

LOCAL GOVT SERVICES

2015

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RECEIVED

MARLBORO TOWNSHIP
FIRE DISTRICT NO. 1

Fire District Budget

<http://www.marlbороfiredist1.org>

Department Of



Community
Affairs

Division of Local Government Services

ADDITIONAL COPY

2015 FIRE DISTRICT BUDGET

Certification Section

2015

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1
FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

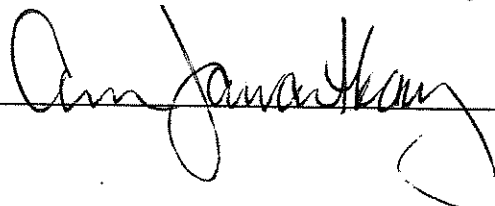
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By:  _____ Date: 2/9/15

2015 PREPARER'S CERTIFICATION

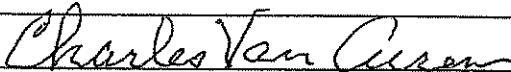
MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	CHARLES VANCUREN		
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		

2015 PREPARER'S CERTIFICATION OTHER ASSETS

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:	<i>Charles Van Curen</i>		
Name:	CHARLES VANCUREN		
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		

2015 APPROVAL CERTIFICATION

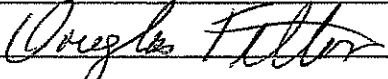
MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 9th day of December, 2014.

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

Officer's Signature:			
Name:	DOUGLAS TILTON		
Title:	SECRETARY		
Address:	P.O. BOX 462 MARLBORO, NJ		
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 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.

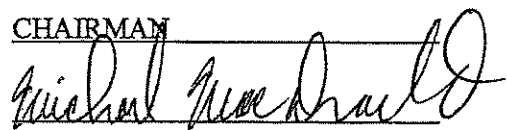
Name of Officer Certifying compliance

MICHAEL MACDONALD

Title of Officer Certifying compliance

CHAIRMAN

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

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

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[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 \$1,166,640, which includes an amount to be raised by taxation of \$973,227, and Total Appropriations of \$1,166,640; and

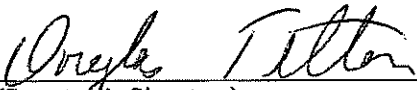
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 9, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

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

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


(Secretary's Signature)

December 9, 2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
MICHAEL MACDONALD	X			
JOHN BORDEN	X			
DOUGLAS TILTON	X			
CHARLES VANCUREN				X
PAUL ELKIN	X			

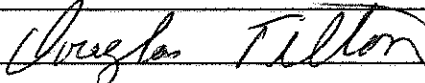
2015 ADOPTION CERTIFICATION

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

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

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

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

2015 ADOPTED BUDGET RESOLUTION

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

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

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

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

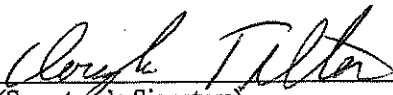
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,166,640, which includes amount to be raised by taxation of \$973,227, and Total Appropriations of \$1,166,640; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 13, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, *[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 \$1,166,640, which includes amount to be raised by taxation of \$973,227, and Total Appropriations of \$1,166,640; 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 13, 2015
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
MICHAEL MACDONALD	X			
JOHN BORDEN	X			
DOUGLAS TILTON	X			
CHARLES VANCUREN	X			
PAUL ELKIN	X			

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

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

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

The 2015 budget reflects an increase of \$29,400. The increase results from an increase in operations of \$14,400 and an increase in LOSAP of \$15,000.

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 local fire tax rate is estimated to be \$0.035 per \$100 of assessed value as compared to \$0.035 per \$100 for the 2014 year. The unreserved fund balance utilized for the 2015 and 2014 is \$189,074 and \$161,790, respectively. The restricted fund balance was not utilized for 2015 and 2014. The unreserved fund balance is increased by 10.69%.

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 has no increase as compare with 2014. 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

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

(CONTINUED)

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

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	\$ 2,784,226,574
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.035

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

No	X	Yes	
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FIRE DISTRICT CONTACT INFORMATION

2015

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

Name of Fire District:	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 VANCUREN		
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:	DOUGLAS TILTON / CHARLES VANCUREN		
Phone: (ext.)	732.462.9804	Fax:	732.462.9804
E-mail:	clerk@marlborofiredist1.org		

Name of Auditor:	RONALD C. PETRICS, CPA, RMA		
Name of Firm:	WITHUMSMITH+BROWN, PC		
Address:	1144 HOOPER AVENUE, SUITE 202		
City, State, Zip:	TOMS RIVER	NJ	08753
Phone: (ext.)	732-341-8728	Fax:	732-341-8787
E-mail:	rpetrics@withum.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? No
 - b. A family member of a current or former commissioner, officer, or employee? No
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? 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, 2015 to December 31, 2015

