2023

Toms River FD No. 1

Fire District Budget

trfire.org

NJ DEPARTMENT OF
CommunityAffairs

Division of Local Government Services

2023 FIRE DISTRICT BUDGET
Certification Section

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED 2023 ADOPTED BUDGET

Toms River Township Fire District No. 1

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs
Division of Local Government Services
For: Jacquelyn Suarez, Director

By _____
Christine M. Zapicchi
Assistant Director

Date 4/19/23

FIRE DISTRICT BUDGET AMENDMENT

CERTIFICATION FORM

April 5, 2023

Pursuant to N.J.S.A. 40A:14-78.5 I hereby certify that the following resolution has been duly adopted by the Toms River Township Fire Commissioners District #1.

I hereby certify that the Fire District has realized and is in receipt of written notification from the funding source cited in the fire district resolution the revenue and appropriation indentified below which meets all statutory requirements and will be included in the 2023 Fire District Budget.

Date of Adoption - 4/5/23

Revenue Title – SAFER Grant $133,939

Appropriation Title – SAFER Grant $133,939

Toms River Township Fire District #1

Leonard Minkler, Clerk

Approval is hereby given to the cited resolution adopted by the Fire District pursuant to N.J.S.A. 40A:14-78.5.

For Director, Division of Local Government Services

By:_____

RESOLUTION REQUESTING APPROVAL OF ITEMS OF REVENUE AND APPROPRIATION N.J.S.A. 40A:14-78.5 April 5, 2023

WHEREAS, N.J.S.A.40A:14-78.5 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the budget of any Fire District when such item shall have been made available by law and the amount was not determined at the time of the adoption of the budget; and

WHEREAS, the Director may also approve the insertion of an item of appropriation for an equal amount,

NOW, THEREFORE, BE IT RESOLVED, that the Fire District #1 of the Township of Toms River in the County of Ocean, New Jersey, hereby requests the Director of the Division of Local Government Services to approve the insertion of an item of SAFER grant revenue in the budget of the year 2023 in the sum of $133,939 which is now available from FEMA and the same amount of $133,939 be added to total appropriations for staffing for adequate fire and emergency response.

CERTIFICATION

I, Leonard Minkler, Clerk of the Toms River Township Fire Commissioners District No. 1, in the County of Ocean, State of New Jersey, do hereby certify the above to be a true copy of a resolution duly adopted at its meeting held April 5, 2023.

LEONARD MINKLER, CLERK

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			

RESOLUTION REQUESTING APPROVAL OF ITEMS OF REVENUE AND APPROPRIATION N.J.S.A. 40A:14-78.5 December 6, 2023

WHEREAS, N.J.S.A.40A:14-78.5 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the budget of any Fire District when such item shall have been made available by law and the amount was not determined at the time of the adoption of the budget; and

WHEREAS, the Director may also approve the insertion of an item of appropriation for an equal amount.

NOW, THEREFORE, BE IT RESOLVED, that Fire District #1 of the Township of Toms River in the County of Ocean, New Jersey, hereby requests the Director of the Division of Local Government Services to approve the insertion of an item of fire company donation of $500,000 in the budget of the year 2023 which is now available from the Toms River Fire District No. 1 fire companies and the same amount be added to total appropriations for downpayment of radios.

CERTIFICATION

I, Leonard Minkler, Clerk of the Toms River Township Fire Commissioners District No. 1, in the County of Ocean, State of New Jersey, do hereby certify the above to be a true copy of a resolution duly adopted at its meeting held December 6, 2023.

LEONARD MINKLER, CLERK

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			

FIRE DISTRICT BUDGET AMENDMENT

CERTIFICATION FORM

December 6, 2023

Pursuant to N.J.S.A. 40A:14-78.5 I hereby certify that the following resolution has been duly adopted by the Toms River Township Fire Commissioners District #1.

I hereby certify that the Fire District has realized and is in receipt of written notification from the funding source cited in the fire district resolution the revenue and appropriation indentified below which meets all statutory requirements and will be included in the 2023 Fire District Budget.

Date of Adoption - 12/6/23

Revenue Title – Fire Company Donation $500,000

Appropriation Title – Radio down payment $500,000

Toms River Township Fire District #1

_____

Leonard Minkler, Clerk

Approval is hereby given to the cited resolution adopted by the Fire District pursuant to N.J.S.A. 40A:14-78.5.

For Director, Division of Local Government Services

By:_____

DocuSign Envelope ID: 571DCF50-4F5D-4006-BA97-B6E944D802C4

2023

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 - December 31, 2023

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: DocuSigned by: Christine Capicchi MEF Date: 02/16/2023

2023 PREPARER'S CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

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 assertations contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	bkubiel@trfire.org
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

2023 PREPARER'S CERTIFICATION
OTHER ASSETS

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

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 Outlats are Non-Bondable Assets. The Board of Commissioners has determined that the aformentioned 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:	bkubiel@trfire.org
Name:	Brian Kubiel
Title:	Administrator
Address:	1144 Hooper Avenue, Suite 306 Toms River, N
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 renumeration 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

2023 APPROVAL CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

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 7, 2022.

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.

