serve the residents of the District at a cost of \$200,000.00 to be funded entirely from the capital funds of the district. This will have no impact on the tax rate charged