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2019

Toms River Fire District No. 1
Fire District Budget

www.trfire.org

Department Of



**Community
Affairs**

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Toms River Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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: CM Zappardi Date: 12/21/18

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2019 PREPARER'S CERTIFICATION

Toms River Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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:	Brian Kubiel		
Title:	Administrator		
Address:	1144 Hooper Avenue, Suite 306 Toms River, NJ 08753		
Phone Number:	732-341-4441	Fax Number:	732-505-2150
E-mail address:	bkubiel@trfire.org		

2019 PREPARER'S CERTIFICATION OTHER ASSETS

Toms River Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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:	Brian Kubiel		
Title:	Administrator		
Address:	1144 Hooper Avenue, Suite 306 Toms River, NJ 08753		
Phone Number:	732-341-4441	Fax Number:	732-505-2150
E-mail address:	bkubiel@trfire.org		

2019 APPROVAL CERTIFICATION

Toms River Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 5th day of December, 2018.

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:	Jesse Sipe		
Title:	Clerk		
Address:	1144 Hooper Avenue, Suite 306 Toms River, NJ 08753		
Phone Number:	732-341-4441	Fax Number:	732-505-2150
E-mail address:	dhalliwell@trfire.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.TRFIRE.org
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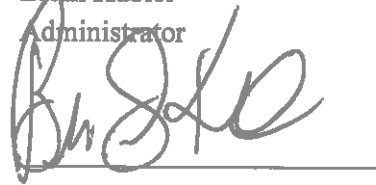
All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be 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
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance
Title of Officer Certifying compliance

Brian Kubieli
Administrator



Signature

2019 FIRE DISTRICT BUDGET RESOLUTION

Toms River Fire District No. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Toms River Fire District No. 1 for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 5, 2018; 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 \$8,250,239 which includes an amount to be raised by taxation of \$5,550,011.35 and Total Appropriations of \$8,250,239; 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 5, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 2, 2019.


Jesse Sipe, Clerk

12-5-18
Date

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Craig Ambrosio	X			
Mark Autenrieth	X			
George Convery	X			
Raymond Latshaw	X			
Jesse Sipe				X

2019 ADOPTION CERTIFICATION

Toms River Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 2nd day of January, 2019.

Officer's Signature:			
Name:	Jesse Sipe		
Title:	Clerk		
Address:	1144 Hooper Avenue, Suite 306 Toms River, NJ 08753		
Phone Number:	732-341-4441	Fax Number:	732-505-2150
E-mail address:	dhalliwell@trfire.org		

2019 ADOPTED BUDGET RESOLUTION

Toms River Fire District No. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Toms River Fire District No. 1 for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 2, 2019; 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 Annual Budget as presented for adoption reflects Total Revenues of \$8,250,239 which includes amount to be raised by taxation of \$5,550,011.35 and Total Appropriations of \$8,250,239; 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 2, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$8,250,239 which includes amount to be raised by taxation of \$5,550,011.35 and Total Appropriations of \$8,250,239; 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.


Jesse Sipe, Clerk

1-2-2019
(Date)

Board of Fire Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Craig Ambrosio	X			
Mark Autenrieth	X			
George Convery	X			
Raymond Latshaw	X			
Jesse Sipe	X			

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River Fire District No. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 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.

Appropriations:

Administration:

Fringe Benefits +17% - Increase due to an increase in health benefit premiums and employer pension

Assets +72% - Increase due to necessary office equipment replacements and new computer programs

Appropriations Offset With Revenue

Salaries +56% - Increase due to additional personnel hired to alleviate inspection workload

Fringe Benefits +24% - Increase due to increases in health benefit premiums, employer pension & new employee

Other Expenses -18% - Decrease is due reduction in educational supplies, uniforms, supplies, maintenance & utilities

Contingent -20% - Decrease was from \$1,000 to \$800 which is a small decrease but due to original amount constitutes a 20% decrease

Revenue:

Interest -25% - Decrease is due to actual numbers received in 2018 and anticipated for 2019

Fire Academy Fees +50% - Increase was from \$10,000 to \$15,000 for additional income for classes but due to the original amount constitutes a large % increase

Radio & I/T repairs -33% - Decrease was from \$15,000 to \$10,000 due to less anticipated income for radio repairs but due to the original amount constitutes a large % decrease

Uniform Fire Safety Act +18% - Increase due to increased construction in area requiring additional inspections

Uniform Contruction Code +15% - Increase is due to increase of construction in our area

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.

There is no significant increase in the amount to be raised by taxation. The tax rate has remained the same.

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 fire district has complied with the Property Tax Levy Cap. The Fire District has held increases in areas of the budget to a minimum to maintain the amount to be raised by taxation.

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.

N/A

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 fire district is setting aside for each of the next two years funds for upgrades to the Traffic Pre-emption system and replacing outdated vehicles and fire apparatus. These will be funded by the tax levy.

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.

N/A

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.

Toms River 1st Aid Squad \$5,000 East Dover 1st Aid Squad \$5,000 Dover/Brick 1st Aid Squad \$5,000

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	\$8,383,146,212
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.066

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	X	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2019

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

Name of Fire District:	Toms River Fire District No. 1		
Address:	1144 Hooper Avenue Suite 306		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-341-4441	Fax:	732-505-2150

Preparer's Name:	Brian Kubiel		
Preparer's Address:	1144 Hooper Avenue Suite 306		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-341-4441	Fax:	732-505-2150
E-mail:	bkubiel@trfire.org		

Chairman:	George Convery		
Phone: (ext.)	732-341-4441	Fax:	732-505-2150
E-mail:	dhalliwell@trfire.org		

Secretary/Treasurer:	Craig Ambrosio		
Phone: (ext.)	732-341-4441	Fax:	732-505-2150
E-mail:	dhalliwell@trfire.org		

Name of Auditor:	Lauren Holman		
Name of Firm:	Holman, Frenia, Allison P.C.		
Address:	680 Hooper Avenue Bldg. B, Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-797-1333	Fax:	
E-mail:	lholman@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Toms River Fire District No. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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? Yes If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
Commissioners Ambrosio and Sipe are co-owners of a condo that is used for rental purposes in Florida.
- 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? No*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)

