

2025

Toms River FD No. 1

Fire District Budget

trfire.org



Division of Local Government Services

2025 FIRE DISTRICT BUDGET
Certification Section

2025

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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: _____

2025 PREPARER'S CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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:	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

2025 PREPARER'S CERTIFICATION OTHER ASSETS

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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:	bkubiel@trfire.org
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

2025 APPROVAL CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution 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 4, 2024.

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

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

2025 FIRE DISTRICT BUDGET RESOLUTION

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

WHEREAS, the Annual Budget for Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2025 and ending December 31, 2025 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 4, 2024; 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 \$8,973,990.03 which includes an amount to be raised by taxation of \$6,687,773.82 and Total Appropriations of \$8,973,990.03; 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 4, 2024 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2025 and ending December 31, 2025 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 8, 2025.

rkrohn@trfire.org

(Secretary's Signature)

12/4/2024

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Golden	X			
Robert Krohn	X			
Leonard Minkler	X			
Daniel Roman				X
Richard Tutela	X			

2025 ADOPTION CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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 8, 2025.

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

2025 ADOPTED BUDGET RESOLUTION

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

WHEREAS, the Annual Budget for the Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2025 and ending December 31, 2025 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 8, 2025; 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 \$8,973,990.03 which includes amount to be raised by taxation of \$6,686,590.14, and Total Appropriations of \$8,973,990.03; 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 8, 2025 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2025 and ending December 31, 2025 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$8,973,990.03, which includes amount to be raised by taxation of \$6,686,590.14, and Total Appropriations of \$8,973,990.03; 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.

rkrohn@trfire.org

(Secretary's Signature)

1/8/2024

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Golden	X			
Robert Krohn	X			
Leonard Minkler	X			
Daniel Roman	X			
Richard Tutela	X			

2025 FIRE DISTRICT BUDGET
Narrative and Information Section

2025 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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 2025 proposed Annual Budget and make comparison to the 2024 adopted budget.

The proposed budget has a decrease of \$921,959 which is mostly due to a decrease in 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 Restricted Fund Balance Utilized decreased due to completed purchase of fire engine, which also decreased the Capital Projects line on F1 and F3. Fire Academy fees increased due to additional classes being taught. Penalties and Fines increased 70% under Uniform Fire Safety Act but the total revenue only increased .7%. F-3 Cost of Operations & Maintenance Other Expenses total increase was only 4%. However, on appropriation detail 2 tab insurance increased due to higher premiums, licenses increased due to dispatching software and professional services increased to hire engineer at fire academy. Assets decreased due to completion of new radio system and final year of SCBA replacements on appropriation detail 2. Appropriations offset with Revenue Appropriation detail 3 shows increase in insurance due to rising premiums, increase in professional services for legal fees to recoup violations, increase in uniforms for turnout gear used in fire investigations. These increases are offset with decreases in subscriptions and office supplies. Asset decrease is due to Tools & Equipment drone purchased budgeted in 2024.

F-2 Penalties and Fines increase is due to the following: the penalty process and assessments were extremely under enforced for years. In the beginning of this year, a policy was implemented to assess penalties after multiple failed reinspections. This policy has been working for compliance once penalties are sent to the business or property owner. Inspectors are held to a schedule for inspections and once the 3rd failed inspection is entered, a penalty is sent out.

2025 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

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 increase approximately \$84,000 with the tax rate remaining the same.

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 2025 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 will be purchasing a fire chief vehicle, emergency generators for fire stations and fire prevention vehicles. The fire district will continue a 10 year lease purchase payment plan for the new radio system approved by the voters at the 2022 election and approved by the Local Finance Board.

2025 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

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

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	\$	13,120,645,000.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.0509

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

2025

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		
<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>	dmorris@trfire.org		

Preparer's Name:	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>	bkubiel@trfire.org		

Chairperson:	James Golden		
<i>Phone: (ext.)</i>	732-341-4441	<i>Fax:</i>	732-505-2150
<i>E-mail:</i>	jgolden@trfire.org		

Secretary:	Robert Krohn		
<i>Phone: (ext.)</i>	732-341-4441	<i>Fax:</i>	732-505-2150
<i>E-mail:</i>	rkrohn@trfire.org		

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

Name of Auditor:	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>	lholman@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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, 2025 to December 31, 2025

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:

<i>a) the year it was implemented</i>	1986
<i>b) the total number of volunteer members presently eligible to participate</i>	189
<i>c) the total number of volunteer members presently vested</i>	34
<i>d) whether the annual contribution for each vested member is fixed or based on an automatic increase</i>	Fixed
<i>e) the total LOSAP budgeted for the current year</i>	\$ 650,000.00
<i>f) the Fire District's LOSAP Plan Contractor</i>	VFIS
<i>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.</i>	Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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?

