2026

Toms River FD No. 1

Fire District Budget

trfire.org

Division of Local Government Services

2026 FIRE DISTRICT BUDGET
Certification Section

2026

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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: _____

2026 PREPARER'S CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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:	droman@trfire.org
Name:	Daniel Roman
Title:	Treasurer
Address:	1144 Hooper Avenue, Suite 306 Toms River,
Phone Number:	732-341-4441
Fax Number:	732-505-2150
E-mail Address:	droman@trfire.org

2026 PREPARER'S CERTIFICATION
OTHER ASSETS

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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:	droman@trfire.org
Name:	Daniel Roman
Title:	Treasurer
Address:	1144 Hooper Avenue, Suite 306 Toms River, N
Phone Number:	732-341-4441
Fax Number:	732-505-2150
E-mail Address:	droman@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

2026 APPROVAL CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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 3, 2025.

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

2026 FIRE DISTRICT BUDGET RESOLUTION

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

WHEREAS, the Annual Budget for Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2026 and ending December 31, 2026 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 3, 2025; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $9,765,804.03 which includes an amount to be raised by taxation of $6,800,463.70 and Total Appropriations of $9,765,804.03; 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 3, 2025 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2026 and ending December 31, 2026 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 7, 2026.

rkrohn@trfire.org
(Secretary's Signature)

12/3/2025
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Anthony Cirz	X			
Robert Krohn	X			
Leonard Minkler	X			
Daniel Roman	X			
Richard Tutela				X

2026 ADOPTION CERTIFICATION

Toms River FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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 7, 2026.

Officer's Signature:			
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		

2026 ADOPTED BUDGET RESOLUTION

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

WHEREAS, the Annual Budget for the Toms River FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2026 and ending December 31, 2026 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 7, 2026; 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 $0.00 which includes amount to be raised by taxation of $0.00, and Total Appropriations of $0.00; 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 January 7, 2026 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2026 and ending December 31, 2026 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of $0.00, which includes amount to be raised by taxation of $0.00, and Total Appropriations of $0.00; 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.

(Secretary's Signature) (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Anthony Cirz				
Robert Krohn				
Leonard Minkler				
Daniel Roman				
Richard Tutela				

2026 FIRE DISTRICT BUDGET
Narrative and Information Section

2026 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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 2026 proposed Annual Budget and make comparison to the 2025 adopted budget.

The proposed budget has an increase of $791,814 which is mostly due to contractual increases in salaries.

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. **Be sure to include ALL items for F-2, F-3, and the detail sheets.**

F-2 Unrestricted Fund Balance increased to balance the budget and Restricted Fund Balance increased for upfit of chief's vehicles approved by the public at special meeting held on 11-6-25. Shared Services increase reflects the difference between various increases and decreases in joint appropriations reimbursed through this agreement. Fire academy fees increased due to additional classes running in 2026. Slight increase in Penalties & Fines due to forecasted collections. F-3 Administration Salary & Wages increased due to settlement agreement given to current administrator putting him on paid administrative leave for all of 2026 and budgeting for his replacement. Fringe Benefit increase is due to state health benefit program increase. Cost of Operations Salary & Wages increased due to contract mandated raises and Fringe Benefit increase is due to state health benefit program increase. Appropriations Offset with Revenues Assets decrease is due to overall difference between increases and decreases listed on F-3 (Detail 3) decsribed below. F-3(Detail) Increase for new office rental space as lease is expiring. F-3(Detail 2) Insurance increase for raised premiums. Slight increase in Permits, License for price increases. Professional service decrease due to project completion in 2025 requiring a consultant. Uniforms increased to replace gear containing PFAS cancer causing materials. Utilities decreased from cancelling T-1 lines no longer needed for radio system. Tools & Equipment increased to replace aging equipment in all fire houses. Radios decreased as the District just replaced the entire radio system through a lease purchase agreement. F-3(Detail 3) Insurance increase for raised premiums. Slight increase for attorney fees to recover outstanding fees due. Uniforms decreased as all employees have been outfitted with necessary items in 2025. Slight decrease in Office Supplies due to implenting paperless reporting procedures. Radios, Office Equipment and Vehicle Upgades all decreased as most equipment replaced with new in 2025. F-2 and F-3(Detail 2) decreased 100% as there were no funds dedicated in 2026 to the fire service from the Homeland Security Grant.

2026 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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 increased approximately $114,000 with the tax rate remaining the same. This was achieved by using Unrestricted Fund Balance but will not have a major impact on future budgets as Unrestricted Fund Balance has been used minimally in the past few budgets.

