

# 2024

Toms River FD No. 1

# Fire District Budget

[trfire.org](http://trfire.org)



Division of Local Government Services

**2024 FIRE DISTRICT BUDGET**  
**Certification Section**

**2024**

Toms River FD No. 1

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

**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: \_\_\_\_\_ Date: \_\_\_\_\_

**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: \_\_\_\_\_

# 2024 PREPARER'S CERTIFICATION

Toms River FD No. 1

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

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 stature 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:	<a href="mailto:bkubiel@trfire.org">bkubiel@trfire.org</a>
Name:	Brian Kubiel
Title:	Administrator
Address:	1144 Hooper Avenue, Suite 306 Toms River,
Phone Number:	732-341-4441
Fax Number:	732-505-2150
E-mail Address:	bkubiel@trfire.org

# 2024 PREPARER'S CERTIFICATION

## OTHER ASSETS

Toms River FD No. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

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:	<a href="mailto:bkubiel@trfire.org">bkubiel@trfire.org</a>
Name:	Brian Kubiel
Title:	Administrator
Address:	1144 Hooper Avenue, Suite 306 Toms River, NJ
Phone Number:	732-341-4441
Fax Number:	732-505-2150
E-mail Address:	bkubiel@trfire.org

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

trfire.org

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- ☒ A description of the Fire District's mission and responsibilities
- ☒ Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ 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 organizations 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:

Brian Kubiel

Title of Officer Certifying Compliance:

Administrator

Signature:

[bkubiel@trfire.org](mailto:bkubiel@trfire.org)

# 2024 APPROVAL CERTIFICATION

Toms River FD No. 1

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of 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 December 6, 2023.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the Board of Commissioners thereof.

<b>Officer's Signature:</b>	<a href="mailto:lminkler@trfire.org">lminkler@trfire.org</a>
<b>Name:</b>	Leonard Minkler
<b>Title:</b>	Clerk
<b>Address:</b>	1144 Hooper Avenue, Suite 306 Toms River
<b>Phone Number:</b>	732-341-4441
<b>Fax Number:</b>	732-505-2150
<b>E-mail Address:</b>	<a href="mailto:lminkler@trfire.org">lminkler@trfire.org</a>

# 2024 FIRE DISTRICT BUDGET RESOLUTION

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

WHEREAS, the Annual Budget for Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 6, 2023; 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 \$9,880,949.03 which includes an amount to be raised by taxation of \$6,603,515.82 and Total Appropriations of \$9,880,949.03; 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 6, 2023 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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 3, 2024.

Lenny Minkler

(Secretary's Signature)

12/6/2023

(Date)

## Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Golden	X			
Raymond Latshaw	X			
Leonard Minkler	X			
Daniel Roman	X			
Richard Tutela	X			



# 2024 ADOPTION CERTIFICATION

Toms River FD No. 1

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

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 January 3, 2024.

<b>Officer's Signature:</b>	lminkler@trfire.org		
<b>Name:</b>	Leonard Minkler		
<b>Title:</b>	Clerk		
<b>Address:</b>	1144 Hooper Avenue, Suite 306 Toms River, NJ 08753		
<b>Phone Number:</b>	732-341-4441	<b>Fax:</b>	732-505-2150
<b>E-mail address:</b>	lminkler@trfire.org		

# 2024 ADOPTED BUDGET RESOLUTION

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

WHEREAS, the Annual Budget for the Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 3, 2024; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$9,880,949.03 which includes amount to be raised by taxation of \$6,603,515.82, and Total Appropriations of \$9,880,949.30; 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 3, 2024 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$9,880,949.03, which includes amount to be raised by taxation of \$6,603,515.82, and Total Appropriations of \$9,880,949.30; 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.

Leonard Minkler

(Secretary's Signature)

1/3/2023

(Date)

## Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

**2024 FIRE DISTRICT BUDGET**  
**Narrative and Information Section**

# 2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

1. When is the Fire District's annual election? (February and/or November)

February

If November, was the resolution submitted to the Division?

2. Complete a brief statement on the 2024 proposed Annual Budget and make comparison to the 2023 adopted budget.

The proposed budget has an increase of \$524,000 which is mostly due to increased capital projects.

3. **Explain any variances over +/-10% for each line item.** Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

F-2 Fund Balance Utilized increased due to collected funds being used to purchase fire engine. Total Other Revenue decreased due to one time fire company donation reported in 2023 budget of \$500,000. This also affected the Total Revenues and Fund Balance Utilized line on F-2. Total Cost of Operations and Maintenance decreased due to lease/purchase of radio system lowering radio appropriations. Capital Appropriations increased due to purchase of \$1,000,000 fire engine. Debt service is new showing a 100% increase from 2023. F-2 Unrestricted Fund Balance decreased as less was needed to balance the budget and Restricted Fund Balance increased to offset purchase of fire engine. The difference between the two caused an overall increase in Total Fund Balance Utilized. Total Other Revenue decreased due to one-time fire company donation reported in 2023. The different revenue categories under Uniform Fire Safety Act had changing results of +/-10% but the total had only a 5% change.

F-3 Administration Other Expenses change due to a combination of an increase in professional services for ongoing lawsuits including reinstatement of terminated firefighter by fire company and investigation regarding accusations levied of terminated employee and decreases in election, utility fees and maintenance fees due to projections from analyzing past needs which is shown on detail(2) and also affects the Total Administration- Other amount from 2023 to 2024. Cost of Operations Radio Downpayment decreased due to one-time donation in 2023. Assets decreased due to a combination of increases in water rescue and reduction in radio purchases shown on detail(2). These changes affects the Total Operations & Maintenance. Appropriations offset with Revenue Salary & Wages decreased due to new hires at lower starting salaries. Appropriation detail shows increase in insurance due to increase in pricing, increase in training for public education materials and decreases in operating materials for decrease in fuel prices and decrease in maintenance and repairs due to newer fleet needing less repairs for an overall change of 5%. Asset increase is due to Tools & Equipment increase for investigation drone, increase in vehicle upgrade for knox boxes and radio chargers and increase in Office Equipment for computers listed

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap.

If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The amount to be raised by taxation has increased by approximately \$135,000 however with the changes in the ratables allows the tax rate to remain the same. Restricted fund balance was used to offset capital items to achieve stability of the tax rate.

# 2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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.

No

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2024 proposed operating budget, explain the reason and purposes of the appropriation.