Toms River Fire District No. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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
 - a) *The LOSAP plan was implemented in 1986*
 - b) *The total number of volunteer members presently eligible to participate is 161.*
 - c) *The total number of volunteer members presently vested is 56.*
 - d) *The annual contribution for each vested member is fixed.*
 - e) *The total LOSAP budgeted for the current year is \$650,000.*
 - f) *It is our understanding that each year the NJDCA initiates a request for information to all "state approved LOSAP contractors". In turn, VFIS supplies the requested information concerning our program in accordance with N.J.A.C. 5:30-14.49.*

VEHICLE LIST				
CO #1 VEHICLES	vehicle make/model	Driver	Position	
2500	2009 CHEVROLET TAHOE	Michael Muttie	Chief	
2501	2014 PIERCE PUMPER XT 2000 GPM	Pool Vehicle		
2511	1997 PIERCE PUMPER WATEROUS PUMPER 1500GPM	Pool Vehicle		
2561	2010 PIERCE PUMPER ARROW XT SERIES	Pool Vehicle		
2525	2006 PIERCE AERIAL LADDER MH69910	Pool Vehicle		
2517	2007 DODGE DAKOTA	Pool Vehicle		
2506	2004 YAMAHA WAVE RUNNER	Pool Vehicle		
	2003 FLOATING DOCK	Pool Vehicle		
	2007 TRAILER	Pool Vehicle		
CO #2 VEHICLES				
2600	2014 F250	Jeffrey Cirz	Chief	
2631	2003 PIERCE 200 GPM WATEROUS PUMP	Pool Vehicle		
2607	1997 INTERNATIONAL TRUCK	Pool Vehicle		
2609	FORD BRUSH TRUCK	Pool Vehicle		
2669	1990 FORD BRUSH TRUCK 250GPM HALE PUMP	Pool Vehicle		
2624	2018 PIERCE RESCUE	Pool Vehicle		
2671	2007 PIERCE PUMPER	Pool Vehicle		
2617	2007 DODGE DAKOTA	Pool Vehicle		

	2005 RESCUE TRAILER	Pool Vehicle	
	2007 17' BOSTON WHALER 90HP	Pool Vehicle	
	2007 TRAILER	Pool Vehicle	
	2018 UNI TRAILER	Pool Vehicle	
CO #3 VEHICLES	2014 F250	Drew Calvo	Chief
2700	2015 PIERCE PUMPER	Pool Vehicle	
2701	2000 LADDER TOWER	Pool Vehicle	
2705	2006 BOSTON WHALER BOAT	Pool Vehicle	
2756	2008 PIERCE PUMPER	Pool Vehicle	
2721	1993 SCUBA FORD ECOLINE	Pool Vehicle	
2726	2009 FORD ECOLINE WATER RESCUE	Pool Vehicle	
2716	2010 YAMAHA WAVE RUNNER NJ7794HB	Pool Vehicle	
	2102 POLARIS CREW ALL TERRAIN VEHICLE	Pool Vehicle	
	2002 TRAILER	Pool Vehicle	
	2003 TRAILER ICE RESCUE	Pool Vehicle	
	2013 ATV RED	Pool Vehicle	
	2013 YAMAHA	Pool Vehicle	
	2013 YAMAHA	Pool Vehicle	
CO #4 VEHICLES	2016 CHEVROLET TAHOE	Timothy Zieser	Chief
2800	2010 PIERCE PUMPER	Pool Vehicle	

2801	2005 PIERCE	Pool Vehicle	
2811	2003 FORD 450 BRUSH TRUCK	Pool Vehicle	
2829	1990 FORD BRUSH TRUCK HALE PUMP 2500GPM	Pool Vehicle	
2819	1990 FORD BRUSH TRUCK	Pool Vehicle	
2865	2017 PIERCE 100' AERIAL	Pool Vehicle	
2806	2007 17' BOSTON WHALER 90HP	Pool Vehicle	
2816	2007 TRAILER	Pool Vehicle	
	2003 CARGO TRAILER	Pool Vehicle	
MIN/RADIO/DISTRICT CHIEF VEHICLES			
	2013 FORD EXPLORER	Pool Vehicle	
RADIO	2007 DODGE CARAVAN	Pool Vehicle	
1-100	2014 CHEVY TAHOE	James Golden	District Chief
1-910	2016 CHEVROLET TAHOE	Brian Kubiak	Administrator
IT TECHNOLOGIES	2016 FORD EXPLORER	Tamara Davicsin	IT Administrator
	2016 MAGNUM LIGHT TOWER	Pool Vehicle	
	2016 MAGNUM LIGHT TOWER	Pool Vehicle	
BUREAU OF FIRE PREVENTION			
107	2014 JEEP PATRIOT	Kyle gervasio	Inspector

117	2013 FORD EXPLORER	Pool Vehicle	
127	2016 FORD EXPLORER	Dominick Roselli	Inspector
137	2012 CHEVROLET IMPALA	Pool Vehicle	
147	2004 FORD F-550 INVESTIGATION VEHICLE	Pool Vehicle	
157	2019 FORD EXPLORER	Kevin Esposito	Chief Inspector
167	2012 CHEVROLET IMPALA	Pool Vehicle	Inspector
177	2016 FORD EXPLORER	Charles Bauer	Inspector
187	2018 FORD EXPLORER	John Novak	Inspector
197	2016 FORD EXPLORER	Richard Foster	Inspector
207	2014 FORD EXPLORER	Matthew Janora	Inspector
217	2018 FORD EXPLORER	Kevin Britton	Inspector

CONTRACT

This contract made this 7th Day of March 2018.

BETWEEN: The Commissioners of Fire District No. 1 in the Township of TOMS RIVER, County of Ocean and State of New Jersey (hereinafter referred to as "TOMS RIVER")

AND: SEASIDE HEIGHTS VOLUNTEER FIRE COMPANY
(Hereinafter referred to as "Seaside Heights")

WHEREAS, in order to provide fire protection and to further insure the health, safety and welfare of the residents of the Ortley Beach and Pelican Island Sections of TOMS RIVER Township, the parties hereto wish to enter into an agreement for the providing of fire protection, in accordance with N.J.S.A. 40A: 14-70.1 and all parties agree that SEASIDE HEIGHTS VOLUNTEER FIRE COMPANY will be dispatched with Toms River Township Fire Companies.