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?

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.

14) Does the Fire District have a Volunteer Incentive Program (or other similarly named program) in addition to LOSAP?

If "yes", provide a detailed plan approved by Board of Commissioners. Plan should include at minimum the processes for earning incentive under the plan, the amount individuals are entitled to receive, and the process for reporting earnings. Also, ensure the estimated annual cost of the program on Sheet F-3 under "Cost of Operations and Maintenance". Record employer share of federal and state withholdings under fringe benefits. For additional information, see Local Finance Notice 2024-11.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

FIRE DISTRICT VEHICLES

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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	BRIAN O'NEILL	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	
2023	PIERCE	ENFORCER	POOL VEHICLE	

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

FIRE DISTRICT VEHICLES (CONT.)

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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	JEFFREY CIRZ	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	KEVIN BRITTON	FIRE INSPECTOR
2016	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR
2018	FORD	EXPLORER	DEESPOSITO	FIRE INSPECTOR
2016	FORD	EXPLORER	WILLIAM HERBST	FIRE INSPECTOR
2016	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

FIRE DISTRICT VEHICLES (CONT.)

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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
2024	CHEVROLET	TAHOE	POOL VEHICLE	FIRE OFFICER
2024	CHEVROLET	TAHOE	POOL VEHICLE	FIRE OFFICER

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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	Former Officer					
1 Daniel Roman	Treasurer	10	X		\$ 7,500.00				\$ 7,500.00
2 James Golden	Chairman	10	X		\$ 7,500.00				\$ 7,500.00
3 Robert Krohn	Clerk	10	X		\$ 7,500.00				\$ 7,500.00
4 Leonard Minkler	Purchasing Agent	10	X		\$ 7,500.00				\$ 7,500.00
5 Richard Tutela	Vice Chairman	10	X		\$ 7,500.00				\$ 7,500.00
6 Brian Kubiel	Administrator	35		X	\$ 142,176.96		\$ 31,110.24		\$ 173,287.20
7 George Convery	Commissioner						\$ 13,500.00		\$ 13,500.00
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
Total:					\$ 179,676.96	\$ -	\$ -	\$ 44,610.24	\$ 224,287.20

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	14,700.00	58,800.00	4	13,800.00	55,200.00	3,600.00	6.5%
Parent & Child	2	21,600.00	43,200.00	2	21,600.00	43,200.00	-	0.0%
Employee & Spouse (or Partner)	7	25,714.29	180,000.00	7	25,542.86	178,800.00	1,200.00	0.7%
Family	11	28,690.91	315,600.00	11	28,800.00	316,800.00	(1,200.00)	-0.4%
Employee Cost Sharing Contribution (enter as negative -)			(148,992.00)			(145,092.00)	(3,900.00)	2.7%
Subtotal	24		448,608.00	24		448,908.00	(300.00)	-0.1%
Commissioners - Health Benefits - Annual Cost								
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%
Retirees - Health Benefits - Annual Cost								
Single Coverage	2	8,700.00	17,400.00	2	8,700.00	17,400.00	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)	10	20,100.00	201,000.00	10	20,100.00	201,000.00	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			(1,218.00)			(1,218.00)	-	0.0%
Subtotal	12		217,182.00	12		217,182.00	-	0.0%
GRAND TOTAL	36		665,790.00	36.00		666,090.00	(300.00)	0.0%

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

Yes

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

Yes

*Explain any variances in the Grand Total over +/- 10% on Message & Analysis (Page N-1).

**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, 2024	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Monica Bisceglie	50	\$ 13,648.56			
Catherine Bruschetta	5	\$ 806.25			
Dawn Halliwell	113	\$ 42,163.55			
Brian Kubiel	40	\$ 21,873.60			
Samantha Harter	2	\$ 222.08			
Kim Guzman	43	\$ 10,449.00			
Sara McClave	12	\$ 1,974.57			
Kevin Britton	112	\$ 23,070.24			
Benjamin Carlin	9	\$ 4,629.24			
Christian DeEsposito	16	\$ 2,838.94			
Richard Foster	108	\$ 20,497.00			
Matt Janora	108	\$ 20,758.80			
Ryan Lavigne	30	\$ 6,038.40			
Dakota Oeskovic	5	\$ 930.09			
Dominick Roselli	73	\$ 22,284.84			
Craig Stalowski	45	\$ 8,956.96			
Ryan Conaty	34	\$ 11,951.94			
John Hafner	140	\$ 15,000.00			
Total liability for accumulated compensated absences at January 1, 2024 (this page only)		\$ 228,094.06			