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 2026 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, jet ski, communication supervisor vehicle and fire prevention vehicles all approved by the voters at the 2-15-25 election. 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.

2026 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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	$	13,150,737,000.00
Proposed Tax Rate per $100 of Assessed Valuation	$	0.0517

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
2026

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:	Daniel Roman			
Preparer's Address:	1144 Hooper Avenue, Suite 306			
City, State, Zip:	Toms River		NJ	08753
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	droman@trfire.org			
Chairperson:	Richard Tutela, Vice Chairman			
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	dmorris@trfire.org			
Secretary:	Robert Krohn			
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	rkrohn@trfire.org			
Treasurer:	Daniel Roman			
Phone: (ext.)	732-341-4441	*Fax:*	732-505-2150	
E-mail:	droman@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, 2026 to December 31, 2026

Answer <u>all</u> questions below completely.

1)	Provide the number of regular voting members of the governing body:	5
2)	Provide the number of alternate voting members of the governing body:	

3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees? No

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

4) Was the fire district a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, or employee?	No
b. A family member of a current or former commissioner, officer, or employee?	No
c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner?	No

If the answer to any of the above is "yes," provide a description of the transaction, including the name of the commissioner, officer, or employee (or family member thereof) of the fire district; the name of the entitiy and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

5) Did the fire district provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:

a.	First class or charter travel	No
b.	Travel for companions	No
c.	Tax indemnification and gross-up payments	No
d.	Discretionary spending account	No
e.	Housing allowance or residence for personal use	No
f.	Payments for business use of personal residence	No
g.	Vehicle/auto allowance or vehicle for personal use	No
h.	Health or social club dues or initiation fees	No
i.	Personal services (i.e.: maid, chauffeur, chef)	No

If the answer to any of the above is "yes," provide a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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.

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	178
c) the total number of volunteer members presently vested	48
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, 2026 to December 31, 2026

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.

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

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 - [Volunteer Incentive Program]"*** *. 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, 2026 to December 31, 2026

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	
2024	CHEVROLET	TAHOE	DAVID RICE	CHIEF
2014	FORD	F-250	BRIAN O'NEILL	ASSISTANT 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	
2024	CHEVROLET	SILVERADO	DREW CALVO	CHIEF
2014	FORD	F-250	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, 2026 to December 31, 2026

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	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	WILLIAM HERBST	FIRE INSPECTOR
2024	FORD	F-150	KEVIN BRITTON	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-450	POOL VEHICLE	FIRE INSPECTOR
2020	FORD	EXPLORER	BENJAMIN CARLIN	FIRE INSPECTOR
2016	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR
2018	FORD	EXPLORER	SEAN KAPPOCK	FIRE INSPECTOR
2016	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR
2016	FORD	EXPLORER	POOL VEHICLE	FIRE INSPECTOR
2025	FORD	TRANSIT VAN	POOL VEHICLE	FIRE INSPECTOR
2025	CHEVROLET	TAHOE	POOL VEHICLE	

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
FIRE DISTRICT VEHICLES (CONT.)

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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
2025	CHEVROLET	TAHOE	POOL VEHICLE	
2025	CHEVROLET	TAHOE	POOL VEHICLE	

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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	Daniel Roman	Treasurer	10	X			$ 7,500.00				$ 7,500.00
2	Anthony Cirz	Purchasing Agent	10	X			$ 7,500.00				$ 7,500.00
3	Robert Krohn	Clerk	10	X			$ 7,500.00				$ 7,500.00
4	Leonard Minkler	Commissioner	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		$ 145,731.38			$ 33,435.68	$ 179,167.06
7	George Convery	Commissioner				X				$ 13,500.00	$ 13,500.00
8											$ -
9											$ -
10											$ -
11											$ -
12											$ -
13											$ -
14											$ -
15											$ -
	Total:						$ 183,231.38	$ -	$ -	$ 46,935.68	$ 230,167.06

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	6	18,600.00	111,600.00	4	14,700.00	58,800.00	52,800.00	89.8%
Parent & Child	1	31,200.00	31,200.00	2	21,600.00	43,200.00	(12,000.00)	-27.8%
Employee & Spouse (or Partner)	7	35,657.14	249,600.00	7	25,714.29	180,000.00	69,600.00	38.7%
Family	10	38,160.00	381,600.00	11	28,690.91	315,600.00	66,000.00	20.9%
Employee Cost Sharing Contribution (enter as negative -)			(213,540.00)			(148,992.00)	(64,548.00)	43.3%
Subtotal	24		560,460.00	24		448,608.00	111,852.00	24.9%
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	4	19,350.00	77,400.00	2	8,700.00	17,400.00	60,000.00	344.8%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)	10	22,740.00	227,400.00	10	20,100.00	201,000.00	26,400.00	13.1%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			(7,572.00)			(1,218.00)	(6,354.00)	521.7%
Subtotal	14		297,228.00	12		217,182.00	80,046.00	36.9%
GRAND TOTAL	38		857,688.00	36.00		665,790.00	191,898.00	28.8%

