

## LEGISLATIVE HISTORY CHECKLIST

**NJSA:** 40:5-2 (First aid & rescue squads-- increase allowable county and municipal aid)

## CHAPTER 31

**Laws Of:** 1987

**Bill No:** A2157

**Sponsor(s):** Foy and Kalik

**Date Introduced:** February 27, 1986

**Committee:** **Assembly:** Law, Public Safety, Defense and Corrections

**Senate:** County and Municipal Government

**Amended during passage:** Yes Substituted for S1755 (OCR, Senate committee statement and original bill-- attached). Amendments during passage denoted by asterisks.

**Date of Passage:** **Assembly:** May 15, 1986

**Senate:** November 10, 1986

**Date of Approval:** January 27, 1987

**Following statements are attached if available:**

**Sponsor statement:** Yes (Below)

**Committee statement:** **Assembly** Yes

**Senate** Yes

**Fiscal Note:** No

**Veto Message:** No

**Message on Signing:** No

**Following were printed:**

**Reports:** No

**Hearings:** No

**Sponsors' statement:**

This bill increases the county or municipal support of first aid and emergency or volunteer ambulance or rescue squad associations and provides for an audit by the chief financial auditor.

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ASSEMBLY, No. 2157

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 27, 1986

By Assemblyman FOY and Assemblywoman KALIK

AN ACT concerning county and municipal support of first aid and emergency volunteer ambulance or rescue squad associations, and amending R. S. 40:5-2.

1 BE IT ENACTED *by the Senate and General Assembly of the State*  
2 *of New Jersey:*

1 1. R. S. 40:5-2 is amended to read as follows:

2 40:5-2. Any county or municipality may make a voluntary con-  
3 tribution of not more than **[\$25,000.00]** *\$35,000.00* annually to any  
4 duly incorporated first aid and emergency or volunteer ambulance  
5 or rescue squad association of the county, or of any municipality  
6 therein, rendering service generally throughout the county, or any  
7 of the municipalities thereof. In addition, if any such associations  
8 experience extraordinary need, the county or municipality may  
9 contribute an additional amount of not more than **[\$25,000.00]**  
10 *\$35,000.00* annually; provided, however, that the need for such ad-  
11 ditional funds is established by the association and is directly re-  
12 lated to the performance of said association's duties. **\*\*[The]\*\***  
13 **\*\*Whenever the total annual county or municipal contribution to an**  
14 **association exceeds \$35,000.00, the\*\*** chief financial officer of the  
15 county or municipality shall **[receive]** **\*[perform]\*** **\*receive\*** an  
16 audit **\*performed by a certified public accountant or a registered**  
17 **municipal accountant\*** **[performed by a certified public accountant**  
18 **or a registered municipal accountant]** **\*\*[in any year in which any**  
19 **contribution is made]\*\*** of each association's financial records for  
20 the **[previous fiscal]** *current* year **\*[and]\*** **\*which\*** shall **[file a**

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.**

**Matter printed in italics thus is new matter.**

**Matter enclosed in asterisks or stars has been adopted as follows:**

**\*—Assembly committee amendments adopted May 5, 1986.**

**\*\*—Senate committee amendments adopted October 27, 1986.**

21 copy thereof with the clerk] *certify to the governing body* of the  
 22 county or municipality *that such records are being maintained in*  
 23 *accordance with sound accounting principles.*

24 Any county or municipality may appropriate such additional  
 25 sums as it may deem necessary for the purchase of first aid\*\*,  
 26 ambulance, rescue or other emergency\*\* vehicles, equipment, sup-  
 27 plies and [material] *materials* for use by these associations, the  
 28 title to which shall remain with the county or municipality, provided  
 29 that the funds are controlled and disbursed by the county or  
 30 municipality.

31 In the case of a joint purchase made by the governing bodies  
 32 of two or more local units pursuant to the provisions of the "Con-  
 33 solidated Municipal Services Act," P. L. 1952, c. 72 (C. 40:48B-1  
 34 et seq.), the title to the purchase shall be held by the joint meeting  
 35 formed by the contracting governing bodies.

1 2. This act shall take effect immediately.

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#### LOCAL BUDGET AND FINANCE

Increases the county or municipal support of first aid and emer-  
 gency or volunteer ambulance or rescue squad associations and  
 provides for audit by the chief financial officer.