NOW, THEREFORE, IN CONSIDERATION OF THE PROMISES HEREINABOVE MENTIONED, IT IS HEREBY AGREED AS FOLLOWS:

1. "TOMS RIVER" does hereby hire and engage "Seaside Heights", for a term not to exceed three (3) years, to assist TOMS RIVER Township Fire Commissioners, District 1, to provide fire protection to the Ortley Beach and Pelican Island sections of TOMS RIVER Township.

The sums in the amounts as follows:

2018 - \$34,000
2019 - \$34,000
2020 - \$34,000

2. The terms of this Contract as outlined in paragraph one, unless otherwise terminated by either party pursuant to the provisions of Paragraph 15 below.
3. Payment schedule: Toms River Township Fire Commissioners will pay Seaside Heights in four (4) installments on the following dates in conjunction with the quarterly assessment monies received from the Township of Toms River:

April 1; July 1; October 1; December 1;
4. Seaside Heights shall respond with an adequately staffed Class "A" Pumper to all alarms per NFPA guidelines.

5. Seaside Heights will meet or exceed all PEOSHA, NFPA and STATE standards and provide written proof to Fire District No.1 at the first meeting in March of each contract year. Additional documentation shall be provided upon request within thirty days. i.e.; Annual pump testing, hose testing, aerial and ground ladder testing where applicable fit testing, SCBA maintenance, training records with Toms River Township Fire Departments and yearly inspection of turnout gear.
6. Seaside Heights officers and firefighters can attend the Toms River Township Fire Academy at no cost. Seaside Heights Fire Company is subject to the same rules for signing up for classes as Toms River Township Fire Companies, i.e. "first come, first served".
7. District 1 will provide Seaside Heights Fire Company radios capable of communicating on Toms River Township Frequencies for apparatus on an "as needed" basis, and a minimum of five (5) portable radios and (5) mobile radios with same capabilities. District No.1 Radio technician will maintain and repair same.
8. The Incident Command Structure shall be utilized when working within Toms River Township in accordance with the Toms River Fire Department Standard Operating Guidelines. (See inserted SOG'S)
9. The District Chief of Toms River Township Fire District No. 1 shall have the authority to assume command from any senior officer of Seaside Heights or Toms River Fire Department when working within Toms River Township.
10. A Chief or Assistant Chief from Seaside Heights shall attend the first District No.1 Fire Commissioners meeting each month. If the Chief or Assistant Chief cannot attend the meeting the District No.1 Board Office shall be notified. If no representation by the Chief or Assistant chief exceeds a three month period Seaside Heights Fire Company shall not receive the next scheduled quarterly payment.
11. All radio communications shall be in accordance with the "SOG'S: Standard Operating Guidelines adopted by the Board of Fire Commissioners.
12. All firematic officers shall meet or exceed Toms River Officer qualifications, (see inserted qualifications). All qualifications shall be met by January 1st 2018. A copy of the incoming officers qualifications shall be submitted to the Toms River Board of Fire Commissioners District No.1 Administration office. By January 1st of each year.
13. Seaside Heights Fire Co shall not represent themselves as Toms River Fire Department at any time. Any Seaside Heights Officer at a fire call in Toms River Township shall refer any and all media inquiries to the Toms River Board of Fire Commissioners District No.1 Administration office.
14. If Seaside Heights Fire Company is unable to answer calls in Ortley Beach/Pelican Island sections of Toms River, Seaside Heights Fire Company shall notify Toms River Township Fire Dispatchers @ 732-349-2285 and the perspective company chief so alternative coverage for said dates can be arranged.
15. Each party shall have the option to terminate the Contract for just cause upon thirty (30) days written notice. Prior to termination of contract either party has a right to request a hearing on grounds for terminations. All such notices shall be by certified mail, return receipt requested, and shall state the reasons for said termination.

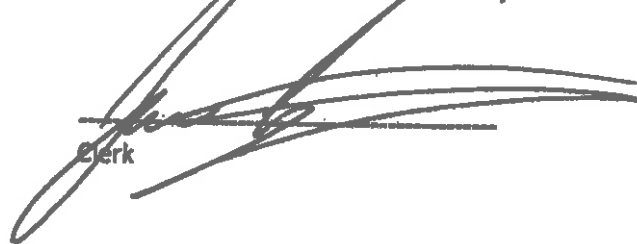
16. If either party exercises its option to terminate the within contract pursuant to the provisions of paragraph 15 above, any monies owed under the terms of this contract shall be paid on a pro-rated basis up to the date of termination. Upon termination of the contract Seaside Heights Fire Company shall continue to be dispatched to the Ortleigh Beach and Pelican sections of Toms River Township and payment will be made pursuant to 40A:14-26.
17. Upon the expiration of the terms of the within contract, the within Contract shall remain in full force and effect on a month to month term until either (a) a new contract is executed by both parties, or (b) either party gives thirty (30) days written notice that the Contract shall be terminated and such notice shall be certified mail, return receipt requested.
18. The terms of this contract cannot be altered, modified, or changed unless both parties agree in writing to such change, which amend the terms specified herein.

IN WITNESS WHEREOF: the parties hereto have caused these presents to be executed and their seals affixed the day and year first above written.

ATTEST:


George Conway

Commissioners of Fire District
No.1 in the Township of TOMS RIVER,
County of Ocean, State of New Jersey


Clerk

ATTEST


Chief

SEASIDE HEIGHTS VOL. FIRE CO.


President

CONTRACT

This contract made this 7th, Day of March 2018.