The restricted fund balance being used was approved by the taxpayers on the 2023 ballot. The board will use \$1,000,000 of previously collected funds to purchase a fire engine and \$41,956.12 of unused funds from a previously approved ballot question purchase to acquire additional fire prevention vehicles.

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

The fire district will be purchasing fire chief vehicles, a fire engine, fire prevention vehicles and upgrading classroom areas at the Fire Academy. All purchases approved by voters at 2023 election. The fire district will begin a 10 year lease purchase payment plan for a new radio system approved by the voters at the 2022 election and approved by the Local Finance Board.

8. 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

# 2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

9. 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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

10. 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	\$	13,082,278,200.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.0504

11. 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

## 2024

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

<b>Name of Fire District:</b>	<b>Toms River FD No. 1</b>		
<i>Address:</i>	1144 Hooper Avenue, Suite 306		
<i>City, State, Zip:</i>	Toms River	NJ	08753
<i>Phone: (ext.)</i>	732-341-4441	<i>Fax:</i>	732-505-2150
<i>Fire District E-mail:</i>	<a href="mailto:dmorris@trfire.org">dmorris@trfire.org</a>		

<b>Preparer's Name:</b>	Brian Kubiel		
<i>Preparer's Address:</i>	1144 Hooper Avenue, Suite 306		
<i>City, State, Zip:</i>	Toms River	NJ	08753
<i>Phone: (ext.)</i>	732-341-4441	<i>Fax:</i>	732-505-2150
<i>E-mail:</i>	<a href="mailto:bkubiel@trfire.org">bkubiel@trfire.org</a>		

<b>Chairperson:</b>	Richard Tutela		
<i>Phone: (ext.)</i>	732-341-4441	<i>Fax:</i>	732-505-2150
<i>E-mail:</i>	<a href="mailto:rtutela@trfire.org">rtutela@trfire.org</a>		

<b>Secretary:</b>	Leonard Minkler		
<i>Phone: (ext.)</i>	732-341-4441	<i>Fax:</i>	732-505-2150
<i>E-mail:</i>	<a href="mailto:lminkler@trfire.org">lminkler@trfire.org</a>		

<b>Treasurer:</b>	Daniel Roman		
<i>Phone: (ext.)</i>	732-341-4441	<i>Fax:</i>	732-505-2150
<i>E-mail:</i>	<a href="mailto:droman@trfire.org">droman@trfire.org</a>		

<b>Name of Auditor:</b>	Lauren Holman		
<i>Name of Firm:</i>	Holman, Frenia, Allison P.C.		
<i>Address:</i>	1985 Cedar Bridge Ave. Suite 3		
<i>City, State, Zip:</i>	Lakewood	NJ	08701
<i>Phone: (ext.)</i>	732-797-1333	<i>Fax:</i>	
<i>E-mail:</i>	<a href="mailto:lholman@hfacpas.com">lholman@hfacpas.com</a>		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

Answer all questions below completely.

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:

3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees?

No

*If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.*

4) 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," provide 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 entitiy and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.*

5) 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," provide a description of the transaction including the name and position of the individual and the amount expended.*



# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

6) Use the "**Vehicle List**" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current or former commissioners or employees for severance or termination?

No

*If "yes", provide an explanation including amount paid.*

8) 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", provide an explanation including amount paid.*

9) 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

10) If the answer to #9 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 in FAST a copy of the agreement.*

11) Does the fire District have a Length of Services Award Program (LOSAP) plan?

Yes

*If "yes," indicate:*

*a) the year it was implemented*

1986

*b) the total number of volunteer members presently eligible to participate*

165

*c) the total number of volunteer members presently vested*

85

*d) whether the annual contribution for each vested member is fixed or based on an automatic increase*

Fixed

*e) the total LOSAP budgeted for the current year*

\$ 650,000.00

*f) the Fire District's LOSAP Plan Contractor*

VFIS

*g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

Yes

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## (CONTINUED)

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88?

Yes

*If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.*

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget?

No

*If "yes", for each supplemental emergency appropriation:*

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

*Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.*

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## FIRE DISTRICT VEHICLES

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

*Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.*

Year	Make	Model	Assigned Staff	Staff Position
2019	CHEVROLET	TAHOE	LOUIS UFFER	CHIEF
2011	CHEVROLET	TAHOE	CARL WEINGROFF	ASSISTANT CHIEF
2014	PIERCE	PUMPER	POOL VEHICLE	
1997	PIERCE	PUMPER	POOL VEHICLE	
2010	PIERCE	PUMPER	POOL VEHICLE	
2006	PIERCE	AERIAL	POOL VEHICLE	
2019	FORD	F-350	POOL VEHICLE	
2004	YAMAHA	WAVERUNNER	POOL VEHICLE	
2003	FLOATING DOCK		POOL VEHICLE	
2004	KAWASAKI	ATV	POOL VEHICLE	
2007	TRAILER		POOL VEHICLE	
2014	FORD	F-250	JEFFERY CIRZ	CHIEF
2011	CHEVROLET	TAHOE	DAVID RICE	ASST CHIEF
2003	PIERCE	PUMPER	POOL VEHICLE	
1997	INTERNATIONAL		POOL VEHICLE	
2003	FORD	BRUSH TRUCK	POOL VEHICLE	
2018	PIERCE	RESCUE	POOL VEHICLE	
2007	PIERCE	PUMPER	POOL VEHICLE	
2019	FORD	F-350	POOL VEHICLE	
2005	TRAILER		POOL VEHICLE	
2007	BOSTON	WHALER	POOL VEHICLE	
2014	FORD	F-250	DREW CALVO	CHIEF
2013	FORD	EXPLORER	WILLIAM GIORDANO	ASSISTANT CHIEF
2015	PIERCE	PUMPER	POOL VEHICLE	
2000	AMERICAN LAFRANC	AERIAL	POOL VEHICLE	
2008	PIERCE	PUMPER	POOL VEHICLE	
2019	FORD	F-250	POOL VEHICLE	
2009	FORD	ECONOLINE	POOL VEHICLE	
2010	YAMAHA	WAVERUNNER	POOL VEHICLE	
2013	YAMAHA	WAVERUNNER	POOL VEHICLE	
1989	HUMVEE		POOL VEHICLE	
2021	SAFE BOAT	31 FT EMT	POOL VEHICLE	
2002	TRAILER		POOL VEHICLE	
2003	TRAILER		POOL VEHICLE	
2013	POLARIS	ATV	POOL VEHICLE	

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## FIRE DISTRICT VEHICLES (CONT.)

