



**STATE OF NEW JERSEY  
OFFICE OF THE STATE COMPTROLLER**

***FISCAL AND OPERATING PRACTICES  
AT SELECTED FIRE DISTRICTS***

**Marc Larkins  
Acting State Comptroller**

**May 28, 2014  
PA-23**

# TABLE OF CONTENTS

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<b>Background, Audit Objective and Methodology .....</b>	<b>1</b>
<b>Summary of Audit Results .....</b>	<b>3</b>
<b>Audit Findings and Recommendations.....</b>	<b>4</b>
<b>Employee Compensation .....</b>	<b>4</b>
<b>Volunteer versus Salaried Firefighters .....</b>	<b>8</b>
<b>Elections.....</b>	<b>10</b>
<b>Reporting Requirements .....</b>	<b>12</b>
<b>Auditee Responses.....</b>	<b>Appendix A</b>

# BACKGROUND, AUDIT OBJECTIVE AND METHODOLOGY

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In accordance with *N.J.S.A. 40A:14-70*, any municipality that does not already have a paid or partially paid fire department may create a fire district. Fire districts are separate entities from municipalities, counties or other governing bodies and have the power to levy taxes. A municipality may have more than one fire district. As of June 30, 2011, New Jersey had 185 fire districts with over 8,000 firefighters (career and volunteer).

Each fire district has a board of five fire commissioners who are elected for staggered three-year terms during annual fire district elections held on the third Saturday of February. The board of fire commissioners has the power to buy, hold, lease and sell property on behalf of the fire district. Fire districts are also responsible for preparing their annual budgets, which are submitted for voter approval. An average of 82 percent of fire district revenue comes from fire district taxes.

The objective of our audit was to assess the adequacy of certain fiscal and operating practices at three fire districts. Our audit covered the period January 1, 2010 to March 24, 2014.

To accomplish our objective, we reviewed relevant statutes, regulations, policies and procedures and professional literature concerning best practices of fire districts. We also reviewed the fire districts' budgets, financial data, professional services contracts, purchasing documentation and personnel information including payroll and collective bargaining agreements. In addition, we reviewed the fire districts' internal controls and conducted interviews of fire district employees.

We reviewed employee compensation to assess compliance with the districts' collective bargaining agreements. We also analyzed voter turnout at the annual fire districts' elections.

We tested a judgmental sample of 203 expenditures to verify that there was appropriate documentation supporting each expenditure and that the proper procurement procedures were followed. Our expenditure testing did not reveal any significant reportable conditions at the districts reviewed for the period tested.

To perform the audit, we judgmentally selected three fire districts, including Brick Fire District No. 1 (Brick No. 1), Cherry Hill Fire District No. 13 (Cherry Hill No. 13) and Woodbridge Fire District No. 1 (Woodbridge No. 1).

Brick No. 1 is one of three fire districts serving the Township of Brick in Ocean County. Brick No. 1, which serves a population of approximately 39,000, consists of two fire houses and approximately 75 firefighters, all volunteer. Brick No. 1's calendar year 2011 budget totaled \$3.1 million.

Cherry Hill No. 13 is the only fire district serving the Township of Cherry Hill in Camden County. Cherry Hill No. 13, which serves a population of approximately 71,000, consists of six fire houses and 130 salaried employees. Cherry Hill No. 13's 2011 budget totaled \$24.9 million.

Woodbridge No. 1 is one of nine fire districts serving the Township of Woodbridge in Middlesex County. Woodbridge No. 1, which serves a population of approximately 21,000, consists of one fire house with a combination of approximately 43 volunteer and 22 salaried firefighters. Woodbridge No. 1's 2011 budget totaled \$7.8 million.