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 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; 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) 39
- c) 26
- d) Fixed
- e) 178,500
- f) Yes

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS MARLBORO TOWNSHIP FIRE DISTRICT NO. 1

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

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

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

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Marlboro Township Fire District No. 1
Monmouth County

Reportable Compensation from Fire
District (W-2/1099)

Position	Reportable Compensation from Fire District (W-2/1099)				Estimated amount of other compensation from District (health benefits, pension, etc.)	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Base Salary/ Stipend	Bonus	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
	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Commissioner	Former Officer	Commissioner	Former Officer	Commissioner	Former Officer	Commissioner	Former Officer	Commissioner	Former Officer
1	Michael MacDonald	Chairman	As needed	X						Marlboro Bd of Ed	Head Custodian	40+	103,245	-	116,210
2	John Borden	Vice Chairman	As needed	X						Marlboro, Colts Net and Matawan Boro	Fire Subcode Official	40+	120,000	-	126,500
3	Douglas Tilton	Clerk	As needed	X						None	n/a	-	0	-	6,500
4	Charles VanCuren	Treasurer	As needed	X						None	n/a	-	0	-	6,500
5	Paul Elkin	Asst. Treasurer	As needed	X						None	n/a	-	0	-	6,500
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
Total:													\$ 223,245	\$ -	\$ 262,210

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:

1

Schedule of Health Benefits - Detailed Cost Analysis

Marlboro Township Fire District No. 1
Monmouth County

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

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

Marlboro Township Fire District No. 1
Monmouth County

Legal Basis for Benefit
(check applicable items)

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Marlboro Township Fire District No. 1
Monmouth County

**Legal Basis for Benefit
(check applicable items)**

—

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

2015 Budget Summary

Marlboro Township Fire District No. 1 Monmouth County

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 189,074	\$ 161,790	\$ 27,284	16.9%
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	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	193,413	166,129	27,284	16.4%
Amount to be Raised by Taxation to Support Budget	973,227	971,111	2,116	0.2%
Total Anticipated Revenues	1,166,640	1,137,240	29,400	2.6%
APPROPRIATIONS				
Total Administration	109,800	109,800	-	0.0%
Total Cost of Operations & Maintenance	701,840	687,440	14,400	2.1%
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, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	205,000	190,000	15,000	7.9%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	1,166,640	1,137,240	29,400	2.6%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2015 Revenue Schedule

Marlboro Township Fire District No. 1
Monmouth County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 189,074	\$ 161,790	\$ 27,284	16.9%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	189,074	161,790	27,284	16.9%
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	-	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	4,339	4,339	-	0.0%
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!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 193,413	\$ 166,129	\$ 27,284	16.4%

2015 Appropriations Schedule

Marlboro Township Fire District No. 1
Monmouth County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 9,000	\$ 9,000	\$ -	0.0%
Commissioners	\$ 32,500	\$ 32,500	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	41,500	41,500	-	0.0%
<i>Administration - Other (List)</i>				
Election	2,000	2,000	-	0.0%
Membership & Dues	1,300	1,300	-	0.0%
Others	65,000	65,000	-	0.0%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	68,300	68,300	-	0.0%
Total Administration	109,800	109,800	-	0.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Hydrant Rentals	275,000	270,000	5,000	1.9%
Maintenance and Repairs	92,000	86,000	6,000	7.0%
Other Operations & Maintenance Expense	249,840	254,940	(5,100)	-2.0%
Contingent Expenses	-	-	-	#DIV/0!
Non-Bondable #1 - Equipment	85,000	76,500	8,500	11.1%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	701,840	687,440	14,400	2.1%
Total Operations & Maintenance	701,840	687,440	14,400	2.1%
<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)	205,000	190,000	15,000	7.9%
Total Capital Appropriations	150,000	150,000	-	0.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 1,166,640	\$ 1,137,240	\$ 29,400	2.6%

Marlboro Township Fire District No. 1
2015 Fire District Budget
Additional Expenses For Appropriation Schedule (F-3)

	2015	2014
Administration - Other		
Office Expense	\$ 5,000	\$ 5,000
Professional Services	<u>60,000</u>	<u>60,000</u>
Total - Others	<u>\$ 65,000</u>	<u>\$ 65,000</u>
Cost of Operations & Maintenance - Other		
Insurance	\$ 93,000	\$ 93,000
Professional Services - Medical	16,000	16,000
Advertising	3,000	3,000
Training & Education	8,000	8,000
Uniforms & Maintenance	10,000	10,200
Reimbursement of Expenses	25,000	29,200
Building Rentals	78,340	77,040
Rentals - Telephone/Alarm	6,000	8,000
Travel Expenses	8,500	8,500
Public Education & Recruitment	<u>2,000</u>	<u>2,000</u>
Total - Other Operations & Maintenance Expense	<u>\$ 249,840</u>	<u>\$ 254,940</u>