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

*Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.*

Year	Make	Model	Assigned Staff	Staff Position
2016	CHEVROLET	TAHOE	TRAVIS VETH	CHIEF
2014	CHEVROLET	TAHOE	DAN GORESH	ASSISTANT CHIEF
2010	PIERCE	PUMPER	POOL VEHICLE	
2005	PIERCE	PUMPER	POOL VEHICLE	
2003	FORD	F-450	POOL VEHICLE	
2014	PIERCE	AERIAL	POOL VEHICLE	
2007	FORD	F-250	POOL VEHICLE	
2007	BOSTON	WHALER	POOL VEHICLE	
2007	TRAILER		POOL VEHICLE	
2003	TRAILER		POOL VEHICLE	
2022	OUTBOARD	BOAT	POOL VEHICLE	
1993	FORD	ECONOLINE	POOL VEHICLE	
2015	CHEVROLET	TAHOE	EVERETT SEAMAN	DISTRICT CHIEF
2022	CHEVROLET	TAHOE	BRIAN KUBIEL	CHIEF ADMINISTRATOR
2016	FORD	EXPLORER	POOL VEHICLE	
2016	MAGNUM	LIGHT TOWER	POOL VEHICLE	
2016	MAGNUM	LIGHT TOWER	POOL VEHICLE	
2014	FORD	EXPLORER	CHARLES WEINBERGER	DISPATCH SUPERVISOR
1992	SPARTAN 3D	PUMPER	POOL VEHICLE	
2007	DODGE	DAKOTA	POOL VEHICLE	
2023	FORD	F150	MATTHEW JANORA	FIRE INSPECTOR
2023	FORD	F150	RICHARD FOSTER	FIRE INSPECTOR
2020	FORD	EXPLORER	DOMINICK ROSELLI	FIRE INSPECTOR
2013	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR
2018	FORD	EXPLORER	BENJAMIN CARLIN	FIRE INSPECTOR
2012	CHEVROLET	IMPALA	POOL VEHICLE	FIRE INSPECTOR
2022	CHEVROLET	COLORADO	RYAN LAVIGNE	FIRE INSPECTOR
2022	CHEVROLET	COLORADO	DAKOTA OESKOVIC	FIRE INSPECTOR
2022	CHEVROLET	COLORADO	CRAIG STALOWSKI	FIRE INSPECTOR
2004	FORD	F-550	POOL VEHICLE	FIRE INSPECTOR
2020	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR
2016	FORD	EXPLORER	CHRISTIAN DEESPOSITO	FIRE INSPECTOR
2018	FORD	EXPLORER	KEVIN BRITTON	FIRE INSPECTOR
2016	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR

## FIRE DISTRICT VEHICLES (CONT.)

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

*Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.*

[illegible]

# FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

*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. 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 during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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.

**Toms River FD No. 1**  
**Ocean**  
**Reportable Compensation from Fire District**  
**(W-2/ 1099)**

	Name	Title	Average Hours per Week Dedicated to Position	Position			Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
				Commissioner	Officer	Former					
1	Daniel Roman	Treasurer	10	X			\$ 7,500.00				\$ 7,500.00
2	James Golden	Vice Chairman	10	X			\$ 7,500.00				\$ 7,500.00
3	Raymond Latshaw	Purchasing Agent	10	X			\$ 7,500.00				\$ 7,500.00
4	Leonard Minkler	Clerk	10	X			\$ 7,500.00				\$ 7,500.00
5	Richard Tutela	Chairman	10	X			\$ 7,500.00				\$ 7,500.00
6	Brian Kubiel	Administrator	35		X		\$ 138,708.26			\$ 31,325.79	\$ 170,034.05
7	Mark Autenrieth	Commissioner				X	\$ 7,500.00			\$ 1,215.57	\$ 8,715.57
8	George Convery	Commissioner				X				\$ 12,000.00	\$ 12,000.00
9											\$ -
10											\$ -
11											\$ -
12											\$ -
13											\$ -
14											\$ -
15											\$ -
Total:							\$ 183,708.26	\$ -	\$ -	\$ 44,541.36	\$ 228,249.62

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:

1

**Toms River FD No. 1  
Ocean**

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	4	13,800.00	55,200.00	4	12,000.00	48,000.00	7,200.00	15.0%
Parent & Child	2	21,600.00	43,200.00	2	20,400.00	40,800.00	2,400.00	5.9%
Employee & Spouse (or Partner)	7	25,542.86	178,800.00	7	24,914.29	174,400.03	4,399.97	2.5%
Family	11	28,800.00	316,800.00	11	30,872.73	339,600.03	(22,800.03)	-6.7%
Employee Cost Sharing Contribution (enter as negative - )			(145,092.00)			(142,800.00)	(2,292.00)	1.6%
Subtotal	24		448,908.00	24		460,000.06	(11,092.06)	-2.4%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative - )							-	0.0%
Subtotal	0		-	0		-	-	0.0%
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	2	8,700.00	17,400.00	2	7,500.00	15,000.00	2,400.00	16.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)	10	20,100.00	201,000.00	9	23,266.67	209,400.03	(8,400.03)	-4.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative - )			(1,218.00)			(1,050.00)	(168.00)	16.0%
Subtotal	12		217,182.00	11		223,350.03	(6,168.03)	-2.8%
<b>GRAND TOTAL</b>	<b>36</b>		<b>666,090.00</b>	<b>35.00</b>		<b>683,350.09</b>	<b>(17,260.09)</b>	<b>-2.5%</b>

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

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



**Toms River FD No. 1  
Ocean**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2023	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Monica Bisceglie	45	\$ 11,365.03			X
Dawn Halliwell	113	\$ 39,066.72			X
Brian Kubiel	25	\$ 13,336.75			X
Catherine Bruschetta	3	\$ 525.00			X
Kim Guzman	33	\$ 7,796.12			X
Sara McClave	11	\$ 1,601.98			X
Benjamin Carlin	5	\$ 1,544.40			X
Kevin Britton	107	\$ 24,266.40			X
Richard Foster	93	\$ 19,567.20			X
John Novak	160	\$ 25,960.80			X
Matthew Janora	88	\$ 17,968.80			X
Ryan Lavigne	20	\$ 3,645.72			X
Sima Clapman	14	\$ 2,476.63			X
Craig Stalowski	30	\$ 5,515.32			X
Dominick Roselli	69	\$ 22,393.65			X
Ryan Conaty	26	\$ 8,698.20			X
John Hafner	130	\$ 15,000.00			X
Roderick Mesina	130	\$ 15,000.00			X
<b>Total liability for accumulated compensated absences at January 1, 2023 (this page only)</b>		<b>\$ 235,728.72</b>			