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

2023 FIRE DISTRICT BUDGET RESOLUTION

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

WHEREAS, the Annual Budget for Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 7, 2022; 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 $8,722,343.00 which includes an amount to be raised by taxation of $6,469,535.71 and Total Appropriations of $8,722,343.00; 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 7, 2022 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 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 4, 2023.

lminkler@trfire.org
(Secretary's Signature)

12/7/2022
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mark Autenrieth	X			
James Golden	X			
Raymond Latshaw	X			
Leonard Minkler	X			
Richard Tutela	X			

2023 ADOPTION CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2023 to December 31, 2023

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 .

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

2023 ADOPTED BUDGET RESOLUTION

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

WHEREAS, the Annual Budget for the Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of ; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and apprpriation 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 $8,722,343.00 which includes amount to be raised by taxation of $6,469,535.71, and Total Appropriations of $8,722,343.00; 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 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of $8,722,343.00, which includes amount to be raised by taxation of $6,469,535.71, and Total Appropriations of $8,722,343.00; 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.

lminkler@trfire.org
(Secretary's Signature)

1/4/2023
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mark Autenrieth	X			
James Golden	X			
Raymond Latshaw	X			
Leornard Minkler	X			
Richard Tutela	X			

2023 FIRE DISTRICT BUDGET
Narrative and Information Section

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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)
If November, was the resolution submitted to the Division?

February

2. Complete a brief statement on the 2023 proposed Annual Budget and make comparison to the 2022 adopted budget.

The total budget shows a minimal increase of $7,298.

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 Unrestricted Fund Balance decreased as less is needed to balance the budget. Radio & I/T was eliminated as we no longer have that personel to generate revenue. No funds from Homelan Security Grants were secured for 2023 lowering this line. Fire Prevention bureau anticipates less penalties and fines which lowered this line.
F-3 Under Administration Salaries increased due to settled contract and contract currently being negotiated Fringe Benefits decreased due to switch from private plan to SHBP. Other Expenses increased due to Professional Fees.
Under Appropriations Offset with Revenue Salaries increased due to contracted raises and recent promotions/new titles. Fringe benefits reduced due to health benefit reduction. Reduction in assets will be explained F-3 detail section.
F-3 detail Professional Fees has an increase due to continuing legal matters in the courts and Maintenance increased to hire outside agencies replacing Radio Tech and I/T personnel who left and were not replaced. F-3(detail 2) Permits, Licenses & Fees, Conference & Travel and Dues & Subscriptions reduced due to eliminaton of Radio Tech and I/T personel. Office Equipment increased to purchase new laptops for fire vehicles to replace old equipment. Furniture increase due to cost increase to purchase new dispatcher chairs.
F-3(detail 3) Insurance and Rentals increased due to industry wide increase for both costs. Professional services reduced after evaluation of previous years' costs. Operating Materials increased due to fuel prices. Utilities lowered due to reduction in cell phone rates. Maintenance increased to cover cost of repairs for older vehicles. Office Equipment and Computer Programs decreased as these items were upgraded in 2022 so not necessary for 2023.

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 appoximately $440,000 however the tax rate has decreased. The unrestricted fund balance was reduced to stablize the tax rate and will allow us to have additional fund balance to use in the following year's budget.

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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 2023 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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 is purchasing a SCBA washer for the fire training center, emergency generators for the fire stations, fire chief's vehicles and fire prevention vehicles. The fire district has also appropriated funds for future capital outlay.

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

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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	$	13,010,719,000.00
Proposed Tax Rate per $100 of Assessed Valuation	$	0.0497

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?	

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	

FIRE DISTRICT CONTACT INFORMATION
2023

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

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

Preparer's Name:	Brian Kubiel			
Preparer's Address:	1144 Hooper Avenue, Suite 306			
City, State, Zip:	Toms River			
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	bkubiel@trfire.org			
Chairperson:	Richard Tutela			
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	rtutela@trfire.org			
Secretary:	Leonard Minkler			
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	lminkler@trfire.org			
Treasurer:	Mark Autenrieth			
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	mautenrieth@trfire.org			
Name of Auditor:	Lauren Holman			
Name of Firm:	Holman, Frenia, Allison P.C.			
Address:	1985 Cedar Bridge Ave. Suite 3			
City, State, Zip:	Lakewood		NJ	08701
Phone: (ext.)	732-797-1333	*Fax:*		
E-mail:	lholman@hfacpas.com			

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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:	0

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, 2023 to December 31, 2023

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 of 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. If "no," provide 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.

