

# 2018

## **FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1**

(Fire District name and number)

# Fire District Budget

[Freeholdtwpfiredistrict1.com](http://Freeholdtwpfiredistrict1.com)  
(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2018 FIRE DISTRICT BUDGET**

## **Certification Section**

2018

**FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1**

(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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

# 2018 PREPARER'S CERTIFICATION

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1


(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	GERARD STANKIEWICZ		
Title:	CPA, RMA, PSA, Partner		
Address:	Samuel Klein and Company 36 West Main Street, Suite 303 Freehold, NJ 07728		
Phone Number:	732-780-2600	Fax Number:	732-780-1030
E-mail address:	<a href="mailto:gstank@sklein-cpa.com">gstank@sklein-cpa.com</a>	<a href="mailto:ltam@sklein-cpa.com">ltam@sklein-cpa.com</a>	

# 2018 PREPARER'S CERTIFICATION OTHER ASSETS

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1

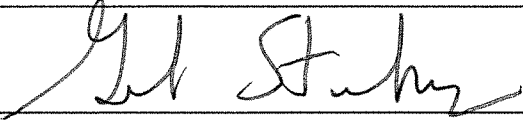
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	GERARD STANKIEWICZ		
Title:	CPA, RMA, PSA, Partner		
Address:	Samuel Klein and Company 36 West Main Street, Suite 303 Freehold, NJ 07728		
Phone Number:	732-780-2600	Fax Number:	732-780-1030
E-mail address:	<a href="mailto:gstank@sklein-cpa.com">gstank@sklein-cpa.com</a>		<a href="mailto:ltam@sklein-cpa.com">ltam@sklein-cpa.com</a>

# 2018 APPROVAL CERTIFICATION

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1


(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on 28<sup>th</sup> day of November, 2017.

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

Officer's Signature:			
Name:	JOHN TOUTOUCHI		
Title:	Secretary		
Address:	Freehold Township Fire District No. 1 PO Box 6903 Freehold, NJ 07728		
Phone Number:	732-904-9774	Fax Number:	N/A
E-mail address:	john@freeholdtwpfiredistrict1.com		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

<b>Fire District's Web Address:</b>	Freeholdtwpfiredistrict1.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

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

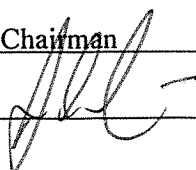
Name of Officer Certifying compliance

\_\_\_\_\_  
Joseph Colon

Title of Officer Certifying compliance

\_\_\_\_\_  
Chairman

Signature

\_\_\_\_\_  


# **2018 FIRE DISTRICT BUDGET RESOLUTION** **FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1**

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Freehold Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 28, 2017; 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 \$1,299,950, which includes an amount to be raised by taxation of \$1,299,950, and Total Appropriations of \$1,299,950; 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 November 28, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 December 26, 2017.

  
\_\_\_\_\_  
John Toutouchi (Secretary's Signature)

November 28, 2017  
\_\_\_\_\_  
(Date)

**Board of Commissioners Recorded Vote:**

	Motion		Recorded Vote			
	1 <sup>st</sup>	2 <sup>nd</sup>	Aye	Nay	Abstain	Absent
Thomas Caruso		✓	✓			
A.J. Story			✓			
Joseph Colon			✓			
Shyamal Joshi	✓		✓			
John Toutouchi			✓			



**TOWNSHIP OF FREEHOLD, COUNTY OF MONMOUTH  
BOARD OF FIRE COMMISSIONERS DISTRICT NO. 1**

**2018 BUDGET AMENDMENT**

**RESOLUTION TO AMEND THE 2018 BUDGET  
PURSUANT TO N.J.S.A. 40A:14-78.3  
FISCAL YEAR: FROM JANUARY 1, 2018 TO DECEMBER 31, 2018**

**WHEREAS**, the Fire District Budget for the Fiscal Year beginning on January 1, 2018 and ending on December 31, 2018 was introduced on the 28<sup>th</sup> day of November 2017; and,

**WHEREAS**, a public hearing on the 2018 Fire District budget has been held on December 26<sup>th</sup> as publicly advertised; and,

**WHEREAS**, the Board desires to amend certain line items in the 2018 Budget.

**NOW, THEREFORE BE IT RESOLVED** by the Board of Fire Commissioners of the Fire District No. 1 that the following amendments to the introduced 2018 Fire District Budget be made:

Page 6:

Operating Appropriations:

Cost of Operations & Maintenance

	<u>From</u>	<u>To</u>
Other Expenses (A12)	\$ 941,750	\$ 876,750
Total Cost of Operations & Maintenance (E2)	\$ 1,035,750	\$ 970,750

Page 9:

Capital Appropriations:

	<u>From</u>	<u>To</u>
Chief's Command Vehicle	\$ -	\$ 65,000
Total Capital Improvements (E8)	\$ -	\$ 65,000

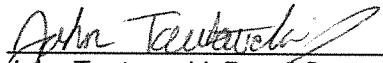
**NOW, THEREFORE BE IT RESOLVED** that the Amendment be advertised in the Asbury Park Press on January 4, 2018 and that the Hearing be held on the Amendment on January 9, 2018, 7 P.M. at which time the hearing on the Amendment will be held and the adoption of the Budget as Amended will be considered as well.

**BE IT FURTHER RESOLVED THAT**, two (2) certified copies of this resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2018 Fire District Budget as amended.

**CERTIFICATION**

I, John Toutouchi, Board Secretary of the Board of Fire Commissioners, Fire District #1, New Jersey, do hereby certify that this is a true copy of a Resolution adopted by the Board of Fire Commissioners at a regular meeting held on December 26, 2017.

December 26, 2017

  
\_\_\_\_\_  
John Toutouchi, Board Secretary  
Township of Freehold Fire District #1

**Board of Commissioners Recorded Vote:**

	Motion		RECORDED VOTE			
	<u>1st</u>	<u>2nd</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
Thomas Caruso			✓			
A.J. Story		✓	✓			
Joseph Colon			✓			
Shyamal Joshi	✓		✓			
John Toutouchi			✓			

# 2018 ADOPTION CERTIFICATION


## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 9<sup>th</sup> day of January, 2018.

Officer's Signature:			
Name:	JOHN TOUTOUNCHI		
Title:	Secretary		
Address:	Freehold Township Fire District No. 1 PO Box 6903 Freehold, NJ 07728		
Phone Number:	732-904-9774	Fax Number:	N/A
E-mail address:	john@freeholdtwpfiredistrict1.com		

# 2018 ADOPTED BUDGET RESOLUTION

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Freehold Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 9, 2018; 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 \$1,299,950, which includes amount to be raised by taxation of \$1,299,950, and Total Appropriations of \$1,299,950; 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 November 28, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,299,950, which includes amount to be raised by taxation of \$1,299,950, and Total Appropriations of \$1,299,950; 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.

*John Toutouchi*  
John Toutouchi (Secretary's Signature)

January 9, 2018  
(Date)

**Board of Commissioners Recorded Vote:**

	Motion		Recorded Vote			
	1 <sup>st</sup>	2 <sup>nd</sup>	Aye	Nay	Abstain	Absent
Thomas Caruso			✓			
A.J. Story	✓		✓			
Joseph Colon			✓			
Shyamal Joshi		✓	✓			
John Toutouchi			✓			

# TOWNSHIP OF FREEHOLD



**MAYOR**  
*Anthony J. Ammiano*  
**TOWNSHIP COMMITTEE**  
*Thomas L. Cook, Deputy Mayor*  
*Barbara J. McMorrow*  
*Lester A. Preston, Jr.*  
*David M. Salkin*

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*"Preserving and Enhancing the Quality of Life"*

March 27, 2018

Gerard Stankiewicz, CPA, RMA  
Samuel Klein and Company  
36 West Main Street, Suite 303  
Freehold, New Jersey 07728

**RE: BOARD OF FIRE COMMISSIONERS DISTRICT #1**

Dear Gerry:

As discussed in my e-mail to you, enclosed is the original certified Resolution No. R-18-81 amending the defeated BoFC #1 2018 Fire District budget and Affidavit of Publication.

If there are any questions, please do not hesitate to contact me at (732) 294-2016.

Very truly yours,

Catherine M. Campbell, CFO, QPA  
Director of Finance

/cmc

Enclosures

## TOWNSHIP OF FREEHOLD

000211043-VI

## FIRE DISTRICT NO. 1 - 2018 FISCAL BUDGET

In Accordance with the Open Public Meetings Law, P.L. 1975, C. 231, Notice is hereby given that a public hearing and Amending Budget Resolution in accordance with the March 26, 2018 resolution detailing the budget cuts for the Fire District No. 1, 2018 Fiscal Budget will be on the agenda for the Freehold Township Committee Meeting of March 26, 2018 at 8:00 pm, which will be held in the Freehold Township Municipal Building, 1 Municipal Plaza, Freehold, NJ.

