



New Jersey State Association of Fire District  
Meeting will be held at the Adelphia Fire Station  
Located at 993 route 33, Freehold New Jersey

Dec 7, 2024 -9:30 AM

Agenda

Zoom Meeting

Lynn Nowak – Legislative report

CFSI in Washington

Treasures Report

Secretary Report

Old Business

Wildwood zoom meeting failure

Access Health -Linda 732-296-1000

New Business

Leza Raffel – Communication Group

Recruitment Campaign

Anything else that comes up!

Artie Hayducka is inviting you to a scheduled Zoom meeting.

Topic: New Jersey State Association of Fire Districts  
Time: Dec 7, 2024 09:30 Eastern Time (US and Canada)

Join Zoom Meeting  
<https://us06web.zoom.us/j/89763111204?pwd=id739hDbbQbfJOs9W03gxgsWSY89bl.1>

Meeting ID: 897 6311 1204  
Passcode: 310142

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One tap mobile  
+13017158592,,89763111204#,,,,\*310142# US (Washington DC)  
+13052241968,,89763111204#,,,,\*310142# US

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- Dial by your location
- +1 301 715 8592 US (Washington DC)
  - +1 305 224 1968 US
  - +1 309 205 3325 US
  - +1 312 626 6799 US (Chicago)
  - +1 646 558 8656 US (New York)
  - +1 646 931 3860 US
  - +1 360 209 5623 US
  - +1 386 347 5053 US
  - +1 507 473 4847 US
  - +1 564 217 2000 US
  - +1 669 444 9171 US
  - +1 689 278 1000 US
  - +1 719 359 4580 US
  - +1 720 707 2699 US (Denver)
  - +1 253 205 0468 US
  - +1 253 215 8782 US (Tacoma)
  - +1 346 248 7799 US (Houston)

Meeting ID: 897 6311 1204  
Passcode: 310142

Find your local number: <https://us06web.zoom.us/u/kcfHjfdPL>



NJSAFD – Meeting 12/7/24

Cash out of pocket.

A Plus Services

Business Class Plan	169.82
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Registration for NJSAFD. Net, Com, &. Org	54.97
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Domain Privacy for 3 sites	29.85
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Parking the website	1.99
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NJ State Tax Annual report	33.00
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\$ 289.63 is Total cash out of pocket.

Trustee Nick Lombardi and I would like to attend CFSI Dinner in Washington DC \$1600.00

Regarding Wildwood Brian Wallace will no longer be our Representative, VFIS has changed his career path, he is now assigned Accident & Sickness claims.

Brian has saved the Association thousands of dollars over the years.

I was wondering if we can present him with a small plaque or something

Just last years Food & Drinks were paid by VFIS - \$847.28

Artie Hayducka

Secretary

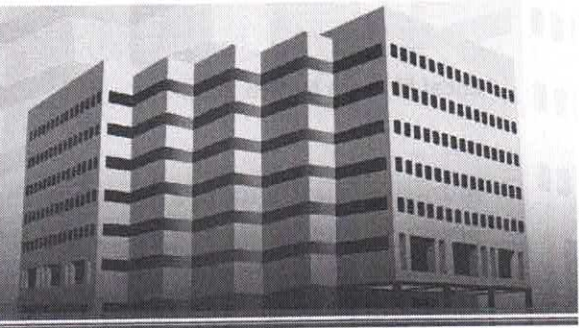
STATE OF NEW JERSEY  
DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF LOCAL GOVERNMENT SERVICES  
BUREAU OF AUTHORITY REGULATION

2025 FIRE DISTRICT BUDGET CALENDAR

<i>Actions</i>	<i>Statutory Date</i>
Introduction and approval of budget by Fire Commissioners at least 60 days prior to the annual election. LOSAP resolution must be adopted. <b>The introduced budget must be "cap compliant."</b>	12/17/2024
District uploads into FAST a copy of the introduced budget by the Fire Commissioners, at least 60 days prior to the annual election. Upload into FAST a copy of the adopted LOSAP resolution. <b>To place a property tax levy cap referendum on the budget, the submitted budget must include and identify the specific amounts and budget line items for which funds approved at referendum will be used.</b>	12/17/2024
Advertisement of public hearing at least 10 days prior to such hearing.	1/11/2025
A complete copy of the approved budget is posted and made available to each person requesting a copy during the week preceding the hearing and during the hearing.	1/7/2025 to 1/13/2025
Public hearing to be held not less than 28 days after approval of the budget by Fire Commissioners. (After closing hearing, Fire Commissioners may adopt the budget without amendments, or may approve amendments).	1/14/2025
Adoption of budget not later than 25 days prior to the annual election. <b>If a property tax levy referendum is included in the adopted budget, all amounts to be put out for public vote must be indicated. The Board of Commissioners must pass a resolution authorizing the referendum question at adoption. The amount to be raised by taxation must agree with the amount in the adopted budget.</b>	1/21/2025
District uploads in FAST a copy of the complete adopted budget package within 7 days after adoption.	1/28/2025
Division certifies in FAST a copy of the adopted budget within 7 days.	2/4/2025
Advertisement of certified, adopted budget at least 7 days prior to the annual election.	2/8/2025
Annual Election and LOSAP ratification. <b>A public question for a cap levy referendum is handled as part of the annual fire district election. (only if required)</b>	2/15/2025
Submit annual election results in FAST within 3 days after annual voter referendum and copy of official ballot. <b>Please note: Failure to submit election results will delay certification of taxes to the municipal assessor. (only if required)</b>	2/18/2025