**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, 2024	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Charles Weinberger	56	\$ 15,000.00			
Richard Gorman	9	\$ 2,860.90			
Roderick Mesina	22	\$ 7,552.04			
Total liability for accumulated compensated absences at January 1, 2024 (all pages)		<u><u>\$ 253,507.00</u></u>			

**2025 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.

Name of Fire District:	Toms River FD No. 1
County:	Ocean
Year:	2025

Levy Cap Calculation Summary	
2024 Adopted Budget - Amount to be Raised by Taxation	\$ 6,603,515.82
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ -
Cap Bank Available from 2023 (See Levy Cap Certification)	\$ 2,531.00
Cap Bank Available from 2024 (See Levy Cap Certification)	\$ 233,464.00
Cap Bank Used from 2022	
Cap Bank Used from 2023	
Cap Bank Used from 2024	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 13,043,782,100.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 76,862,900.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.051
Projected Tax Rate based upon Proposed Levy	0.050962358

Budget Summary

Toms River FD No. 1 Ocean

	<i>2025 Proposed Budget</i>	<i>2024 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	210,000.00	1,251,956.12	(1,041,956.12)	-83.2%
Total Miscellaneous Anticipated Revenues	1,156,964.24	1,136,091.44	20,872.80	1.8%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	20,000.00	20,000.00	-	0.0%
Total Other Revenue	70,000.00	50,000.00	20,000.00	40.0%
Total Operating Grant Revenue	150,535.65	154,535.65	(4,000.00)	-2.6%
Total Revenues Offset with Appropriations	679,900.00	674,850.00	5,050.00	0.7%
Total Revenues and Fund Balance Utilized	2,287,399.89	3,287,433.21	(1,000,033.32)	-30.4%
Amount to be Raised by Taxation to Support Budget	6,686,590.14	6,603,515.82	83,074.32	1.3%
Total Anticipated Revenues	8,973,990.03	9,890,949.03	(916,959.00)	-9.3%
APPROPRIATIONS				
Total Administration	1,327,448.00	1,310,156.00	17,292.00	1.3%
Total Cost of Operations & Maintenance	5,329,207.00	5,313,108.00	16,099.00	0.3%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	679,900.00	675,250.00	4,650.00	0.7%
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	805,000.00	1,760,000.00	(955,000.00)	-54.3%
Total Principal Payments on Debt Service	115,602.33	108,881.28	6,721.05	6.2%
Total Interest Payments on Debt	66,832.70	73,553.75	(6,721.05)	-9.1%
Total Appropriations	8,973,990.03	9,890,949.03	(916,959.00)	-9.3%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

**Toms River FD No. 1
Ocean**

	<u>2025 Proposed Budget</u>	<u>2024 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
Fund Balance Utilized				
Unrestricted Fund Balance	210,000.00	210,000.00	-	0.0%
Restricted Fund Balance	-	1,041,956.12	(1,041,956.12)	-100.0%
Total Fund Balance Utilized	<u>210,000.00</u>	<u>1,251,956.12</u>	<u>(1,041,956.12)</u>	<u>-83.2%</u>
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	1,156,964.24	1,136,091.44	20,872.80	1.8%
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	<u>1,156,964.24</u>	<u>1,136,091.44</u>	<u>20,872.80</u>	<u>1.8%</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
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	<u>20,000.00</u>	<u>20,000.00</u>	<u>-</u>	<u>0.0%</u>
Other Revenue (List in Detail)				
Fire Academy Fees	70,000.00	50,000.00	20,000.00	40.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	<u>70,000.00</u>	<u>50,000.00</u>	<u>20,000.00</u>	<u>40.0%</u>
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	20,096.65	20,096.65	-	0.0%
SAFER Grant	125,439.00	124,439.00	1,000.00	0.8%
FY 23 Homeland Security Grant		10,000.00	(10,000.00)	-100.0%
FY 24 Homeland Security Grant	5,000.00		5,000.00	100.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	<u>150,535.65</u>	<u>154,535.65</u>	<u>(4,000.00)</u>	<u>-2.6%</u>
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	0.0%
Annual Registration Fees	510,000.00	512,000.00	(2,000.00)	-0.4%
Penalties and Fines	39,900.00	22,850.00	17,050.00	74.6%
Other Revenues	130,000.00	140,000.00	(10,000.00)	-7.1%
Total Uniform Fire Safety Act	<u>679,900.00</u>	<u>674,850.00</u>	<u>5,050.00</u>	<u>0.7%</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Revenues Offset with Appropriations	<u>679,900.00</u>	<u>674,850.00</u>	<u>5,050.00</u>	<u>0.7%</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u><u>2,287,399.89</u></u>	<u><u>3,287,433.21</u></u>	<u><u>(1,000,033.32)</u></u>	<u><u>-30.4%</u></u>

