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2019

Borough of Tinton Falls Fire District No. 1 Budget

www.tintonfallsfiredistrict1.com

Department Of



Community
Affairs

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

BOROUGH OF TINTON FALLS
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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: 1/16/19

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*

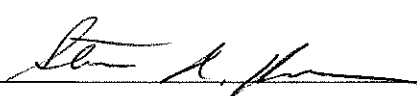
By: _____ Date: _____

2019 PREPARER'S CERTIFICATION
BOROUGH OF TINTON FALLS
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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:	Steven R. Burns, CPA		
Title:	Accountant		
Address:	10 Allen Street Suite 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	sburns@koerner CPA.com		

2019 PREPARER'S CERTIFICATION OTHER ASSETS

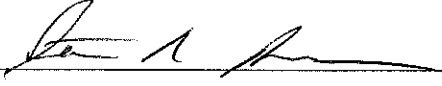
BOROUGH OF TINTON FALLS

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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.

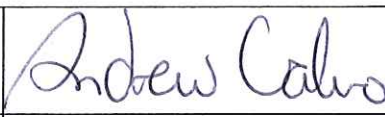
Preparer's Signature:			
Name:	Steven R. Burns, CPA		
Title:	Accountant		
Address:	10 Allen Street Suite 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	sburns@koerner CPA.com		

2019 APPROVAL CERTIFICATION
BOROUGH OF TINTON FALLS
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 the 6th day of December, 2018.

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:	Andrew Calvo		
Title:	President		
Address:	2 Volunteer Way Tinton Falls, NJ 07753		
Phone Number:	732-493-1574	Fax Number:	732-493-1579
E-mail address:	acalvo@tintonfallsfiredistrict1.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

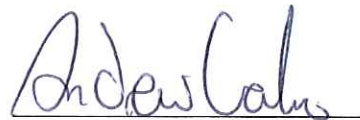
Fire District's Web Address:	<u>www.tintonfallsfiredistrict1.com</u>
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased 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



Title of Officer Certifying compliance

President _____

Signature

Andrew Calvo

2019 FIRE DISTRICT BUDGET RESOLUTION

BOROUGH OF TINTON FALLS

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Borough of Tinton Falls Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 6, 2018; 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 \$1,185,960, which includes an amount to be raised by taxation of \$1,172,030, and Total Appropriations of \$1,185,960; and

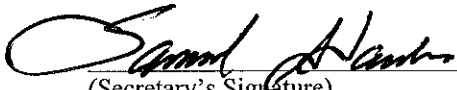
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 6, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 17, 2019.


(Secretary's Signature)

December 6, 2018
(Date)

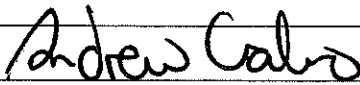
Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Calvo	✓			
Hawkins	✓			
Kingston	✓			
Costa	✓			
Bowles	✓			

2019 ADOPTION CERTIFICATION
BOROUGH OF TINTON FALLS
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 17th day of January, 2019.

Officer's Signature:			
Name:	Andrew Calvo		
Title:	President		
Address:	2 Volunteer Way Tinton Falls, NJ 07753		
Phone Number:	732-493-1574	Fax Number:	732-493-1579
E-mail address:	acalvo@tintonfallsfiredistrict1.com		

2019 ADOPTED BUDGET RESOLUTION

BOROUGH OF TINTON FALLS

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Borough of Tinton Falls Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 17, 2019; 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

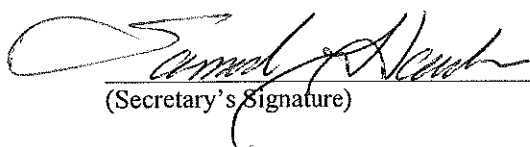
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,185,960 which includes amount to be raised by taxation of \$1,172,030, and Total Appropriations of \$1,185,960; and

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 17, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,185,960, which includes amount to be raised by taxation of \$1,172,030, and Total Appropriations of \$1,185,960; 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)

January 17, 2019
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Calvo	✓			
Hawkins				X
Kingston				X
Costa	✓			
Bowles	✓			

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

BOROUGH OF TINTON FALLS

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 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.