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, 2025	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit* Approved Labor Agreement	Resolution	Individual Employment Agreement
Monica Bisceglie	38	$ 11,230.75			
Catherine Bruschetta	181	$ 4,903.75			
Dawn Halliwell	993	$ 57,181.40			
Brian Kubiel	63	$ 35,350.91			
Samantha Harter	3	$ 541.91			
Kim Guzman	52	$ 13,119.75			
Sara McClave	17	$ 3,091.20			
Kevin Britton	120	$ 23,108.00			
Benjamin Carlin	41	$ 8,202.16			
Christian DeEsposito	33	$ 6,224.93			
Richard Foster	123	$ 20,661.60			
Matt Janora	122	$ 20,989.20			
William Herbst	14	$ 2,449.60			
Ryan Lavigne	33	$ 7,071.38			
Dakota Oeskovic	11	$ 2,080.82			
Dominick Roselli	66	$ 21,787.78			
Craig Stalowski	59	$ 12,847.24			
Christopher Applegate	34	$ 7,254.93			
Total liability for accumulated compensated absences at January 1, 2025 (this page only)		$ 258,097.31			

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, 2025	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit* Approved Labor Agreement	Resolution	Individual Employment Agreement
John Hafner	147	$ 52,748.46			
Ryan Conaty	44	$ 15,927.44			
Michael Lafalce	6	$ 1,150.00			
Charles Weinberger	70	$ 29,227.38			
Richard Gorman	24	$ 7,959.10			
Total liability for accumulated compensated absences at January 1, 2025 (all pages)		$ 365,109.69			

2026 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:	**2026**

Levy Cap Calculation Summary		
2025 Adopted Budget - Amount to be Raised by Taxation	$	6,686,590.14
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 Available from 2025 (See Levy Cap Certification)	$	175,152.00
Cap Bank Used from 2023	$	-
Cap Bank Used from 2024	$	-
Cap Bank Used from 2025		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget	$	13,073,781,500.00
New Ratables - Increase in Valuations (New Construction and Additions)	$	76,955,500.00
Adopted Fire District Tax Rate (three decimals) per $100		$0.052
Projected Tax Rate based upon Proposed Levy		0.051711655

Budget Summary

Toms River FD No. 1
Ocean

	2026 Proposed Budget	*2025 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	755,000.00	210,000.00	545,000.00	259.5%
Total Miscellaneous Anticipated Revenues	1,278,204.68	1,156,964.24	121,240.44	10.5%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	21,600.00	20,000.00	1,600.00	8.0%
Total Other Revenue	85,000.00	70,000.00	15,000.00	21.4%
Total Operating Grant Revenue	144,535.65	150,535.65	(6,000.00)	-4.0%
Total Revenues Offset with Appropriations	681,000.00	679,900.00	1,100.00	0.2%
Total Revenues and Fund Balance Utilized	2,965,340.33	2,287,399.89	677,940.44	29.6%
Amount to be Raised by Taxation to Support Budget	6,800,463.70	6,686,590.14	113,873.56	1.7%
Total Anticipated Revenues	9,765,804.03	8,973,990.03	791,814.00	8.8%
APPROPRIATIONS				
Total Administration	1,653,260.00	1,327,448.00	325,812.00	24.5%
Total Cost of Operations & Maintenance	5,721,109.00	5,329,207.00	391,902.00	7.4%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	681,000.00	679,900.00	1,100.00	0.2%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
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	878,000.00	805,000.00	73,000.00	9.1%
Total Principal Payments on Debt Service	121,613.65	115,602.33	6,011.32	5.2%
Total Interest Payments on Debt	60,821.38	66,832.70	(6,011.32)	-9.0%
Total Appropriations	9,765,804.03	8,973,990.03	791,814.00	8.8%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