FIRE DISTRICT PROPOSED REVENUES

REVENUE DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

<i>Line Item:</i>	<i>Proposed 2025 Amount</i>	<i>Adopted 2024 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Permits	30,000.00	30,000.00	-	0.0%
Smoke Detector resale inspection	100,000.00	110,000.00	(10,000.00)	-9.1%
			-	0.0%
Total	130,000.00	140,000.00	(10,000.00)	-7.1%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

FIRE DISTRICT PROPOSED REVENUES

REVENUE DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

<i>Line Item:</i>	<i>Proposed 2025 Amount</i>	<i>Adopted 2024 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	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

	2025 Proposed Budget	2024 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	442,000.00	440,000.00	2,000.00	0.5%
Commissioners	37,500.00	37,500.00	-	0.0%
Fringe Benefits	309,398.00	309,106.00	292.00	0.1%
Total Administration - Personnel	788,898.00	786,606.00	2,292.00	0.3%
<i>Administration - Other (List)</i>				
Other Expenses(see appropriation detail)	514,550.00	499,550.00	15,000.00	3.0%
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	538,550.00	523,550.00	15,000.00	2.9%
Total Administration	1,327,448.00	1,310,156.00	17,292.00	1.3%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	1,435,000.00	1,399,125.00	35,875.00	2.6%
Fringe Benefits	988,034.00	968,624.00	19,410.00	2.0%
Total Operations & Maintenance - Personnel	2,423,034.00	2,367,749.00	55,285.00	2.3%
<i>Volunteer Incentive Program</i>				
Salary & Wages			-	0.0%
Fringe Benefits			-	0.0%
Total Volunteer Incentive Program	-	-	-	0.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Expenses(see appropriation detail)	2,278,673.00	2,185,559.00	93,114.00	4.3%
Other Operations & Maintenance Expense #2			-	0.0%
Other Operations & Maintenance Expense #3			-	0.0%
Contingent Expenses	5,000.00	5,000.00	-	0.0%
Assets(see appropriation detail)	622,500.00	754,800.00	(132,300.00)	-17.5%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	2,906,173.00	2,945,359.00	(39,186.00)	-1.3%
Total Operations & Maintenance	5,329,207.00	5,313,108.00	16,099.00	0.3%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	213,000.00	207,000.00	6,000.00	2.9%
Fringe Benefits	125,850.00	137,700.00	(11,850.00)	-8.6%
Total Appropriations Offset with Revenue - Personnel	338,850.00	344,700.00	(5,850.00)	-1.7%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expenses(see appropriation detail)	239,350.00	223,850.00	15,500.00	6.9%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses	700.00	700.00	-	0.0%
Assets(see appropriation detail)	101,000.00	106,000.00	(5,000.00)	-4.7%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	341,050.00	330,550.00	10,500.00	3.2%
Total Appropriations Offset with Revenue	679,900.00	675,250.00	4,650.00	0.7%
<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 & 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	805,000.00	1,760,000.00	(955,000.00)	-54.3%
Total Principal Payments on Debt Service	115,602.33	108,881.28	6,721.05	6.2%
Total Interest Payments on Debt	66,832.70	73,553.75	(6,721.05)	-9.1%
TOTAL APPROPRIATIONS	8,973,990.03	9,890,949.03	(916,959.00)	-9.3%