The proposed 2019 Budget is decreasing by \$38,049. Other +/-10% increases and decreases are as follows:

Interest Income increased \$500 or 50% based on actual interest earned for the current year.

Other Revenue increased by \$10,000 due to annual reclamation center payments from the county.

Grant Revenue is decreased by \$81,449 due to a one time FEMA grant for 2018.

Administration fees are increased by \$960 or 12.7% based on actual expenses for the current year.

Operations Fringe Benefits is increase due to an increase in workers compensation insurance.

Insurance increased \$18,700 based on actual insurance expense for the current year.

Supplies expense increased \$18,000 based on actual expenses for the current year.

Training and Education increased by \$7,000 or 38.9% due to additional courses planned.

Other expense decreased \$3,930 based on the projected decrease in recruiting and website costs.

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.

The Amount to be Raised by Taxation increased by \$32,900. The Board did not utilize any fund balances in this budget and maintained a fire tax rate that is the same as the 2018 fire tax rate.

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 proposed 2019 Budget is in compliance with the Property Tax Levy Cap without utilizing any prior cap balances.

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.

The proposed 2019 Budget has a Capital Appropriation of \$192,200 for future Capital purchases. There is also an appropriation for the annual bond payment.

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

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.

N/A

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	\$1,921,588,745
Proposed Tax Rate per \$100 of Assessed Valuation	\$.061

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?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2019

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

Name of Fire District:	Borough of Tinton Falls Fire District No. 1		
Address:	2 Volunteer Way		
City, State, Zip:	Tinton Falls	NJ	07753
Phone: (ext.)	732-493-1574	Fax:	793-493-1579

Preparer's Name:	Steven R. Burns, CPA		
Preparer's Address:	10 Allen Street Suite 3A		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax:	732-244-1571
E-mail:	sburns@koernercpa.com		

Chairman:	Andrew Calvo		
Phone: (ext.)	732-493-1574	Fax:	793-493-1579
E-mail:	acalvo@tintonfallsfiredistrict1.com		

Secretary/Treasurer:	Justin Kingston, Secretary		
Phone: (ext.)	732-493-1574	Fax:	793-493-1579
E-mail:			

Name of Auditor:	Lauren Holman, CPA		
Name of Firm:	Holman Frenia Allison P.C.		
Address:	680 Hooper Avenue		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-797-1333	Fax:	732-797-1022
E-mail:	lholman@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

BOROUGH OF TINTON FALLS

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 NO
 - 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)

BOROUGH OF TINTON FALLS

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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."

SEE ATTACHED

- 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? YES *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.*
- 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) 2002
- b) 17
- c) 17
- d) Fixed
- e) \$40,000
- f) The Plan administrator files annually with DCA

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

BOROUGH OF TINTON FALLS

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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.

	Compensation	Other Compensation
Andrew Calvo	\$4,000	\$96,000
Samuel Hawkins	\$4,000	-0-
Justin Kingston	\$4,000	-0-
Cary Costa	\$4,000	\$188,000
Carl Bowles	\$4,000	-0-

- 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.

N/A

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 2016.

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)

Tinton Falls Fire District No. 1
Monmouth

Reportable Compensation from Fire District (W-2/ 1099)													
Position			Commissioner				Former Officer		Total Compensation from Fire District				
Name	Title	Average Hours per Week Dedicated to Position	Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	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	Average Hours per Week Dedicated to Positions at Other Public Entities Listed 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
1 Andrew Calvo	President	As Needed	\$ 4,000				\$ 4,000	Monmouth County	IT Director	40	\$ 96,000		\$ 100,000
2 Samuel Hawkins	VP	As Needed	4,000				4,000						4,000
3 Justin Kingston	Secretary	As Needed	4,000				4,000						4,000
4 Carl Bowles	Asst Sec/Treas	As Needed	4,000				4,000						4,000
5 Cary Costa	Treasurer	As Needed	4,000				4,000	Tinton Falls	Building Inspector	40	126,000		130,000
6							-	Shrewsbury	Building Inspector	20	50,000		50,000
7							-	Atlantic	Building Inspector	5	12,000		12,000
8							-	Highlands					-
9							-						-
10							-						-
11							-						-
12							-						-
13							-						-
14							-						-
15							-						-
Total:			\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000				\$ 284,000	\$ -	\$ 304,000