BETWEEN: The Commissioners of Fire District No. 1 in the Township of Toms River, County of Ocean and State of New Jersey (hereinafter referred to as "TOMS RIVER")

AND: ISLAND HEIGHTS VOLUNTEER FIRE COMPANY
(Hereinafter referred to as "Island Heights")

WHEREAS, in order to provide fire protection and to further insure the health, safety and welfare of the residents of the East Dover and Money Island Sections of TOMS RIVER Township, the parties hereto wish to enter into an agreement for the providing of fire protection, in accordance with N.J.S.A. 40A: 14-70.1 and all parties agree that ISLAND HEIGHTS VOLUNTEER FIRE COMPANY will be dispatched with Toms River Township Fire Companies.

NOW, THEREFORE, IN CONSIDERATION OF THE PROMISES HEREINABOVE MENTIONED, IT IS HEREBY AGREED AS FOLLOWS:

1. "TOMS RIVER" does hereby hire and engage "Island Heights", for a term not to exceed three (3) years, to assist TOMS RIVER Township Fire Commissioners, District 1, to provide fire protection to the East Dover and Money Island sections of TOMS RIVER Township.

The sums in the amounts as follows:

2018 - \$34,000
2019 - \$34,000
2020 - \$34,000

2. The terms of this Contract as outlined in paragraph one, unless otherwise terminated by either party pursuant to the provisions of Paragraph 15 below.
3. Payment schedule: Toms River Township Fire Commissioners will pay Island Heights in four (4) installments on the following dates in conjunction with the quarterly assessment monies received from the Township of Toms River:

April 1; July 1; October 1; December 1;

4. Island Heights shall respond with an adequately staffed Class "A" Pumper to all alarms per NFPA guidelines to all alarms.

5. Island Heights will meet or exceed all PEOSHA, NFPA and STATE standards and provide written proof to Fire District No.1 at the first meeting in March of each contract year. Additional documentation shall be provided upon request within thirty days. i.e.; Annual pump testing, hose testing, aerial and ground ladder testing where applicable fit testing, SCBA maintenance, training records with Toms River Township Fire Departments and yearly inspection of turnout gear.
6. Island Heights officers and firefighters can attend the Toms River Township Fire Academy at no cost. Island Heights Fire Company is subject to the same rules for signing up for classes as Toms River Township Fire Companies, i.e. "first come, first served".
7. District 1 will provide Island Heights Fire Company radios capable of communicating on Toms River Township Frequencies for apparatus on an "as needed" basis, and a minimum of five (5) portable radios and (5) mobile radios with same capabilities. District No.1 Radio technician will maintain and repair same.
8. The Incident Command Structure shall be utilized when working within Toms River Township in accordance with the Toms River Fire Department Standard Operating Guidelines. (See inserted SOG'S)
9. The District Chief of Toms River Township Fire District No. 1 shall have the authority to assume command from any senior officer of Island Heights or Toms River Fire Department when working within Toms River Township.
10. A Chief or Assistant Chief from Island Heights shall attend the first District No.1 Fire Commissioners meeting each month. If the Chief or Assistant Chief cannot attend the meeting, the District No.1 Board Office shall be notified. If no representation by the Chief or Assistant chief exceeds a three-month period Island Heights Fire Company shall not receive the next scheduled quarterly payment.
11. All radio communications shall be in accordance with the "SOG'S: Standard Operating Guidelines adopted by the Board of Fire Commissioners.
12. All firematic officers shall meet or exceed Toms River Officer qualifications, (see inserted qualifications). All qualifications shall be met by January 1 2018. A copy of the incoming officer's qualifications shall be submitted to the Toms River Board of Fire Commissioners District 1 administration office by January 1 of each year.


13. Island Heights Fire Co shall not represent themselves as Toms River Fire Department at any time. Any Island Heights Officer at a fire call in Toms River Township shall refer any and all media inquiries to the Toms River Board of Fire Commissioners District No.1 Administration office.
14. If Island Heights Fire Company is unable to answer calls in East Dover/Money Island sections of Toms River, Island Heights Fire Company shall notify Toms River Township Fire Dispatchers @ 732-349-2285 so alternative coverage for said dates can be arranged.
15. Each party shall have the option to terminate the Contract for just cause upon thirty (30) days written notice. Prior to termination of contract, either party has a right to request a hearing on grounds for terminations. All such notices shall be by certified mail, return receipt requested, and shall state the reasons for said termination.
16. If either party exercises its option to terminate the within contract pursuant to the provisions of paragraph 15 above, any monies owed under the terms of this contract shall be paid on a pro-rated basis up to the date of termination. Upon termination of the contract, Island Heights Fire Company shall continue to be dispatched to the East Dover and Money Island sections of Toms River Township and payment will be made pursuant to 40A:14-26.
17. Upon the expiration of the terms of the within contract, the within Contract shall remain in full force and effect on a month to month term until either (a) a new contract is executed by both parties, or (b) either party gives thirty (30) days written notice that the Contract shall be terminated and such notice shall be certified mail, return receipt requested.
18. The terms of this contract cannot be altered, modified, or changed unless both parties agree in writing to such change, which amend the terms specified herein.

IN WITNESS WHEREOF: the parties hereto have caused these presents to be executed and their seals affixed the day and year first above written.

ATTEST:

**Commissioners of Fire District
No.1 in the Township of TOMS RIVER,
County of Ocean, State of New Jersey**


Chairman, District No.1


Clerk, District No.1

ATTEST

ISLAND HEIGHTS VOL. FIRE CO.


Chief, Island Heights


President, Island Heights

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Toms River Fire District No. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 2015.