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	163
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, 2023 to December 31, 2023

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, 2023 to December 31, 2023

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	GARY SIMONE JR.	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	
2007	TRAILER		POOL VEHICLE	
2004	KAWASAKI	ATV	POOL VEHICLE	
2014	FORD	F-250	JEFFREY CIRZ	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	
2021	SAFE BOAT	31 FT EMT	POOL VEHICLE	
2007	TRAILER		POOL VEHICLE	
2018	TRAILER		POOL VEHICLE	
2014	FORD	F-250	DREW CALVO	CHIEF
2015	PIERCE	PUMPER	POOL VEHICLE	
2000	AMERICAN LAFRANC	AERIAL	POOL VEHICLE	
2011	CHEVROLET	TAHOE	BRIAN ONEILL	ASST CHIEF
2008	PIERCE	PUMPER	POOL VEHICLE	
2019	FORD	F-250	POOL VEHICLE	
2009	FORD	ECONOLINE	POOL VEHICLE	
2010	YAMAHA	WAVERUNNER	POOL VEHICLE	
2002	TRAILER		POOL VEHICLE	
2003	TRAILER		POOL VEHICLE	
2013	POLARIS	ATV	POOL VEHICLE	
2013	YAMAHA	WAVERUNNER	POOL VEHICLE	
1989	HUMVEE		POOL VEHICLE	

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
FIRE DISTRICT VEHICLES (CONT.)

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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	JOSEPH CATAPANO	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	
2013	FORD	EXPLORER	FRANK STANISLASKI	ASSITANT CHIEF
2016	FORD	EXPLORER	POOL VEHICLE	
2014	CHEVROLET	TAHOE	TRAVIS VETH	ASSISTANT CHIEF
2015	CHEVROLET	TAHOE	EVERETT SEAMAN	DISTRICT CHIEF
2022	CHEVROLET	TAHOE	BRIAN KUBIEL	CHIEF ADMINISTRATOR
2016	MAGNUM	LIGHT TOWER	POOL VEHICLE	
2016	MAGNUM	LIGHT TOWER	POOL VEHICLE	
2017	DODGE	DAKOTA	LOUIS UFFER	ASSISTANT CHIEF
1993	FORD	ECONOLINE	POOL VEHICLE	
2020	FORD	EXPLORER	MATTHEW JANORA	FIRE INSPECTOR
2013	FORD	EXPLORER	POOL VEHICLE	
2016	FORD	EXPLORER	DOMINICK ROSELLI	FIRE INSPECTOR
2004	FORD	F-550	POOL VEHICLE	
2020	FORD	EXPLORER	RICHARD FOSTER	FIRE INSPECTOR
2016	FORD	EXPLORER	BENJAMIN CARLIN	FIRE INSPECTOR
2018	FORD	EXPLORER	JOHN NOVAK	FIRE INSPECTOR
2016	FORD	EXPLORER	POOL VEHICLE	
2014	FORD	EXPLORER	POOL VEHICLE	
2018	FORD	EXPLORER	KEVIN BRITTON	FIRE INSPECTOR
2022	CHEVROLET	COLORADO	RYAN LAVIGNE	FIRE INSPECTOR
2022	CHEVROLET	COLORADO	SIMA CLAPMAN	FIRE INSPECTOR
2022	CHEVROLET	COLORADO	CRAIG STALOWSKI	FIRE INSPECTOR
2012	CHEVROLET	IMPALA	POOL VEHICLE	
1992	SPARTAN 3D	PUMPER	POOL VEHICLE	

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
FIRE DISTRICT VEHICLES (CONT.)

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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 propert. Compensation includes payments and other benefits provided to both employees and indpenedent 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: Commissioner	Position: Officer	Position: Former	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
1	Mark Autenrieth	Treasurer	10	X			$ 7,500.00			$ 1,215.57	$ 8,715.57
2	James Golden	Vice Chairman	10	X			$ 7,500.00			$ -	$ 7,500.00
3	Raymond Latshaw	Purchasing Agent	10	X			$ 7,500.00			$ 19,486.80	$ 26,986.80
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		$ 124,600.36			$ 16,867.60	$ 141,467.96
7	George Convery	Chairman				X	$ 7,500.00			$ 38,281.07	$ 45,781.07
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
13											$ -
14											$ -
15											$ -
	Total:						$ 169,600.36	$ -	$ -	$ 75,851.04	$ 245,451.40

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)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	4	12,000.00	48,000.00	4	21,225.00	84,900.00	(36,900.00)	-43.5%
Parent & Child	2	20,400.00	40,800.00	2	33,150.00	66,300.00	(25,500.00)	-38.5%
Employee & Spouse (or Partner)	7	24,914.29	174,400.03	9	38,767.00	348,903.00	(174,502.97)	-50.0%
Family	11	30,872.73	339,600.03	9	43,733.00	393,597.00	(53,996.97)	-13.7%
Employee Cost Sharing Contribution (enter as negative -)			(142,800.00)			(210,789.00)	67,989.00	-32.3%
Subtotal	24		460,000.06	24		682,911.00	(222,910.94)	-32.6%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-	3	49,900.00	149,700.00	(149,700.00)	-100.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)						(5,241.00)	5,241.00	-100.0%
Subtotal	0		-	3		144,459.00	(144,459.00)	-100.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage	2	7,500.00	15,000.00	2	7,500.00	15,000.00	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)	9	23,266.67	209,400.03	6	23,650.00	141,900.00	67,500.03	47.6%
Family			-	1	43,500.00	43,500.00	(43,500.00)	-100.0%
Employee Cost Sharing Contribution (enter as negative -)			(1,050.00)			(1,050.00)	-	0.0%
Subtotal	11		223,350.03	9		199,350.00	24,000.03	12.0%
GRAND TOTAL	35		683,350.09	36.00		1,026,720.00	(343,369.91)	-33.4%