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:

Schedule of Health Benefits - Detailed Cost Analysis

Tinton Falls Fire District No. 1
Monmouth

Annual Cost										
	# of Covered Members (Medical & Rx) Proposed Budget	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)		
Active Employees - Health Benefits - Annual Cost										
Single Coverage	N/A		\$	-		\$	-		#DIV/0!	#VALUE!
Parent & Child			#VALUE!	-			#VALUE!		#VALUE!	#VALUE!
Employee & Spouse (or Partner)				-			-		#DIV/0!	#VALUE!
Family				-			-		#DIV/0!	#VALUE!
Employee Cost Sharing Contribution (enter as negative -)							-		#DIV/0!	#VALUE!
Subtotal	0		#VALUE!	0			#VALUE!		#VALUE!	#VALUE!
Commissioners - Health Benefits - Annual Cost										
Single Coverage				-			-		#DIV/0!	#VALUE!
Parent & Child				-			-		#DIV/0!	#VALUE!
Employee & Spouse (or Partner)				-			-		#DIV/0!	#VALUE!
Family				-			-		#DIV/0!	#VALUE!
Employee Cost Sharing Contribution (enter as negative -)							-		#DIV/0!	#VALUE!
Subtotal	0			-	0		-		#DIV/0!	#VALUE!
Retirees - Health Benefits - Annual Cost										
Single Coverage				-			-		#DIV/0!	#VALUE!
Parent & Child				-			-		#DIV/0!	#VALUE!
Employee & Spouse (or Partner)				-			-		#DIV/0!	#VALUE!
Family				-			-		#DIV/0!	#VALUE!
Employee Cost Sharing Contribution (enter as negative -)							-		#DIV/0!	#VALUE!
Subtotal	0			-	0		-		#DIV/0!	#VALUE!
GRAND TOTAL										
	0		#VALUE!	0		\$	-		#VALUE!	#VALUE!

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

N/A

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

N/A

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

N/A
N/A

**Tinton Falls Fire District No. 1
Monmouth**

*Legal Basis for Benefit
(check applicable items)*

Page N-6

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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:

Tinton Falls Fire District No. 1

County:

Monmouth

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$	1,139,130
Cap Bank Available from 2016 (See Levy Cap Certification)		
Cap Bank Available from 2017 (See Levy Cap Certification)		358,034
Cap Bank Available from 2018 (See Levy Cap Certification)		13,440
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,879,796,945
New Ratables - Increase in Valuations (New Construction and Additions)		41,791,800
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.061
Projected Tax Rate based upon Proposed Levy		0.060992759

2019 Budget Summary

Tinton Falls Fire District No. 1 Monmouth

	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,500	1,000	500	50.0%
Total Other Revenue	10,000	-	10,000	#DIV/0!
Total Operating Grant Revenue	2,430	83,879	(81,449)	-97.1%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	13,930	84,879	(70,949)	-83.6%
Amount to be Raised by Taxation to Support Budget	1,172,030	1,139,130	32,900	2.9%
Total Anticipated Revenues	1,185,960	1,224,009	(38,049)	-3.1%
APPROPRIATIONS				
Total Administration	88,800	85,410	3,390	4.0%
Total Cost of Operations & Maintenance	747,400	782,079	(34,679)	-4.4%
Total Appropriations Offset with Revenue	2,430	2,430	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	40,000	40,000	-	0.0%
Total Capital Appropriations	192,200	197,800	(5,600)	-2.8%
Total Principal Payments on Debt Service	107,000	104,000	3,000	2.9%
Total Interest Payments on Debt	8,130	12,290	(4,160)	-33.8%
Total Appropriations	1,185,960	1,224,009	(38,049)	-3.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2019 Revenue Schedule