WHEREAS, the Freehold Township Fire District No.1 2018 Fiscal Budget was rejected by the voters of the District in a duly held election on February 17, 2018; and,

WHEREAS, the Public Discussion on said budget has been held as advertised on March 13, 2018 with-in thirty (30) days of the Fire District Election; and,

WHEREAS, The New Jersey State Division of Local Government Services requires that a budget amendment be submitted to them;

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Freehold, in the County of Monmouth, that the amendments to the rejected budget of 2018, are hereby made:

	FROM	TO
Revenues and Fund Balance Utilized		
Total Fund Balance Utilized		
Total Revenues and Fund Balance Utilized	\$ .00	\$ 70,000.00
Amount to be Raised by Taxation to Support the Budget	.00	70,000.00
Total Anticipated Revenues	\$ 1,299,950.00	\$ 774,200.00
	\$ 1,299,950.00	\$ 844,200.00
Appropriations		
Administration - Personnel		
Salary and Wages	\$ 59,200.00	\$ 53,200.00
Fringe Benefits	7,000.00	6,200.00
Total Administration - Personnel	66,200.00	59,400.00
Administration - Other		
Other Admin Expense #1		
Professional Fees		
Elections	71,500.00	52,100.00
IT Maintenance	1,500.00	1,350.00
Total Administration - Other	20,000.00	17,000.00
Total Administration	93,000.00	70,450.00
	159,200.00	129,850.00
Cost of Operations and Maintenance - Personnel		
Salary and Wages	85,000.00	.00
Fringe Benefits	9,000.00	.00
Total Operations and Maintenance - Personnel	94,000.00	.00
Cost of Operations and Maintenance - Other		
Insurance	125,000.00	117,500.00
Utilities	44,000.00	35,000.00
Cell	17,000.00	14,000.00
Truck Repairs and Maintenance	95,000.00	79,000.00
Other - Non-Bondable	175,000.00	80,000.00
Operating Supplies	153,000.00	102,600.00
Computer Expense	10,000.00	7,500.00
Equipment Testing	14,750.00	12,500.00
Education and Training	48,000.00	9,000.00
Building Maintenance	71,000.00	28,250.00
Total Operations and Maintenance - Other	876,750.00	609,350.00
Total Operations and Maintenance	970,750.00	609,350.00
Total Capital Appropriations	65,000.00	.00
Total Appropriations	\$ 1,299,950.00	\$ 844,200.00

BE IT FURTHER RESOLVED that two (2) certified copies of this Resolution be filed with the Director of the Division of Local Government Services for certification of the 2018 Freehold Township Fire District No. 1 Budget, so amended.

It is hereby certified that this is a true copy of a resolution amending the budget, adopted by the Governing Body on the 26th day of March, 2018.

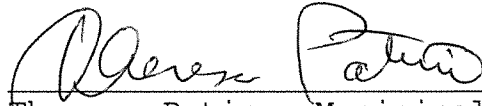
Terri Patino  
Freehold Township Clerk  
(\$133.65)

000780406-01

2018 Fire Budget

AFFIDAVIT OF PUBLICATION

I, Theresa Patino, Municipal Clerk of Freehold Township, hereby certify the attached is a true copy of an advertisement published in the Asbury Park Press, a newspaper printed in Freehold, NJ and published in Neptune in Monmouth County and of general circulation in Monmouth County, on Wednesday March 21, 2018.

  
\_\_\_\_\_  
Theresa Patino, Municipal Clerk

Sworn and subscribed before me at Freehold Township on  
this 22 day of March, 2018.