This audit was performed in accordance with the State Comptroller's authority as set forth in *N.J.S.A. 52:15C-1 et seq.* We conducted our audit in accordance with generally accepted government auditing standards applicable to performance audits. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

# SUMMARY OF AUDIT RESULTS

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Our audit found several weaknesses in the areas of compensation and voter turnout as follows:

- Firefighters' salaries at Cherry Hill No. 13 and Woodbridge No. 1 are considerably higher than the average wages paid to other firefighters in New Jersey. These salaries are paid with taxpayer dollars. In 2011, the average salary for a firefighter in New Jersey was \$70,160. In Cherry Hill No. 13 and Woodbridge No. 1, the average salaries in 2011 were approximately \$80,000 and \$85,000, respectively. Further, these salaries were significantly higher than those of firefighters in Philadelphia and New York City.
- In addition to their salaries, Cherry Hill No. 13 and Woodbridge No. 1 employees receive longevity payments ranging from \$2,800 to \$13,700. Cherry Hill No. 13 and Woodbridge No. 1 paid approximately \$614,000 and \$143,000, respectively, during 2011 in such payments. Woodbridge No. 1 employees also receive a terminal leave bonus upon separation from the fire district.
- Cherry Hill No. 13 does not attempt to recruit volunteers, which results in increased costs to district taxpayers. If Cherry Hill No. 13 were to substitute 25 percent of its paid firefighters with volunteers, the district could save approximately \$2.7 million in taxpayer dollars annually.
- Voter turnout for fire district elections equals less than 2 percent of registered voters in the three districts we audited. Moving the election date to November would potentially increase voter turnout and reduce costs.

We make five recommendations to address the weaknesses we identified.

# AUDIT FINDINGS AND RECOMMENDATIONS

## **Employee Compensation**

*Cherry Hill No. 13 and Woodbridge No. 1 firefighters receive higher than average compensation.*

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Our review of the collective bargaining agreements for Cherry Hill No. 13 and Woodbridge No. 1 firefighters revealed some costly contract provisions that added additional costs to the fire districts' payroll expenses and resulted in significant increases to the firefighters' salaries. Given that the fire districts' main source of income is derived from levying taxes paid by the public, firefighter compensation should strike the appropriate balance between fairly compensating employees and ensuring that services are provided in the most economical manner. We question whether the level of compensation we found appropriately strikes such a balance.

### Salaries

Two of the three fire districts that we reviewed (Cherry Hill No. 13 and Woodbridge No. 1) had paid firefighters. In 2011, employee compensation (salary and fringe benefit) made up approximately 79 percent and 67 percent of Cherry Hill No. 13 and Woodbridge No. 1's annual budget respectively. According to the U.S. Department of Labor, the average salary, in 2011, for a firefighter in New Jersey was \$70,160. We found that the average salary for a Cherry Hill No. 13 firefighter during that same year was approximately \$80,000, which is 14 percent higher than the State average. The average salary in 2011 for a firefighter in Woodbridge No. 1 was approximately \$85,000, or 21 percent higher than the State average.

Further, Woodbridge No. 1 firefighters are given a salary increase of more than 40 percent after their first year of service which allows them to more than triple their starting salary after only five years of employment. The salary for a

Woodbridge No. 1 firefighter in their sixth year is approximately \$91,000. Effective for firefighters hired after January 1, 2011, these salary amounts are spread over an eight-year range versus the six mentioned above. However, all of the firefighters' whose salaries we tested were hired prior to January 1, 2011.

Table 1 shows our comparison of the salary structures at these two locations with the salary structures of firefighters in neighboring major cities.