FIRE DISTRICT PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

<i>Line Item:</i>	<i>Proposed 2025 Amount</i>	<i>Adopted 2024 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	110,300.00	98,300.00	12,000.00	12.2%
PERMITS, LICENSES & FEES	12,000.00	12,000.00	-	0.0%
PROFESSIONAL SERVICES	246,000.00	246,000.00	-	0.0%
LEGAL ADS	3,700.00	3,700.00	-	0.0%
ELECTIONS	25,000.00	25,000.00	-	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	4,500.00	-	0.0%
UTILITIES	10,000.00	10,000.00	-	0.0%
OFFICE SUPPLIES & POSTAGE	15,000.00	15,000.00	-	0.0%
MAINENANCE & REPAIRS	22,000.00	22,000.00	-	0.0%
PAYROLL SERVICES	15,000.00	12,000.00	3,000.00	25.0%
TESTIMONIALS	3,000.00	3,000.00	-	0.0%
TOTAL	514,550.00	499,550.00	15,000.00	3.0%
			-	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%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

Line Item:	Proposed 2025 Amount	Adopted 2024 Amount	\$ Change Proposed vs. Adopted	% Change Proposed vs. Adopted
COST OF OPERATIONS			-	0.0%
OTHER EXPENSES:			-	0.0%
SAFER GRANT	125,439.00	124,439.00	1,000.00	0.8%
HYDRANT RENTAL	400,000.00	390,000.00	10,000.00	2.6%
OTHER RENTALS(fire company leases	238,377.00	233,863.00	4,514.00	1.9%
INSURANCE	28,000.00	22,000.00	6,000.00	27.3%
PERMITS, LICENSES & FEES	4,000.00	3,500.00	500.00	14.3%
CONTRACTED SERVICES	89,000.00	89,000.00	-	0.0%
PROFESSIONAL SERVICES	112,500.00	74,000.00	38,500.00	52.0%
LEGAL ADS	750.00	750.00	-	0.0%
CONFERENCE & TRAVEL	31,000.00	31,000.00	-	0.0%
DUES & SUBSCRIPTIONS	5,000.00	5,000.00	-	0.0%
TRAINING & EDUCATION	80,000.00	77,500.00	2,500.00	3.2%
UNIFORMS	265,000.00	264,500.00	500.00	0.2%
OPERATING MATERIALS & SUPPLIES	89,500.00	89,000.00	500.00	0.6%
UTILITIES	236,500.00	225,500.00	11,000.00	4.9%
OFFICE SUPPLIES & POSTAGE	15,200.00	15,200.00	-	0.0%
MAINENANCE & REPAIRS	531,300.00	508,200.00	23,100.00	4.5%
HOMELAND SECURITY GRANT	5,000.00	10,000.00	(5,000.00)	-50.0%
SUPPLEMENTAL FIRE SERVICE GRAN	22,107.00	22,107.00	-	0.0%
TOTAL	2,278,673.00	2,185,559.00	93,114.00	4.3%
			-	0.0%
ASSETS:			-	0.0%
SAFETY EQUIPMENT	42,500.00	47,500.00	(5,000.00)	-10.5%
HOSE & NOZZLES	25,000.00	25,000.00	-	0.0%
TOOLS & EQUIPMENT	113,000.00	123,700.00	(10,700.00)	-8.6%
AIR CYLINDERS/SCOTTS	100,000.00	140,000.00	(40,000.00)	-28.6%
WATER RESCUE	22,500.00	22,100.00	400.00	1.8%
RADIOS	195,000.00	272,000.00	(77,000.00)	-28.3%
VEHICLES	10,000.00	10,000.00	-	0.0%
OPTICOM	10,000.00	10,000.00	-	0.0%
FURNITURE & FIXTURES	9,000.00	10,000.00	(1,000.00)	-10.0%
OFFICE EQUIPMENT	67,000.00	67,000.00	-	0.0%
BADGES, FLAGS, BANNERS	500.00	500.00	-	0.0%
COMPUTER PROGRAMS	28,000.00	27,000.00	1,000.00	3.7%
TOTAL	622,500.00	754,800.00	(132,300.00)	-17.5%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