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

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, 2022	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit: Approved Labor Agreement	Resolution	Individual Employment Agreement
Monica Bisceglie	47	$ 11,596.70			X
Dawn Halliwell	100	$ 33,860.24			X
Brian Kubiel	5	$ 2,602.60			X
Lindalee Fortner	0	$ -			X
Kim Guzman	45	$ 10,359.38			X
Sara McClave	9	$ 1,285.00			X
Charles Bauer	121	$ 22,403.45			X
Kevin Britton	109	$ 24,045.60			X
Richard Foster	73	$ 17,968.80			X
John Novak	160	$ 25,960.80			X
Matthew Janora	78	$ 17,968.80			X
Ryan Lavigne	11	$ 1,903.44			X
Kyle Palmisano	4	$ 1,216.13			X
Craig Stalowski	10	$ 1,730.40			X
Dominick Roselli	69	$ 20,447.61			X
John Sahatjian	0	$ -			X
Ryan Conaty	27	$ 8,666.98			X
John Hafner	130	$ 15,000.00			X
Total liability for accumulated compensated absences at January 1, 2022 (this page only)		$ 217,015.93			

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, 2022	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit*		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Roderick Mesina	130	$ 15,000.00			X
Charles Weinberger	36.25	$ 12,211.90			X
Total liability for accumulated compensated absences at January 1, 2022 (all pages)		$ 244,227.83			

2023 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 individiual worksheet.

Name of Fire District:	**Toms River FD No. 1**
County:	**Ocean**
Year:	**2023**

Levy Cap Calculation Summary		
2022 Adopted Budget - Amount to be Raised by Taxation	$	6,030,533.59
Cap Bank Available from 2020 (See Levy Cap Certification)	$	205,873.00
Cap Bank Available from 2021 (See Levy Cap Certification)	$	199,271.00
Cap Bank Available from 2022 (See Levy Cap Certification)		
Cap Bank Used from 2020		
Cap Bank Used from 2021		
Cap Bank Used from 2022		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget	$	12,926,805,100.00
New Ratables - Increase in Valuations (New Construction and Additions)	$	83,913,900.00
Adopted Fire District Tax Rate (three decimals) per $100		$0.047
Projected Tax Rate based upon Proposed Levy		0.049724659

Toms River FD No. 1
Ocean

	2023 Proposed Budget	*2022 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	400,000.00	800,000.00	(400,000.00)	-50.0%
Total Miscellaneous Anticipated Revenues	1,141,710.64	1,181,414.76	(39,704.12)	-3.4%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	20,000.00	20,000.00	-	0.0%
Total Other Revenue	530,000.00	30,000.00	500,000.00	1666.7%
Total Operating Grant Revenue	154,035.65	46,096.65	107,939.00	234.2%
Total Revenues Offset with Appropriations	641,000.00	607,000.00	34,000.00	5.6%
Total Revenues and Fund Balance Utilized	2,886,746.29	2,684,511.41	202,234.88	7.5%
Amount to be Raised by Taxation to Support Budget	6,469,535.71	6,030,533.59	439,002.12	7.3%
Total Anticipated Revenues	9,356,282.00	8,715,045.00	641,237.00	7.4%
APPROPRIATIONS				
Total Administration	1,256,939.00	1,381,445.00	(124,506.00)	-9.0%
Total Cost of Operations & Maintenance	5,936,143.00	5,461,600.00	474,543.00	8.7%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	641,000.00	607,000.00	34,000.00	5.6%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	15,000.00	(15,000.00)	-100.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding 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	872,200.00	600,000.00	272,200.00	45.4%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
Total Appropriations	9,356,282.00	8,715,045.00	641,237.00	7.4%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

Toms River FD No. 1
Ocean

	2023 Proposed Budget	2022 Adopted Budget	$ Increase (Decrease) Proposed vs.Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	400,000.00	800,000.00	(400,000.00)	-50.0%
Restricted Fund Balance	-		-	0.0%
Total Fund Balance Utilized	400,000.00	800,000.00	(400,000.00)	-50.0%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	1,141,710.64	1,181,414.76	(39,704.12)	-3.4%
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	1,141,710.64	1,181,414.76	(39,704.12)	-3.4%
Sale of Assets (List Individually)				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
Interest on Investments & Deposits (List Accounts Separately)				
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%
Other Revenue (List in Detail)				
Fire Academy Fees	30,000.00	25,000.00	5,000.00	20.0%
Radio & I/T Repairs		5,000.00	(5,000.00)	-100.0%
Fire Company Donation	500,000.00		500,000.00	100.0%
Other Revenue #4			-	0.0%
Total Other Revenue	530,000.00	30,000.00	500,000.00	1666.7%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	20,096.65	20,096.65	-	0.0%
FY 21 Homeland Security Grant		26,000.00	(26,000.00)	-100.0%
SAFER Grant	133,939.00		133,939.00	100.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	154,035.65	46,096.65	107,939.00	234.2%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	0.0%
Annual Registration Fees	455,000.00	440,000.00	15,000.00	3.4%
Penalties and Fines	16,000.00	25,000.00	(9,000.00)	-36.0%
Other Revenues	170,000.00	142,000.00	28,000.00	19.7%
Total Uniform Fire Safety Act	641,000.00	607,000.00	34,000.00	5.6%
Other Revenues Offset with Appropriations (List)				
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	641,000.00	607,000.00	34,000.00	5.6%
TOTAL REVENUES AND FUND BALANCE UTILIZED	2,886,746.29	2,684,511.41	202,234.88	7.5%

FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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

Line Item:	*Proposed 2023 Amount*	*Adopted 2022 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
Permits	20,000.00	12,000.00	8,000.00	66.7%
Smoke Detector resale inspection	150,000.00	130,000.00	20,000.00	15.4%
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FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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

Line Item:	*Proposed 2023 Amount*	*Adopted 2022 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
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Toms River FD No. 1
Ocean

	2023 Proposed Budget	2022 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	449,000.00	396,000.00	53,000.00	13.4%
Commissioners	37,500.00	37,500.00	-	0.0%
Fringe Benefits	318,889.00	536,395.00	(217,506.00)	-40.5%
Total Administration - Personnel	805,389.00	969,895.00	(164,506.00)	-17.0%
Administration - Other (List)				
Other Expenses(see appropriation detail)	427,550.00	387,550.00	40,000.00	10.3%
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	451,550.00	411,550.00	40,000.00	9.7%
Total Administration	1,256,939.00	1,381,445.00	(124,506.00)	-9.0%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	1,388,643.00	1,527,000.00	(138,357.00)	-9.1%
Fringe Benefits	977,081.00	1,064,461.00	(87,380.00)	-8.2%
Total Operations & Maintenance - Personnel	2,365,724.00	2,591,461.00	(225,737.00)	-8.7%
Cost of Operations & Maintenance - Other (List)				
Other Expenses(see appropriation detail)	2,133,819.00	1,970,039.00	163,780.00	8.3%
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)	931,600.00	895,100.00	36,500.00	4.1%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	3,570,419.00	2,870,139.00	700,280.00	24.4%
Total Operations & Maintenance	5,936,143.00	5,461,600.00	474,543.00	8.7%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	243,357.00	201,000.00	42,357.00	21.1%
Fringe Benefits	126,343.00	151,700.00	(25,357.00)	-16.7%
Total Appropriations Offset with Revenue - Personnel	369,700.00	352,700.00	17,000.00	4.8%
Appropriations Offset with Revenue - Other (List)				
Other Expenses(see appropriation detail)	213,100.00	176,100.00	37,000.00	21.0%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses	700.00	700.00	-	0.0%
Assets(see appropriation detail)	57,500.00	77,500.00	(20,000.00)	-25.8%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	271,300.00	254,300.00	17,000.00	6.7%
Total Appropriations Offset with Revenue	641,000.00	607,000.00	34,000.00	5.6%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies	-	15,000.00	(15,000.00)	-100.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	15,000.00	(15,000.00)	-100.0%
Emergency Appropriations & Deferred Charges (List)				
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	872,200.00	600,000.00	272,200.00	45.4%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
TOTAL APPROPRIATIONS	9,356,282.00	8,715,045.00	641,237.00	7.4%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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

Line Item:	*Proposed 2023 Amount*	*Adopted 2022 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
ADMINISTRATION			-	0.0%
			-	0.0%
OTHER EXPENSES:			-	0.0%
OTHER RENTALS	26,050.00	26,050.00	-	0.0%
INSURANCE	90,300.00	85,300.00	5,000.00	5.9%
PERMITS, LICENSES & FEES	12,000.00	14,000.00	(2,000.00)	-14.3%
PROFESSIONAL SERVICES	171,000.00	141,000.00	30,000.00	21.3%
LEGAL ADS	3,700.00	3,700.00	-	0.0%
ELECTIONS	30,000.00	30,000.00	-	0.0%
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	3,500.00	1,000.00	28.6%
UTILITIES	13,000.00	13,000.00	-	0.0%
OFFICE SUPPLIES & POSTAGE	15,000.00	15,000.00	-	0.0%
MAINENANCE & REPAIRS	25,000.00	19,000.00	6,000.00	31.6%
PAYROLL SERVICES	12,000.00	12,000.00	-	0.0%
TESTIMONIALS	3,000.00	3,000.00	-	0.0%
TOTAL	427,550.00	387,550.00	40,000.00	10.3%
			-	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, 2023 to December 31, 2023