**Table 1**

<b>Year</b>	<b>Cherry Hill No. 13</b>	<b>Percent Increase From Year 1</b>	<b>Philadelphia</b>	<b>Percent Increase From Year 1</b>	<b>Woodbridge No. 1</b>	<b>Percent Increase From Year 1</b>	<b>New York City</b>	<b>Percent Increase From Year 1</b>
<b>1</b>	\$50,099		\$40,036		\$30,000		\$39,370	
<b>2</b>	\$55,664	11%	\$42,813	7%	\$42,294	41%	\$41,311	5%
<b>3</b>	\$61,233	22%	\$46,708	17%	\$54,588	82%	\$44,995	14%
<b>4</b>	\$66,800	33%	\$50,043	25%	\$66,882	123%	\$49,494	26%
<b>5</b>	\$72,365	44%	\$53,380	33%	\$79,179	164%	\$54,556	39%
<b>6</b>	\$77,932	56%	\$55,603	39%	\$91,473	206%	\$76,488	94%
<b>Totals</b>	<b>\$384,093</b>		<b>\$288,583</b>		<b>\$364,416</b>		<b>\$306,214</b>	

As shown in Table 1, both Cherry Hill No. 13 and Woodbridge No. 1 firefighters earn higher annual salaries when compared to firefighters in Philadelphia and New York City, respectively. Additionally, total compensation earned after six years of service was significantly higher in Cherry Hill No. 13 when compared to Philadelphia and in Woodbridge No. 1 when compared to New York City.

*Longevity and Severance Payments*

After six years of service in lieu of raises, Cherry Hill No. 13 and Woodbridge No. 1 award annual longevity payments to firefighters, as well as other fire district personnel.

In Cherry Hill No. 13, the longevity payments range from 7 to 9 percent of employees' salaries based on years of service. These payments ranged from approximately \$2,800 to \$12,100 in 2011. Cherry Hill No. 13 paid

approximately \$634,000 and \$614,000 in longevity payments for 2010 and 2011, respectively.

In Woodbridge No. 1, the longevity payments range from 4 to 13 percent of the employees' salaries depending on years of service. These payments ranged from approximately \$3,700 to \$13,700 in 2011. Woodbridge No. 1 paid approximately \$186,000 and \$143,000 in longevity payments for 2010 and 2011, respectively.

Upon retirement, an employee who has served over 20 years in Woodbridge No. 1 is entitled to a "terminal leave" bonus of three days pay for each year of service for up to 26 years. Additionally, Woodbridge No. 1 employees receive a payment for any unused vacation, personal days and up to 30 days of accumulated sick leave.

During our audit period, four Woodbridge No. 1 employees received retirement payouts collectively totaling approximately \$222,500. The retirement payouts included terminal leave and sick pay. Terminal leave ranged from \$29,600 to \$35,000 and sick pay ranged from \$11,000 to \$12,800.

The fact that Woodbridge No. 1 employees receive a terminal leave bonus, in addition to both sick and vacation time buybacks appears excessive. For example, one firefighter who retired during our audit period received a severance payment totaling over \$64,000. Of this amount, approximately \$35,000 (54 percent) was his terminal leave bonus, in addition to approximately \$16,800 for vacation and \$12,800 for sick pay.

### **Recommendations**

1. Cherry Hill No. 13 and Woodbridge No. 1, upon renegotiation of their collective bargaining agreements, should seek to reduce the size of salary increases to better align firefighters' salaries to the state average.

2. Cherry Hill No. 13 and Woodbridge No. 1, upon renegotiation of their collective bargaining agreements, should seek to reduce the amount of longevity payments.
3. Woodbridge No. 1, upon renegotiation of its collective bargaining agreements, should seek to eliminate all future terminal leave payments.

## Volunteer versus Salaried Firefighters

*Cherry Hill No. 13 could potentially decrease costs for taxpayers by recruiting volunteers.*

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According to U.S. Fire Administration statistics, as of January 2012, 75.4 percent of all New Jersey fire departments were exclusively staffed by volunteer firefighters.

The three fire districts we audited varied as to the makeup of their firefighting force as well as the number of residential properties served. As shown in Table 2, the average fire district tax per residential property ranges from \$132 per year in Brick No. 1 to \$652 per year in Cherry Hill No. 13.