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**SENATE, No. 1755**

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**STATE OF NEW JERSEY**

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INTRODUCED FEBRUARY 24, 1986

By Senators CONNORS, BUBBA, BASSANO, HURLEY and  
GAGLIANO

Referred to Committee on Law, Public Safety and Defense

AN ACT concerning county and municipal support of first aid,  
emergency, volunteer ambulance or rescue squad associations  
and amending R. S. 40:5-2.

1 BE IT ENACTED *by the Senate and General Assembly of the State*  
2 *of New Jersey:*

1 1. R. S. 40:5-2 is amended to read as follows:

2 40:5-2. Any county or municipality may make a voluntary con-  
3 tribution of not more than \$25,000.00 annually to any duly incor-  
4 porated first aid and emergency or volunteer ambulance or rescue  
5 squad association of the county, or of any municipality therein,  
6 rendering service generally throughout the county, or any of the  
7 municipalities thereof. In addition, if any such associations experi-  
8 ence extraordinary need, the county or municipality may contribute  
9 an additional amount of not more than \$25,000.00 annually; pro-  
10 vided, however, that the need for such additional funds is estab-  
11 lished by the association and is directly related to the performance  
12 of said association's duties. **[The]** *When the total annual county*  
13 *or municipal contribution to such an association exceeds \$25,000.00,*  
14 *the* chief financial officer of the county or municipality shall re-  
15 ceive an audit performed by a certified public accountant or a  
16 registered municipal accountant **[in any year in which any contri-**  
17 **bution is made]** of each association's financial records for the pre-  
18 vious fiscal year and shall file a copy thereof with the clerk of the  
19 county or municipality.

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill  
is not enacted and is intended to be omitted in the law.  
Matter printed in italics thus is new matter.**

20 Any county or municipality may appropriate such additional  
21 sums as it may deem necessary for the purchase of first aid  
22 vehicles, equipment, supplies and material for use by these asso-  
23 ciations, the title to which shall remain with the county or munici-  
24 pality, provided that the funds are controlled and disbursed by the  
25 county or municipality.

26 In the case of a joint purchase made by the governing bodies of  
27 two or more local units pursuant to the provisions of the "Consoli-  
28 dated Municipal Service Act," P. L. 1952, c. 72 (C. 40:48B-1  
29 et seq.), the title to the purchase shall be held by the joint meeting  
30 formed by the contracting governing bodies.

1 2. This act shall take effect immediately.

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#### STATEMENT

This bill clarifies the conditions under which audits are required of first aid, emergency, volunteer ambulance or rescue squad associations which receive county or municipal contributions. Audits would be required only when an annual county or municipal contribution to such an association exceeds \$25,000.00.

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#### AMBULANCE, FIRE, RESCUE SQUADS

Clarifies law to require audits of ambulance and rescue squads only when annual county or municipal contributions to these squads exceed \$25,000.00.

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ASSEMBLY LAW, PUBLIC SAFETY, DEFENSE AND  
CORRECTIONS COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 2157**

with Assembly committee amendments

**STATE OF NEW JERSEY**

DATED: MAY 1, 1986

The Assembly Law, Public Safety, Defense and Corrections Committee favorably reports Assembly Bill No. 2157 with amendments.

As amended, Assembly Bill No. 2157 increases from \$25,000.00 to \$35,000.00 the amount of a voluntary contribution which may be made each year by a county or municipality to an incorporated first aid and emergency or volunteer ambulance or rescue squad association. The bill also provides for an additional contribution of \$35,000.00 (up from \$25,000.00) annually to any association experiencing extraordinary need and for an audit of an association's financial records by the chief financial officer of a county or municipality.

The committee amended the bill to leave it up to the discretion of a county or municipality as to whether an audit on a first aid and emergency or volunteer ambulance or rescue squad association is performed by a certified public accountant or by a registered municipal accountant.

SENATE COUNTY AND MUNICIPAL GOVERNMENT  
COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 2157**

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with Senate committee amendments

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**STATE OF NEW JERSEY**

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DATED: OCTOBER 27, 1986

The Senate County and Municipal Government Committee reports favorably and with committee amendments Assembly Bill No. 2157 OCR.

Assembly Bill No. 2157 OCR Sea increases from \$25,000.00 to \$35,000.00 the amount of a voluntary contribution which may be made each year by a county or municipality to an incorporated first aid and emergency or volunteer ambulance or rescue squad association. The bill also increases from \$25,000.00 to \$35,000.00 the amount of an additional contribution which may be made annually to any association experiencing extraordinary need.

Finally, the bill, as amended, provides for an audit of an association's financial records by the chief financial officer of a county or municipality in any year that a local contribution exceeds \$35,000.00.