**Toms River FD No. 1**  
**Ocean**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2023	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Charles Weinberger	36.25	\$ 12,452.60			X
Total liability for accumulated compensated absences at January 1, 2023 (all pages)		\$ 248,181.32			

**2024 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.

<b>Name of Fire District:</b>	<b>Toms River FD No. 1</b>
<b>County:</b>	<b>Ocean</b>
<b>Year:</b>	<b>2024</b>

<b>Levy Cap Calculation Summary</b>	
2023 Adopted Budget - Amount to be Raised by Taxation	\$ 6,469,535.71
Cap Bank Available from 2021 (See Levy Cap Certification)	\$ 199,271.00
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ -
Cap Bank Available from 2023 (See Levy Cap Certification)	\$ 2,531.00
Cap Bank Used from 2021	
Cap Bank Used from 2022	
Cap Bank Used from 2023	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 12,973,239,400.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 109,038,800.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.050
Projected Tax Rate based upon Proposed Levy	0.050476803

## Budget Summary

### Toms River FD No. 1 Ocean

	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	1,251,956.12	400,000.00	851,956.12	213.0%
Total Miscellaneous Anticipated Revenues	1,136,091.44	1,141,710.64	(5,619.20)	-0.5%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	20,000.00	20,000.00	-	0.0%
Total Other Revenue	50,000.00	530,000.00	(480,000.00)	-90.6%
Total Operating Grant Revenue	144,535.65	154,035.65	(9,500.00)	-6.2%
Total Revenues Offset with Appropriations	<u>674,850.00</u>	<u>641,000.00</u>	<u>33,850.00</u>	5.3%
Total Revenues and Fund Balance Utilized	3,277,433.21	2,886,746.29	390,686.92	13.5%
Amount to be Raised by Taxation to Support Budget	<u>6,603,515.82</u>	<u>6,469,535.71</u>	<u>133,980.11</u>	2.1%
Total Anticipated Revenues	<u>9,880,949.03</u>	<u>9,356,282.00</u>	<u>524,667.03</u>	5.6%
<b>APPROPRIATIONS</b>				
Total Administration	1,310,156.00	1,256,939.00	53,217.00	4.2%
Total Cost of Operations & Maintenance	5,303,108.00	5,936,143.00	(633,035.00)	-10.7%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	675,250.00	641,000.00	34,250.00	5.3%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	650,000.00	650,000.00	-	0.0%
Total Capital Appropriations	1,760,000.00	872,200.00	887,800.00	101.8%
Total Principal Payments on Debt Service	108,881.28	-	108,881.28	100.0%
Total Interest Payments on Debt	<u>73,553.75</u>	<u>-</u>	<u>73,553.75</u>	100.0%
Total Appropriations	<u>9,880,949.03</u>	<u>9,356,282.00</u>	<u>524,667.03</u>	5.6%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

**Toms River FD No. 1  
Ocean**

	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b><i>Fund Balance Utilized</i></b>				
Unrestricted Fund Balance	210,000.00	400,000.00	(190,000.00)	-47.5%
Restricted Fund Balance	1,041,956.12		1,041,956.12	100.0%
Total Fund Balance Utilized	1,251,956.12	400,000.00	851,956.12	213.0%
<b><i>Miscellaneous Anticipated Revenues</i></b>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	1,136,091.44	1,141,710.64	(5,619.20)	-0.5%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	1,136,091.44	1,141,710.64	(5,619.20)	-0.5%
<b><i>Sale of Assets (List Individually)</i></b>				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
<b><i>Interest on Investments &amp; Deposits (List Accounts Separately)</i></b>				
Interest	20,000.00	20,000.00	-	0.0%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	20,000.00	20,000.00	-	0.0%
<b><i>Other Revenue (List in Detail)</i></b>				
Fire Academy Fees	50,000.00	30,000.00	20,000.00	66.7%
Fire Company Donation		500,000.00	(500,000.00)	-100.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	50,000.00	530,000.00	(480,000.00)	-90.6%
<b><i>Operating Grant Revenue (List in Detail)</i></b>				
Supplemental Fire Service Act (P.L.1985,c.295)	20,096.65	20,096.65	-	0.0%
SAFER Grant	124,439.00	133,939.00	(9,500.00)	-7.1%
Other Grant #2			-	0.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	144,535.65	154,035.65	(9,500.00)	-6.2%
<b><i>Revenues Offset with Appropriations</i></b>				
<b><u>Uniform Fire Safety Act (P.L.1983,c.383)</u></b>				
Reserves Utilized			-	0.0%
Annual Registration Fees	512,000.00	455,000.00	57,000.00	12.5%
Penalties and Fines	22,850.00	16,000.00	6,850.00	42.8%
Other Revenues	140,000.00	170,000.00	(30,000.00)	-17.6%
Total Uniform Fire Safety Act	674,850.00	641,000.00	33,850.00	5.3%
<b><u>Other Revenues Offset with Appropriations (List)</u></b>				
Other Offset Revenues #1			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	674,850.00	641,000.00	33,850.00	5.3%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>3,277,433.21</b>	<b>2,886,746.29</b>	<b>390,686.92</b>	<b>13.5%</b>

## REVENUE DETAIL PAGE

# Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

***Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"***

[illegible]

## REVENUE DETAIL PAGE

# Toms River FD No. 1

**FISCAL YEAR: January 1, 2024 to December 31, 2024**

***Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"***

[illegible]