**Table 2**

<b>District</b>	<b>Percent Volunteer Firefighters</b>	<b>Number of Residential Properties Served</b>	<b>Average Annual Fire District Tax per Property</b>
<b>Cherry Hill No.13</b>	0%	23,750	\$652
<b>Woodbridge No.1</b>	66%	5,900	\$591
<b>Brick No.1</b>	100%	13,820	\$132

As noted above, our analysis of the three districts revealed that while Brick No. 1 serves the median population of approximately 13,820, it is able to do so at a significantly lower cost per residential property due to its all-volunteer force. If Cherry Hill No. 13 were to substitute 25 percent of its paid firefighters with volunteers, it would reduce its annual budget by approximately \$2.7 million. As a result, the average annual fire district tax for Cherry Hill No. 13 residential property owners would be reduced to \$569, an annual savings of \$83 per taxpayer.

We discussed the potential for using volunteer firefighters with Cherry Hill No. 13 officials. They indicated that mandatory training and obtaining annual certifications are a major time commitment for people who have other jobs. They added that Cherry Hill No. 13 responds to approximately 5,000 calls per year, which requires an even greater time commitment on the part of volunteers.

#### **Recommendation**

4. Cherry Hill No. 13 should develop a plan to recruit and evaluate the use of volunteer firefighters in an effort to reduce taxpayer costs.

## **Elections**

*Voter turnout for fire district elections is exceptionally low.*

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New Jersey's fire districts administer their elections on the third Saturday in February, as per *N.J.S.A. 40A:14-72*. On this day, fire districts ask voters to approve their spending plans and elect members to their Board of Fire Commissioners. Nearly half of New Jersey fire district budgets total more than \$1 million.

Our analysis found that fewer than 2 percent of registered voters participated in their CY 2012 fire district elections in the three districts we audited. For example, in 2012, of the approximately 54,000 registered voters in Cherry Hill, only 860 voted in the fire district election, which included a \$25 million budget proposal.

Based on information collected from county boards of elections, the February 2012 election voter turnouts in relation to the total number of registered voters were as follows for the three fire districts we reviewed:

- Brick No. 1 had a 0.6 percent voter turnout for an approximate \$2.3 million budget;
- Cherry Hill No. 13 had a 1.6 percent voter turnout for an approximate \$25 million budget; and
- Woodbridge No. 1 had a 1.6 percent voter turnout for an approximate \$8.1 million budget.

By way of comparison, the November 2011 general election saw 27 percent of registered voters statewide cast a ballot. Further, the November 2012 general and presidential election had a 67 percent voter turnout.

Changing the election date could substantially increase voter turnout and would further promote awareness and transparency of fire district operations to the taxpayers. While several bills have been proposed to change the date of the fire district elections, to date, none of these bills have become law.

### **Recommendation**

5. The Legislature should continue to consider moving the fire district election date to coincide with that of the general election in November.

# REPORTING REQUIREMENTS

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We provided a draft copy of this report to the Brick No. 1, Cherry Hill No. 13 and Woodbridge No. 1 boards of fire commissioners for their review and comment. Their comments were considered in preparing our final report and are attached as Appendix A.

Brick No. 1's response indicated that, in its Board's opinion moving the fire elections to November would not be in the best interests of the district. Cherry Hill No. 13's response cited numerous reasons why it felt that it was very misleading to compare Cherry Hill No. 13 with Brick No. 1 and Woodbridge No. 1. Nevertheless, Cherry Hill No. 13 did agree with our recommendations indicating several have already been addressed as a result of a recently ratified collective bargaining agreement. Woodbridge No. 1's response indicated that its new collective bargaining agreement addresses several of our recommendations.

The Office of the State Comptroller is required by statute to monitor the implementation of our recommendations. To meet this requirement and in accordance with *N.J.A.C. 17:44-2.8(a)*, following the distribution of the final audit report, Cherry Hill No. 13, Woodbridge No. 1 and Brick No. 1 shall report to the Office of the State Comptroller within 90 days stating the corrective action taken or underway to implement the recommendations contained in the report and, if not implemented, the reason therefore. *N.J.A.C. 17:44-2.8(a)*.

