

2016

LOCAL GOVT SERVICES  
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# Montgomery Township No. 1 Fire District Budget

Montgomerybofc1.org  
(Fire District Web Address)

Department Of



Community  
Affairs

Division of Local Government Services

# **2016 FIRE DISTRICT BUDGET**

## **Certification Section**

2016

## Montgomery Township No. 1

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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: C.M. Zappala Date: 12/23/15

### 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. Zappala Date: 2/2/16

# 2016 PREPARER'S CERTIFICATION

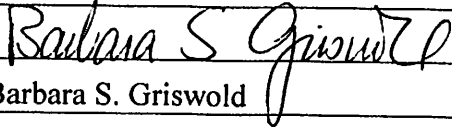
## Montgomery Township No. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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:	Barbara S. Griswold		
Title:	Fire District Attorney		
Address:	109 Lambertville-Hopewell Road Hopewell, NJ 08525		
Phone Number:	609-466-3967	Fax Number:	609-466-8480
E-mail address:	atlaw007@aol.com		

# 2016 PREPARER'S CERTIFICATION OTHER ASSETS

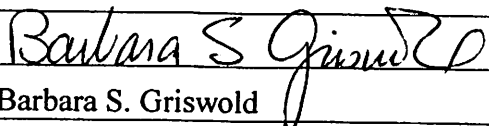
## Montgomery Township No. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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:	Barbara S. Griswold		
Title:	Fire District Attorney		
Address:	109 Lambertville-Hopewell Road Hopewell, NJ 08525		
Phone Number:	(609) 466-3967	Fax Number:	(609) 466-8480
E-mail address:	atlaw007@aol.com		

# 2016 APPROVAL CERTIFICATION


## Montgomery Township No. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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 8th day of December, 2015.

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:	Eve M. Fedun		
Title:	Board Secretary		
Address:	2125 Route 206 Belle Mead, NJ 08502		
Phone Number:	908-874-3677	Fax Number:	908-359-5802
E-mail address:	harlingengulf@aol.com		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

Montgomerybofc1.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 *year end 2014. year end 2015 will be posted @ year end.*
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- N/A* ☒ 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

William R. Spohn

Title of Officer Certifying compliance

Board Chairman

Signature



# 2016 FIRE DISTRICT BUDGET RESOLUTION

## Montgomery Township No. 1

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

WHEREAS, the Annual Budget for the Montgomery Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 8, 2015; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 867,330.00, which includes an amount to be raised by taxation of \$ 815,550.00, and Total Appropriations of \$ 867,330.00; 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 8, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 12, 2016.

  
(Secretary's Signature)

12-8-15  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
W. Spohn	X			
T. Karsay	X			
E. Fedun	X			
W. Hyncik	X			
J. Kessler	X			



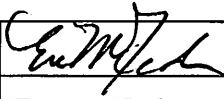
# 2016 ADOPTION CERTIFICATION

## Montgomery Township No. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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 12th day of January, 2016.

Officer's Signature:			
Name:	Eve M. Fedun		
Title:	Board Secretary		
Address:	2125 Route 206 Belle Mead, NJ 08502		
Phone Number:	908-874-3677	Fax Number:	908-359-5802
E-mail address:	harlingengulf@aol.com		

# 2016 ADOPTED BUDGET RESOLUTION

## Montgomery Township No. 1

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

WHEREAS, the Annual Budget for the Montgomery Township Fire District No.1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 12, 2016; 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.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 867,330.00, which includes amount to be raised by taxation of \$ 815,550.00, and Total Appropriations of \$ 867,330.00; 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 12, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ 867,330.00, which includes amount to be raised by taxation of \$ 815,550.00, and Total Appropriations of \$ 867,330.00; 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)

1.12.16  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
W. Spohn	<input checked="" type="checkbox"/>			
T. Karsay	<input checked="" type="checkbox"/>			
E. Fedun	<input checked="" type="checkbox"/>			
W. Hyncik	<input checked="" type="checkbox"/>			
J. Kessler	<input checked="" type="checkbox"/>			

# **2016 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Montgomery Township No. 1

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 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.