  
\_\_\_\_\_  
NOTARY PUBLIC OF NEW JERSEY

**ALYCE J. PARRINO**  
**NOTARY PUBLIC OF NEW JERSEY**  
**My Commission Expires July 1, 2021**



# Resolution of the Township of Freehold

Monmouth County, New Jersey

No: R-18-81

Date of Adoption: March 26, 2018

**TITLE: RESOLUTION TO AMEND THE FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 2018 BUDGET**

## - - - R E S O L U T I O N - - -

WHEREAS, the Freehold Township Fire District No. 1 2018 Fiscal Budget was rejected by the voters of the District in a duly held election on February 17, 2018; and,

WHEREAS, the Public Discussion on said budget has been held as advertised on March 13, 2018 within thirty (30) days of the Fire District Election; and,

WHEREAS, The New Jersey State Division of Local Government Services requires that a budget amendment be submitted to them;

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Freehold, in the County of Monmouth, that the amendments to the rejected budget of 2018, are hereby made:

	FROM	TO
Revenues and Fund Balance Utilized		
Total Fund Balance Utilized	\$ .00	\$ 70,000.00
Total Revenues and Fund Balance Utilized	.00	70,000.00
Amount to be Raised by Taxation to Support the Budget	1,299,950.00	774,200.00
Total Anticipated Revenues	\$ 1,299,950.00	\$ 844,200.00
Appropriations		
Administration -		
Personnel		
Salary and Wages	\$ 59,200.00	\$ 53,200.00
Fringe Benefits	7,000.00	6,200.00
Total Administration - Personnel	66,200.00	59,400.00



Administration - Other		
Other Admin Expense #1		
Professional Fees	71,500.00	52,100 .00
Elections	1,500.00	1,350.00
IT Maintenance	20,000.00	17,000.00
Total Administration - Other	93,000.00	70,450.00
Total Adminisitration	159,200.00	129,850.00
Cost of Operations and Maintenance -		
Personnel		
Salary and Wages	85,000.00	.00
Fringe Benefits	9,000.00	.00
Total Operations and Maintenance - Personnel	94,000.00	.00
Cost of Operations and Maintenance - Other		
Insurance	125,000.00	117,500.00
Utilities	44,000 .00	35,000.00
Cell	17,000.00	14,000.00
Truck Repairs and Maintenance	95,000.00	79,000.00
Other - Non-Bondable	175,000.00	80,000.00
Operating Supplies	153,000.00	102,600.00
Computer Expense	10,000.00	7,500.00
Equipment Testing	14,750.00	12,500.00
Education and Training	48,000.00	9,000.00
Building Maintenance	71,000.00	28,250.00
Total Operations and Maintenance - Other	876,750.00	609,350.00
Total Operations and Maintenance	970,750.00	609,350.00
Total Capital Appropriations	65,000.00	.00
Total Appropriations	\$ 1,299,950.00	\$ 844,200.00

BE IT FURTHER RESOLVED that two (2) certified copies of this Resolution be filed with the Director of the Division of Local Government Services for certification of the 2018 Freehold Township Fire District No. 1 Budget, so amended.

It is hereby certified that this is a true copy of a Resolution amending the budget, adopted by the Governing Body on the 26th day of March, 2018.

No. R-18-81

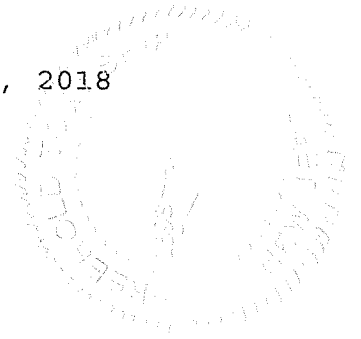
<b>VOTE OF THE TOWNSHIP COMMITTEE</b>							
COMMITTEEMAN	I	S	Y	N	NV	AB	
Mr. Cook		X	X				
Mrs. McMorrow			X				
Mr. Preston	X		X				
Mr. Salkin			X				
Mayor Ammiano			X				

I-Introduced By    S-Seconded By    X- Indicates Vote    NV- Not Voting    AB- Absent

R-18-81

I do hereby certify that the foregoing is a true copy of a resolution adopted at the Township Committee meeting held on March 26, 2018.

Signed:  Date: March 27, 2018  
Township Clerk



**2018 FIRE DISTRICT BUDGET**  
**Narrative and Information Section**

# 2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

- Administration is up slightly from the prior year.
- Cost of Operations is up \$209,950 or 27.60% due to increased appropriations for personnel and non-bondable equipment acquisitions for the District.
- LOSAP – estimate is based on actuary recommendation.