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)

Toms River Fire District No. 1
Ocean County

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

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Commissioner	Former Officer	Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Craig Ambrosio	Treasurer	10 X		X		\$ 7,500		\$ 4,003	Toms River Twp	Parks Director	35	\$ 126,638	\$ 25,078	\$ 163,218
2 Mark Autenrieth	Vice-Chairman	10 X		X		\$ 7,500		3,000	N/A					10,500
3 George Convery	Chairman	10 X		X		\$ 7,500		36,003	N/A					43,503
4 Raymond Latschaw	Purchasing Agent	10 X		X		\$ 7,500		35,000	N/A					42,500
5 Jesse Sipe	Clerk	10 X		X		\$ 7,500		45,000	N/A					52,500
6 Brian Kubiel	Administrator	35			X	125,664		47,845	Toms River Twp	Councilman				173,509
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:						\$ 163,164	\$ -	\$ 170,851				\$ 126,638	\$ 25,078	\$ 485,730

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:

Schedule of Health Benefits - Detailed Cost Analysis

Toms River Fire District No. 1
Ocean County

Annual Cost									
# of Covered Members (Medical & Rx) Proposed	Estimate per Employee Proposed	Total Cost Estimate Proposed	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)		
Active Employees - Health Benefits - Annual Cost									
Single Coverage	4	\$ 16,830	\$ 67,320	4	\$ 18,105	\$ 72,420	\$ (5,100)	-7.0%	
Parent & Child	2	21,030	42,060	2	21,630	43,260	(1,200)	-2.8%	
Employee & Spouse (or Partner)	5	32,100	160,500	5	32,620	163,100	(2,600)	-1.6%	
Family	13	37,057	481,741	12	34,730	416,760	64,981	15.6%	
Employee Cost Sharing Contribution (enter as negative -)			(162,097)			(154,187)	(7,910)	5.1%	
Subtotal	24		589,524	23		541,353	48,171	8.9%	
Commissioners - Health Benefits - Annual Cost									
Single Coverage								#DIV/0!	
Parent & Child								#DIV/0!	
Employee & Spouse (or Partner)	3	23,780	71,340	3	22,583	67,748	3,592	5.3%	
Family	2	22,380	44,760	2	21,028	42,056	2,704	6.4%	
Employee Cost Sharing Contribution (enter as negative -)			(4,192)			(3,898)	(294)	7.5%	
Subtotal	5		111,908	5		105,906	6,002	5.7%	
Retirees - Health Benefits - Annual Cost									
Single Coverage	2	15,180	30,360	2	14,580	29,160	1,200	4.1%	
Parent & Child								#DIV/0!	
Employee & Spouse (or Partner)	6	30,730	184,380	6	28,930	173,580	10,800	6.2%	
Family	1	43,380	43,380				43,380	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)			(2,377)			(2,209)	(168)	7.6%	
Subtotal	9		255,743	8		200,531	55,212	27.5%	
GRAND TOTAL	38		\$ 957,175	36		\$ 847,790	\$ 109,385	12.9%	

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

Schedule of Accumulated Liability for Compensated Absences

Toms River Fire District No. 1
Ocean County

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

Legal Basis for Benefit
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2018	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Monica Bisceglie	346.5	\$ 11,286			X
Dawn Halliwell	590	27,625			X
Brian Kubiel	175	11,730			X
Edward Cittadino	318	16,635			X
Joanne Stiles	67	1,534			X
Tamara DavicsIn	4	187			X
Nicole Belotti	31.5	536			X
Kyle Gervasio	163	2,899			X
Lindalee Fortner	57.25	1,360			X
Kim Guzman	447.25	13,253			X
Charles Bauer	857	28,392			X
Kevin Britton	421	14,192			X
Kevin Esposito	439.75	19,024			X
Richard Foster	172	4,558			X
John Novak	1240	44,776			X
Matthew Janora	159	4,214			X
Dominick Roselli	700	23,191			X
Robert Yaiser	799.25	19,954			X
Ryan Conaty	81	2,790			X
John Hafner	1040	37,388			X
Roderick Mesina	1040	37,388			X
Charles Weinberger	417	14,929			X
Total liability for accumulated compensated absences at January 1, 2018		\$ 337,839			

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

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:

Toms River Fire District No. 1

County:

Ocean County

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$ 5,422,530
Cap Bank Available from 2016 (See Levy Cap Certification)	224,488
Cap Bank Available from 2017 (See Levy Cap Certification)	-
Cap Bank Available from 2018 (See Levy Cap Certification)	285,824
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	8,323,609,612
New Ratables - Increase in Valuations (New Construction and Additions)	59,536,600
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.066
Projected Tax Rate based upon Proposed Levy	0.066204392

2019 Budget Summary

Toms River Fire District No. 1 Ocean County

	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 795,000	\$ 1,702,350	\$ (907,350)	-53.3%
Total Miscellaneous Anticipated Revenues	1,012,181	1,033,526	(21,345)	-2.1%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	30,000	40,000	(10,000)	-25.0%
Total Other Revenue	25,000	25,000	-	0.0%
Total Operating Grant Revenue	76,097	86,697	(10,600)	-12.2%
Total Revenues Offset with Appropriations	<u>761,950</u>	<u>647,500</u>	<u>114,450</u>	17.7%
Total Revenues and Fund Balance Utilized	2,700,228	3,535,073	(834,845)	-23.6%
Amount to be Raised by Taxation to Support Budget	<u>5,550,011</u>	<u>5,422,530</u>	<u>127,481</u>	2.4%
Total Anticipated Revenues	<u>8,250,239</u>	<u>8,957,603</u>	<u>(707,364)</u>	-7.9%
APPROPRIATIONS				
Total Administration	1,320,628	1,225,921	94,707	7.7%
Total Cost of Operations & Maintenance	4,576,627	4,616,797	(40,170)	-0.9%
Total Appropriations Offset with Revenue	761,950	647,500	114,450	17.7%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	15,000	15,000	-	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)	650,000	650,000	-	0.0%
Total Capital Appropriations	718,350	1,594,700	(876,350)	-55.0%
Total Principal Payments on Debt Service	206,879	197,028	9,851	5.0%
Total Interest Payments on Debt	<u>805</u>	<u>10,657</u>	<u>(9,852)</u>	-92.4%
Total Appropriations	<u>8,250,239</u>	<u>8,957,603</u>	<u>(707,364)</u>	-7.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