Tinton Falls Fire District No. 1
Monmouth

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
<i>Miscellaneous Anticipated Revenues</i>				
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!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1 - Two Rivers Bank	1,500	1,000	500	50.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	1,500	1,000	500	50.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1 - Host Community Income	10,000		10,000	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	10,000	-	10,000	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	2,430	2,430	-	0.0%
Other Grant #1 - FEMA Grant		81,449	(81,449)	-100.0%
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	2,430	83,879	(81,449)	-97.1%
<i>Revenues Offset with Appropriations</i>				
<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!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<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!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 13,930	\$ 84,879	\$ (70,949)	-83.6%

2019 Appropriations Schedule

Tinton Falls Fire District No. 1 Monmouth

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 20,000	\$ 20,000	\$ -	0.0%
Commissioners	\$ 20,000	\$ 20,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	40,000	40,000	-	0.0%
<i>Administration - Other (List)</i>				
Other Admin Expense #1 - Professional Fees	39,000	36,570	2,430	6.6%
Other Admin Expense #2 - Administrative	8,500	7,540	960	12.7%
Other Admin Expense #3 - Elections	1,300	1,300	-	0.0%
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	48,800	45,410	3,390	7.5%
Total Administration	88,800	85,410	3,390	4.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	100,000	100,000	-	0.0%
Fringe Benefits	58,000	52,000	6,000	11.5%
Total Operations & Maintenance - Personnel	158,000	152,000	6,000	3.9%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	-	-	-	#DIV/0!
Other Operations & Maintenance Expense #2	-	-	-	#DIV/0!
See Supplemental Schedule	519,400	478,630	40,770	8.5%
Contingent Expenses	10,000	10,000	-	0.0%
Other Assets, Non-Bondable #1 - Equipment	60,000	141,449	(81,449)	-57.6%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	589,400	630,079	(40,679)	-6.5%
Total Operations & Maintenance	747,400	782,079	(34,679)	-4.4%
<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 - SFSG	2,430	2,430	-	0.0%
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	2,430	2,430	-	0.0%
Total Appropriations Offset with Revenue	2,430	2,430	-	0.0%
<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 & 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)	40,000	40,000	-	0.0%
Total Capital Appropriations	192,200	197,800	(5,600)	-2.8%
Total Principal Payments on Debt Service	107,000	104,000	3,000	2.9%
Total Interest Payments on Debt	8,130	12,290	(4,160)	-33.8%
TOTAL APPROPRIATIONS	\$ 1,185,960	\$ 1,224,009	\$ (38,049)	-3.1%

**2019 APPROPRIATIONS SCHEDULE
SUPPLEMENTAL SCHEDULES**

**Tinton Falls Fire District No. 1
Monmouth County**

	<u>2019</u>	<u>2018</u>
Cost of Operations - Operating		
Hydrant Rentals	200,000	200,000
Insurance	55,000	36,300
Rent Expense	51,000	51,000
Maintenance & Repairs	100,000	100,000
Utilities	22,400	21,400
Supplies Expense	46,000	28,000
Training & Education	25,000	18,000
Fuel	10,000	10,000
Other	10,000	13,930
Total Additional Cost of Operations Expense	<u>519,400</u>	<u>478,630</u>
	<u>2019</u>	<u>2018</u>
Cost of Operations - Non-Bondable		
Gear	20,000	20,000
Radios	30,000	30,000
Hurst Tools	10,000	10,000
Exhaust System - Grant	-	81,449
Total Cost of Operations - Non-Bondable	<u>60,000</u>	<u>141,449</u>

2019 Schedule of Salaries and Benefits

Tinton Falls Fire District No. 1
Monmouth

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1 - Office Manager	1	\$ 20,000	\$ 20,000	-	-	-	-	\$ -
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1 - Firefighters	2	\$ 50,000	\$ 100,000	-	-	-	\$ 25,000	\$ 25,000
Position #2 - Workers Comp	-	-	-	-	-	-	\$ 33,000	\$ 33,000
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Position #9	-	-	-	-	-	-	-	-
Position #10	-	-	-	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
Total Operation & Maintenance			\$ 100,000	\$ -	\$ -	\$ -	\$ 58,000	\$ 58,000