The geographical District (known as West Freehold) contains the single largest retail in Monmouth County (a large shopping mall), a sizable electrical substation, a regional medical center, several large car dealerships, a large entertainment venue, a substantial senior assisted living facilities and regional Verizon and AT&T Switching Centers. The District is served by volunteers; however, in looking to the future, it may be necessary to employ daytime personnel.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

Amount to be raised by taxation in 2018 is \$1,299,950 compared to 2017 of \$896,500. The tax rate proposal for 2018 is .0384 (3.84¢) per \$100 assessed valuation vs. .0270 (2.70¢) per \$100 assessed valuation in 2017. Unrestricted surplus utilized in 2018 of \$0.00 which is less than in 2017 which was \$115,000.

The proposed budget will increase the tax rate and an average residential unit of \$388,000 will pay \$26.98 more.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

The Fire District's 2018 amount to be raised by taxation is in compliance with existing Property Tax Levy Cap.

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.

N/A

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

There is no Capital Budget this year.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.

N/A

# 2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

*(CONTINUED)*

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

8. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$ 3,385,100,000.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 3.84¢

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

No	X	Yes		If yes, how much is appropriated?	\$
----	---	-----	--	-----------------------------------	----

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	X	Yes	
----	---	-----	--

# FIRE DISTRICT CONTACT INFORMATION

## 2018

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

<b>Name of Fire District:</b>	FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1		
Address:	PO Box 6903		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-580-9396	Fax:	N/A

<b>Preparer's Name:</b>	GERARD STANKIEWICZ, CPA, RMA, PSA		
Preparer's Address:	Samuel Klein and Company 36 West Main Street, Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
Cell:	732-241-6588		
E-mail:	gstank@sklein-cpa.com		

<b>Chairman:</b>	JOSEPH COLON		
Phone: (ext.)	732-598-7691	Fax:	N/A
E-mail:	jcolon@freeholdtwpfiredistrict1.com		

<b>Secretary/Treasurer:</b>	JOHN TOUTOUNCHI, Secretary		
Phone: (ext.)	732-904-9774	Fax:	
E-mail:	john@freeholdtwpfiredistrict1.com		

<b>Name of Auditor:</b>	GERARD STANKIEWICZ, CPA, RMA, PSA		
Name of Firm:	Samuel Klein and Company		
Address:	36 West Main Street, Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
E-mail:	gstank@sklein-cpa.com		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2018 to December 31, 2018

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, or employee? No
  - b. A family member of a current or former commissioner, officer, or employee? No
  - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? No*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
  - a. First class or charter travel No
  - b. Travel for companions No
  - c. Tax indemnification and gross-up payments No
  - d. Discretionary spending account No
  - e. Housing allowance or residence for personal use No
  - f. Payments for business use of personal residence No
  - g. Vehicle/auto allowance or vehicle for personal use No
  - h. Health or social club dues or initiation fees Yes - Reimbursement to members who attend fitness center at CentraState Medical Center of \$2,739 for 21 members.
  - i. Personal services (i.e.: maid, chauffeur, chef) No

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



**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE  
(CONTINUED)  
FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
(Fire District Name and Number)**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

<u>Date</u>	<u>Description</u>	<u>Cost</u>	<u>Used By</u>
1981	Alco Trailer	2,000	Motor Pool
1992	Ford Brush Veh	42,000	Motor Pool
1996	KME Pumper	208,000	Motor Pool
1997	Ford Brush Veh	58,000	Motor Pool
1999	HME Pumper	300,000	Motor Pool
2000	Ford First Responder	27,316	Motor Pool
2001	Spartan Aerial Dev	700,000	Motor Pool
2002	HME Pumper	300,000	Motor Pool
2004	HME Pumper	306,000	Motor Pool
2005	Scott Air Cascade	75,000	Motor Pool
1985	Home Trailer	-	Motor Pool
2006	Spartan Rescue Hvy.	650,000	Motor Pool
2007	Ford Rescue LT	100,000	Motor Pool
2010	Internat'l Pumper/Tanker	330,000	Motor Pool
2010	Ford Expedition	30,000	Chief
2012	Chevy Tahoe	30,000	Asst. Chief
		<b>3,158,316</b>	

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? No If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE  
(CONTINUED)  
FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
(Fire District Name and Number)**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.
- a) April 15, 1989
  - b) 61
  - c) 49
  - d) Actually determined.
  - e) \$105,000.00 \*
  - f) Pre Existing Program

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**  
**FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