Toms River Fire District No. 1
Ocean County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 795,000	\$ 875,000	\$ (80,000)	-9.1%
Restricted Fund Balance	-	827,350	(827,350)	-100.0%
Total Fund Balance Utilized	795,000	1,702,350	(907,350)	-53.3%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	1,012,181	1,033,526	(21,345)	-2.1%
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	1,012,181	1,033,526	(21,345)	-2.1%
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Interest	30,000	40,000	(10,000)	-25.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	30,000	40,000	(10,000)	-25.0%
Other Revenue (List in Detail)				
Fire Academy Fees	15,000	10,000	5,000	50.0%
Radio & I/T Repairs	10,000	15,000	(5,000)	-33.3%
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	25,000	25,000	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	20,097	20,097	-	0.0%
FY 18 Homeland Security Grant	56,000		56,000	#DIV/0!
FY 17 Homeland Security Grant		66,600	(66,600)	-100.0%
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	76,097	86,697	(10,600)	-12.2%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	340,000	300,000	40,000	13.3%
Penalties and Fines	40,000	50,000	(10,000)	-20.0%
Other Revenues	231,950	167,500	64,450	38.5%
Total Uniform Fire Safety Act	611,950	517,500	94,450	18.3%
Other Revenues Offset with Appropriations (List)				
Uniform Construction Code	150,000	130,000	20,000	15.4%
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	150,000	130,000	20,000	15.4%
Total Revenues Offset with Appropriations	761,950	647,500	114,450	17.7%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 2,700,228	\$ 3,535,073	\$ (834,845)	-23.6%

OFFICE OF THE SHERIFF

MICHAEL G. MASTRONARDY
SHERIFF

BRIAN J. KLIMAKOWSKI
UNDERSHERIFF

NILS R. BERGQUIST
UNDERSHERIFF



TELEPHONE
(732) 929-2044

FAX NUMBER
(732) 349-1909

WEBSITE
www.co.ocean.nj.us/OCsheriff

120 HOOPER AVENUE * PO BOX 2191 * TOMS RIVER, NJ 08754-2191

October 9, 2018

Administrator Brian Kubiel
Toms River Township Fire District No. 1
1144 Hooper Avenue, Suite 306
Toms River, N.J. 08753

Re: FY 18 Homeland Security Grant

Dear Administrator Kubiel,

As the Ocean County Work Group Chair I have been asked to inform you that the State of New Jersey, Office of Homeland Security and Preparedness, has awarded the Toms River Township Fire District No. 1 \$56,000.00 for the above referenced grant. This funding has been approved for the purchase of a (2) Motorola APX8000 Portable Radios (\$22,000.00); and Confined Space Hands Free Communication (\$34,000.00).

Attached are two copies of the Memorandum of Understanding that must be formally adopted by your governing body. Once adopted, please return the original executed (signed, sealed and attested) agreements, along with a certified resolution, to the following:

Ocean County Sheriff's Office
Att: Karin Moser
PO Box 2191
Toms River, NJ 08753

Upon the official approval of the Ocean County Board of Chosen Freeholders, a fully executed Memorandum of Understanding will be returned to the Toms River Township Fire District No. 1 along with a copy of the Ocean County Resolution authorizing this agreement.

If you have any questions concerning the procedures, feel free to contact Karin Moser at 732-929-2044, ext. 3392.

Sincerely,


Sheriff Michael G. Mastronardy

Cc w/o encl: Dawn Halliwell, Toms River Township Fire District No. 1
Karin Moser, OCSO Fiscal Unit



SPECIAL ASSISTANCE/ACCOMODATIONS available, please call (732) 349-2010 (V/TTD)

2019 Appropriations Schedule

Toms River Fire District No. 1
Ocean County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 434,000	\$ 422,000	\$ 12,000	2.8%
Commissioners	\$ 37,500	\$ 37,500	-	0.0%
Fringe Benefits	461,649	395,871	65,778	16.6%
Total Administration - Personnel	933,149	855,371	77,778	9.1%
Administration - Other (List)				
Other Expense(see expense sheet)	333,479	338,550	(5,071)	-1.5%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses	1,500	1,500	-	0.0%
Assets(see asset sheet)	52,500	30,500	22,000	72.1%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	387,479	370,550	16,929	4.6%
Total Administration	1,320,628	1,225,921	94,707	7.7%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	1,266,000	1,384,000	(118,000)	-8.5%
Fringe Benefits	982,101	921,796	60,305	6.5%
Total Operations & Maintenance - Personnel	2,248,101	2,305,796	(57,695)	-2.5%
Cost of Operations & Maintenance - Other (List)				
Other Expense(see expense sheet)	1,827,501	1,853,601	(26,100)	-1.4%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	5,000	5,000	-	0.0%
Assets(see asset sheet)	496,025	452,400	43,625	9.6%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	2,328,526	2,311,001	17,525	0.8%
Total Operations & Maintenance	4,576,627	4,616,797	(40,170)	-0.9%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	305,000	195,000	110,000	56.4%
Fringe Benefits	205,250	165,500	39,750	24.0%
Total Appropriations Offset with Revenue - Personnel	510,250	360,500	149,750	41.5%
Appropriations Offset with Revenue - Other (List)				
Other Expenses(see expense sheet)	172,900	210,000	(37,100)	-17.7%
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses	800	1,000	(200)	-20.0%
Assets(see asset sheet)	78,000	76,000	2,000	2.6%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	251,700	287,000	(35,300)	-12.3%
Total Appropriations Offset with Revenue	761,950	647,500	114,450	17.7%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies	15,000	15,000	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	15,000	15,000	-	0.0%
Emergency Appropriations & Deferred Charges (List)				
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)	650,000	650,000	-	0.0%
Total Capital Appropriations	718,350	1,594,700	(876,350)	-55.0%
Total Principal Payments on Debt Service	206,879	197,028	9,851	5.0%
Total Interest Payments on Debt	805	10,657	(9,852)	-92.4%
TOTAL APPROPRIATIONS	\$ 8,250,239	\$ 8,957,603	\$ (707,364)	-7.9%