Overall budget appropriations decrease 4.1% for 2016, due to a decrease in capital expenditures (11.8%). The district has no capital purchases planned in 2016, while last year's budget included the purchase of an emergency command vehicle (\$90,000.00). Revenues decrease by \$92,500.00 (64%) as the result of decreased interest earnings on savings and last year's contribution of \$90,000.00 from district savings as revenue to offset the command vehicle purchase.

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 amount to be raised by taxation increases by \$55,300.00 (7.3%); the estimated tax rate rises 3/10 of a cent per \$100 assessed valuation (\$0.044 vs. \$0.041). This is almost entirely due to the \$50,000.00 increase in the amount to be placed in savings (restricted fund) for future capital purchases. The district is contributing \$50,000.00 of its general (unrestricted) fund to offset the 2016 budget appropriation.

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 property tax levy cap limits the district, without voter approval and with certain exclusions, to a no more than 2% annual increase in the amount to be raised by taxation. The maximum allowable levy for 2016 is \$826,791.00. The budget proposes raising \$815,550.00 by taxation, which is within the property tax levy cap.

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

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

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.

The District plans no capital purchases in its 2016 budget. The budget does include an appropriation of \$ 300,000.00 to be placed in the Restricted Fund as a reserve for future capital purchases. The District has no debt service obligations.

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.

None.

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.

The budget provides \$3,000.00 for the purchase of equipment or supplies for use by the Montgomery Township Emergency Medical Services.

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

Total Assessed Valuation of District	\$ 1,868,181,802.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.044

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

No		Yes	
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# FIRE DISTRICT CONTACT INFORMATION 2016

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

<b>Name of Fire District:</b>	Montgomery Township Fire District No. 1		
<b>Address:</b>	PO Box 130		
<b>City, State, Zip:</b>	Belle Mead	NJ	08502
<b>Phone: (ext.)</b>	908-359-6511	<b>Fax:</b>	908-281-6511

<b>Preparer's Name:</b>	Barbara S. Griswold, Esq.		
<b>Preparer's Address:</b>	109 Lambertville-Hopewell Road		
<b>City, State, Zip:</b>	Hopewell	NJ	08525
<b>Phone: (ext.)</b>	609-466-3967	<b>Fax:</b>	609-466-8480
<b>E-mail:</b>	atlaw007@aol.com		

<b>Chairman:</b>	William R. Spohn		
<b>Phone: (ext.)</b>	908-359-6511	<b>Fax:</b>	908-281-6511
<b>E-mail:</b>	bspohn@aol.com		

<b>Secretary/Treasurer:</b>	Eve M. Fedun		
<b>Phone: (ext.)</b>	908-874-3677	<b>Fax:</b>	908-359-5802
<b>E-mail:</b>	harlingengulf@aol.com		

<b>Name of Auditor:</b>	Patrick M. Tierney, CPA		
<b>Name of Firm:</b>	Solitario & Tierney, CPA, PLLC		
<b>Address:</b>	296 Summerhill Road PO Box 6		
<b>City, State, Zip:</b>	Spotswood	NJ	08884
<b>Phone: (ext.)</b>	732-251-0400	<b>Fax:</b>	732-723-1738
<b>E-mail:</b>	STCPAPLLC@gmail.com		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Montgomery Township No. 1

**FISCAL YEAR:** January 1, 2016 to December 31, 2016

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? yes \_\_\_\_

*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
  - a. First class or charter travel no \_\_\_\_
  - b. Travel for companions no \_\_\_\_
  - c. Tax indemnification and gross-up payments no \_\_\_\_
  - d. Discretionary spending account no \_\_\_\_
  - e. Housing allowance or residence for personal use no \_\_\_\_
  - f. Payments for business use of personal residence no \_\_\_\_
  - g. Vehicle/auto allowance or vehicle for personal use no \_\_\_\_
  - h. Health or social club dues or initiation fees no \_\_\_\_
  - i. Personal services (i.e.: maid, chauffeur, chef) no \_\_\_\_