*Complete the attached table for all persons required to be listed per #1-2 below.*

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

**Officer:** A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2015.

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

Fire District Schedule of Commissioners and Officers (Continued)

FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
MONMOUTH COUNTY

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Commissioner	Former Officer	Base Salary/ Stipend							
1 Thomas Caruso	Vice Chairman	10	X			8,000	N/A	N/A	N/A			8,000	
2 Joseph Colon	Chairman	10	X			8,000	N/A	N/A	N/A			8,000	
3 Shyamal Joshi	Treasurer	10	X			8,000	N/A	N/A	N/A			8,000	
4 John Toutouchi	Secretary	10	X			8,000	N/A	N/A	N/A			8,000	
5 A.J. Story	Clerk	10	X			8,000	N/A	N/A	N/A			8,000	
6 Secretary		15		X		6,000	N/A	N/A	N/A			6,000	
7 Financial Clerk		15		X		7,200	N/A	N/A	N/A			7,200	
8						-						-	
9						-						-	
10						-						-	
11						-						-	
12						-						-	
13						-						-	
14						-						-	
15						-						-	
<b>Total:</b>						\$ 53,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,200

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: 0

# Schedule of Health Benefits - Detailed Cost Analysis

FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
MONMOUTH COUNTY

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year					
<b>Active Employees - Health Benefits - Annual Cost</b>									
Single Coverage	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Parent & Child	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Employee & Spouse (or Partner)	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Family	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Employee Cost Sharing Contribution (enter as negative - )									
Subtotal	0	0	#VALUE!	0			#VALUE!	#VALUE!	#VALUE!
<b>Commissioners - Health Benefits - Annual Cost</b>									
Single Coverage	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Parent & Child	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Employee & Spouse (or Partner)	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Family	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Employee Cost Sharing Contribution (enter as negative - )									
Subtotal	0	0	#VALUE!	0			#VALUE!	#VALUE!	#VALUE!
<b>Retirees - Health Benefits - Annual Cost</b>									
Single Coverage	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Parent & Child	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Employee & Spouse (or Partner)	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Family	NONE	NONE	NONE	NONE	NONE	NONE	#VALUE!	#VALUE!	#VALUE!
Employee Cost Sharing Contribution (enter as negative - )									
Subtotal	0	0	#VALUE!	0			#VALUE!	#VALUE!	#VALUE!
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>#VALUE!</b>	<b>0</b>			<b>#VALUE!</b>	<b>#VALUE!</b>	<b>#VALUE!</b>

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

NONE  
NONE

# Schedule of Accumulated Liability for Compensated Absences

FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
MONMOUTH COUNTY

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, 2017	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
N/A	N/A	N/A	N/A	N/A	N/A
<b>Total liability for accumulated compensated absences at January 1, 2017</b>		\$ -			

**Instructions:**

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:

**FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1**

County:

**MONMOUTH COUNTY**

**Levy Cap Calculation Summary**

2017 Adopted Budget - Amount to be Raised by Taxation	\$	774,200
Cap Bank Available from 2015 (See Levy Cap Certification)		150,099
Cap Bank Available from 2016 (See Levy Cap Certification)		34,053
Cap Bank Available from 2017 (See Levy Cap Certification)		206,448
Cap Bank Used from 2015		-
Cap Bank Used from 2016		-
Cap Bank Used from 2017		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		3,385,100,000
New Ratables - Increase in Valuations (New Construction and Additions)		16,953,900
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.027
Projected Tax Rate based upon Proposed Levy		0.030640314

**2018 FIRE DISTRICT BUDGET**

**Financial Schedules Section**



## 2018 Budget Summary

### FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 MONMOUTH COUNTY

	<u>2018 Proposed Budget</u>	<u>2017 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 70,000	\$ 115,000	\$ (45,000)	-39.1%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	70,000	115,000	(45,000)	-39.1%
Amount to be Raised by Taxation to Support Budget	774,200	896,500	(122,300)	-13.6%
Total Anticipated Revenues	844,200	1,011,500	(167,300)	-16.5%
<b>APPROPRIATIONS</b>				
Total Administration	129,850	150,700	(20,850)	-13.8%
Total Cost of Operations & Maintenance	609,350	760,800	(151,450)	-19.9%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	105,000	100,000	5,000	5.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	844,200	1,011,500	(167,300)	-16.5%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