<i>Line Item:</i>	<i>Proposed 2025 Amount</i>	<i>Adopted 2024 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	60,000.00	50,000.00	10,000.00	20.0%
PERMITS, LICENSES & FEES	2,000.00	2,000.00	-	0.0%
PROFESSIONAL SERVICES	18,500.00	15,500.00	3,000.00	19.4%
LEGAL ADS	500.00	500.00	-	0.0%
CONFERENCE & TRAVEL	3,500.00	3,500.00	-	0.0%
DUES & SUBSCRIPTIONS	4,500.00	5,000.00	(500.00)	-10.0%
TRAINING & EDUCATION	25,900.00	25,900.00	-	0.0%
UNIFORMS	15,000.00	9,500.00	5,500.00	57.9%
OPERATING MATERIALS & SUPPLIES	26,000.00	26,000.00	-	0.0%
UTILITIES	12,500.00	12,500.00	-	0.0%
OFFICE SUPPLIES & POSTAGE	7,500.00	10,000.00	(2,500.00)	-25.0%
MAINTENANCE & REPAIRS	43,250.00	43,250.00	-	0.0%
TOTAL	239,350.00	223,850.00	15,500.00	6.9%
			-	0.0%
ASSETS:			-	0.0%
TOOLS & EQUIPMENT	15,000.00	21,000.00	(6,000.00)	-28.6%
RADIOS	20,000.00	20,000.00	-	0.0%
VEHICLES UPGRADES	20,000.00	20,000.00	-	0.0%
OFFICE EQUIPMENT	31,000.00	30,000.00	1,000.00	3.3%
COMPUTER PROGRAMS	15,000.00	15,000.00	-	0.0%
TOTAL	101,000.00	106,000.00	(5,000.00)	-4.7%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	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**

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2025 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2025 Proposed Budget Fringe Benefits</i>
Human Resource Coordinator	1.00	\$ 90,000.00	\$ 90,000.00	\$ 12,212.00		\$ 15,000.00	\$ 8,000.00	\$ 35,212.00
Financial Clerk	1.00	\$ 115,000.00	\$ 115,000.00	\$ 16,574.00		\$ 27,000.00	\$ 10,000.00	\$ 53,574.00
Administator	1.00	\$ 150,000.00	\$ 150,000.00	\$ 24,326.00		\$ 28,000.00	\$ 25,000.00	\$ 77,326.00
Data Entry Clerk	1.00	\$ 52,000.00	\$ 52,000.00	\$ 7,786.00		\$ 15,000.00	\$ 5,000.00	\$ 27,786.00
Receptionist	1.00	\$ 35,000.00	\$ 35,000.00			\$ 15,000.00	\$ 4,000.00	\$ 19,000.00
Retired Employee			\$ -			\$ 90,000.00		\$ 90,000.00
Commissioners	5.00		\$ -				\$ 6,500.00	\$ 6,500.00
Position #8			\$ -					\$ -
Total Administration	10.00		\$ 442,000.00	\$ 60,898.00	\$ -	\$ 190,000.00	\$ 58,500.00	\$ 309,398.00

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2025 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2025 Proposed Budget Fringe Benefits</i>
Fire Academy Coordinator	1.00	\$ 90,000.00	\$ 90,000.00			\$ 27,000.00	\$ 7,000.00	\$ 34,000.00
Fire Academy Instructors	25.00	\$ 4,600.00	\$ 115,000.00				\$ 19,000.00	\$ 19,000.00
Dispatcher	2.00	\$ 116,000.00	\$ 232,000.00	\$ 30,612.00		\$ 54,000.00	\$ 22,400.00	\$ 107,012.00
Dispatcher	1.00	\$ 75,000.00	\$ 75,000.00	\$ 8,806.00		\$ 14,000.00	\$ 8,200.00	\$ 31,006.00
Dispatcher	1.00	\$ 67,000.00	\$ 67,000.00	\$ 22,834.00		\$ 31,000.00	\$ 7,200.00	\$ 61,034.00
P/T Dispatcher	8.00	\$ 3,125.00	\$ 25,000.00				\$ 8,000.00	\$ 8,000.00
Dispatcher Supervisor	1.00	\$ 112,000.00	\$ 112,000.00	\$ 18,325.00		\$ 19,000.00	\$ 11,200.00	\$ 48,525.00
Retired employee			\$ -			\$ 128,700.00		\$ 128,700.00
Fringe benefits for firefighters			\$ -				\$ 143,000.00	\$ 143,000.00
Fire Inspector	3.00	\$ 99,000.00	\$ 297,000.00	\$ 45,133.00		\$ 69,000.00	\$ 28,809.00	\$ 142,942.00
Fire Inspector	5.00	\$ 61,400.00	\$ 307,000.00	\$ 42,202.00		\$ 91,000.00	\$ 31,275.00	\$ 164,477.00
			\$ -					\$ -
Clerk/Bookkeeper	1.00	\$ 66,000.00	\$ 66,000.00	\$ 10,846.00		\$ 37,000.00	\$ 6,255.00	\$ 54,101.00
Clerk/Typist	1.00	\$ 49,000.00	\$ 49,000.00	\$ 6,982.00		\$ 34,000.00	\$ 5,255.00	\$ 46,237.00
Total Operation & Maintenance	49.00		\$ 1,435,000.00	\$ 185,740.00	\$ -	\$ 504,700.00	\$ 297,594.00	\$ 988,034.00