DIVISION OF  
LOCAL GOVERNMENT  
SERVICES

Local Finance Notice



LFN 2024-11

July 10, 2024



Philip D. Murphy  
Governor

Tahesha L. Way  
Lieutenant Governor

Jacquelyn A. Suárez  
Commissioner  
& Director

Contact

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PO Box 803  
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08625-0803

**Distribution**

Fire District Officials  
Municipal  
Managers/Administrators  
Municipal CFOs  
Municipal Clerks  
Auditors

**Volunteer Firefighter & EMS Incentives:  
Key Federal Provisions**

The Division of Local Government Services (Division) is aware of several local units, primarily fire districts, that pay incentives to volunteer firefighters for purposes of maintaining and increasing volunteer rosters.

This Notice updates municipalities and fire districts on current Internal Revenue Service (IRS) guidance and Federal Fair Labor Standards Act (FLSA) guidance pertaining to incentives paid to volunteer firefighters, along with first aid, ambulance, and rescue squad volunteers ("EMS"), other than the Length of Service Awards Program (LOSAP). Nominal stipends funded through the federal Staffing for Adequate Fire and Emergency Response (SAFER) program's volunteer firefighter recruitment and retention (R&R) grant is also discussed.

**Federal Income Tax Implications; 2025 Fire District Budgets**

Generally, federal income tax laws apply to firefighters and EMS, including volunteer firefighters and EMS, in the same manner as for other types of workers. Whether or not the firefighter or EMS is a volunteer, if the work the volunteer does is subject to the will and control of the entity paying the compensation, under the common-law rules, the volunteer is considered an employee for federal tax purposes. Thus, all amounts that volunteer firefighters and EMS receive as compensation may be subject to Federal income tax unless a statutory or regulatory exclusion applies to a particular benefit the volunteer receives.

The Volunteer Responder Incentive Protection Act (VRIPA), enacted in 2020, amended 26 U.S.C. §139B to exclude from federal income tax any payment, whether reimbursement or otherwise, up to \$50 for each month a volunteer firefighter or EMS performs those services with a maximum of \$600 annually. If a volunteer receives more than the maximum amount allowed, the excess is taxable. For example, if a volunteer provides services for 12 months during the taxable year and receives \$700 in payments for those services, the maximum amount of the exclusion would be \$600 and the remaining \$100 would be subject to federal income tax. See INFO 2021-0010.

Municipalities and fire districts that pay incentives to volunteer firefighters and EMS must perform their due diligence and are advised to consult appropriate professionals concerning whether those incentives are subject to federal income tax. Please review the IRS's Issues for Firefighters webpage, Section 5 of IRS Publication 15 (pp. 17-21), and IRS Publication 15-B, Employer's Tax Guide to Fringe Benefits for further information on this topic.

Any volunteer incentives subject to federal income tax must be budgeted under "Salary and Wages" with an accompanying "Fringe Benefit" for tax withholding, rather than as an operating cost under "Other Expenses".

For the 2025 fire district budget cycle, districts will be required to report to the Division what volunteer firefighter or EMS incentive(s) other than LOSAP the district is providing, if any, and whether those incentives are subject to federal income tax.

### **Fair Labor Standards Act (FLSA)**

The United States Department of Labor's Wage and Hour Division has previously issued opinion letters on the factors determining whether the labor standards of the FLSA would apply to volunteer firefighters or EMS. The FLSA establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in federal, state, and local governments.