Toms River FD No. 1
Ocean

	2026 Proposed Budget	*2025 Adopted Budget*	*$ Increase (Decrease) Proposed vs.Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
Fund Balance Utilized				
Unrestricted Fund Balance	675,000.00	210,000.00	465,000.00	221.4%
Restricted Fund Balance	80,000.00		80,000.00	100.0%
Total Fund Balance Utilized	755,000.00	210,000.00	545,000.00	259.5%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	1,278,204.68	1,156,964.24	121,240.44	10.5%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	1,278,204.68	1,156,964.24	121,240.44	10.5%
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	21,600.00	20,000.00	1,600.00	8.0%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	21,600.00	20,000.00	1,600.00	8.0%
Other Revenue (List in Detail)				
Fire Academy Fees	85,000.00	70,000.00	15,000.00	21.4%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	85,000.00	70,000.00	15,000.00	21.4%
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	124,439.00	125,439.00	(1,000.00)	-0.8%
FY 24 Homeland Security Grant		5,000.00	(5,000.00)	-100.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	144,535.65	150,535.65	(6,000.00)	-4.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	0.0%
Annual Registration Fees	505,000.00	510,000.00	(5,000.00)	-1.0%
Penalties and Fines	44,000.00	39,900.00	4,100.00	10.3%
Other Revenues	132,000.00	130,000.00	2,000.00	1.5%
Total Uniform Fire Safety Act	681,000.00	679,900.00	1,100.00	0.2%
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	681,000.00	679,900.00	1,100.00	0.2%
TOTAL REVENUES AND FUND BALANCE UTILIZED	2,965,340.33	2,287,399.89	677,940.44	29.6%

FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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

Line Item:	*Proposed 2026 Amount*	*Adopted 2025 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
Permits	32,000.00	30,000.00	2,000.00	6.7%
Smoke Detector resale inspection	100,000.00	100,000.00	-	0.0%
			-	0.0%
Total	132,000.00	130,000.00	2,000.00	1.5%
			-	0.0%
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FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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

Line Item:	*Proposed 2026 Amount*	*Adopted 2025 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
			-	0.0%
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Toms River FD No. 1
Ocean

	2026 Proposed Budget	*2025 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
Administration - Personnel				
Salary & Wages (excluding Commissioners)	645,482.00	442,000.00	203,482.00	46.0%
Commissioners	37,500.00	37,500.00	-	0.0%
Fringe Benefits	425,728.00	309,398.00	116,330.00	37.6%
Total Administration - Personnel	1,108,710.00	788,898.00	319,812.00	40.5%
Administration - Other (List)				
Other Expenses(see appropriation detail)	520,550.00	514,550.00	6,000.00	1.2%
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	544,550.00	538,550.00	6,000.00	1.1%
Total Administration	1,653,260.00	1,327,448.00	325,812.00	24.5%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	1,675,000.00	1,435,000.00	240,000.00	16.7%
Fringe Benefits	1,182,313.00	988,034.00	194,279.00	19.7%
Total Operations & Maintenance - Personnel	2,857,313.00	2,423,034.00	434,279.00	17.9%
Volunteer Incentive Program	130,000			0.0%
Total Volunteer Incentive Program	130,000.00	-	130,000.00	100.0%
Cost of Operations & Maintenance - Other (List)				
Other Expenses(see appropriation detail 2)	2,128,296.00	2,278,673.00	(150,377.00)	-6.6%
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 2)	600,500.00	622,500.00	(22,000.00)	-3.5%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	2,733,796.00	2,906,173.00	(172,377.00)	-5.9%
Total Operations & Maintenance	5,721,109.00	5,329,207.00	391,902.00	7.4%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	224,000.00	213,000.00	11,000.00	5.2%
Fringe Benefits	124,450.00	125,850.00	(1,400.00)	-1.1%
Total Appropriations Offset with Revenue - Personnel	348,450.00	338,850.00	9,600.00	2.8%
Appropriations Offset with Revenue - Other (List)				
Other Expenses(see appropriation detail 3)	246,850.00	239,350.00	7,500.00	3.1%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses	700.00	700.00	-	0.0%
Assets(see appropriation detail 3)	85,000.00	101,000.00	(16,000.00)	-15.8%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	332,550.00	341,050.00	(8,500.00)	-2.5%
Total Appropriations Offset with Revenue	681,000.00	679,900.00	1,100.00	0.2%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%
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	878,000.00	805,000.00	73,000.00	9.1%
Total Principal Payments on Debt Service	121,613.65	115,602.33	6,011.32	5.2%
Total Interest Payments on Debt	60,821.38	66,832.70	(6,011.32)	-9.0%
TOTAL APPROPRIATIONS	9,765,804.03	8,973,990.03	791,814.00	8.8%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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