*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED) Montgomery Township No. 1

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

- 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.*



# **FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE**

## **Montgomery Township District #1 Somerset County**

### **Question 6 (c): Business Transactions**

1. Sunrise Office Systems, Inc. – Commissioner Spohn is an officer and shareholder  
2015 payments totaling \$ 1,845.00 for computer services and web site management  
Value of annual transactions does not reach bid threshold and is not subject to competitive bid process
2. Harlingen Garage, Inc. – Commissioner Fedun and her spouse are officers and shareholders  
2015 payments totaling\$ 4,028.01 for miscellaneous vehicle service and repair  
Value of annual transactions does not reach bid threshold and is not subject to competitive bid process.
3. Karsay Coffee, Inc. – Commissioner Karsay is an officer and shareholder  
2015 payments totaling \$ 136.33 solely for reimbursement of shipping charges incurred on behalf of the fire district.  
Value of annual reimbursements does not reach bid threshold and is not subject to competitive bid process.

### **Question 8: Fire District Vehicles**

	<u>Assigned To</u>
1. 1984 AMC Jeep 4x4 Water Rescue Vehicle	Motor Pool
2. 1999 E-One 105' Aerial Ladder Truck	Motor Pool
3. 2003 E-One Pumper	Motor Pool
4. 2004 Ford F350 Super Duty Brush Truck	Motor Pool
5. 2004 Chevrolet Suburban Support Vehicle	Motor Pool
6. 2006 Pierce Tanker	Motor Pool
7. 2009 Chevrolet Suburban Command Vehicle	Motor Pool
8. 2010 Pierce Velocity Pumper	Motor Pool
9. 2014 Pierce Velocity Rescue Truck	Motor Pool

### **Questions 11 &12: Contract for Provision of Fire Services**

1. Montgomery Township Volunteer Fire Company No. 1 (copy attached)

### **Question 13: Length of Service Award Program**

Year implemented: 1999

Number of volunteers presently eligible to participate in plan (2015): 28

Number of volunteers presently vested in plan: 25

Annual contributions are subject to automatic CPI adjustment as calculated by the Division of Local Government Services

LOSAP budgeted for 2015: \$50,000.00

Plan Contractor's annual financial statement, pursuant to NJAC 5:30-14.49, was submitted to DLGS by the Contractor.

AGREEMENT FOR FIRE PROTECTION AND RESCUE  
SERVICES BETWEEN COMMISSIONERS OF FIRE DISTRICT  
#1, IN THE TOWNSHIP OF MONTGOMERY, COUNTY OF  
SOMERSET AND MONTGOMERY TOWNSHIP VOLUNTEER  
FIRE COMPANY NO. 1

WHEREAS, N.J.S. 40A:14-68 authorizes the governing body of a municipality to contract with volunteer fire companies within the municipality for the purpose of extinguishing fire; and

WHEREAS, N.J.S. 40A:14-81 provides the Commissioners of a fire district with certain powers, duties and functions within the fire district relating to the prevention and extinguishment of fire, performance of emergency rescues, and the regulation of fire hazards; and

WHEREAS, the Commissioners of Fire District #1, in the Township of Montgomery, County of Somerset, New Jersey and the Montgomery Township Volunteer Fire Company # 1 have negotiated an agreement for the provision of fire protection and rescue services to the fire district to be provided in return for the Commissioner's of Fire District #1 performance of certain obligations as described below:


It is on this 9<sup>th</sup> day of January, 2012, between the Commissioners of Fire District No.1, in the Township of Montgomery, County of Somerset (hereinafter called "Commissioners") and Montgomery Township Volunteer Fire Company No.1 (hereinafter called "Fire Company"), represented and agreed as follows:

1. Fire Company will provide rescue and fire services within the fire district and in such other areas or territories as may be agreed under arrangements for mutual aid.
2. Nothing herein shall be construed to increase any liability on the part of Fire Company and/or the Commissioners to the public for errors or omissions in the performance or nonperformance of its duties hereunder or pursuant to any other requirement.
3. The members of Fire Company, in performing their duty hereunder, shall be deemed to be exercising a governmental function.
4. The members of the Fire Company shall operate in accordance with the Fire Company's By-Laws and Standard Operating Guidelines (the "SOG") as may be amended from time to time as well as any reasonable mandates of the Commissioners pertaining generally, to the intended operation and use of apparatus and equipment provided by Commissioners. Fire Company may not consciously take any action which is contrary to law or to the By-Laws or SOGs of the Fire Company. Upon request, Fire Company shall make its By-Laws and SOGs available to the Commissioners for review.

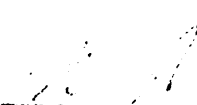
5. Commissioners shall provide worker's compensation insurance coverage for all members of the Fire Company and liability insurance coverage for the Commissioner's apparatus, vehicles and equipment. Copies of all liability and worker's compensation insurance policies, upon request, shall be furnished to Fire Company. Fire Company shall permit no person to perform fire fighting or rescue duties or activities if such person is not a member of the Fire Company (except in situations involving mutual aid).
6. Commissioners shall entertain reimbursing individual firefighters for losses incurred while engaged in fire or rescue duty (including while traveling in personal vehicles to, and returning from, a call), subject to reasonable proof of the value of such losses.
7. Commissioners shall fund the Length of Service Awards Program, (the "LOSAP Plan") in accordance with New Jersey State regulations, requirements, and agreements of Commissioners and Fire Company.
8. Commissioners will provide funding for firefighting apparatus, related equipment, and firefighter training which complies with NFPA, OSHA and other recognized standards (the "Recognized Standards"). Commissioners will provide for maintaining all apparatus and equipment in accordance with manufacturer's specifications and Recognized Standards. The Fire Company is responsible for coordinating maintenance of apparatus and equipment.
9. Fire Company will maintain a firefighting corps and an available manpower response during all hours of the day and night. If ever unable to provide the appropriate resources, the Fire Company is to advise the Chairman of the Commissioners or his next available successor immediately.
10. Commissioners may, but shall not be required, to provide life and health insurance for members of Fire Company and any insurance, once in force, may not be terminated by Commissioners without furnishing thirty (30) days advance written notice to the Fire Company prior to the public hearing on the fire district's annual budget.
11. In consideration for Commissioner's paying rent, Fire Company will house apparatus, vehicles and equipment furnished by Commissioners in a reasonably safe and secure manner and will observe any reasonable rules and regulations promulgated by Commissioners for the maintenance of same.
12. This contract is contingent upon adequate funding being provided in the annual budget and by appropriation of Commissioners.
13. At the end of each term of this Agreement, in the absence of new or replacement Agreement, this Agreement shall automatically renew for up to five (5) additional one year terms, unless either party provides the other with written notice that it does not intend to renew the Agreement. Such notice shall be in writing and must be provided at least sixty (60) days before the end of the relevant term.

14. For purposes of this Agreement, firefighters shall include all members of the Fire Company.
15. At Commissioner's request, Fire Company shall furnish to Commissioners a current list of all line officers and a full membership list.
16. All duties, obligations and activities of the parties pursuant to this Agreement shall be exercised reasonably and in good faith.
17. The term of this Agreement shall run from January 1, 2012 through December 31, 2012, subject to the renewal provisions of paragraph 13 above.
18. If any article, section, paragraph, sentence or clause of this Agreement is determined to be invalid, it shall be deemed severable, and the remainder of the Agreement shall survive.
19. This Agreement governs the relation between Fire Company and Commissioners and signature of the President of the Fire Company and the Commissioner Chairman, shall bind both parties to the terms and obligations herein created. The Fire Company shall review this Agreement with its Board of Trustees and the Commissioner Chairman shall review same with the remaining Commissioners.