For purposes of the FLSA, an individual is classified as a volunteer if they:

- Perform hours of service for a public agency for civic, charitable, or humanitarian reasons, without promise, expectation, or receipt of compensation for services rendered. Although a volunteer cannot receive compensation, a volunteer can be paid expenses, reasonable benefits or a nominal fee to perform such services;
- Offer services freely and without pressure or coercion, direct or implied, from an employer; and
- Is not otherwise employed by the same public agency to perform the same type of services as those for which the individual proposes to volunteer.

Determining whether a specific amount of expenses, benefits, or fees prevents an individual from qualifying as a volunteer under the FLSA requires an examination of "the total amount of payments made . . . in the context of the economic realities of the particular situation." 29 C.F.R. § 553.106(f).

Opinion letter FLSA2006-28 delves much further into how the FLSA applies to volunteer firefighters, including the appropriate criteria for what constitutes a "nominal fee." FLSA2008-15 examines the circumstances under which compensation paid to volunteers may trigger FLSA applicability. See also FLSA2018-16 (volunteer fire company contracting for paid EMTs) and FLSA2018-24 (whether FLSA partial overtime exemption applies).

Municipalities and fire districts that pay, or are considering paying, incentives to volunteer firefighters or EMS should consult their attorney or labor counsel to determine whether the

incentive(s) would allow a volunteer to become protected under the FLSA. Please note that incentives that may fall under the threshold for triggering FLSA protections may be subject to federal income tax.

**SAFER Volunteer Recruitment & Retention (R&R) Grants**

The SAFER program administered by the Federal Emergency Management Agency (FEMA) offers grants for promoting recruitment and retention of volunteer firefighters involved in the operations of firefighting and emergency response. Among the eligible uses of R&R grants are nominal stipends that must be governed by formally adopted policies and procedures. SAFER-funded volunteer stipends may only be provided for operational (firefighting) activities, including duty shifts, operational training, and responding to incidents. Municipalities and fire districts should review SAFER program guidelines and their FEMA award package before applying SAFER grant funds to a volunteer firefighter incentive or modifying an incentive currently funded by a SAFER grant. Notices of Funding Opportunity, Details Information, and an FAQ document are available on the [SAFER Documents webpage](#). Please note that incentives permitted under a SAFER R&R grant may be subject to federal income tax.

Approved: Jacquelyn A. Suárez, Commissioner & Director

Document	Internet Address
26 U.S.C. §139B	<a href="https://www.govinfo.gov/content/pkg/USCODE-2022-title26/html/USCODE-2022-title26-subtitleA-chap1-subchapB-partIII-sec139B.htm">https://www.govinfo.gov/content/pkg/USCODE-2022-title26/html/USCODE-2022-title26-subtitleA-chap1-subchapB-partIII-sec139B.htm</a>
IRS Information Letter INFO 2021-0010	<a href="https://www.irs.gov/pub/irs-wd/21-0010.pdf">https://www.irs.gov/pub/irs-wd/21-0010.pdf</a>
IRS Issues for Firefighters	<a href="https://www.irs.gov/government-entities/federal-state-local-governments/issues-for-firefighters">https://www.irs.gov/government-entities/federal-state-local-governments/issues-for-firefighters</a>
IRS Publication 15	<a href="https://www.irs.gov/pub/irs-pdf/p15.pdf">https://www.irs.gov/pub/irs-pdf/p15.pdf</a>
IRS Publication 15-B	<a href="https://www.irs.gov/pub/irs-pdf/p15b.pdf">https://www.irs.gov/pub/irs-pdf/p15b.pdf</a>
Opinion FLSA2006-28	<a href="https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2006_08_07_28_FLSA.pdf">https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2006_08_07_28_FLSA.pdf</a>
Opinion FLSA2008-15	<a href="https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2008_12_18_15_FLSA.pdf">https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2008_12_18_15_FLSA.pdf</a>
Opinion FLSA2018-16	<a href="https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2018_01_05_16_FLSA.pdf">https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2018_01_05_16_FLSA.pdf</a>
Opinion FLSA2018-24	<a href="https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2018_11_08_24_FLSA.pdf">https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/2018_11_08_24_FLSA.pdf</a>
SAFER Grant Documents	<a href="https://www.fema.gov/grants/preparedness/firefighters/safer/documents">https://www.fema.gov/grants/preparedness/firefighters/safer/documents</a>

**NEW JERSEY STATE ASSOCIATION OF FIRE DISTRICTS  
ANNUAL REPORT  
BY LYNN NOWAK- Porzio Governmental Affairs  
SEPTEMBER 13, 2024**