Line Item:	*Proposed 2026 Amount*	*Adopted 2025 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
ADMINISTRATION			-	0.0%
			-	0.0%
OTHER EXPENSES:			-	0.0%
OTHER RENTALS	42,050.00	26,050.00	16,000.00	61.4%
INSURANCE	115,300.00	110,300.00	5,000.00	4.5%
PERMITS, LICENSES & FEES	12,000.00	12,000.00	-	0.0%
PROFESSIONAL SERVICES	231,000.00	246,000.00	(15,000.00)	-6.1%
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	15,000.00	-	0.0%
TESTIMONIALS	3,000.00	3,000.00	-	0.0%
TOTAL	520,550.00	514,550.00	6,000.00	1.2%
			-	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, 2026 to December 31, 2026

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

Line Item:	*Proposed 2026 Amount*	*Adopted 2025 Amount*	*$ Change Proposed vs. Adopted*	*% Change Proposed vs. Adopted*
COST OF OPERATIONS			-	0.0%
OTHER EXPENSES:			-	0.0%
SAFER GRANT	124,439.00	125,439.00	(1,000.00)	-0.8%
HYDRANT RENTAL	410,000.00	400,000.00	10,000.00	2.5%
FIRE COMPANY LEASES	245,000.00	238,377.00	6,623.00	2.8%
INSURANCE	32,000.00	28,000.00	4,000.00	14.3%
PERMITS, LICENSES & FEES	4,500.00	4,000.00	500.00	12.5%
CONTRACTED SERVICES	89,000.00	89,000.00	-	0.0%
PROFESSIONAL SERVICES	79,000.00	112,500.00	(33,500.00)	-29.8%
LEGAL ADS	750.00	750.00	-	0.0%
CONFERENCE & TRAVEL	33,000.00	31,000.00	2,000.00	6.5%
DUES & SUBSCRIPTIONS	5,000.00	5,000.00	-	0.0%
TRAINING & EDUCATION	87,000.00	80,000.00	7,000.00	8.8%
UNIFORMS	240,000.00	265,000.00	(25,000.00)	-9.4%
OPERATING MATERIALS/SUPPLIES	90,500.00	89,500.00	1,000.00	1.1%
UTILITIES	109,000.00	236,500.00	(127,500.00)	-53.9%
OFFICE SUPPLIES & POSTAGE	15,200.00	15,200.00	-	0.0%
MAINENANCE & REPAIRS	541,800.00	531,300.00	10,500.00	2.0%
HOMELAND SECURITY GRANT	-	5,000.00	(5,000.00)	-100.0%
SUPPLEMENTAL FIRE GRANT	22,107.00	22,107.00	-	0.0%
TOTAL	2,128,296.00	2,278,673.00	(150,377.00)	-6.6%
			-	0.0%
ASSETS:			-	0.0%
SAFETY EQUIPMENT	45,000.00	42,500.00	2,500.00	5.9%
HOSE & NOZZLES	25,000.00	25,000.00	-	0.0%
TOOLS & EQUIPMENT	188,000.00	113,000.00	75,000.00	66.4%
AIR CYLINDERS/SCOTTS	100,000.00	100,000.00	-	0.0%
WATER RESCUE	21,000.00	22,500.00	(1,500.00)	-6.7%
RADIOS	105,000.00	195,000.00	(90,000.00)	-46.2%
VEHICLES	10,000.00	10,000.00	-	0.0%
OPTICOM	10,000.00	10,000.00	-	0.0%
FURNITURE & FIXTURES	9,000.00	9,000.00	-	0.0%
OFFICE EQUIPMENT	61,000.00	67,000.00	(6,000.00)	-9.0%
BADGES, FLAGS, BANNERS	500.00	500.00	-	0.0%
COMPUTER PROGRAMS	26,000.00	28,000.00	(2,000.00)	-7.1%
TOTAL	600,500.00	622,500.00	(22,000.00)	-3.5%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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