**Toms River FD No. 1  
Ocean**

	2024 Proposed Budget	2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	440,000.00	449,000.00	(9,000.00)	-2.0%
Commissioners	37,500.00	37,500.00	-	0.0%
Fringe Benefits	309,106.00	318,889.00	(9,783.00)	-3.1%
Total Administration - Personnel	786,606.00	805,389.00	(18,783.00)	-2.3%
<i>Administration - Other (List)</i>				
Other Expenses(see appropriation detail)	499,550.00	427,550.00	72,000.00	16.8%
Other Administration Expense #2			-	0.0%
Other Administration Expense #3			-	0.0%
Contingent Expenses	1,500.00	1,500.00	-	0.0%
Assets(see appropriation detail)	22,500.00	22,500.00	-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	523,550.00	451,550.00	72,000.00	15.9%
Total Administration	1,310,156.00	1,256,939.00	53,217.00	4.2%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	1,399,125.00	1,388,643.00	10,482.00	0.8%
Fringe Benefits	968,624.00	977,081.00	(8,457.00)	-0.9%
Total Operations & Maintenance - Personnel	2,367,749.00	2,365,724.00	2,025.00	0.1%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Other Expenses(see appropriation detail)	2,175,559.00	2,133,819.00	41,740.00	2.0%
Radio Downpayment	-	500,000.00	(500,000.00)	-100.0%
Other Operations & Maintenance Expense #3			-	0.0%
Contingent Expenses	5,000.00	5,000.00	-	0.0%
Assets(see appropriation detail)	754,800.00	931,600.00	(176,800.00)	-19.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	2,935,359.00	3,570,419.00	(635,060.00)	-17.8%
Total Operations & Maintenance	5,303,108.00	5,936,143.00	(633,035.00)	-10.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	207,000.00	243,357.00	(36,357.00)	-14.9%
Fringe Benefits	137,700.00	126,343.00	11,357.00	9.0%
Total Appropriations Offset with Revenue - Personnel	344,700.00	369,700.00	(25,000.00)	-6.8%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expenses(see appropriation detail)	223,850.00	213,100.00	10,750.00	5.0%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses	700.00	700.00	-	0.0%
Assets(see appropriation detail)	106,000.00	57,500.00	48,500.00	84.3%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	330,550.00	271,300.00	59,250.00	21.8%
Total Appropriations Offset with Revenue	675,250.00	641,000.00	34,250.00	5.3%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	650,000.00	650,000.00	-	0.0%
Total Capital Appropriations	1,760,000.00	872,200.00	887,800.00	101.8%
Total Principal Payments on Debt Service	108,881.28	-	108,881.28	100.0%
Total Interest Payments on Debt	73,553.75	-	73,553.75	100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>9,880,949.03</b>	<b>9,356,282.00</b>	<b>524,667.03</b>	<b>5.6%</b>

# FIRE DISTRICT PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

*Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"*

<i>Line Item:</i>	<i>Proposed 2024 Amount</i>	<i>Adopted 2023 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
ADMINISTRATION			-	0.0%
			-	0.0%
OTHER EXPENSES:			-	0.0%
OTHER RENTALS	26,050.00	26,050.00	-	0.0%
INSURANCE	98,300.00	90,300.00	8,000.00	8.9%
PERMITS, LICENSES & FEES	12,000.00	12,000.00	-	0.0%
PROFESSIONAL SERVICES	246,000.00	171,000.00	75,000.00	43.9%
LEGAL ADS	3,700.00	3,700.00	-	0.0%
ELECTIONS	25,000.00	30,000.00	(5,000.00)	-16.7%
CONFERENCE & TRAVEL	13,000.00	13,000.00	-	0.0%
DUES & SUBSCRIPTIONS	4,000.00	4,000.00	-	0.0%
TRAINING & EDUCATION	3,000.00	3,000.00	-	0.0%
UNIFORMS	2,000.00	2,000.00	-	0.0%
OPERATING MATERIALS & SUPPLIES	4,500.00	4,500.00	-	0.0%
UTILITIES	10,000.00	13,000.00	(3,000.00)	-23.1%
OFFICE SUPPLIES & POSTAGE	15,000.00	15,000.00	-	0.0%
MAINTENANCE & REPAIRS	22,000.00	25,000.00	(3,000.00)	-12.0%
PAYROLL SERVICES	12,000.00	12,000.00	-	0.0%
TESTIMONIALS	3,000.00	3,000.00	-	0.0%
TOTAL	499,550.00	427,550.00	72,000.00	16.8%
			-	0.0%
ASSETS:			-	0.0%
FURNITURE & FIXTURES	5,000.00	5,000.00	-	0.0%
OFFICE EQUIPMENT	11,000.00	11,000.00	-	0.0%
BADGES, FLAGS, BANNERS	500.00	500.00	-	0.0%
COMPUTER PROGRAMS	6,000.00	6,000.00	-	0.0%
TOTAL	22,500.00	22,500.00	-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

# FIRE DISTRICT PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

*Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"*

<i>Line Item:</i>	<i>Proposed 2024 Amount</i>	<i>Adopted 2023 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
COST OF OPERATIONS			-	0.0%
OTHER EXPENSES:			-	0.0%
SAFER GRANT	124,439.00	133,939.00	(9,500.00)	-7.1%
HYDRANT RENTAL	390,000.00	380,000.00	10,000.00	2.6%
OTHER RENTALS(fire company leases	233,863.00	224,023.00	9,840.00	4.4%
INSURANCE	22,000.00	20,000.00	2,000.00	10.0%
PERMITS, LICENSES & FEES	3,500.00	2,500.00	1,000.00	40.0%
CONTRACTED SERVICES	89,000.00	89,000.00	-	0.0%
PROFESSIONAL SERVICES	74,000.00	74,000.00	-	0.0%
LEGAL ADS	750.00	250.00	500.00	200.0%
CONFERENCE & TRAVEL	31,000.00	31,000.00	-	0.0%
DUES & SUBSCRIPTIONS	5,000.00	5,000.00	-	0.0%
TRAINING & EDUCATION	77,500.00	58,800.00	18,700.00	31.8%
UNIFORMS	264,500.00	263,500.00	1,000.00	0.4%
OPERATING MATERIALS & SUPPLIES	89,000.00	91,500.00	(2,500.00)	-2.7%
UTILITIES	225,500.00	215,500.00	10,000.00	4.6%
OFFICE SUPPLIES & POSTAGE	15,200.00	15,200.00	-	0.0%
MAINENANCE & REPAIRS	508,200.00	507,500.00	700.00	0.1%
HOMELAND SECURITY GRANT	-		-	0.0%
SUPPLEMENTAL FIRE SERVICE GRAN	22,107.00	22,107.00	-	0.0%
TOTAL	2,175,559.00	2,133,819.00	41,740.00	2.0%
			-	0.0%
ASSETS:			-	0.0%
SAFETY EQUIPMENT	47,500.00	48,000.00	(500.00)	-1.0%
HOSE & NOZZLES	25,000.00	25,000.00	-	0.0%
TOOLS & EQUIPMENT	123,700.00	136,500.00	(12,800.00)	-9.4%
AIR CYLINDERS/SCOTTS	140,000.00	140,000.00	-	0.0%
WATER RESCUE	22,100.00	12,600.00	9,500.00	75.4%
RADIOS	272,000.00	451,000.00	(179,000.00)	-39.7%
VEHICLES	10,000.00	10,000.00	-	0.0%
OPTICOM	10,000.00	10,000.00	-	0.0%
FURNITURE & FIXTURES	10,000.00	9,000.00	1,000.00	11.1%
OFFICE EQUIPMENT	67,000.00	64,000.00	3,000.00	4.7%
BADGES, FLAGS, BANNERS	500.00	500.00	-	0.0%
COMPUTER PROGRAMS	27,000.00	25,000.00	2,000.00	8.0%
TOTAL	754,800.00	931,600.00	(176,800.00)	-19.0%