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

Line Item:	*Proposed 2023 Amount*	*Adopted 2022 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
COST OF OPERATIONS			-	0.0%
OTHER EXPENSES:			-	0.0%
SAFER GRANT	133,939.00	-	133,939.00	100.0%
HYDRANT RENTAL	380,000.00	350,000.00	30,000.00	8.6%
OTHER RENTALS(fire company lease	224,023.00	220,282.00	3,741.00	1.7%
INSURANCE	20,000.00	20,000.00	-	0.0%
PERMITS, LICENSES & FEES	2,500.00	3,500.00	(1,000.00)	-28.6%
CONTRACTED SERVICES	89,000.00	89,000.00	-	0.0%
PROFESSIONAL SERVICES	74,000.00	74,000.00	-	0.0%
LEGAL ADS	250.00	250.00	-	0.0%
CONFERENCE & TRAVEL	31,000.00	36,500.00	(5,500.00)	-15.1%
DUES & SUBSCRIPTIONS	5,000.00	13,000.00	(8,000.00)	-61.5%
TRAINING & EDUCATION	58,800.00	57,500.00	1,300.00	2.3%
UNIFORMS	263,500.00	264,500.00	(1,000.00)	-0.4%
OPERATING MATERIALS & SUPPLIES	91,500.00	83,500.00	8,000.00	9.6%
UTILITIES	215,500.00	207,200.00	8,300.00	4.0%
OFFICE SUPPLIES & POSTAGE	15,200.00	15,200.00	-	0.0%
MAINENANCE & REPAIRS	507,500.00	487,500.00	20,000.00	4.1%
HOMELAND SECURITY GRANT		26,000.00	(26,000.00)	-100.0%
SUPPLEMENTAL FIRE SERVICE GRAN	22,107.00	22,107.00	-	0.0%
TOTAL	2,133,819.00	1,970,039.00	163,780.00	8.3%
			-	0.0%
ASSETS:			-	0.0%
SAFETY EQUIPMENT	48,000.00	48,000.00	-	0.0%
HOSE & NOZZLES	25,000.00	25,000.00	-	0.0%
TOOLS & EQUIPMENT	136,500.00	136,500.00	-	0.0%
AIR CYLINDERS/SCOTTS	140,000.00	140,000.00	-	0.0%
WATER RESCUE	12,600.00	12,600.00	-	0.0%
RADIOS	451,000.00	452,500.00	(1,500.00)	-0.3%
VEHICLES	10,000.00	10,000.00	-	0.0%
OPTICOM	10,000.00	10,000.00	-	0.0%
FURNITURE & FIXTURES	9,000.00	8,000.00	1,000.00	12.5%
OFFICE EQUIPMENT	64,000.00	25,000.00	39,000.00	156.0%
BADGES, FLAGS, BANNERS	500.00	500.00	-	0.0%
COMPUTER PROGRAMS	25,000.00	27,000.00	(2,000.00)	-7.4%
TOTAL	931,600.00	895,100.00	36,500.00	4.1%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2023 to December 31, 2023

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

Line Item:	*Proposed 2023 Amount*	*Adopted 2022 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
APPROPRIATIONS OFFSET			-	0.0%
WITH REVENUES			-	0.0%
			-	0.0%
OTHER EXPENSES			-	0.0%
RENTAL CHARGES	20,200.00	18,000.00	2,200.00	12.2%
INSURANCE	38,000.00	30,000.00	8,000.00	26.7%
PERMITS, LICENSES & FEES	2,000.00	2,000.00	-	0.0%
PROFESSIONAL SERVICES	15,500.00	17,700.00	(2,200.00)	-12.4%
LEGAL ADS	500.00	500.00	-	0.0%
CONFERENCE & TRAVEL	3,500.00	3,500.00	-	0.0%
DUES & SUBSCRIPTIONS	5,000.00	5,500.00	(500.00)	-9.1%
TRAINING & EDUCATION	14,400.00	14,400.00	-	0.0%
UNIFORMS	9,500.00	9,500.00	-	0.0%
OPERATING MATERIALS & SUPPLIES	31,000.00	16,000.00	15,000.00	93.8%
UTILITIES	12,500.00	15,500.00	(3,000.00)	-19.4%
OFFICE SUPPLIES & POSTAGE	10,000.00	11,000.00	(1,000.00)	-9.1%
MAINENANCE & REPAIRS	51,000.00	32,500.00	18,500.00	56.9%
TOTAL	213,100.00	176,100.00	37,000.00	21.0%
			-	0.0%
ASSETS:			-	0.0%
TOOLS & EQUIPMENT	2,500.00	2,500.00	-	0.0%
RADIOS	20,000.00	20,000.00	-	0.0%
VEHICLES	5,000.00	5,000.00	-	0.0%
OFFICE EQUIPMENT	15,000.00	30,000.00	(15,000.00)	-50.0%
COMPUTER PROGRAMS	15,000.00	20,000.00	(5,000.00)	-25.0%
TOTAL	57,500.00	77,500.00	(20,000.00)	-25.8%
			-	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

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2023 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2023 Proposed Budget Fringe Benefits
Human Resource Coordinator	1.00	$ 91,000.00	$ 91,000.00	$ 11,086.00		$ 13,000.00	$ 14,500.00	$ 38,586.00
Financial Clerk	1.00	$ 117,000.00	$ 117,000.00	$ 15,047.00		$ 26,000.00	$ 19,000.00	$ 60,047.00
Administator	1.00	$ 155,000.00	$ 155,000.00	$ 21,502.00		$ 25,000.00	$ 13,000.00	$ 59,502.00
Data Entry Clerk	1.00	$ 51,000.00	$ 51,000.00	$ 9,471.00		$ 13,000.00	$ 5,000.00	$ 27,471.00
Receptionist	1.00	$ 35,000.00	$ 35,000.00			$ 31,000.00	$ 4,000.00	$ 35,000.00
Retired Employee			$ -			$ 86,000.00		$ 86,000.00
Commissioners	5.00	$ -	$ -	$ 1,283.00		$ 4,000.00	$ 7,000.00	$ 12,283.00
Position #8			$ -					$ -
Total Administration	10.00		$ 449,000.00	$ 58,389.00	$ -	$ 198,000.00	$ 62,500.00	$ 318,889.00