## 2018 Revenue Schedule

### FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 MONMOUTH COUNTY

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 70,000	\$ 115,000	\$ (45,000)	-39.1%
Restricted Fund Balance	-		-	#DIV/0!
<b>Total Fund Balance Utilized</b>	<u>70,000</u>	<u>115,000</u>	<u>(45,000)</u>	<u>-39.1%</u>
<b>Miscellaneous Anticipated Revenues</b>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
<b>Total Miscellaneous Anticipated Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>Sale of Assets (List Individually)</b>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
<b>Total Sale of Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
<b>Total Interest on Investments &amp; Deposits</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>Other Revenue (List in Detail)</b>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
<b>Total Other Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>Operating Grant Revenue (List in Detail)</b>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
<b>Total Operating Grant Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>Revenues Offset with Appropriations</b>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
<b>Total Uniform Fire Safety Act</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
<b>Total Other Revenues Offset with Appropriations</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>Total Revenues Offset with Appropriations</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u>\$ 70,000</u>	<u>\$ 115,000</u>	<u>\$ (45,000)</u>	<u>-39.1%</u>

# 2018 Appropriations Schedule

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 MONMOUTH COUNTY

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 53,200	\$ 59,200	(6,000)	-10.1%
Fringe Benefits	6,200	7,000	(800)	-11.4%
Total Administration - Personnel	59,400	66,200	(6,800)	-10.3%
<i>Administration - Other (List)</i>				
Other Admin Expense #1	70,450	84,500	(14,050)	-16.6%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	70,450	84,500	(14,050)	-16.6%
Total Administration	129,850	150,700	(20,850)	-13.8%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	609,350	760,800	(151,450)	-19.9%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	609,350	760,800	(151,450)	-19.9%
Total Operations & Maintenance	609,350	760,800	(151,450)	-19.9%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	105,000	100,000	5,000	5.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 844,200</b>	<b>\$ 1,011,500</b>	<b>\$ (167,300)</b>	<b>-16.5%</b>

# 2018 Schedule of Salaries and Benefits

FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
MONMOUTH COUNTY

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Estimate for FICA, Etc.			\$ -				\$ 6,200	\$ 6,200
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ 6,200	\$ 6,200

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Part-Timers - Housemen (New)	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supervisor (New)	1	-	-					-
Contingency (New)	1	-	-					-
Housemen Supervisor (New)	1	-	-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1			\$ -					\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ 6,200	\$ 6,200

# 2018 Proposed Capital Budget

FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
MONMOUTH COUNTY

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

List Project Separately	Asset Type	Date of Local Finance Board		Affirmative Vote	
		Approval	Approval	Percentage	2017 Adopted Budget
New Chief Command Vehicle				0%	\$ -
Capital Improvement #2					
Capital Improvement #3					
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Capital Improvements					

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

List Project Separately	Asset Type	Date of Local Finance Board		Affirmative Vote	
		Approval	Approval	Percentage	2017 Adopted Budget
Capital Improvement #1 - NONE	NONE			0%	\$ -
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					
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>					
<b>TOTAL CAPITAL APPROPRIATIONS</b>					

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

# Debt Service Schedule - Principal

FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
MONMOUTH COUNTY

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1				N/A	N/A							#VALUE!
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
<b>Total Principal - General Obligation Bonds</b>												#VALUE!
<i>Bond Anticipation Notes</i>												
BAN #1				N/A	N/A							#VALUE!
BAN #2												
BAN #3												
BAN #4												
<b>Total Principal - BANS</b>												#VALUE!
<i>Capital Leases</i>												
Capital Lease #1				N/A	N/A							#VALUE!
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
<b>Total Principal - Capital Leases</b>												#VALUE!
<i>Intergovernmental Loans</i>												
Intergovernmental #1				N/A	N/A							#VALUE!
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
<b>Total Principal - Intergovernmental Loans</b>												#VALUE!
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1				N/A	N/A							#VALUE!
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
<b>Total Principal - Other Bonds or Notes</b>												#VALUE!
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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