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2025 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2025 Proposed Budget Fringe Benefits</i>
Fire Official	1.00	\$ 107,000.00	\$ 107,000.00	\$ 17,181.00		\$ 26,000.00	\$ 12,213.00	\$ 55,394.00
Data Entry Clerk	1.00	\$ 44,000.00	\$ 44,000.00	\$ 4,628.00		\$ 24,000.00	\$ 4,255.00	\$ 32,883.00
Fire Inspector	1.00	\$ 62,000.00	\$ 62,000.00	\$ 8,318.00		\$ 22,000.00	\$ 7,255.00	\$ 37,573.00
Position #4			\$ -					\$ -
Position #5			\$ -					\$ -
Position #6			\$ -					\$ -
Position #7			\$ -					\$ -
Position #8			\$ -					\$ -
Total Offset by Revenue	3.00		\$ 213,000.00	\$ 30,127.00	\$ -	\$ 72,000.00	\$ 23,723.00	\$ 125,850.00
Total Administration, Operations & Offset by Revenue	62.00		\$ 2,090,000.00	\$ 276,765.00	\$ -	\$ 766,700.00	\$ 379,817.00	\$ 1,423,282.00

SALARY & BENEFIT DETAIL

Toms River FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

Use the space below to provide further detail of personnel listed on sheet F-4 "Salary & Benefits Schedule".

<i>Other Positions Excluding Commissioners</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>Proposed Budget Total Fringe Benefits</i>
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
			\$ -					\$ -
Totals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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>2025 Proposed Budget</i>	<i>2024 Adopted Budget</i>
Fire Chief vehicles	Vehicles	February	02/17/24	58%	\$ 70,000.00	
Generators	Asset	February	02/17/24	78%	\$ 145,000.00	
Fire Prevention vehicles	Vehicles	February	02/17/24	63%	\$ 140,000.00	
Fire Chief vehicles	Vehicles	February	02/18/23	58%		\$ 140,000.00
Fire Engine	Vehicles	February	02/18/23	78%		\$ 1,000,000.00
Fire Prevention vehicles	Vehicles	February	02/18/23	65%		\$ 120,000.00
Fire Academy classroom upgrades	Improvements	February	02/18/23	68%		\$ 50,000.00
Total Capital Improvements					\$ 355,000.00	\$ 1,310,000.00

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>2025 Proposed Budget</i>	<i>2024 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					\$ 355,000.00	\$ 1,310,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$ 450,000.00	\$ 450,000.00
TOTAL CAPITAL APPROPRIATIONS					\$ 805,000.00	\$ 1,760,000.00

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>2025 Proposed Budget</i>	<i>2024 Adopted Budget</i>		
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
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					\$	-	\$	-

**Toms River FD No. 1
Ocean**

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2024	2025	2026	2027	2028	2029	2030	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
Radio purchase	02/19/22	70%	10/11/23	\$ 108,881.28	\$ 115,602.33	\$ 121,613.65	\$ 127,937.56	\$ 134,590.31	\$ 141,589.01	\$ 148,951.64	\$ 494,959.77	\$ 1,285,244.27
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	\$ 148,951.64	\$ 494,959.77	\$ 1,285,244.27
<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												-
TOTAL PRINCIPAL ALL OBLIGATIONS				<u>108,881.28</u>	<u>115,602.33</u>	<u>121,613.65</u>	<u>127,937.56</u>	<u>134,590.31</u>	<u>141,589.01</u>	<u>148,951.64</u>	<u>494,959.77</u>	<u>1,285,244.27</u>

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**

	Current Year 2024	2025	2026	2027	2028	2029	2030	Thereafter	Total Interest Payments Outstanding
<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	33,483.39	52,345.32	356,671.00
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	33,483.39	52,345.32	356,671.00
<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									
TOTAL INTEREST ALL OBLIGATIONS	73,553.75	66,832.70	60,821.38	54,497.47	47,844.72	40,846.02	33,483.39	52,345.32	356,671.00