MONTGOMERY TOWNSHIP  
VOLUNTEER FIRE COMPANY NO.1

BY:   
Alan W. Clark, President

MONTGOMERY TOWNSHIP BOARD OF  
FIRE COMMISSIONERS, DISTRICT  
NO.1

BY:   
Bill Spohn, Chairman

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**  
**Montgomery Township No. 1**

**FISCAL YEAR: January 1, 2016 to December 31, 2016**

*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 2014.

**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)

Montgomery Township Fire District No. 1  
Somerset

Reportable Compensation from Fire District (W-2/1099)									
Position		Average Hours per Week Dedicated to Position		Base Salary/ Stipend		Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	
Name	Title	Commissioner	Officer	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
1. William R. Spohn	Chairman	5 x	x		\$ -	\$ -	\$ -	\$ -	\$ -
2. Thomas S. Karsay	Vice-Chairman	3 x	x		-	-	-	-	-
3. Eve M. Fedun	Secretary	3 x	x		-	-	-	-	-
4. William Hyncik	Treasurer	3 x	x		-	-	-	-	-
5. Jonathan Kessler	Commissioner	2 x			-	-	-	-	-
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
Total:					\$ -	\$ -	\$ -	\$ -	\$ -

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

0

# Schedule of Health Benefits - Detailed Cost Analysis

Montgomery Township fire District No. 1  
Somerset

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

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

Montgomery Township fire District No. 1  
Somerset

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2015	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2015		\$ -			



**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:

Montgomery Township fire District No. 1

County:

Somerset

**Levy Cap Calculation Summary**

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 760,250
Cap Bank Available from 2013 (See Levy Cap Certification)	77
Cap Bank Available from 2014 (See Levy Cap Certification)	34,687
Cap Bank Available from 2015 (See Levy Cap Certification)	33,934
Cap Bank Used from 2013	-
Cap Bank Used from 2014	-
Cap Bank Used from 2015	-
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,864,922,102
New Ratables - Increase in Valuations (New Construction and Additions)	3,259,700
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.041
Projected Tax Rate based upon Proposed Levy	0.043654745

## 2016 Budget Summary

### Montgomery Township fire District No. 1 Somerset

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 50,000	\$ 140,000	\$ (90,000)	-64.3%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	2,500	(2,500)	-100.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,780	1,780	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	51,780	144,280	(92,500)	-64.1%
Amount to be Raised by Taxation to Support Budget	815,550	760,250	55,300	7.3%
Total Anticipated Revenues	867,330	904,530	(37,200)	-4.1%
<b>APPROPRIATIONS</b>				
Total Administration	40,550	39,750	800	2.0%
Total Cost of Operations & Maintenance	473,780	471,780	2,000	0.4%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	3,000	3,000	-	0.0%
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)	50,000	50,000	-	0.0%
Total Capital Appropriations	300,000	340,000	(40,000)	-11.8%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	867,330	904,530	(37,200)	-4.1%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

## 2016 Revenue Schedule

Montgomery Township fire District No. 1  
Somerset

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 50,000	\$ 50,000	\$ -	0.0%
Restricted Fund Balance	-	90,000	(90,000)	-100.0%
Total Fund Balance Utilized	50,000	140,000	(90,000)	-64.3%
<b>Miscellaneous Anticipated Revenues</b>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<b>Sale of Assets (List Individually)</b>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Money Market - Commercial Bank	-	1,000	(1,000)	-100.0%
Investment Account - Commercial bank	-	1,500	(1,500)	-100.0%
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	2,500	(2,500)	-100.0%
<b>Other Revenue (List in Detail)</b>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<b>Operating Grant Revenue (List in Detail)</b>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,780	1,780	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	1,780	1,780	-	0.0%
<b>Revenues Offset with Appropriations</b>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u>\$ 51,780</u>	<u>\$ 144,280</u>	<u>\$ (92,500)</u>	-64.1%