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2023 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2023 Proposed Budget Fringe Benefits
Fire Academy Coordinator	1.00	$ 80,000.00	$ 80,000.00			$ 27,000.00	$ 8,000.00	$ 35,000.00
Fire Academy Instructors	25.00	$ 4,320.00	$ 108,000.00				$ 17,000.00	$ 17,000.00
Dispatcher	2.00	$ 112,000.00	$ 224,000.00	$ 29,972.00		$ 31,000.00	$ 22,400.00	$ 83,372.00
Dispatcher	1.00	$ 110,000.00	$ 110,000.00	$ 13,975.00		$ 33,000.00	$ 10,200.00	$ 57,175.00
Dispatcher	1.00	$ 55,000.00	$ 55,000.00	$ 14,986.00		$ 30,000.00	$ 6,200.00	$ 51,186.00
P/T Dispatcher	8.00	$ 2,625.00	$ 21,000.00				$ 7,000.00	$ 7,000.00
Dispatcher Supervisor	1.00	$ 108,000.00	$ 108,000.00	$ 16,019.00		$ 19,000.00	$ 10,200.00	$ 45,219.00
Retired employee			$ -			$ 124,800.00		$ 124,800.00
Fringe benefits for firefighters			$ -				$ 133,000.00	$ 133,000.00
Fire Inspector	4.00	$ 82,910.75	$ 331,643.00	$ 55,756.00		$ 96,000.00	$ 41,000.00	$ 192,756.00
Fire Inspector	2.00	$ 61,000.00	$ 122,000.00	$ 26,416.00		$ 34,000.00	$ 14,000.00	$ 74,416.00
Fire Inspector	2.00	$ 57,000.00	$ 114,000.00	$ 12,546.00		$ 39,000.00	$ 14,000.00	$ 65,546.00
Clerk/Bookkeeper	1.00	$ 64,000.00	$ 64,000.00	$ 10,323.00		$ 37,000.00	$ 7,000.00	$ 54,323.00
Clerk/Typist	1.00	$ 51,000.00	$ 51,000.00	$ 8,288.00		$ 22,000.00	$ 6,000.00	$ 36,288.00
Total Operation & Maintenance	49.00		$ 1,388,643.00	$ 188,281.00	$ -	$ 492,800.00	$ 296,000.00	$ 977,081.00

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2023 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2023 Proposed Budget Fringe Benefits
Fire Official	1.00	$ 115,000.00	$ 115,000.00	$ 14,343.00		$ 25,000.00	$ 13,000.00	$ 52,343.00
Data Entry Clerk	1.00	$ 44,000.00	$ 44,000.00			$ 32,000.00	$ 5,000.00	$ 37,000.00
Fire Inspector	1.00	$ 84,357.00	$ 84,357.00			$ 32,000.00	$ 5,000.00	$ 37,000.00
Position #4			$ -					$ -
Position #5			$ -					$ -
Position #6			$ -					$ -
Position #7			$ -					$ -
Position #8			$ -					$ -
Total Offset by Revenue	3.00		$ 243,357.00	$ 14,343.00	$ -	$ 89,000.00	$ 23,000.00	$ 126,343.00
Total Administration, Operations & Offset by Revenue	62.00		$ 2,081,000.00	$ 261,013.00	$ -	$ 779,800.00	$ 381,500.00	$ 1,422,313.00

Toms River FD No. 1
Ocean

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

List Project Separately	*Asset Type*	*Time of General Election February or November*	*Date of Approval*	*Affirmative Vote Percentage*	*2023 Proposed Budget*	*2022 Adopted Budget*
Chiefs' Vehicles	Vehicles	February	02/19/22	58%	$ 140,000.00	
Generators	Equipment	February	02/19/22	83%	$ 145,000.00	
SCBA Washer	Equipment	February	02/19/22	80%	$ 37,200.00	
Fire Prevention Vehicles	Vehicles	February	02/19/22	66%	$ 100,000.00	
Fire Academy Upgrades	Improvements	February	04/20/21	69%		$ 150,000.00
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					$ 422,200.00	$ 150,000.00

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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*	*2023 Proposed Budget*	*2022 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					$ 422,200.00	$ 150,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS					$ 450,000.00	$ 450,000.00
TOTAL CAPITAL APPROPRIATIONS					$ 872,200.00	$ 600,000.00

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

Toms River FD No. 1
Ocean

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2022	2023	2024	2025	2026	2027	2028	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												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
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												

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
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	Current Year 2022	2023	2024	2025	2026	2027	2028	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									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
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									