## Appendix A - Auditee Response

**Chalice, William**

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**From:** Steve Gerling <SGerling@brickpd.com>  
**Sent:** Sunday, April 20, 2014 9:15 PM  
**To:** Stenson, John; 'sgerling@brickfire.org'  
**Cc:** Watson, Elizabeth; Chalice, William  
**Subject:** RE: Response to Fire District Audit

John,

I have reviewed the final draft report and see no changes that Brick Township Fire District #1 would like. Thanks for your continued communication throughout this review process. The only thing that I would like to mention is that in our Board's opinion, keeping the Fire Elections on the third Saturday in February has accomplished a very important task of keeping our District and the fire service apolitical. We feel that a move to the November general election would in fact erode the apolitical foundation and potentially have a negative effect on the Fire Service.

Respectfully,

Steven Gerling  
President  
Brick Township Board of Fire Commissioners Fire District #1  
Brick Township, NJ



## Cherry Hill Board of Fire Commissioners

Cherry Hill Fire District #13  
1100 Markkress Road  
Cherry Hill, New Jersey 08003  
Telephone: (856) 795-9805  
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Chairperson  
Hugh H. "Skip" Gibson, IV

Secretary/Clerk  
Robert A. Campagna

Treasurer  
William P. Kelly

At Large  
Kellie Montana

At Large  
William T. McCargo

March 20, 2014

Mr. William P. Challice  
Director, Audit Division  
Office of the State Comptroller  
P.O. Box 024  
Trenton, NJ 08625-0024

**RE:** Performance Audit Report – Fiscal and Operating Practices of Cherry Hill Fire Department District #13 – Period: January 1, 2010 to the end of the fieldwork

Dear Mr. Challice:

Thank you for performing this audit. The Board of Fire Commissioners, along with the Chief's office, has reviewed the audit results, findings and recommendations in detail and responds as follows:

1. Although we agree with your recommendations for Cherry Hill Fire District #13, we feel that it is very misleading to compare Cherry Hill Fire District #13 with Brick Fire District No. 1 and Woodbridge Fire District No.1, as stated in the Background and Summary of Audit Results sections. Also, we find that the timing of this audit report, in relation to the duration of the audit (31 months), is not an effective and useful tool. Cherry Hill Fire District #13 is a full emergency service organization, providing much more than just fire service. Besides providing a first class fire service over a 24.2 square mile area with a daytime population of approximately of 250,000 people, we also supply Technical Rescue, Haz-Mat and Foam operations, Rehab and Fire Police Services, a full service Equipment Repair facility, Fire Investigation and Prevention Services with Community Education Programs. In addition, we provide professional EMS Basic Life Support (BLS) services on a 24 hour-7 day a week schedule. This service is managed by a Medical Services Officer and is further enhanced by our firefighters, who are trained EMT's, also responding on all urgent medical calls. At any one time, we have 25 firefighters and 7 highly trained EMS professionals serving our citizens. This complete emergency service is managed by a very effective Management/Administration team which oversees all aspects of the Fire District. Cherry Hill Fire District #13 is the first Fire/EMS agency in New Jersey to implement an Active Shooter Rescue Task Force Response Plan in conjunction with the Police Rapid Intervention model. We also house (and fund) the OEM Command Center for Cherry Hill Township through a shared service agreement. Volunteers (47) are utilized and funded for both the Rehab and Fire Police Units. Our current percentage of volunteers to paid firefighter personnel is 32%. Our yearly (taxpayer approved) budget has continued to give Cherry Hill taxpayers a responsible and efficient Emergency Services organization. We have kept taxes basically flat over the past three (3) years (no tax increase to the taxpayer) while continuing to provide a very high level of sound professional programs and services. This is the result of effective management, conservative fiscal policies and excellent innovative thinking;

which has resulted in immediate benefits to our taxpayers, and at the same time, built a solid foundation for the future.