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 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			\$ 120,000	\$ -	\$ -	\$ -	\$ 58,000	\$ 58,000

2019 Proposed Capital Budget

Tinton Falls Fire District No. 1
Monmouth

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					192,200	197,800
TOTAL CAPITAL APPROPRIATIONS					\$ 192,200	\$ 197,800

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

Debt Service Schedule - Principal

Tinton Falls Fire District No. 1
Monmouth

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
General Obligation Bonds												
G/O Bond #1 - Firehouse				\$ 104,000	\$ 107,000	\$ 110,000						\$ 217,000
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				104,000	107,000	110,000	-	-	-	-	-	217,000
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				\$ 104,000	\$ 107,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,000

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

Tinton Falls Fire District No. 1
Monmouth

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
G/O Bond #1 - Firehouse	\$ 12,290	\$ 8,130	\$ 3,850						\$ 11,980
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	12,290	8,130	3,850						11,980
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 12,290	\$ 8,130	\$ 3,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,980

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		

2019 Fund Balance Reconciliation

Tinton Falls Fire District No. 1 Monmouth

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 732,499
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	732,499
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	732,499
Less: Fund Balance utilized in 2019 Proposed Budget	
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	\$ 732,499

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 716,216
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	716,216
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	716,216
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 716,216

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

2019 Referendums

Tinton Falls Fire District No. 1
Monmouth

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 Final Budget
N/A		
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	2019 Proposed Budget Amount Requested	2018 Final Budget
N/A		
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

Tinton Falls Fire District No. 1 Monmouth

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,139,130
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,139,130
Plus: 2% Cap Increase		22,783
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,161,913

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	-
Total Exclusions	-
Less: Cancelled or Unexpended Referendum Amounts	-

Increase in Ratable Valuation (New Construction/Additions)	\$	41,791,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.061	25,493
ADJUSTED TAX LEVY		1,187,406

Amount Utilized from Levy Cap Bank from 2016	-
Amount Utilized from Levy Cap Bank from 2017	-
Amount Utilized from Levy Cap Bank from 2018	-
Maximum Tax Levy Before Referendum	1,187,406
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$ 1,187,406

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,172,030
Cap Bank Available from Prior Year (2016) for 2019 Budget		-
Cap Bank Available from Prior Year (2017) for 2019 Budget		358,034
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		358,034
Cap Bank Available from Prior Year (2018) for 2019 Budget		13,440
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		13,440
Cap Bank from Current Year (2019) Available for 2020 Budget		15,376
Cap Bank Available from 2019 for 2020 Budget	\$	15,376

**Tinton Falls Fire District No. 1
Monmouth**

Page F-11

2019 Levy Cap Exclusion Calculations

Tinton Falls Fire District No. 1 Monmouth

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ -
2019 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	-
2018 Adopted Budget PERS Contribution	-
2018 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	-
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 40,000
2018 Adopted Budget LOSAP Appropriation	40,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 115,130
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	115,130
2018 Adopted Budget Total Debt Service Appropriation	116,290
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	116,290
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 192,200
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	192,200
2018 Adopted Budget Total Capital Appropriation	197,800
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	197,800
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	-
2019 Proposed Budget Administration Health Insurance Appropriation	\$ -
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2019 Proposed Budget Group Health Insurance	-
2018 Adopted Budget Administration Health Insurance Appropriation	-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2019 Increase in Appropriation	\$ -

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Borough of Tinton Falls

County: Monmouth

Fire District Code: FD 1

Total Number of Fire Districts: 2

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 1,879,796,945 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 41,791,800 (2a)

— \$ (2b)

= \$ 41,791,800 (2c)

[Signature]
Assessor Signature

10/15/18
Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

0.061 (3)

4. Amount of permitted revenue increase =
Line 2c * Line 3
(N.J.S.A. 40A:4-45.45)

\$ 25,493.00 (4)