# 2016 Appropriations Schedule

Montgomery Township fire District No. 1  
Somerset

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Administration - Personnel</b>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners			-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	-	-	-	#DIV/0!
<b>Administration - Other (List)</b>				
Advertising	1,000	1,000	-	0.0%
Office Expense	14,500	14,200	300	2.1%
Administration - Other (carried forward from Supp. Schedule)	24,750	24,250	500	2.1%
Contingent Expenses			-	#DIV/0!
Commissioners' Equipment	300	300	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	40,550	39,750	800	2.0%
Total Administration	40,550	39,750	800	2.0%
<b>Cost of Operations &amp; Maintenance - Personnel</b>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<b>Cost of Operations &amp; Maintenance - Other (List)</b>				
Apparatus Housing	138,000	138,000	-	0.0%
Insurance	55,000	50,000	5,000	10.0%
Operation & Maintenance - Other (carried forward from Supp. Schedule)	187,000	187,000	-	0.0%
Contingent Expenses	15,000	15,000	-	0.0%
Supplies/New Equipment	47,000	50,000	(3,000)	-6.0%
Supplemental Fire Services Equipment	1,780	1,780	-	0.0%
Other Assets-Non-Bondable (carried forward from Supp. Schedule)	30,000	30,000	-	0.0%
Total Operations & Maintenance - Other	473,780	471,780	2,000	0.4%
Total Operations & Maintenance	473,780	471,780	2,000	0.4%
<b>Appropriations Offset with Revenue - Personnel</b>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<b>Appropriations Offset with Revenue - Other (List)</b>				
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!
<b>Duly Incorporated First Aid/Rescue Squad Associations</b>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies	3,000	3,000	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	3,000	3,000	-	0.0%
<b>Emergency Appropriations &amp; Deferred Charges (List)</b>				
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)	50,000	50,000	-	0.0%
Total Capital Appropriations	300,000	340,000	(40,000)	-11.8%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 867,330</b>	<b>\$ 904,530</b>	<b>\$ (37,200)</b>	<b>-4.1%</b>

**2016 Appropriation Schedule Supplement**

**Montgomery Township Fire District No. 1  
Somerset County**

	<b><i><u>2016 Proposed Budget</u></i></b>	<b><i><u>2015 Adopted Budget</u></i></b>
Administration – Other		
Election Expense	750	750
Professional Fees	<u>24,000</u>	<u>23,500</u>
	24,750	24,250
Cost of Operations & Maintenance – Other		
Repairs & Maintenance	55,000	55,000
Training & Education	29,000	29,000
Utilities	35,000	35,000
General Operating Expense	<u>68,000</u>	<u>68,000</u>
	187,000	187,000
Turn-Out Gear (non-bondable)	20,000	20,000
Air Packs/SCBA (non-bondable)	<u>10,000</u>	<u>10,000</u>
	30,000	30,000

## 2016 Schedule of Salaries and Benefits

### Montgomery Township fire District No. 1 Somerset

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
Position #1		\$ -	\$ -	-				\$ -
Position #2		-	-	-				-
Position #3		-	-	-				-
Position #4		-	-	-				-
Position #5		-	-	-				-
Position #6		-	-	-				-
Position #7		-	-	-				-
Position #8		-	-	-				-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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# 2016 Proposed Capital Budget

Montgomery Township Fire District No. 1  
Somerset

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Capital Improvement #1	vehicle	n/a	11/04/14	100%	\$	90,000
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)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Command Vehicle						
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						
TOTAL CAPITAL APPROPRIATIONS						

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

-	-
300,000	250,000
\$ 300,000	\$ 340,000
	\$ 90,000

# 5 Year Debt Service Schedule - Principal

Montgomery Township Fire District No. 1  
Somerset

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	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