Line Item:	*Proposed 2026 Amount*	*Adopted 2025 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	20,200.00	-	0.0%
INSURANCE	75,000.00	60,000.00	15,000.00	25.0%
PERMITS, LICENSES & FEES	2,000.00	2,000.00	-	0.0%
PROFESSIONAL SERVICES	20,500.00	18,500.00	2,000.00	10.8%
LEGAL ADS	500.00	500.00	-	0.0%
CONFERENCE & TRAVEL	3,500.00	3,500.00	-	0.0%
DUES & SUBSCRIPTIONS	4,500.00	4,500.00	-	0.0%
TRAINING & EDUCATION	25,900.00	25,900.00	-	0.0%
UNIFORMS	11,000.00	15,000.00	(4,000.00)	-26.7%
OPERATING MATERIALS/SUPPLIES	26,000.00	26,000.00	-	0.0%
UTILITIES	12,500.00	12,500.00	-	0.0%
OFFICE SUPPLIES & POSTAGE	6,000.00	7,500.00	(1,500.00)	-20.0%
MAINENANCE & REPAIRS	39,250.00	43,250.00	(4,000.00)	-9.2%
TOTAL	246,850.00	239,350.00	7,500.00	3.1%
			-	0.0%
ASSETS:			-	0.0%
TOOLS & EQUIPMENT	15,000.00	15,000.00	-	0.0%
RADIOS	15,000.00	20,000.00	(5,000.00)	-25.0%
OFFICE EQUIPMENT	25,000.00	31,000.00	(6,000.00)	-19.4%
VEHICLE UPGRADES	15,000.00	20,000.00	(5,000.00)	-25.0%
COMPUTER PROGRAMS	15,000.00	15,000.00	-	0.0%
TOTAL	85,000.00	101,000.00	(16,000.00)	-15.8%
			-	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*	*2026 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2026 Proposed Budget Fringe Benefits*
Human Resource Coordinator	1.00	$ 92,000.00	$ 92,000.00	$ 11,911.00		$ 16,000.00	$ 8,000.00	$ 35,911.00
Financial Clerk	1.00	$ 85,000.00	$ 85,000.00	$ 16,165.00		$ 39,000.00	$ 8,000.00	$ 63,165.00
Administrator	1.00	$ 220,000.00	$ 220,000.00	$ 24,319.00		$ 39,000.00	$ 17,000.00	$ 80,319.00
Data Entry Clerk	1.00	$ 54,000.00	$ 54,000.00	$ 7,593.00		$ 18,000.00	$ 5,000.00	$ 30,593.00
Administrator on leave	1.00	$ 194,482.00	$ 194,482.00			$ 20,000.00	$ 30,240.00	$ 50,240.00
Retired employees	5.00		$ -			$ 159,000.00		$ 159,000.00
Commissioners	5.00		$ -				$ 6,500.00	$ 6,500.00
Position #8			$ -					$ -
Total Administration	15.00		$ 645,482.00	$ 59,988.00	$ -	$ 291,000.00	$ 74,740.00	$ 425,728.00

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2026 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2026 Proposed Budget Fringe Benefits*
Fire Academy Coordinator	1.00	$ 92,000.00	$ 92,000.00	$ 14,539.00		$ 16,000.00	$ 9,000.00	$ 39,539.00
Fire Academy Instructors	25.00	$ 5,200.00	$ 130,000.00				$ 19,000.00	$ 19,000.00
Dispatcher	2.00	$ 123,000.00	$ 246,000.00	$ 31,062.00		$ 73,000.00	$ 22,400.00	$ 126,462.00
Dispatcher	1.00	$ 73,000.00	$ 73,000.00	$ 8,782.00		$ 21,000.00	$ 8,200.00	$ 37,982.00
Dispatcher	1.00	$ 81,000.00	$ 81,000.00	$ 7,864.00		$ 41,000.00	$ 8,200.00	$ 57,064.00
Per Diem Dispatchers	8.00	$ 3,125.00	$ 25,000.00				$ 5,000.00	$ 5,000.00
Dispatch Supervisor	1.00	$ 120,000.00	$ 120,000.00	$ 18,230.00		$ 28,000.00	$ 13,400.00	$ 59,630.00
Retired employees			$ -			$ 189,360.00		$ 189,360.00
Fringe benefits for firefighters			$ -				$ 154,000.00	$ 154,000.00
Fire Inspector	5.00	$ 92,400.00	$ 462,000.00	$ 41,844.00		$ 109,043.00	$ 48,000.00	$ 198,887.00
Fire Inspector	2.00	$ 102,000.00	$ 204,000.00	$ 28,818.00		$ 63,000.00	$ 22,000.00	$ 113,818.00
Clerk/Typist	1.00	$ 53,000.00	$ 53,000.00	$ 7,407.00		$ 47,000.00	$ 6,000.00	$ 60,407.00
Fire Official	1.00	$ 116,000.00	$ 116,000.00	$ 17,322.00		$ 37,000.00	$ 12,000.00	$ 66,322.00
Clerk/Bookkeeper	1.00	$ 73,000.00	$ 73,000.00	$ 10,842.00		$ 36,000.00	$ 8,000.00	$ 54,842.00
Total Operation & Maintenance	49.00		$ 1,675,000.00	$ 186,710.00	$ -	$ 660,403.00	$ 335,200.00	$ 1,182,313.00