# FIRE DISTRICT PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

*Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"*

<i>Line Item:</i>	<i>Proposed 2024 Amount</i>	<i>Adopted 2023 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
APPROPRIATIONS OFFSET			-	0.0%
WITH REVENUES			-	0.0%
			-	0.0%
OTHER EXPENSES			-	0.0%
RENTAL CHARGES	20,200.00	20,200.00	-	0.0%
INSURANCE	50,000.00	38,000.00	12,000.00	31.6%
PERMITS, LICENSES & FEES	2,000.00	2,000.00	-	0.0%
PROFESSIONAL SERVICES	15,500.00	15,500.00	-	0.0%
LEGAL ADS	500.00	500.00	-	0.0%
CONFERENCE & TRAVEL	3,500.00	3,500.00	-	0.0%
DUES & SUBSCRIPTIONS	5,000.00	5,000.00	-	0.0%
TRAINING & EDUCATION	25,900.00	14,400.00	11,500.00	79.9%
UNIFORMS	9,500.00	9,500.00	-	0.0%
OPERATING MATERIALS & SUPPLIES	26,000.00	31,000.00	(5,000.00)	-16.1%
UTILITIES	12,500.00	12,500.00	-	0.0%
OFFICE SUPPLIES & POSTAGE	10,000.00	10,000.00	-	0.0%
MAINTENANCE & REPAIRS	43,250.00	51,000.00	(7,750.00)	-15.2%
TOTAL	223,850.00	213,100.00	10,750.00	5.0%
			-	0.0%
ASSETS:			-	0.0%
TOOLS & EQUIPMENT	21,000.00	2,500.00	18,500.00	740.0%
RADIOS	20,000.00	20,000.00	-	0.0%
VEHICLES UPGRADES	20,000.00	5,000.00	15,000.00	300.0%
OFFICE EQUIPMENT	30,000.00	15,000.00	15,000.00	100.0%
COMPUTER PROGRAMS	15,000.00	15,000.00	-	0.0%
TOTAL	106,000.00	57,500.00	48,500.00	84.3%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

**Toms River FD No. 1  
Ocean**

<b>Administrative Positions Excluding Commissioners (List Individually)</b>	<b>Number of Staff</b>	<b>Annual Wages</b>	<b>2024 Proposed Budget Salary &amp; Wages</b>	<b>PERS Contribution</b>	<b>PFRS Contribution</b>	<b>Employee Group Health Insurance</b>	<b>Other Fringe Benefits</b>	<b>2024 Proposed Budget Fringe Benefits</b>
Human Resource Coordinator	1.00	\$ 91,000.00	\$ 91,000.00	\$ 11,635.00		\$ 14,000.00	\$ 7,451.00	\$ 33,086.00
Financial Clerk	1.00	\$ 117,000.00	\$ 117,000.00	\$ 15,791.00		\$ 28,000.00	\$ 9,256.00	\$ 53,047.00
Administator	1.00	\$ 146,000.00	\$ 146,000.00	\$ 24,420.00		\$ 27,000.00	\$ 22,082.00	\$ 73,502.00
Data Entry Clerk	1.00	\$ 51,000.00	\$ 51,000.00	\$ 8,012.00		\$ 15,000.00	\$ 6,459.00	\$ 29,471.00
Receptionist	1.00	\$ 35,000.00	\$ 35,000.00			\$ 18,000.00	\$ 4,000.00	\$ 22,000.00
Retired Employee			\$ -			\$ 90,000.00		\$ 90,000.00
Commissioners	5.00		\$ -				\$ 8,000.00	\$ 8,000.00
Position #8			\$ -					\$ -
<b>Total Administration</b>	<b>10.00</b>		<b>\$ 440,000.00</b>	<b>\$ 59,858.00</b>	<b>\$ -</b>	<b>\$ 192,000.00</b>	<b>\$ 57,248.00</b>	<b>\$ 309,106.00</b>