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

# Debt Service Schedule - Interest

FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1  
MONMOUTH COUNTY

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1	N/A	N/A							#VALUE!
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
<b>Total Interest - General Obligation Bonds</b>	-	-	-	-	-	-	-	-	#VALUE!
<b>Bond Anticipation Notes</b>									
BAN #1	N/A	N/A							#VALUE!
BAN #2									-
BAN #3									-
BAN #4									-
<b>Total Interest Payments - BANS</b>	-	-	-	-	-	-	-	-	#VALUE!
<b>Capital Leases</b>									
Capital Lease #1	N/A	N/A							#VALUE!
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
<b>Total Interest Payments - Capital Leases</b>	-	-	-	-	-	-	-	-	#VALUE!
<b>Intergovernmental Loans</b>									
Intergovernmental #1	N/A	N/A							#VALUE!
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
<b>Total Interest Payments - Intergovernmental</b>	-	-	-	-	-	-	-	-	#VALUE!
<b>Other Bonds or Notes Payable</b>									
Other Bonds or Notes #1	N/A	N/A							#VALUE!
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
<b>Total Interest Payments - Other Bonds or Notes</b>	-	-	-	-	-	-	-	-	#VALUE!
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#VALUE!

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

# 2018 Fund Balance Reconciliation

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 MONMOUTH COUNTY

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 186,086
Less: Utilized in 2017 Adopted Budget	115,000
Proposed balance available	<u>71,086</u>
Estimated results of operations for the year ending December 31, 2017	71,334
Anticipated balance December 31, 2017	<u>142,420</u>
Less: Fund Balance utilized in 2018 Proposed Budget	70,000
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 72,420</u></u>

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 164,633
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	<u>164,633</u>
Estimated results of operations for the year ending December 31, 2017	164,633
Anticipated balance December 31, 2017	<u>164,633</u>
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 164,633</u></u>

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



# 2018 Referendums

## FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 MONMOUTH COUNTY

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
N/A		
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

Tax Levy Requested minus Maximum Allowable Levy \$ -  
 As this page is adjusted this amount changes, should = \$0  
 (For Reference Purposes Only - from Levy Cap Summary based on  
 Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
N/A		
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

## 2018 Levy Cap Summary

### FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 MONMOUTH COUNTY

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	774,200	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		774,200	
Plus: 2% Cap Increase		15,484	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>789,684</b>	
<i>Exclusions</i>			
Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		-	
Allowable Increase in Health Care Costs		-	
Changes in LOSAP Contributions (+/-)		5,000	
Extraordinary Costs due to a "Declared" Emergency		-	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-	
Total Exclusions		5,000	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	16,953,900	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.027	4,578
<b>ADJUSTED TAX LEVY</b>		<b>799,262</b>	
Amount Utilized from Levy Cap Bank from 2015		-	
Amount Utilized from Levy Cap Bank from 2016		-	
Amount Utilized from Levy Cap Bank from 2017		-	
Maximum Tax Levy Before Referendum		799,262	
Amount Proposed for Levy Cap Referendum		-	
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>		<b>\$ 799,262</b>	

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	774,200	
Cap Bank Available from Prior Year (2015) for 2018 Budget		150,099	
Cap Bank Available from Prior Year (2016) for 2018 Budget		34,053	
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		34,053	
Cap Bank Available from Prior Year (2017) for 2018 Budget		206,448	
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		206,448	
Cap Bank from Current Year (2018) Available for 2019 Budget		25,062	
Cap Bank Available from 2018 for 2019 Budget		\$ 25,062	



## 2018 Levy Cap Exclusion Calculations

### FREEHOLD TOWNSHIP FIRE DISTRICT NO. 1 MONMOUTH COUNTY

#### PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$	-
2018 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		-
2017 Adopted Budget PERS Contribution		-
2017 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		-
<b>Pension Contribution Exclusion</b>	<b>\$</b>	<b>-</b>

#### LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	105,000
2017 Adopted Budget LOSAP Appropriation		100,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$</b>	<b>5,000</b>

#### DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	-
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		-
2017 Adopted Budget Total Debt Service Appropriation		-
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		-
<b>Debt Service Exclusion</b>	<b>\$</b>	<b>-</b>

#### CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	-
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		-
2017 Adopted Budget Total Capital Appropriation		-
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		-
<b>Capital Expenditure Exclusion</b>	<b>\$</b>	<b>-</b>

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	0.0%
2018 Proposed Budget Administration Health Insurance Appropriation	\$ -
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Proposed Budget Group Health Insurance	-
2017 Adopted Budget Administration Health Insurance Appropriation	-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2018 State Health Average <u>0%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2018 Increase in Appropriation	\$ -