Salary Offset by Revenue Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2026 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2026 Proposed Budget Fringe Benefits*
Fire Official	1.00	$ 106,000.00	$ 106,000.00	$ 16,376.00		$ 20,000.00	$ 11,000.00	$ 47,376.00
Data Entry Clerk	1.00	$ 48,000.00	$ 48,000.00	$ 7,003.00		$ 35,000.00	$ 6,000.00	$ 48,003.00
Fire Inspector	1.00	$ 70,000.00	$ 70,000.00	$ 8,114.00		$ 13,957.00	$ 7,000.00	$ 29,071.00
Position #4			$ -					$ -
Position #5			$ -					$ -
Position #6			$ -					$ -
Position #7			$ -					$ -
Position #8			$ -					$ -
Total Offset by Revenue	3.00		$ 224,000.00	$ 31,493.00	$ -	$ 68,957.00	$ 24,000.00	$ 124,450.00
Total Administration, Operations & Offset by Revenue	67.00		$ 2,544,482.00	$ 278,191.00	$ -	$ 1,020,360.00	$ 433,940.00	$ 1,732,491.00

SALARY & BENEFIT DETAIL

Toms River FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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

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

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*	*2026 Proposed Budget*	*2025 Adopted Budget*
Fire Chief Vehicle	vehicle	February	02/15/25	53%	$ 87,000.00	
Jet Ski	vehicle	February	02/15/25	56%	$ 21,000.00	
Fire Prevention Vehicles	vehicle	February	02/15/25	62%	$ 160,000.00	
Fire Communication Vehicle	vehicle	February	02/15/25	61%	$ 80,000.00	
Fire Chief Vehicle Upfit	vehicle	February	11/06/25	88%	$ 80,000.00	
Total - All Projects listed on Capital Budget Detail		February				$ 355,000.00
Total Capital Improvements					$ 428,000.00	$ 355,000.00

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*	*2026 Proposed Budget*	*2025 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					$ 428,000.00	$ 355,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS					$ 450,000.00	$ 450,000.00
TOTAL CAPITAL APPROPRIATIONS					$ 878,000.00	$ 805,000.00

Capital Appropriations Offset with Restricted Fund	$ 80,000.00	
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

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)

List Project Separately	*Asset Type*	*Time of General Election February or November*	*Date of Approval*	*Affirmative Vote Percentage*	*2026 Proposed Budget*	*2025 Adopted Budget*
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
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					$ -	$ 355,000.00

Toms River FD No. 1
Ocean

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2025	2026	2027	2028	2029	2030	2031	Thereafter	Total Principal Outstanding
General Obligation Bonds												
Radio purchase	02/19/22	70%	10/11/23	$ 115,602.33	$ 121,613.65	$ 127,937.56	$ 134,590.31	$ 141,589.01	$ 148,951.64	$ 156,697.12	$ 338,262.65	$ 1,169,641.94
General Obligation Bond #2												$ -
General Obligation Bond #3												$ -
General Obligation Bond #4												$ -
Total Principal - General Obligation Bonds				$ 115,602.33	$ 121,613.65	$ 127,937.56	$ 134,590.31	$ 141,589.01	$ 148,951.64	$ 156,697.12	$ 338,262.65	$ 1,169,641.94
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				115,602.33	121,613.65	127,937.56	134,590.31	141,589.01	148,951.64	156,697.12	338,262.65	1,169,641.94

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 2025	2026	2027	2028	2029	2030	2031	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
Radio purchase	66,832.70	60,821.38	54,497.47	47,844.72	40,846.02	33,483.39	25,737.91	26,607.41	289,838.30
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	66,832.70	60,821.38	54,497.47	47,844.72	40,846.02	33,483.39	25,737.91	26,607.41	289,838.30
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	66,832.70	60,821.38	54,497.47	47,844.72	40,846.02	33,483.39	25,737.91	26,607.41	289,838.30

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, 2025 (1)	$	7,410,044.00
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Less: Utilized in 2025 Adopted Budget	$	210,000.00
Proposed balance available	$	7,200,044.00
Estimated results of operations for the year ending December 31, 2025		
Anticipated balance December 31, 2025	$	7,200,044.00
Less: Fund Balance utilized in 2026 Proposed Budget	$	675,000.00
Proposed balance after utilization in 2026 Proposed Budget	$	6,525,044.00
RESTRICTED FUND BALANCE		
Beginning balance January 1, 2025 (1)	$	2,152,923.00
Less: Utilized in 2025 Adopted Budget	$	-
Proposed balance available	$	2,152,923.00
Estimated results of operations for the year ending December 31, 2025		
Anticipated balance December 31, 2025	$	2,152,923.00
Less: Restricted Fund Balance used in 2026 Proposed Budget for Capital Purposes	$	80,000.00
Less: Restricted Fund Balance released via Referendum Resolution	$	-
Proposed balance after utilization in 2026 Proposed Budget	$	2,072,923.00