[Signature]
Tax Collector Signature

10/18/18
Date



State of New Jersey
Department of Community Affairs
Division of Local Government Services
Bureau of Authority Regulation
Fire District Levy Cap Certification for Fiscal Year 2019

Fire District: Tinton Falls Fire District No. 1
Municipality: Tinton Falls
County: Monmouth
FD-Code: 1336-01

2018 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,152,570**
Amount to be Raised by Taxation: **\$1,139,130**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2018	\$13,440	\$0	\$0	\$0	\$13,440
	2017	\$358,034	\$0	\$0	\$0	\$358,034
	2016	\$0	\$0	\$0	\$0	\$0
Levy Cap Bank Totals		\$371,474	\$0	\$0	\$0	\$371,474

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2015	\$248,772	\$0	\$0	\$248,772	\$0
	2014	\$15,055	\$0	\$0	\$15,055	\$0
	2013	\$107,188	\$0	\$0	\$107,188	\$0
	2012	\$32,549	\$0	\$0	\$32,549	\$0
Levy Cap Bank Totals		\$403,564	\$0	\$0	\$403,564	\$0

TINTON FALLS FIRE DISTRICT 1 VEHICLES

NON- FIRE APPARATUS

2010 Chevrolet Tahoe- Marquettes Roach- Assistant Chief, Pine Brook

2010 Chevrolet Tahoe- Chad Butler- Assistant Chief, Wayside

2015 Chevrolet Tahoe- Darell Harris- Chief, Pine Brook

2015 Chevrolet Tahoe- Howard Chervinsky- Chief, Wayside

2004 Chevrolet Tahoe- Motor Pool

1999 GMC Yukon- Motor Pool

FIRE APPARATUS

1993 AM General Brush Truck- Motor Pool

1999 Pierce Engine- Motor Pool

1999 E-One Engine- Motor Pool

2008 E-One Engine- Motor Pool

2008 Pierce Ladder Truck- Motor Pool

2012 KME Rescue Truck- Motor Pool

Updated and corrected 10/29/18

FIRE PROTECTION AGREEMENT

THIS AGREEMENT is made on this 17 th day of January, 2018, by and between:

THE COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE BOROUGH OF TINTON FALLS
COUNTY OF MONMOUTH, 2 VOLUNTEER WAY, NEW JERSEY

hereinafter referred to as the COMMISSIONERS; and,

PINEBROOK COMMUNITY HOSE COMPANY, INC.

70 HAMILTON ROAD, NEW JERSEY 07724

hereinafter referred to as FIRE COMPANY.

NOW, THEREFORE, it is agreed between the parties as follows:

- (1) This agreement shall be for a term of 1 year commencing on 1/1/2018, and ending on 12/31/2018.
- (2) The sum of \$ 35,000 per year will be paid by the COMMISSIONERS to the FIRE COMPANY in the following manner:
 - (a) The sum of \$ 8,750 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than March 31st, 2018.
 - (b) The sum of \$ 8,750 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than June 30th, 2018.
 - (c) The sum of \$ 8,750 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than September 30th, 2018.
 - (d) The sum of \$ 8,750 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than December 31st, 2018.

The COMMISSIONERS will require the submission of a voucher as a prerequisite to payment.

- (3) The premises and the apparatus and equipment referenced in Schedule A attached hereto shall be utilized primarily for training for providing and maintaining a means for the extinguishment of fires as required by both parties. For purposes hereof, the term "extinguishment

of fires" shall be used in its broadest and most universal sense. It is understood and agreed that the firehouse owned by the fire company shall be rented by the fire district under the provisions of this agreement for the purpose of providing fire protection services. The rental shall include the engine bays and this shall not entitle the fire company to any other compensation other than as said forth herein.

(4) The FIRE COMPANY will extinguish fires and perform other emergency services deemed to be in the interest of the public safety within the fire district or in such other areas pursuant to mutual aid agreements, be they formal or informal in nature, to the best of their knowledge, ability and personnel.