Toms River Fire District No. 1
Ocean County

ADMINISTRATION

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	2019 PROPOSED <u>BUDGET</u>	2018 ADOPTED <u>BUDGET</u>
OTHER RENTALS	29,979	31,050
INSURANCE	80,300	80,300
PERMITS, LICENSES & FEES	14,000	15,000
PROFESSIONAL SERVICES	106,000	106,000
LEGAL ADS	3,700	3,700
ELECTIONS	10,000	10,000
TRAVEL EXPENSES	14,000	16,000
DUES & SUBSCRIPTIONS	4,000	4,000
TRAINING & EDUCATION	3,000	3,000
UNIFORMS	2,000	2,000
OPERATING MATERIALS & SUPPLIES	3,500	3,500
UTILITIES	13,000	13,000
OFFICE SUPPLIES & POSTAGE	15,000	15,000
MAINTENANCE & REPAIRS	21,000	21,000
PAYROLL SERVICES	11,000	12,000
TESTIMONIALS	3,000	3,000
TOTAL	333,479	338,550

COST OF OPERATIONS

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	2019 PROPOSED <u>BUDGET</u>	2018 ADOPTED <u>BUDGET</u>
RENTAL CHARGES	350,000	350,000
OTHER RENTALS	199,044	199,044
INSURANCE	22,000	18,000
PERMITS, LICENSES & FEES	2,250	2,250
CONTRACTED SERVICES	88,000	88,000
PROFESSIONAL SERVICES	54,500	54,500
LEGAL ADS	500	500
CONFERENCE & TRAVEL EXPENSES	38,000	38,000
DUES & SUBSCRIPTIONS	4,000	4,000
TRAINING & EDUCATION	49,400	52,900
UNIFORMS	241,500	247,500
OPERATING MATERIALS & SUPPLIES	82,000	82,000
UTILITIES	187,000	192,000
OFFICE SUPPLIES & POSTAGE	15,200	15,200
MAINTENANCE & REPAIRS	416,000	421,000
FY 16 & FY17 HOMELAND SECURITY GRANT	56,000	66,600
SUPPLEMENTAL FIRE SERVICE GRANT	22,107	22,107
TOTAL	1,827,501	1,853,601

APPROPRIATIONS OFF-SET WITH REVENUE
OTHER EXPENSES (N.J.S. 40A:14-78.6)

	2019 PROPOSED <u>BUDGET</u>	2018 ADOPTED <u>BUDGET</u>
RENTAL CHARGES	13,000	16,000
INSURANCE	25,000	25,000
PERMITS, LICENSES & FEES	2,000	4,000
PROFESSIONAL SERVICES	16,650	13,250
LEGAL ADS	500	1,500
CONFERENCE TRAVEL EXPENSES	1,000	1,250
DUES & SUBSCRIPTIONS	7,000	8,000
TRAINING & EDUCATION	17,500	29,600
UNIFORMS	10,000	14,000
OPERATING MATERIALS & SUPPLIES	16,600	19,000
UTILITIES	15,500	20,100
OFFICE SUPPLIES & POSTAGE	16,000	19,500
MAINTENANCE & REPAIRS	32,150	38,800
TOTAL	172,900	210,000

Toms River Fire District No. 1
Ocean County

ADMINISTRATION

	2019 PROPOSED	2018 ADOPTED
Other Assets-Non-Bondable (List Individually):	<u>BUDGET</u>	<u>BUDGET</u>
FURNITURE & FIXTURES	5,000	5,000.00
OFFICE EQUIPMENT	28,000	15,000.00
BADGES, FLAGS, BANNERS	500	500.00
COMPUTER PROGRAMS	19,000	10,000.00
TOTAL	52,500	30,500

COST OF OPERATIONS

	2019 PROPOSED	2018 ADOPTED
Other Assets-Non-Bondable (List Individually):	<u>BUDGET</u>	<u>BUDGET</u>
SAFETY EQUIPMENT	13,000	13,000
HOSE & NOZZLES	25,000	25,000
TOOLS & EQUIPMENT	125,000	113,000
AIR CYLINDERS/SCOTTS	15,000	15,000
WATER RESCUE	11,000	11,000
RADIOS	174,275	152,650
GENERATORS	15,000	15,000
VEHICLES	30,000	10,000
OPTICOM	10,000	20,000
FURNITURE & FIXTURES	18,000	18,000
OFFICE EQUIPMENT	26,500	26,500
BADGES, FLAGS, BANNERS	500	500
COMPUTER PROGRAMS	32,750	32,750
TOTAL	496,025	452,400

APPROPRIATIONS OFF-SET WITH REVENUES

	2019 PROPOSED	2018 ADOPTED
Other Assets-Non-Bondable (List Individually):	<u>BUDGET</u>	<u>BUDGET</u>
TOOLS & EQUIPMENT	4,500	1,500
RADIOS	1,000	2,000
VEHICLES	2,500	5,000
OFFICE EQUIPMENT	30,000	26,500
COMPUTER PROGRAMS	40,000	41,000
TOTAL	78,000	76,000

2019 Schedule of Salaries and Benefits

Toms River Fire District No. 1
Ocean County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Human Resource Coordinator	1	\$ 71,000	\$ 71,000	\$ 8,364		\$ 23,000	\$ 11,496	\$ 42,860
Financial Clerk	1	93,000	93,000	11,351		32,000	15,000	58,351
Administrator	1	130,000	130,000	17,215		32,000	11,000	60,215
Clerk/Typist	1	49,000	49,000	5,879		42,000	9,000	56,879
Network Administrator	1	91,000	91,000	12,226		16,000	8,000	36,226
Retired Employee	1					79,000		79,000
Commissioners	5					120,000	6,000	128,118
Position #8								
Total Administration			\$ 434,000	\$ 57,153	\$ -	\$ 344,000	\$ 60,496	\$ 461,649

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Radio Technician	1	\$ 70,000	\$ 70,000	\$ 15,351		\$ 25,000	\$ 6,000	\$ 46,351
P/T Radio Technician	1	20,000	20,000				6,000	6,000
Fire Academy Coordinator	1	20,000	20,000				4,000	4,000
Fire Academy Instructors	20	3,000	60,000				13,000	13,000
Dispatcher	3	99,000	297,000	31,609		59,000	30,600	121,209
Dispatcher	1	96,000	96,000	9,894		32,000	9,200	51,094
P/T Dispatcher	4	3,750	15,000				7,000	7,000
Dispatcher Supervisor	1	91,000	91,000			11,000	8,697	19,697
Retired employee						180,000		180,000
Fringe benefits for firefighters								
Fire Inspector	3	81,667	245,000	29,339		96,000	27,000	130,000
Fire Inspector	4	62,500	250,000	27,859		124,000	33,000	152,339
Fire Inspector	1	67,000	67,000	4,759		7,012	8,000	19,771
Data Entry Clerk	1	35,000	35,000	9,893		30,000	6,888	46,781
Total Operation & Maintenance			\$ 1,266,000	\$ 128,704	\$ -	\$ 564,012	\$ 289,385	\$ 982,101