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, 2024 (1)	\$ 6,401,547.00
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2024 Adopted Budget	\$ 210,000.00
Proposed balance available	\$ 6,191,547.00
Estimated results of operations for the year ending December 31, 2024	
Anticipated balance December 31, 2024	\$ 6,191,547.00
Less: Fund Balance utilized in 2025 Proposed Budget	\$ 210,000.00
Proposed balance after utilization in 2025 Proposed Budget	\$ 5,981,547.00

RESTRICTED FUND BALANCE

Beginning balance January 1, 2024 (1)	\$ 2,357,303.00
Less: Utilized in 2024 Adopted Budget	\$ 1,041,956.12
Proposed balance available	\$ 1,315,346.88
Estimated results of operations for the year ending December 31, 2024	
Anticipated balance December 31, 2024	\$ 1,315,346.88
Less: Restricted Fund Balance used in 2025 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2025 Proposed Budget	\$ 1,315,346.88

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

**Toms River FD No. 1
Ocean**

Summary of Referendum Line Items	<i>2025 Proposed Budget Amount Requested</i>	<i>2024 Final Budget</i>
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	<i>2025 Proposed Budget Amount Requested</i>	<i>2024 Final Budget</i>
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	6,603,515.82
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	6,603,515.82
Plus: 2% Cap Increase	132,070.32
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	6,735,586.14

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	-
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	86,956.12
Total Exclusions	86,956.12

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	76,862,900.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.051
	39,200.08

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2022	-
Amount Utilized from Levy Cap Bank from 2023	-
Amount Utilized from Levy Cap Bank from 2024	-
Maximum Tax Levy Before Referendum	6,861,742.34

Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	6,861,742.34

CAP BANK CALCULATION

Amount to be Raised by Taxation	6,686,590.14
Cap Bank Available from Prior Year (2022) for 2025 Budget	-
Cap Bank Available from Prior Year (2023) for 2025 Budget	2,531.00
Revised Cap Bank from Prior Year (2023) Available for 2026 Budget	2,531.00
Cap Bank Available from Prior Year (2024) for 2025 Budget	233,464.00
Revised Cap Bank from Prior Year (2024) Available for 2026 Budget	233,464.00
Cap Bank Available from (2025) for 2026 Budget	175,152.20

Toms River FD No. 1
Ocean

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	
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Toms River FD No. 1

Ocean

PENSION CONTRIBUTION CALCULATION

2025 Proposed Budget PERS Contribution Appropriated	\$ 276,765.00
2025 Proposed Budget PFRS Contribution Appropriated	\$ -
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ 30,127.00
Net 2025 Base Amount	\$ 246,638.00
2024 Adopted Budget PERS Contribution	\$ 276,189.00
2024 Adopted Budget PFRS Contribution	\$ -
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ 28,420.00
Net 2024 Base Amount	\$ 247,769.00
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2025 Proposed Budget LOSAP Appropriation	\$ 650,000.00
2024 Adopted Budget LOSAP Appropriation	\$ 650,000.00
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2025 Proposed Budget Total Debt Service Appropriation	\$ 182,435.03
2025 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2025 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2025 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2025 Base Amount	\$ 182,435.03
2024 Adopted Budget Total Debt Service Appropriation	\$ 182,435.03
2024 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2024 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2024 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 182,435.03
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2025 Proposed Budget Total Capital Appropriation	\$ 805,000.00
2025 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2025 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2025 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2025 Base Amount	\$ 805,000.00
2024 Adopted Budget Total Capital Appropriation	\$ 1,760,000.00
2024 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ 1,041,956.12
2024 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2024 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 718,043.88
Capital Expenditure Exclusion	\$ 86,956.12

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2025	16.4%
2025 Proposed Budget Administration Health Insurance Appropriation	\$ 190,000.00
2025 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 504,700.00
2025 Proposed Budget Group Health Insurance	\$ 694,700.00
2024 Adopted Budget Administration Health Insurance Appropriation	192,000
2024 Adopted Budget Operations & Maintenance Health Insurance Appropriation	496,186
2024 Adopted Budget Group Health Insurance	\$ 688,186.00
Net Increase (Decrease)	\$ 6,514.00
Net Increase Divided by 2024 Amount Budgeted = % Increase	0.95%
SFY 2025 State Health Average 16.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.95%
% Increase Inside Cap * 2024 Expended = Added Amount Inside Cap	\$ 6,514.00
% Increase Exclusion * 2024 Expended = 2025 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2025 Increase in Appropriation	\$ 6,514.00

**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, 2023

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.

12/4/2024
Date

Robert Krohn
Clerk/Secretary to the Governing Body

Appendix to Budget Document