2015 Schedule of Salaries and Benefits

Marlboro Township Fire District No. 1
Monmouth County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed		PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages	9,000				Budget Fringe Benefits	9,000
CLERK	1	\$ 9,000	\$ 9,000					\$	
Position #2									
Position #3									
Position #4									
Position #5									
Position #6									
Position #7									
Position #8									
Total Administration			\$ 9,000	\$ 9,000				\$	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed		PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages					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	2015 Proposed		PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages					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			\$ 9,000	\$ 9,000				\$	

2015 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		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
		Approval	Approval			Budget	Budget	Budget	Budget
Capital Improvement #1									
Capital Improvement #2									
Capital Improvement #3									
Capital Improvement #4									
Capital Improvement #5									
Capital Improvement #6									
Capital Improvement #7									
Total Capital Improvements									

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

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
		Approval	Approval			Budget	Budget	Budget	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									
RESERVE FOR FUTURE CAPITAL OUTLAYS						150,000		150,000	
TOTAL CAPITAL APPROPRIATIONS						\$ 150,000	\$	150,000	

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

5 Year 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 (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds												-
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs												-
Capital Leases												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases												-
Intergovernmental Loans												
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.

5 Year Debt Service Schedule - Interest

Marlboro Township Fire District No. 1
Monmouth County

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									\$ -
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
Intergovernmental Loans									
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.

2015 Fund Balance Reconciliation

Marlboro Township Fire District No. 1 Monmouth County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 639,630
Less: Utilized in 2014 Adopted Budget	161,790
Proposed balance available	<u>477,840</u>
Estimated results of operations for the year ending December 31, 2014	240,160
Anticipated balance December 31, 2014	<u>718,000</u>
Less: Fund Balance utilized in 2015 Proposed Budget	189,074
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 528,926</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 550,000
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	<u>550,000</u>
Estimated results of operations for the year ending December 31, 2014	150,000
Anticipated balance December 31, 2014	<u>700,000</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 700,000</u></u>

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

2015 Referendums

Marlboro Township Fire District No. 1
Monmouth County

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

Tax Levy Requested minus Maximum Allowable Levy

\$ -

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

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

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

2015 Levy Cap Summary

Marlboro Township Fire District No. 1 Monmouth County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	971,111
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		971,111
Plus: 2% Cap Increase		19,422
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		990,533

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
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		15,000

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	3,579,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.035	1,253

ADJUSTED TAX LEVY 1,006,786

Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		1,006,786
Amount Proposed for Levy Cap Referendum		-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION \$ 1,006,786

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	973,227
Cap Bank Available from Prior Year (2012) for 2015 Budget		17,828
Cap Bank Available from Prior Year (2013) for 2015 Budget		25,958
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		25,958
Cap Bank Available from Prior Year (2014) for 2015 Budget		8,388
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		8,388
Cap Bank from Current Year (2015) Available for 2016 Budget		33,559
Cap Bank Available from 2015 for 2016 Budget	\$	<u><u>33,559</u></u>

**Marlboro Township Fire District No. 1
Monmouth County**

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2015 Levy Cap Exclusion Calculations

Marlboro Township Fire District No. 1 Monmouth County

PENSION CONTRIBUTION CALCULATION

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

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	205,000
2014 Adopted Budget LOSAP Appropriation		190,000
LOSAP Exclusion (+/-)	\$	15,000

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	-
2014 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

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

HEALTH INSURANCE EXCLUSION CALCULATION

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

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

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 971,111
Cap Bank Available from 2012 (See Levy Cap Certification)	17,828
Cap Bank Available from 2013 (See Levy Cap Certification)	25,958
Cap Bank Available from 2014 (See Levy Cap Certification)	8,388
Cap Bank Used from 2012	
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	2,780,646,874
New Ratables - Increase in Valuations (New Construction and Additions)	3,579,700
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.035
Projected Tax Rate based upon Proposed Levy	0.034955022

Form CNC-3 Fire District
(September 2009)

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 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

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

\$ 2,780,646,874 (1)

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

3,579,700 (2)

12/4/14
DATE

[Signature]
ASSESSOR SIGNATURE

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

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

.00035 (3)

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

\$ 1,253 (4)

12/4/14
DATE

[Signature]
TAX COLLECTOR SIGNATURE

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.