2. Effective with the recently ratified collective bargaining agreement (signed February 6, 2014 covering January 1, 2012 through December 31, 2015), Cherry Hill Fire District #13 is now on a two (2) tier salary platform. The starting firefighter salary has been reduced from \$50,099 to \$41,000 (18% reduction); bringing our firefighters starting salary in line with the average starting salary in New Jersey, as well as Philadelphia and New York.
3. Longevity payments have been eliminated with the recently ratified collective bargaining agreement.
4. Cherry Hill Fire District #13 has taken a proactive role and has positively addressed both of the audit recommendations as highlighted on page 7 of the report. (See #2 and #3 above)
5. Cherry Hill Fire District #13 welcomes volunteers and, as stated above, 47 volunteers operate both the Rehab and Fire Police Units on a 24 hour-7 day a week basis. Funding for these Units is included in the approved budget. It must also be noted that in 2013 Cherry Hill Fire Department responded to over 13,000 fire, rescue and EMS calls. Training and retention of volunteer firefighters is both difficult and costly. More and more fire departments are finding it extremely difficult to attract volunteers considering both departmental and State training requirements. Also, our demographics and the traffic congestion adds to the difficulty in volunteers responding from home and meeting nationwide emergency response times. Cherry Hill Fire District #13 will continue to explore all aspects of our operation in an effort to continue to reduce and hold costs.
6. Over the years, Cherry Hill Fire District #13 has been very concerned with the low voter turnout at the annual election held in February and have investigated numerous ways to improve participation. We are in favor of moving the election to the November platform, with the same considerations given to School Districts, as we feel it would increase voter participation.

We look forward to the exit conference.

Sincerely,

Hugh H. "Skip" Gibson, IV  
Chairperson  
Cherry Hill Board of Fire Commissioners  
Cherry Hill Fire District #13

HHG:emr

***The Commissioners of Fire District No. 1***

*In The Township of Woodbridge*

*County of Middlesex*

PO Box 320

418 School Street

Woodbridge, New Jersey 07095

April 8, 2014

William P. Challice, CIA, CFE, CGFM  
Director, Audit Division  
Office of the State Comptroller  
PO Box 024  
Trenton, NJ 08625-0024

Dear Mr. Challice:

Attached please find the Woodbridge Township Board of Fire Commissioners Fire District No. 1's responses to your recommendations concerning the Fire District's Selected Financial and Operating Practices. We thank you for the opportunity to respond.

The Fire District is committed to managing in an efficient and accountable manner. In the interests of transparency, the Fire District provided your office with all the records necessary to complete the review. The Fire District would like to commend your staff for their professionalism and dedication throughout this process.

Please contact me should you have any questions concerning our response.

Sincerely,



Todd Howell  
Board President

## **WOODBRIIDGE TOWNSHIP FIRE DISTRICT NO. 1**

### **Introduction**

Thank you for the opportunity to respond to the Office of the State Comptroller's ("OSC") report titled "*Fiscal and Operating Practices at Selected Fire Districts*" dated February 21, 2014. During the audit field work from March 2012 to February 21, 2014 the Woodbridge Township Board of Fire Commissioners Fire District No.1 was committed to providing the OSC staff with all of the required information, and always remains committed to adhering to high standards of accountability, efficiency, and good governance.

### **General Comment**

Woodbridge Township Fire District No. 1 is a local government agency whose mission is dedicated to the protection of lives and property in the fire district and the local community. The Board of Fire Commissioners strive to be a leader in the community and are committed to providing the best fire suppression and prevention programs while remaining fiscally responsible.

The collective bargaining agreement which was reviewed by the OSC for this report had expired in December 2010. During the review period contract negotiations was an on-going process. The collective bargaining agreement for the period of January 1, 2011 to December 31, 2014 was approved in late 2012.