(5) The COMMISSIONERS shall provide funding for the extinguishment of fires and related district purposes as enumerated in applicable State statutes and the by-laws, if any, of the COMMISSIONERS. Said funding shall be in accordance with the approved budget of the COMMISSIONERS for the fiscal year of January 1, 2018 to December 31, 2018 and the ensuing years.

(6) The COMMISSIONERS shall be responsible for the maintenance of all apparatus and equipment covered by this agreement, the funding for which shall be as set forth in the approved budget of the COMMISSIONERS for the fiscal year of January 1, 2018 to December 31, 2018 and the ensuing years. All maintenance or repairs shall be undertaken only upon approval and consent of the fire district.

(7) The FIRE COMPANY agrees to provide to the COMMISSIONERS copies of fire reports, equipment inventories and such other reports as may be required by statute or by mutual agreement, at similarly mutually agreed intervals or as otherwise required by applicable statutory law.

(8) In addition to the payment of the amount listed above, the COMMISSIONERS shall provide insurance coverage as set forth in Schedule B attached hereto and made a part hereof. Where applicable, both parties shall be named in said policies as co-insured parties and the levels of coverage shall be maintained at no less than those provided for by the policies in effect in January of 2018. Additional coverage for apparatus and equipment acquisitions during the period covered by this agreement shall similarly be the financial responsibility of the COMMISSIONERS, unless mutually agreed otherwise.

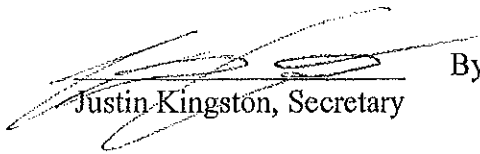
(9) This agreement is contingent upon adequate funding being provided in the annual budget and by appropriation of the COMMISSIONERS.

(10) If any section, paragraph, clause or sentence of this agreement is determined to be invalid, same shall be deemed severable and the remainder of this agreement shall survive, unless such invalidated language is material to the purposes and intentions of the parties.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their corporate presents to be affixed on the date and year first written above.

Attest:

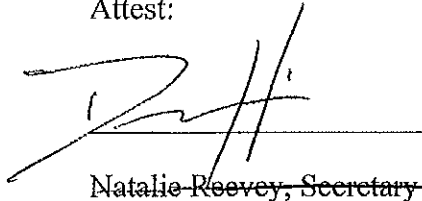
THE COMMISSIONERS OF FIRE DISTRICT NO. 1
BOROUGH OF TINTON FALLS, COUNTY OF MONMOUTH



Justin Kingston, Secretary

By: 
Andrew Calvo, President

Attest:

PINEBROOK VOLUNTEER FIRE COMPANY, INC.


~~Natalie Reevey, Secretary~~

By: 
Daniel Reevey, President

Darell Harris, Chief

Schedule A

Premises:

70 Hamilton Road, Tinton Falls, NJ – known as “Pinebrook Fire House”

Apparatus:

Engine 36-3-77

Engine 36-3-76

Brush Truck 36-3-93

Vehicles

Chief's Vehicle 36-3-66

Deputy Chief's Vehicle 36-3-67

Utility Vehicle 36-3-88

All equipment contained within above referenced apparatus/vehicles.

FIRE PROTECTION AGREEMENT

THIS AGREEMENT is made on this 17 day of January, 2018, by and between:

THE COMMISSIONERS OF FIRE DISTRICT NO. 1 IN THE BOROUGH OF TINTON FALLS
COUNTY OF MONMOUTH, 2 VOLUNTEER WAY, NEW JERSEY

hereinafter referred to as the COMMISSIONERS; and,

WAYSIDE FIRE COMPANY, INC.

2 VOLUNTEER WAY, NEW JERSEY 07753

hereinafter referred to as FIRE COMPANY.

NOW, THEREFORE, it is agreed between the parties as follows:

(1) This agreement shall be for a term of 1 years commencing on 1/1/2018, and ending on 12/31/2018.