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Director	1	\$ 95,000	\$ 95,000	\$ 11,668		\$ 35,988	\$ 10,000	\$ 57,656
Clerk/Typist	1	48,000	48,000	6,101		34,000	7,000	47,101
Clerk/Bookkeeper	1	59,000	59,000	7,601		35,000	8,000	50,601
Fire Inspector	1	103,000	103,000	9,892		29,000	11,000	49,892
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 305,000	\$ 35,262	\$ -	\$ 133,988	\$ 36,000	\$ 205,250
Total Administration, Operations & Offset by Revenue			\$ 2,005,000	\$ 221,119	\$ -	\$ 1,042,000	\$ 385,881	\$ 1,649,000

2019 Proposed Capital Budget

Toms River Fire District No. 1
Ocean County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2019 Proposed Budget	2018 Adopted Budget
Traffic Pre-Emption System Vehicles	Traffic System Vehicles	02/20/16	02/17/18	70%	182,350	
Apparatus	Apparatus	02/17/18	02/18/17	55%	85,000	450,000
Traffic Pre-Emption System Vehicles	Traffic System Vehicles	02/18/17	02/29/16	73%		182,350
Firehouse Improvements lighting, paint, security system	Improvements	02/29/16	02/18/17	70%		70,000
Total Capital Improvements		02/20/16		67%		125,000
				75%	268,350	827,350

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2019 Proposed Budget	2018 Adopted Budget
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments						

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	268,350	827,350
	450,000	767,350
\$	718,350	\$ 1,594,700

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

\$	-	\$ 827,350

Debt Service Schedule - Principal

Toms River Fire District No. 1
Ocean County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	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												
FEMA CDL LOAN				197,028	206,879							206,879
Intergovernmental #2												\$ -
Intergovernmental #3												\$ -
Intergovernmental #4												\$ -
Total Principal - Intergovernmental Loans				197,028	206,879							206,879
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				\$ 197,028	\$ 206,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,879

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

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

Debt Service Schedule - Interest

Toms River Fire District No. 1
Ocean County

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
Intergovernmental Loans									
FEMA CDL LOAN	10,657	805							805
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	10,657	805							805
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 10,657	\$ 805							\$ 805

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.

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

2019 Fund Balance Reconciliation

Toms River Fire District No. 1 Ocean County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 3,969,584
Less: Utilized in 2018 Adopted Budget	875,000
Proposed balance available	3,094,584
Estimated results of operations for the year ending December 31, 2018	(72,599)
Anticipated balance December 31, 2018	3,021,985
Less: Fund Balance utilized in 2019 Proposed Budget	795,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	<u>\$ 2,226,985</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 1,710,662
Less: Utilized in 2018 Adopted Budget	827,350
Proposed balance available	883,312
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	883,312
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	
Proposed balance after utilization in 2019 Proposed Budget	<u>\$ 883,312</u>

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

2019 Referendums

**Toms River Fire District No. 1
Ocean County**

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

Toms River Fire District No. 1 Ocean County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	5,422,530
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		5,422,530
Plus: 2% Cap Increase		108,451
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		5,530,981

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		(15,737)
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		-
Total Exclusions		(15,737)
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	59,536,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.066	39,294
ADJUSTED TAX LEVY		5,554,538
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Maximum Tax Levy Before Referendum		5,554,538
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	5,554,538

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	5,550,011
Cap Bank Available from Prior Year (2016) for 2019 Budget		224,488
Cap Bank Available from Prior Year (2017) for 2019 Budget		-
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		-
Cap Bank Available from Prior Year (2018) for 2019 Budget		285,824
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		285,824
Cap Bank from Current Year (2019) Available for 2020 Budget		4,527
Cap Bank Available from 2019 for 2020 Budget	\$	4,527

2019 Shared Services Exclusion Worksheet

Toms River Fire District No. 1
Ocean County

[illegible]

2019 Levy Cap Exclusion Calculations

Toms River Fire District No. 1 Ocean County

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 221,119
2019 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	35,262
Net 2019 Base Amount	185,857
2018 Adopted Budget PERS Contribution	205,504
2018 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	19,350
Net 2018 Base Amount	186,154
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 650,000
2018 Adopted Budget LOSAP Appropriation	650,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 207,684
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	207,684
2018 Adopted Budget Total Debt Service Appropriation	207,685
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	207,685
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 718,350
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	718,350
2018 Adopted Budget Total Capital Appropriation	1,594,700
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	827,350
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	767,350
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	0.0%
2019 Proposed Budget Administration Health Insurance Appropriation	\$ 344,000
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	564,012
2019 Proposed Budget Group Health Insurance	908,012
2018 Adopted Budget Administration Health Insurance Appropriation	284,000
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	502,850
2018 Adopted Budget Group Health Insurance	786,850
Net Increase (Decrease)	121,162
Net Increase Divided by 2018 Amount Budgeted = % Increase	15.40%
SFY 2019 State Health Average 4% Less 2% = % Increase Added to Current Levy	-2.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	17.40%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ 136,899
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ (15,737)
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 121,162
2019 Increase In Appropriation	\$ 121,162

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: TOMS RIVER (1508)

County: OCEAN

Fire District Code: F01

Total Number of Fire Districts: 2

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 8,323,609,612 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 59,837,800 (2a)

— \$ 301,200 (2b)

= \$ 59,536,600 (2c)


Assessor Signature

10/10/18
Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.00066 (3)

4. Amount of permitted revenue increase =

Line 2c * Line 3

(N.J.S.A. 40A:4-45.45)

\$ 39,294.16 (4)


Tax Collector Signature

10/10/18
Date