Named Insured:
MARLBORO BOARD OF FIRE
COMMISSIONERS DISTRICT #1

Policy Number: VFIS-TR-2067382-01/000
Policy Period: From 08-09-2014
To 08-09-2015

ITEM THREE: Schedule of Your Auto Coverage

MP- MOTOR POOL

Auto Schedule Summary

Veh. Num.	Year	Make	Model	PE Code	V.I.N.	Value
1	1996	MP HAHN	PUMPER LDH	PLDH	HCP1517110887	\$ 375,000
2	1993	MP MARION	RESCUE HVY	RTH	4S7ET9B05N0006704	\$ 450,000
3	1993	MP SPARTAN	PUMPER LDH	PLDH	YS7BT9B0XNC006703	\$ 375,000
4	1997	MP FORD	FIRST RESPONDER	FR	1FTHF36F3VEA56443	\$ 22,000
5	1997	MP KME	PUMPER LDH	PLDH	1K9AF4283WN058745	\$ 375,000
6	2008	MP FORD	SERVICE	OTH	1FTSW21Y78FA14905	ACV
7	2008	MP FORD	EXPEDITION XLT	OTH	1FMPU165X8LA52510	ACV
8	2009	MP KME	AERIAL	AD	1K9AF6486AN058812	\$ 966,000
9	2011	MP CHEVY	FIRST RESPONDER	FR	1GNSK2E08BR264421	\$ 35,820
10	1928	MP LAFRANCE	ANTIQUE	OTH	4766	\$ 75,000

AGREEMENTS AS TO:

- A. FIRE HOUSE RENTAL**
- B. REIMBURSEMENT OF EXPENSES OF VOLUNTEER FIRE COMPANY MEMBERS**

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, and to provide for the maintenance and regulation of the equipment used in connection therewith;

IT IS THEREFORE on this 2nd day of June, 2014 hereby AGREED and UNDERSTOOD, as follows:

A. RENTAL OF FIRE HOUSE

1. For and in consideration of the sum of SEVENTY-SEVEN THOUSAND, FORTY.....(\$77,040.00).....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 2015. 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 15, 2014. This Agreement shall remain in effect for a period of one year and until the **COMMISSIONERS'** 2015 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**.

B. REIMBURSEMENT OF EXPENSES

1. It is acknowledged that Members of the **COMPANY** incur ongoing personal expenses in providing firematic and related services to the residents and businesses of Fire District No. 1 and, also, of surrounding geographical areas under the concept of "mutual aid".

2. It is also acknowledged that such personal expenses include and entail costs for uniform maintenance and clothing allowance, personal equipment and tools not provided by the **COMPANY**, travel and fuel expenditures, and time away from employment resulting from responding on needed calls, amongst other things.

3. It is additionally agreed between the parties that upon receipt of an appropriate Voucher from the **COMPANY**, the **COMMISSIONERS** will pay the **COMPANY** TWELVE

THOUSAND (\$12,000.00) DOLLARS to match an equal contribution from the COMPANY of TWELVE THOUSAND (\$12,000.00) DOLLARS, based upon an allotment of up to \$550.00 per Member during the calendar year January 1, 2014 - December 31, 2014 to defray these personal expenses.

4. It is further agreed that reimbursements to the Members will be in accordance with a schedule maintained by the Chief of the COMPANY, or by his/her designated representative, requiring that each Line Officer and each member of the COMPANY maintain a 40% COMPANY attendance average to be eligible for any reimbursement. Any of the \$12,000.00 advanced by the COMMISSIONERS that is not distributed as a matched reimbursement of expenses by the COMPANY incurred through December 31, 2014 shall be applied as an offset against reimbursements in any renewal or extension of this Agreement covering the year January 1, 2015 - December 31, 2015, and beyond. The Chief of the COMPANY is to provide the COMMISSIONERS with a report of, and explaining of, all reimbursements under this Section at the time of the COMMISSIONERS' regularly scheduled Meeting in January 2015, or at a mutually agreed to later date -- and at regular scheduled January meetings thereafter.

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5. It is additionally agreed that either the Chief of the COMPANY or his/her designated representative shall attend each Meeting of the COMMISSIONERS to report on the prior month's activity of the COMPANY and to comment on any questions raised thereat regarding COMPANY matters.

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**, the Chairperson of the Board of Trustees of the **COMPANY**. The Chief 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:

Angela Filler
SECRETARY

BY: *Michael MacArthur*
CHAIRMAN

MARLBORO FIRE COMPANY

BY: *Paul H. Bender*
PRESIDENT

[Signature]
CHAIRPERSON, BOARD OF TRUSTEES
[Signature]
FIRE CHIEF

**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 2nd day of June, 2014,

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, John Borden and Douglas Tilton, 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:

ce3/87

BY:

Michael M. Duda
CHAIRMAN

**MARLBORO FIRE COMPANY
LINE OFFICERS**

ATTEST:

BY:

John A.
FIRE CHIEF