(2) The sum of \$ 16,000 will be paid by the COMMISSIONERS to the FIRE COMPANY in the following manner:

- (a) The sum of \$ 4,000 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than March 31st, 2018.
- (b) The sum of \$ 4,000 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than June 30th, 2018.
- (c) The sum of \$ 4,000 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than September 30th, 2018.
- (d) The sum of \$ 4,000 shall be payable within a reasonable time from receipt of funding from the Borough of Tinton Falls but in no event later than December 31st, 2018.

The COMMISSIONERS will require the submission of a voucher as a prerequisite to payment.

(3) The premises and the apparatus and equipment referenced in Schedule A attached hereto shall be utilized primarily for training for providing and maintaining a means for the

extinguishment of fires as required by both parties. For purposes hereof, the term "extinguishment of fires" shall be used in its broadest and most universal sense.

(4) The FIRE COMPANY will extinguish fires and perform other emergency services deemed to be in the interest of the public safety within the fire district or in such other areas pursuant to mutual aid agreements, be they formal or informal in nature, to the best of their knowledge, ability and personnel.

(5) The COMMISSIONERS shall provide funding for the extinguishment of fires and related district purposes as enumerated in applicable State statutes and the by-laws, if any, of the COMMISSIONERS. Said funding shall be in accordance with the approved budget of the COMMISSIONERS for the fiscal year of January 1, 2018 to December 31, 2018 and the ensuing years.

(6) The COMMISSIONERS shall be responsible for the maintenance of all apparatus and equipment covered by this agreement, the funding for which shall be as set forth in the approved budget of the COMMISSIONERS for the fiscal year of January 1, 2018 to December 31, 2018 and the ensuing years. All maintenance or repairs shall be undertaken only upon approval and consent of the fire district.

(7) The FIRE COMPANY agrees to provide to the COMMISSIONERS copies of fire reports, equipment inventories and such other reports as may be required by statute or by mutual agreement, at similarly mutually agreed intervals or as otherwise required by applicable statutory law.

(8) In addition to the payment of the amount listed above, the COMMISSIONERS shall provide insurance coverage as set forth in Schedule B attached hereto and made a part hereof. Where applicable, both parties shall be named in said policies as co-insured parties and the levels of coverage shall be maintained at no less than those provided for by the policies in effect in January of 2018. Additional coverage for apparatus and equipment acquisitions during the period covered by this agreement shall similarly be the financial responsibility of the COMMISSIONERS, unless mutually agreed otherwise.

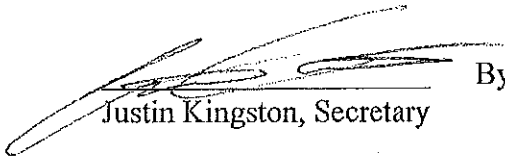
(9) This agreement is contingent upon adequate funding being provided in the annual budget and by appropriation of the COMMISSIONERS.

(10) If any section, paragraph, clause or sentence of this agreement is determined to be invalid, same shall be deemed severable and the remainder of this agreement shall survive, unless such invalidated language is material to the purposes and intentions of the parties.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their corporate presents to be affixed on the date and year first written above.

Attest:

THE COMMISSIONERS OF FIRE DISTRICT NO. 1
BOROUGH OF TINTON FALLS, COUNTY OF MONMOUTH



Justin Kingston, Secretary

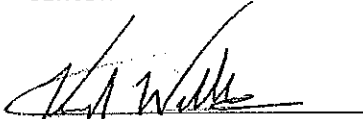
By:



Andrew Calvo, President

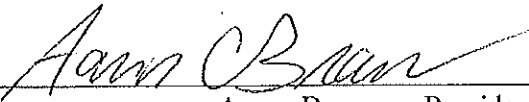
Attest:

WAYSIDE FIRE COMPANY, INC.



Kyle Williams, Secretary

By:



Aaron Brawner, President

Schedule A

Premises:

2 Volunteer Way -- known as "Wayside Fire Company"

Apparatus

Engine 36-2-75

Rescue 36-2-85

Ladder 36-2-90

Vehicles

Chief's Vehicle 36-2-66

Deputy Chief's Vehicle 36-2-67

Utility Vehicle 36-2-88

All equipment contained within above referenced apparatus/vehicles.