Montgomery Township Fire District No. 1  
Somerset

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	\$ -
<b>Bond Anticipation Notes</b>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<b>Capital Leases</b>									
Capital Lease #1	-	-	-	-	-	-	-	-	-
Capital Lease #2	-	-	-	-	-	-	-	-	-
Capital Lease #3	-	-	-	-	-	-	-	-	-
Capital Lease #4	-	-	-	-	-	-	-	-	-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<b>Intergovernmental Loans</b>									
Intergovernmental #1	-	-	-	-	-	-	-	-	-
Intergovernmental #2	-	-	-	-	-	-	-	-	-
Intergovernmental #3	-	-	-	-	-	-	-	-	-
Intergovernmental #4	-	-	-	-	-	-	-	-	-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<b>Other Bonds or Notes Payable</b>									
Other Bonds or Notes #1	-	-	-	-	-	-	-	-	-
Other Bonds or Notes #2	-	-	-	-	-	-	-	-	-
Other Bonds or Notes #3	-	-	-	-	-	-	-	-	-
Other Bonds or Notes #4	-	-	-	-	-	-	-	-	-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

## 2016 Fund Balance Reconciliation

### Montgomery Township fire District No. 1 Somerset

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 769,925
Less: Utilized in 2015 Adopted Budget	50,000
Proposed balance available	719,925
Estimated results of operations for the year ending December 31, 2015	50,000
Anticipated balance December 31, 2015	769,925
Less: Fund Balance utilized in 2016 Proposed Budget	50,000
Proposed balance after utilization in 2016 Proposed Budget	<u>\$ 719,925</u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 508,657
Less: Utilized in 2015 Adopted Budget	90,000
Proposed balance available	418,657
Estimated results of operations for the year ending December 31, 2015	250,000
Anticipated balance December 31, 2015	668,657
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	<u>\$ 668,657</u>

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

# 2016 Referendums

Montgomery Township fire District No. 1  
Somerset

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 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	2016 Proposed Budget Amount Requested	2015 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

## 2016 Levy Cap Summary

### Montgomery Township fire District No. 1 Somerset

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	760,250
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>760,250</u>
Plus: 2% Cap Increase		<u>15,205</u>
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<u><b>775,455</b></u>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		<u>50,000</u>
Total Exclusions		<u>50,000</u>
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	3,259,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.041	<u>1,336</u>
<b>ADJUSTED TAX LEVY</b>		<u><b>826,791</b></u>
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		<u>-</u>
Maximum Tax Levy Before Referendum		<u>826,791</u>
Amount Proposed for Levy Cap Referendum		<u>-</u>
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<u><b>\$</b></u>	<u><b>826,791</b></u>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	815,550
Cap Bank Available from Prior Year (2013) for 2016 Budget		77
Cap Bank Available from Prior Year (2014) for 2016 Budget		<u>34,687</u>
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		34,687
Cap Bank Available from Prior Year (2015) for 2016 Budget		<u>33,934</u>
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		33,934
Cap Bank from Current Year (2016) Available for 2017 Budget		<u>11,241</u>
Cap Bank Available from 2016 for 2017 Budget	<u><b>\$</b></u>	<u><b>11,241</b></u>

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	\$
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# 2016 Levy Cap Exclusion Calculations

## Montgomery Township fire District No. 1 Somerset

### PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$	-
2016 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2016 Base Amount		-
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		-
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		-
Pension Contribution Exclusion	\$	-

### LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$	50,000
20154 Adopted Budget LOSAP Appropriation		50,000
LOSAP Exclusion (+/-)	\$	-

### DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	-
2015 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	\$	-

### CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$	300,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
###		-
2016 Base Amount		300,000
2015 Adopted Budget Total Capital Appropriation		340,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		90,000
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		250,000
Capital Expenditure Exclusion	\$	50,000

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016		5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$	-
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2016 Proposed Budget Group Health Insurance		-
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2015 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
Net Increase Divided by 2015 Amount Budgeted = % Increase		0.00%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2016 Increase in Appropriation	\$	-