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

Toms River FD No. 1
Ocean

Summary of Referendum Line Items	*2026 Proposed Budget Amount Requested*	*2025 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	*2026 Proposed Budget Amount Requested*	*2025 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		6,686,590.14
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		6,686,590.14
Plus: 2% Cap Increase		133,731.80
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		6,820,321.94
Exclusions		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		60.00
Allowable Increase in Health Care Costs		237,587.40
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements		-
Total Exclusions		237,647.40
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	76,955,500.00	
Prior Year Local Fire District Tax Rate (3 decimals/$100)	$0.052	40,016.86
ADJUSTED TAX LEVY		7,097,986.20
Amount Utilized from Levy Cap Bank from 2023		-
Amount Utilized from Levy Cap Bank from 2024		-
Amount Utilized from Levy Cap Bank from 2025		-
Maximum Tax Levy Before Referendum		7,097,986.20
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		7,097,986.20

CAP BANK CALCULATION		
Amount to be Raised by Taxation	6,800,463.70	
Cap Bank Available from Prior Year (2023) for 2026 Budget	2,531.00	
Cap Bank Available from Prior Year (2024) for 2026 Budget	233,464.00	
Revised Cap Bank from Prior Year (2024) Available for 2027 Budget		233,464.00
Cap Bank Available from Prior Year (2025) for 2026 Budget	175,152.00	
Revised Cap Bank from Prior Year (2025) Available for 2027 Budget		175,152.00
Cap Bank Available from (2026) for 2027 Budget		297,522.50

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

Toms River FD No. 1

Ocean

PENSION CONTRIBUTION CALCULATION

2026 Proposed Budget PERS Contribution Appropriated	$	278,191.00
2026 Proposed Budget PFRS Contribution Appropriated	$	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	$	31,493.00
Net 2026 Base Amount	$	246,698.00
2025 Adopted Budget PERS Contribution	$	276,765.00
2025 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	$	30,127.00
Net 2025 Base Amount	$	246,638.00
Pension Contribution Exclusion	$	60.00

LOSAP CALCULATION

2026 Proposed Budget LOSAP Appropriation	$	650,000.00
2025 Adopted Budget LOSAP Appropriation	$	650,000.00
LOSAP Exclusion (+/-)	$	-

DEBT SERVICE CALCULATION

2026 Proposed Budget Total Debt Service Appropriation	$	182,435.03
2026 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2026 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	$	-
2026 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	$	-
2026 Base Amount	$	182,435.03
2025 Adopted Budget Total Debt Service Appropriation	$	182,435.03
2025 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2025 Adopted Budget Debt Service Appropriation Offset from Grant Fund	$	-
2025 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	$	-
2025 Base Amount	$	182,435.03
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION

2026 Proposed Budget Total Capital Appropriation	$	878,000.00
2026 Proposed Budget Capital Appropriation Offset from Restricted Fund	$	80,000.00
2026 Proposed Budget Capital Appropriation Offset from Grant Revenue	$	-
2026 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	$	-
2026 Base Amount	$	798,000.00
2025 Adopted Budget Total Capital Appropriation	$	805,000.00
2025 Adopted Budget Capital Appropriation Offset from Restricted Fund	$	-
2025 Adopted Budget Capital Appropriation Offset from Grant Revenue	$	-
2025 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	$	-
2025 Base Amount	$	805,000.00
Capital Expenditure Exclusion	$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2026		36.20%
2026 Proposed Budget Administration Health Insurance Appropriation	$	291,000.00
2026 Proposed Budget Operations & Maintenance Health Insurance Appropriation	$	660,403.00
2026 Proposed Budget Group Health Insurance	$	951,403.00
2025 Adopted Budget Administration Health Insurance Appropriation		190,000
2025 Adopted Budget Operations & Maintenance Health Insurance Appropriation		504,700
2025 Adopted Budget Group Health Insurance	$	694,700.00
Net Increase (Decrease)	$	256,703.00
Net Increase Divided by 2025 Amount Budgeted = % Increase		36.95%
SFY 2026 State Health Average 36.2% Less 2% = % Increase Added to Current Levy		34.20%
% Increase less % Increase Exclusion = % Increase Inside Cap		2.75%
% Increase Inside Cap * 2025 Expended = Added Amount Inside Cap	$	19,115.60
% Increase Exclusion * 2025 Expended = 2026 Appropriation Added to Levy	$	237,587.40
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$	5,221.60
2026 Increase in Appropriation	$	256,703.00

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, 2024**

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.

12/3/2025
Date

Robert Krohn
Clerk/Secretary to the Governing Body

Appendix to Budget Document