<b>Operation &amp; Maintenance Positions (List Individually)</b>	<b>Number of Staff</b>	<b>Annual Wages</b>	<b>2024 Proposed Budget Salary &amp; Wages</b>	<b>PERS Contribution</b>	<b>PFRS Contribution</b>	<b>Employee Group Health Insurance</b>	<b>Other Fringe Benefits</b>	<b>2024 Proposed Budget Fringe Benefits</b>
Fire Academy Coordinator	1.00	\$ 87,125.00	\$ 87,125.00			\$ 27,000.00	\$ 9,000.00	\$ 36,000.00
Fire Academy Instructors	25.00	\$ 4,480.00	\$ 112,000.00				\$ 17,000.00	\$ 17,000.00
Dispatcher	1.00	\$ 71,000.00	\$ 71,000.00	\$ 14,913.00		\$ 14,000.00	\$ 7,273.00	\$ 36,186.00
Dispatcher	2.00	\$ 115,000.00	\$ 230,000.00	\$ 31,446.00		\$ 54,000.00	\$ 19,915.00	\$ 105,361.00
Dispatcher	1.00	\$ 65,000.00	\$ 65,000.00	\$ 16,894.00		\$ 31,000.00	\$ 6,325.00	\$ 54,219.00
P/T Dispatcher	8.00	\$ 3,125.00	\$ 25,000.00				\$ 8,000.00	\$ 8,000.00
Dispatcher Supervisor	1.00	\$ 110,000.00	\$ 110,000.00	\$ 15,723.00		\$ 19,000.00	\$ 9,463.00	\$ 44,186.00
Retired employee			\$ -			\$ 128,700.00		\$ 128,700.00
Fringe benefits for firefighters			\$ -				\$ 136,000.00	\$ 136,000.00
Fire Inspector	2.00	\$ 98,500.00	\$ 197,000.00	\$ 27,856.00		\$ 52,000.00	\$ 19,511.00	\$ 99,367.00
Fire Inspector	3.00	\$ 58,666.67	\$ 176,000.00	\$ 31,071.00		\$ 50,486.00	\$ 19,765.00	\$ 101,322.00
Fire Inspector	3.00	\$ 73,000.00	\$ 219,000.00	\$ 30,379.00		\$ 58,000.00	\$ 21,765.00	\$ 110,144.00
Clerk/Bookkeeper	1.00	\$ 66,000.00	\$ 66,000.00	\$ 10,887.00		\$ 37,000.00	\$ 6,255.00	\$ 54,142.00
Clerk/Typist	1.00	\$ 41,000.00	\$ 41,000.00	\$ 8,742.00		\$ 25,000.00	\$ 4,255.00	\$ 37,997.00
<b>Total Operation &amp; Maintenance</b>	<b>49.00</b>		<b>\$ 1,399,125.00</b>	<b>\$ 187,911.00</b>	<b>\$ -</b>	<b>\$ 496,186.00</b>	<b>\$ 284,527.00</b>	<b>\$ 968,624.00</b>

<b>Salary Offset by Revenue Positions (List Individually)</b>	<b>Number of Staff</b>	<b>Annual Wages</b>	<b>2024 Proposed Budget Salary &amp; Wages</b>	<b>PERS Contribution</b>	<b>PFRS Contribution</b>	<b>Employee Group Health Insurance</b>	<b>Other Fringe Benefits</b>	<b>2024 Proposed Budget Fringe Benefits</b>
Fire Official	1.00	\$ 102,000.00	\$ 102,000.00	\$ 13,928.00		\$ 26,000.00	\$ 11,256.00	\$ 51,184.00
Data Entry Clerk	1.00	\$ 45,000.00	\$ 45,000.00	\$ 6,568.00		\$ 34,000.00	\$ 4,255.00	\$ 44,823.00
Fire Inspector	1.00	\$ 60,000.00	\$ 60,000.00	\$ 7,924.00		\$ 26,514.00	\$ 7,255.00	\$ 41,693.00
Position #4			\$ -					\$ -
Position #5			\$ -					\$ -
Position #6			\$ -					\$ -
Position #7			\$ -					\$ -
Position #8			\$ -					\$ -
<b>Total Offset by Revenue</b>	<b>3.00</b>		<b>\$ 207,000.00</b>	<b>\$ 28,420.00</b>	<b>\$ -</b>	<b>\$ 86,514.00</b>	<b>\$ 22,766.00</b>	<b>\$ 137,700.00</b>
<b>Total Administration, Operations &amp; Offset by Revenue</b>	<b>62.00</b>		<b>\$ 2,046,125.00</b>	<b>\$ 276,189.00</b>	<b>\$ -</b>	<b>\$ 774,700.00</b>	<b>\$ 364,541.00</b>	<b>\$ 1,415,430.00</b>

**Toms River FD No. 1  
Ocean**

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>
Fire Chief vehicles	Vehicles	February	02/18/23		\$ 140,000.00	
Fire Engine	Vehicles	February	02/18/23		\$ 1,000,000.00	
Fire Prevention vehicles	Vehicles	February	02/18/23		\$ 120,000.00	
Fire Academy classroom upgrades	Improvements	February	02/18/23		\$ 50,000.00	
Total - All Projects listed on Capital Budget Detail		February				\$ 422,200.00
Total Capital Improvements					\$ 1,310,000.00	\$ 422,200.00

**DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)**

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>
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					\$ 1,310,000.00	\$ 422,200.00
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>					\$ 450,000.00	\$ 450,000.00
<b>TOTAL CAPITAL APPROPRIATIONS</b>					\$ 1,760,000.00	\$ 872,200.00

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

\$ 1,041,956.12	

**Toms River FD No. 1  
Ocean**

*Use the space below to provide further detail of capital items listed on sheet "F-5 Capital Budget Proposed".*

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>
Fire Prevention Vehicles	Vehicles	February	02/19/22	66%	\$	100,000.00
SCBA Washer	Equipment	February	02/19/22	80%	\$	37,200.00
Chiefs' Vehicles	Vehicles	February	02/19/22	58%	\$	140,000.00
Generators	Equipment	February	02/19/22	83%	\$	145,000.00
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Capital Improvement #8						
Capital Improvement #9						
Capital Improvement #10						
Capital Improvement #11						
Capital Improvement #12						
Capital Improvement #13						
Capital Improvement #14						
Capital Improvement #15						
Capital Improvement #16						
Capital Improvement #17						
Capital Improvement #18						
Capital Improvement #19						
Capital Improvement #20						
Capital Improvement #21						
Capital Improvement #22						
Capital Improvement #23						
Capital Improvement #24						
Capital Improvement #25						
Total Capital Improvements					\$ -	\$ 422,200.00

**Toms River FD No. 1  
Ocean**

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2023	2024	2025	2026	2027	2028	2029	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
Radio purchase				\$ -	\$ 108,881.28	\$ 115,602.33	\$ 121,613.65	\$ 127,937.56	\$ 134,590.31	\$ 141,589.01	\$ 643,911.41	\$ 1,394,125.55
General Obligation Bond #2												\$ -
General Obligation Bond #3												\$ -
General Obligation Bond #4												\$ -
Total Principal - General Obligation Bonds				\$ -	\$ 108,881.28	\$ 115,602.33	\$ 121,613.65	\$ 127,937.56	\$ 134,590.31	\$ 141,589.01	\$ 643,911.41	\$ 1,394,125.55
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<i>Intergovernmental Loans</i>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
<i>Other Bonds or Notes Payable</i>												
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												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>					108,881.28	115,602.33	121,613.65	127,937.56	134,590.31	141,589.01	643,911.41	1,394,125.55