**NEW PROPOSED REGULATIONS**

**Fire Suppression Systems in New Townhomes**

**A4458, Sumter/S3342, Greenstein** – Establishes exemptions and revises timeline for townhouse sprinkler mandate.

*Almost as soon as the sprinkler mandate was signed into law in January, new legislation was introduced to revise it. Then in May of 2024, new bills were introduced to accomplish this and these quickly moved through the process. It adds extensions and exemptions to the new law and gives DCA twelve, rather than five months following enactment to promulgate rules. Signed into law, July 10, 2024, P.L. 2024, c. 42.*

***On Dec 2, the Department of Community Affairs announced the proposed regulations to implement this new law. In its Social Impact Statement this was written:  
It is expected that this rulemaking will have a positive social impact as it will ensure new townhouses are equipped with automatic fire sprinkler systems, which make townhouses safer. An analysis undertaken from 2017-2021 by the National Fire Protection Association found that automatic fire sprinkler systems effectively controlled fires in 93 percent of homes where a fire large enough to trigger the system occurred. That same analysis showed the civilian death and injury rates in house fires where automatic fire sprinkler systems were present were 89 percent and 31 percent lower, respectively, than in house fires with no automatic fire sprinkler systems. In addition, the average property loss per house fire was 55 percent lower in reported fires where sprinklers were present compared to fires in homes with no sprinkler systems, and the firefighter injury rate was 48 percent lower.***

***However, in compliance with the revised law, the regulation states: "As of February 1, 2025," shall be inserted at the beginning of the sentence, and "regardless of the grace period set forth pursuant to N.J.A.C. 5:23-1.6" shall be inserted at the end of the sentence. Additionally, the text of the exception shall be deleted, and "A newly constructed townhouse shall not be subject to this section if an application for a construction permit or an application for development has been submitted to a State, county, or municipal agency prior to July 10, 2024" shall be inserted in its place.***

**Revisions to OPRA**

**S2930, Sarlo/ A4045, Danielsen** – Makes various changes to OPRA.

*This highly controversial bill does a variety of things aimed at reducing costs and time spent on OPRA requests for government entities. Among the most controversial is changing the current OPRA requirement in which those governments have to cover the "reasonable" legal costs of anyone who successfully challenges a records request they denied. Under the new bill, judges would have the discretion over whether to award plaintiffs legal fees in records requests cases,*



unless they determine the denial was made in "bad faith," "unreasonably" or the government agency "knowingly or willfully" violated the law.

**The bill moved quickly through committees in both houses in March before stalling. It then passed both houses by the slimmest of margins, 21-10 in the Senate and 42-29 in the Assembly, on May 13.**

**Signed into law, June 5, 2024, P.L. 2024, c. 16.**

#### **Tax Credits/Exemptions for First Responders**

**S2083**, Gopal/Corrado/**A1754**, Rumpf- Allows certain volunteer firefighters, rescue and first aid squad members to claim \$2,000 gross income tax exemption.

*I have spoken with Senator Gopal's office and his staff is going to make sure that the language defining volunteer firefighters includes fire district volunteers.*

**Further, with the State's budget problems, I find it unlikely that this will move through.**

**S2386**, Gopal/**A3532**, Donlon- Provides gross income tax credit to active members of volunteer emergency service organizations for use of personal motor vehicle in performance of active duty.

**In definition of "volunteer emergency services organization" – fire districts are included.**

**SCR82**, Gopal/**ACR110**, Peterpaul - Proposes constitutional amendment authorizing municipalities to provide partial property tax exemption of up to 15 percent of assessed value for primary residence of certain volunteer first responders.

*All three Senate bills were heard and released by the Senate Law and Public Safety Committee on May 16. I registered NJ State Association of Fire Districts support for all three. A3532 was heard in the Assembly Public Safety and Preparedness Committee on June 3 and I registered support. The bills were all 2<sup>nd</sup> referenced to the Budget/Appropriations Committee in each house.*

**Further, with the State's budget problems, I find it unlikely that these bills will move through.**

#### **Changes in Fire Safety Statutes**

**S2580**, Bucco/Singleton/**A3894**, Murphy - Amends certain fire safety statutes to update licensure and equipment requirements and liability, fee, and penalty provisions.

*Among other things, this bill changes the guiding entity for the installation of smoke-sensitive devices in two-family homes from the National Fire Protection Association Standard No. 74-1984 to regulations established by the Department of Community Affairs. It also removes the portable fire extinguisher requirement. It also changes conditions of licensure for fire inspectors and fire officials. It also addresses changes of ownership of certain buildings and responsibilities of new owners for unabated fire violations and/or unpaid fees.*

S2580 was heard and released by the Senate Community and Urban Affairs Committee on May 6. Support was registered by NJ State Firemen's Association, NJ Builders' Association, NJFMBA. It was 2<sup>nd</sup> referenced to the Senate Budget and Appropriations Committee. A3894 was heard and released by the Assembly State and Local Government Committee on May 13 and then 2<sup>nd</sup> referenced to the new Assembly Public Safety and Preparedness Committee.