Our responses to your report findings are as follows:

### **Employee Compensation**

*OSC Finding: Cherry Hill No. 13 and Woodbridge No. 1 upon renegotiation of their collective bargaining agreements, should reduce the amount of salary increases to better align firefighters' salaries to the state average.*

The collective bargaining agreement reviewed by the OSC staff reflected new hires progressing to top pay over a six year period. The collective bargaining agreement reviewed by the OSC had expired as of December 31, 2010, however, under the terms of the negotiation process all items remained in place until the new contract was agreed upon. The new contract which was settled in 2012 covers the January 1, 2011 to December 31, 2014 time period. Under the new contract, the Fire District has addressed how quickly a new firefighter will progress to top pay - the salary will increase proportionately over an 8-year period.

The review states that the average firefighter salary in NJ is \$70,160 and that a Woodbridge Fire District No.1 firefighter's average salary was \$85,000 or 21% higher than the state average. The Board of Fire Commissioners have been very conscientious to keep rates of pay in-line with standards and have presented many proposals during several rounds of collective bargaining agreement negotiations over the years. Unfortunately in the past, arbitrators have ruled against the Fire Commissioners holding the fire district to the high salary standards of neighboring towns, Edison and New Brunswick. Arbitrators are not ruling according to state averages nor comparing the fire district to New York and Philadelphia standards. As such, the Fire District is now bound to past arbitration rulings which has

indirectly created an unfavorable precedent among paid members. To combat this, the Fire District has implemented the 8-year salary cap to top pay under the new contract.

### **Longevity Payments:**

*OSC Finding: Cherry Hill No. 13 and Woodbridge No. 1, upon renegotiation of their collective bargaining agreements, should reduce the amount of longevity payments.*

The Fire District has addressed this issue in the current collective bargaining agreement. All new hires after January 1, 2011 are receiving lower longevity percentages (ranging from 1.5% to 5% less than employees hired under previous contracts) and begin receiving longevity after 9 years of service versus the previous 6 years of service. Longevity will be an item continually re-visited and addressed in future collective bargaining agreements.

### **Terminal Leave Payments**

*OSC Finding: Woodbridge No .1, upon renegotiation of its collective bargaining agreements, should eliminate all future terminal leave payments.*

The previous contract allowed an employee to receive a terminal leave bonus, in addition to both sick and vacation time buybacks. The Fire District has addressed this contractual item in its current contract. The new agreed upon clause states that " Employees hired on or after January 1, 2011 shall have the dollar amount capped at Fifteen Thousand (\$15,000.00) Dollars for any and all accumulated leave at time of retirement or other eligible departure" (page 5 – CBA January 1, 2011 to December 31, 2014).

### **Fire District Election**

*OSC Finding: The Legislature should continue to consider moving the fire district election date to coincide with that of the general election in November.*

The Fire District strongly believes that moving the fire election to November is a mistake. With the fire election in February, the taxpayer has the right to voice their opinion about fire budgets by casting their vote. It is a tremendous disservice to the taxpayer by having only fire commissioner candidates on the ballot and not the budget as well in November. The election can become partisan and just provides a blanket approval to entities to increase their budgets an automatic 2% as allowed by statute even if there is no monetary need. Board of Educations had to justify every penny to the taxpayer/voter in the past; however, since their election has been moved to November the taxpayer has no input in the educational taxation process.

In previous years, Woodbridge Fire District No. 1 has increased 0% in taxation. The Fire District could have increased the budget by 2% as allowed in order to have additional fund balance in the future. However, the Board of Fire Commissioners have diligently reviewed the budget and reduced expenditures as needed. By allowing the public to vote for the fire budget it forces management to do their job and be smart fiscal managers. Allowing blanket approval to increase taxation 2% annually whether funds are needed or not is poor leadership.