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		



**Toms River FD No. 1  
Ocean**

	<b>Current Year 2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Thereafter</b>	<b>Total Interest Payments Outstanding</b>
<i>General Obligation Bonds</i>									
Radio purchase		73,553.75	66,832.70	60,821.38	54,497.47	47,844.72	40,846.02	85,828.71	430,224.75
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds		73,553.75	66,832.70	60,821.38	54,497.47	47,844.72	40,846.02	85,828.71	430,224.75
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
<i>Capital Leases</i>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>		73,553.75	66,832.70	60,821.38	54,497.47	47,844.72	40,846.02	85,828.71	430,224.75

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		

**Toms River FD No. 1**  
**Ocean**

**UNRESTRICTED FUND BALANCE**

Beginning balance January 1, 2023 (1)	\$ 5,817,800.00
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2023 Adopted Budget	\$ 400,000.00
Proposed balance available	\$ 5,417,800.00
Estimated results of operations for the year ending December 31, 2023	
Anticipated balance December 31, 2023	\$ 5,417,800.00
Less: Fund Balance utilized in 2024 Proposed Budget	\$ 210,000.00
Proposed balance after utilization in 2024 Proposed Budget	\$ 5,207,800.00

**RESTRICTED FUND BALANCE**

Beginning balance January 1, 2023 (1)	\$ 1,917,880.00
Less: Utilized in 2023 Adopted Budget	\$ -
Proposed balance available	\$ 1,917,880.00
Estimated results of operations for the year ending December 31, 2023	
Anticipated balance December 31, 2023	\$ 1,917,880.00
Less: Restricted Fund Balance used in 2024 Proposed Budget for Capital Purposes	\$ 1,041,956.12
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2024 Proposed Budget	\$ 875,923.88

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

**Toms River FD No. 1  
Ocean**

<b>Summary of Referendum Line Items</b>	<i>2024 Proposed Budget Amount Requested</i>	<i>2023 Final Budget</i>
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

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.)

<b>Summary of Release of Restricted Fund Balance Referendum Line Items</b>	<i>2024 Proposed Budget Amount Requested</i>	<i>2023 Final Budget</i>
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

**Toms River FD No. 1**  
**Ocean**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation for Fire District Purposes	6,469,535.71
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	6,469,535.71
Plus: 2% Cap Increase	129,390.71
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>6,598,926.42</b>

*Exclusions*

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	182,435.03
Allowable Pension Increases	1,099.00
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	-
Total Exclusions	183,534.03
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	109,038,800.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.050
<b>ADJUSTED TAX LEVY</b>	<b>6,836,979.85</b>
Amount Utilized from Levy Cap Bank from 2021	-
Amount Utilized from Levy Cap Bank from 2022	-
Amount Utilized from Levy Cap Bank from 2023	-
Maximum Tax Levy Before Referendum	6,836,979.85
Amount Proposed for Levy Cap Referendum	-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>6,836,979.85</b>

**CAP BANK CALCULATION**

Amount to be Raised by Taxation	6,603,515.82
Cap Bank Available from Prior Year (2021) for 2024 Budget	199,271.00
Cap Bank Available from Prior Year (2022) for 2024 Budget	-
Revised Cap Bank from Prior Year (2023) Available for 2024 Budget	-
Cap Bank Available from Prior Year (2023) for 2024 Budget	2,531.00
Revised Cap Bank from Prior Year (2023) Available for 2025 Budget	2,531.00
Cap Bank from Current Year (2024) Available for 2025 Budget	233,464.03
Cap Bank Available from (2024) for 2025 Budget	233,464.03

**Toms River FD No. 1**  
**Ocean**

[illegible]

## Toms River FD No. 1

## Ocean

**PENSION CONTRIBUTION CALCULATION**

2024 Proposed Budget PERS Contribution Appropriated	\$ 276,189.00
2024 Proposed Budget PFRS Contribution Appropriated	\$ -
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ 28,420.00
Net 2024 Base Amount	\$ 247,769.00
2023 Adopted Budget PERS Contribution	\$ 261,013.00
2023 Adopted Budget PFRS Contribution	\$ -
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ 14,343.00
Net 2023 Base Amount	\$ 246,670.00
<b>Pension Contribution Exclusion</b>	<b>\$ 1,099.00</b>

**LOSAP CALCULATION**

2024 Proposed Budget LOSAP Appropriation	\$ 650,000.00
2023 Adopted Budget LOSAP Appropriation	\$ 650,000.00
<b>LOSAP Exclusion (+/-)</b>	<b>\$ -</b>

**DEBT SERVICE CALCULATION**

2024 Proposed Budget Total Debt Service Appropriation	\$ 182,435.03
2024 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 182,435.03
2023 Adopted Budget Total Debt Service Appropriation	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ -
<b>Debt Service Exclusion</b>	<b>\$ 182,435.03</b>

**CAPITAL APPROPRIATION CALCULATION**

2024 Proposed Budget Total Capital Appropriation	\$ 1,760,000.00
2024 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ 1,041,956.12
2024 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 718,043.88
2023 Adopted Budget Total Capital Appropriation	\$ 872,200.00
2023 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2023 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2023 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 872,200.00
<b>Capital Expenditure Exclusion</b>	<b>\$ -</b>

**HEALTH INSURANCE EXCLUSION CALCULATION**

SFY 2024	7.4%
2024 Proposed Budget Administration Health Insurance Appropriation	\$ 192,000.00
2024 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 496,186.00
2024 Proposed Budget Group Health Insurance	\$ 688,186.00
2023 Adopted Budget Administration Health Insurance Appropriation	198,000
2023 Adopted Budget Operations & Maintenance Health Insurance Appropriation	492,800
2023 Adopted Budget Group Health Insurance	\$ 690,800.00
Net Increase (Decrease)	\$ (2,614.00)
Net Increase Divided by 2023 Amount Budgeted = % Increase	0.00%
SFY 2024 State Health Average 7.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2023 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2023 Expended = 2024 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2024 Increase in Appropriation	\$ -

**Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Toms River FD No. 1 Year Ending: December 31, 2022

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☒ and certify below.

12/19/2023

Date

Leonard Minkler

Clerk/Secretary to the Governing Body

**Appendix to Budget Document**