***It was heard and released by the Senate Senate Budget and Appropriations Committee on Oct 7.***

### **Fire Escape Inspections**

**S2948, Singleton/A4266, Venezia** - Requires that certain fire escape inspections be performed by structural engineer or employee with certified fire escape inspection company. *This bill adds fire escapes to the statutory definition of fire protection equipment and defines requirements for fire protection contractor who is responsible for inspecting fire escapes and exterior stairways per above definition.*

***This bill was also heard and released by the Senate Community and Urban Affairs Committee on May 6 with the support of the NJ State Firemen's Association. A4266 has not yet been considered.***

***Technical amendments were made on the Senate floor in October.***

### **Training for Electric Vehicle Fires**

**A4005, Conaway/S1687, O'Scanlon** - Requires firefighters and EMTs to receive training for handling electrical vehicle (EV) fires.

***This legislation was re-introduced this session with more favorable sponsors. Our guest legislative speaker, Asm Cody Miller is already a co-sponsor. However, the bill has not yet been heard in either house.***

### **Water Company Mandates**

**A1152, Murphy** – Prohibits water companies from assessing more than one charge per fire hydrant to fire departments, fire districts or volunteer fire companies for use of fire hydrants. *A1152 was introduced on Jan 9, 2024 and referred to the Assembly Public Safety and Preparedness Committee.*

*The NJ State Association of Fire Districts has proposed amendments to this bill that would also place a limit on rate increases to no more than two percent per year and prevent an effective date for a rate increase prior to the first date of the ensuing fiscal year.*

**A1153, Murphy**– Requires water companies to provide representative of fire department, fire district or volunteer fire company access fire hydrants for water flow rate testing purposes. *A1153 was introduced on Jan 9, 2024 and referred to the Assembly Public Safety and Preparedness Committee.*

Leza Raffel from The Communication Solutions Group

**Garnering Voter Approval for Your Fire Budget: Strategies for Success**

**Presented by Leza Raffel, The Communication Solutions Group**

It is not a secret that misinformation causes voters to vote “no” on fire department budgets all over the state.

But that does not have to be the case for YOUR budget.

Learn the strategies that Freehold Twp Fire District #2 employed to gain budget victory after 4 consecutive years of referendum losses.

public relations consultant who helped Freehold Township and Millstone Township get their Fire District Budgets passed will provide key public awareness strategies we can all benefit from.

# Treasurer's report for NJSAFD / PNC BANK

As of December 5th, 2024:

Deposits from Dues Collected since last meeting = \$0.00

To be paid currently.

Cash Out of Pocket, Artie Hayducka = \$289.63

Porzio Governmental Affairs= \$6,180.00

VFIS = \$1395.00

Smith Communications (WEB) = \$875.00

Annual Services Treasury, Greg Santonastaso = \$500.00

Today's refreshments cost will be listed in the March Meeting.

Checking Account= \$26165.20 (after the \$9.00 bank  
service charge)

Balance after payments= \$16925.57

Money Market Account= \$48,885.29

(looking into a CD, to increase our interest)

Thank you,

Greg Santonastaso      Treasurer

NJSAFD – Meeting 9/13/2024

Artie Hayducka – Secretary report

Cash out of pocket.

\$ 5. 97 website parking for our host agency

\$ 500. Yearly stipend.

Also, as a reminder Thank Brian Wallace from VFIS for all the years support of catering our meetings over the years.



Print name	County	Township	District
NICK LUMBARO	MIDDLESEX	PISCATAWAY	1
ARTIE HANDEKER	MIDDLESEX	PISCATAWAY	4
FRANK BIDDLE	MONMOUTH	HOWELL	2
ROBERT TICE	"	"	"
GEORGE PATTEN	"	"	"
Peter Goldring	"	"	"
Greg Santenestaso	Middlesex	Piscataway	1
Richard Horton	Burlington	Riverside	70
DAVE TILTON	MONMOUTH	MARLBORO	#1
John Borda	MONMOUTH	Lambert	#1
JAMES BAILEY	MONMOUTH	Howell	4
Robert Donohue	monmouth	Howell	5
Kenneth Harper	monmouth	Howell	5
James Harper	monmouth	Howell	5
Karl Mannick	monmouth	Howell	5
Tom Kosbek	monmouth	Howell	5