The provisions of the bill leave it up to the discretion of a county or municipality as to whether or not the audit of the financial records of a first aid and emergency or volunteer ambulance or rescue squad association is performed by a certified public accountant or by a registered municipal accountant.

The committee recognizes that the provisions of Senate Bill No. 1755, which was reported by another Senate committee has similar provisions to this bill.

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SENATE, No. 1755

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 24, 1986

By Senators CONNORS, BUBBA, BASSANO, HURLEY and  
GAGLIANO

Referred to Committee on Law, Public Safety and Defense

AN ACT concerning county and municipal support of first aid\***[,]**\*  
\*and\* emergency\***[,]**\* volunteer ambulance or rescue squad asso-  
ciations\*,\* and amending R. S. 40:5-2.

1 BE IT ENACTED *by the Senate and General Assembly of the State*  
2 *of New Jersey:*

1 1. R. S. 40:5-2 is amended to read as follows:

2 40:5-2. Any county or municipality may make a voluntary con-  
3 tribution of not more than \***[\$25,000.00]**\* \*\$35,000.00\* annually to  
4 any duly incorporated first aid and emergency or volunteer ambu-  
5 lance or rescue squad association of the county, or of any munici-  
6 pality therein, rendering service generally throughout the county,  
7 or any of the municipalities thereof. In addition, if any such  
8 associations experience extraordinary need, the county or mu-  
9 nicipality may contribute an additional amount of not more than  
10 \***[\$25,000.00]**\* \*\$35,000.00\* annually; provided, however, that the  
11 need for such additional funds is established by the association  
12 and is directly related to the performance of said association's  
13 duties. **[The]** \***[When]**\* \*Whenever\* the total annual county  
14 or municipal contribution to \***[such]**\* an association exceeds  
15 \***[\$25,000.00]**\* \*\$35,000.00\*, the chief financial officer of the county  
16 or municipality shall receive an audit performed by a certified  
17 public accountant or a registered municipal accountant **[in any**  
18 year in which any contribution is made] of each association's  
19 financial records for the \***[previous fiscal]**\* \*current\* year  
20 \***[and]**\* \*which\* shall \***[file a copy thereof with the clerk]**\*

**EXPLANATION**—Matter enclosed in bold-faced brackets **[thus]** in the above bill  
is not enacted and is intended to be omitted in the law.

Matter printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

\*—Senate amendments adopted October 30, 1986.



21 *\*certify to the governing body\** of the county or municipality  
22 *\*that such records are being maintained in accordance with sound*  
23 *accounting principals\**.

24 Any county or municipality may appropriate such additional  
25 sums as it may deem necessary for the purchase of first aid \*, am-  
26 bulance, rescue or other emergency\* vehicles, equipment, supplies  
27 and \***[material]**\* *\*materials\** for use by these associations, the  
28 title to which shall remain with the county or municipality, pro-  
29 vided that the funds are controlled and disbursed by the county or  
30 municipality.

31 In the case of a joint purchase made by the governing bodies  
32 of two or more local units pursuant to the provisions of the "Con-  
33 solidated Municipal Service Act," P. L. 1952, c. 72 (C. 40:48B-1  
34 et seq.), the title to the purchase shall be held by the joint meet-  
35 ing formed by the contracting governing bodies.

1 2. This act shall take effect immediately.

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#### LOCAL BUDGET AND FINANCE

Increases the county or municipal support of first aid and emer-  
gency or volunteer ambulance or rescue squad associations and  
provides for audit under certain circumstances.

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SENATE LAW, PUBLIC SAFETY AND DEFENSE  
COMMITTEE

STATEMENT TO

**SENATE, No. 1755**

**STATE OF NEW JERSEY**

DATED: OCTOBER 6, 1986

The Senate Law, Public Safety and Defense Committee favorably reports Senate Bill No. 1755.

This bill establishes that audits are required of first aid, emergency, volunteer ambulance and rescue squad associations only when an annual county or municipal contribution to the association exceeds \$25,000.00.

Under current law, an audit must be performed by the chief financial officer of the county or municipality in any year in which a contribution is made in any amount. A county or municipality may make a voluntary contribution of not more than \$25,000.00 annually to any duly incorporated first aid and emergency or volunteer ambulance or rescue squad association of the county or any municipality in the county. In addition, if an association experiences extraordinary need, the county or municipality may contribute an additional amount of not more than \$25,000.00 annually. The county or municipality also may contribute such additional sums as it deems necessary for the purchase of first aid vehicles, equipment, supplies and material for use by such associations.