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, 2022 (1)	$	5,234,707.00
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Less: Utilized in 2022 Adopted Budget	$	800,000.00
Proposed balance available	$	4,434,707.00
Estimated results of operations for the year ending December 31, 2022		
Anticipated balance December 31, 2022	$	4,434,707.00
Less: Fund Balance utilized in 2023 Proposed Budget	$	400,000.00
Proposed balance after utilization in 2023 Proposed Budget	$	4,034,707.00
RESTRICTED FUND BALANCE		
Beginning balance January 1, 2022 (1)	$	2,505,111.00
Less: Utilized in 2022 Adopted Budget	$	-
Proposed balance available	$	2,505,111.00
Estimated results of operations for the year ending December 31, 2022		
Anticipated balance December 31, 2022	$	2,505,111.00
Less: Restricted Fund Balance used in 2023 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution	$	-
Proposed balance after utilization in 2023 Proposed Budget	$	2,505,111.00

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

Toms River FD No. 1
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Summary of Referendum Line Items	*2023 Proposed Budget Amount Requested*	*2022 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	*2023 Proposed Budget Amount Requested*	*2022 Final Budget*
Total Release of Restricted Fund Balance	$ -	$ -

Toms River FD No. 1
Ocean

LEVY CAP CALCULATION		
Prior Year Amount to be Raised by Taxation for Fire District Purposes		6,030,533.59
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		6,030,533.59
Plus: 2% Cap Increase		120,610.67
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		6,151,144.26
Exclusions		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		9,283.00
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		272,200.00
Total Exclusions		281,483.00
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	83,913,900.00	
Prior Year Local Fire District Tax Rate (3 decimals/$100)	$0.047	39,439.53
ADJUSTED TAX LEVY		6,472,066.80
Amount Utilized from Levy Cap Bank from 2020		-
Amount Utilized from Levy Cap Bank from 2021		-
Amount Utilized from Levy Cap Bank from 2022		-
Maximum Tax Levy Before Referendum		6,472,066.80
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		6,472,066.80

CAP BANK CALCULATION		
Amount to be Raised by Taxation	6,469,535.71	
Cap Bank Available from Prior Year (2020) for 2023 Budget	205,873.00	
Cap Bank Available from Prior Year (2021) for 2023 Budget	199,271.00	
Revised Cap Bank from Prior Year (2022) Available for 2023 Budget		199,271.00
Cap Bank Available from Prior Year (2022) for 2023 Budget	-	
Revised Cap Bank from Prior Year (2022) Available for 2024 Budget		-
Cap Bank from Current Year (2023) Available for 2024 Budget		2,531.09
Cap Bank Available from (2023) for 2024 Budget		2,531.09

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
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Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Toms River FD No. 1

Ocean

PENSION CONTRIBUTION CALCULATION

2023 Proposed Budget PERS Contribution Appropriated	$	261,013.00
2023 Proposed Budget PFRS Contribution Appropriated	$	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	$	14,343.00
Net 2023 Base Amount	$	246,670.00
2022 Adopted Budget PERS Contribution	$	255,006.00
2022 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	$	17,619.00
Net 2022 Base Amount	$	237,387.00
Pension Contribution Exclusion	$	9,283.00

LOSAP CALCULATION

2023 Proposed Budget LOSAP Appropriation	$	650,000.00
2022 Adopted Budget LOSAP Appropriation	$	650,000.00
LOSAP Exclusion (+/-)	$	-

DEBT SERVICE CALCULATION

2023 Proposed Budget Total Debt Service Appropriation	$	-
2023 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2023 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	$	-
2023 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	$	-
2023 Base Amount	$	-
2022 Adopted Budget Total Debt Service Appropriation	$	-
2022 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2022 Adopted Budget Debt Service Appropriation Offset from Grant Fund	$	-
2022 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	$	-
2022 Base Amount	$	-
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION

2023 Proposed Budget Total Capital Appropriation	$	872,200.00
2023 Proposed Budget Capital Appropriation Offset from Restricted Fund	$	-
2023 Proposed Budget Capital Appropriation Offset from Grant Revenue	$	-
2023 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	$	-
2023 Base Amount	$	872,200.00
2022 Adopted Budget Total Capital Appropriation	$	600,000.00
2022 Adopted Budget Capital Appropriation Offset from Restricted Fund	$	-
2022 Adopted Budget Capital Appropriation Offset from Grant Revenue	$	-
2022 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	$	-
2022 Base Amount	$	600,000.00
Capital Expenditure Exclusion	$	272,200.00

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2023		21.6%
2023 Proposed Budget Administration Health Insurance Appropriation	$	198,000.00
2023 Proposed Budget Operations & Maintenance Health Insurance Appropriation	$	492,800.00
2023 Proposed Budget Group Health Insurance	$	690,800.00
2022 Adopted Budget Administration Health Insurance Appropriation		401,000
2022 Adopted Budget Operations & Maintenance Health Insurance Appropriation		587,869
2022 Adopted Budget Group Health Insurance	$	988,869.00
Net Increase (Decrease)	$	(298,069.00)
Net Increase Divided by 2022 Amount Budgeted = % Increase		0.00%
SFY 2023 State Health Average 21.6% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2022 Expended = Added Amount Inside Cap	$	-
% Increase Exclusion * 2022 Expended = 2023 Appropriation Added to Levy	$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$	-
2023 Increase in Appropriation	$	-