

2023

Neptune Township FD No. 1

Fire District Budget

neptunefiredept.org



Division of Local Government Services

2023

Neptune Township FD No. 1

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

2023 PREPARER'S CERTIFICATION

Neptune Township FD No. 1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:	<u>Charles J. Fallon CPA RMA</u>
Name:	Charles J. Fallon
Title:	CPA RMA
Address:	1390 Route 36 Ste. 102, Hazlet, NJ 07730
Phone Number:	792-888-2070
Fax Number:	732-888-6245
E-mail Address:	chuckfallon@falloncpa.com

2023 PREPARER'S CERTIFICATION OTHER ASSETS

Neptune Township FD No. 1

FIRE DISTRICT BUDGET

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

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital 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:	<u>Charles J. Fallon CPA RMA</u>
Name:	Charles J. Fallon
Title:	CPA RMA
Address:	1390 Route 36 Ste. 102, Hazlet, NJ 07730
Phone Number:	792-888-2070
Fax Number:	732-888-6245
E-mail Address:	chuckfallon@falloncpa.com

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

neptunefiredept.org

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

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

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

Name of Officer Certifying Compliance:

Fran Ciccone

Title of Officer Certifying Compliance:

Administrative assistant

Signature:

Fran Ciccone

2023 APPROVAL CERTIFICATION

Neptune Township FD No. 1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on November 15, 2022.

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

Officer's Signature:	Albert Fritz, Sr.
Name:	Albert Fritz, Sr.
Title:	Secretary/Clerk
Address:	P.O. Box 457, Neptune, NJ 07754-0457
Phone Number:	732-894-0698
Fax Number:	732-988-8774
E-mail Address:	Afritzsr@neptunefiredistrict1.org

2023 FIRE DISTRICT BUDGET RESOLUTION

Neptune Township FD No. 1

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

WHEREAS, the Annual Budget for Neptune Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 15, 2022; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$5,530,973.00 which includes an amount to be raised by taxation of \$3,235,556.00 and Total Appropriations of \$5,530,973.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 15, 2022 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 20, 2022.

Albert Fritz, Sr.

(Secretary's Signature)

15-Nov-22

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Manning, Jr.	X			
Frank Martuscelli, Sr.	X			
Albert Fritz, Sr.	X			
Frank Sutphin	X			
Todd Puryear	X			

2023 ADOPTION CERTIFICATION

Neptune Township FD No. 1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on April 18, 2023.

Officer's Signature:	Albert Fritz Sr		
Name:	Albert Fritz, Sr.		
Title:	Secretary/Clerk		
Address:	P.O. Box 457, Neptune, NJ 07754-0457		
Phone Number:	732-894-0698	Fax:	732-988-8774
E-mail address:	Afritzsr@neptunefiredistrict1.org		

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Neptune Township FD No. 1

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

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

1. When is the Fire District's annual election? (February and/or November)
If November, was the resolution submitted to the Division?

February

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

The 2023 budget increases appropriations by \$109,883, which equates to a 2% increase when compared to the 2022 budget.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Both, administration costs and the cost of operations and maintenance have increased by over 14%, which is offset by a decrease of 25% in capital appropriations. The use of Unrestricted Fund Balance increase by 40% or \$430,000. The use of Restricted Fund Balance decrease by 40% or \$438,000. Salaries and Wages have increase between 17% and 21% for all departments. Administrative fringe benefits have increased 61%, from \$103,873 to \$166,787 as the district expects to higher more workers and health insurance costs have risen 18%. Salary and Wages (Administration) have increased 20.3% as the district expect to hire additional employees. Fringe Benefits (Administration) have increased 60.6% for the same reason plus the district antipates an increase in the cost of Health Insurance. Salary and Wages (Cost of Operations) has increased 17.7% as the district expects to hire more workers. Fringe Benefits (Cost of Operations) has increased 18.6% same reason plus the district antipates an increase in the cost of Health Insurance. Salaries and Wages (Appropriations offset with revenue) have increased 17.5% as the district expect to hire additional employees. Total Capital Appropriations has decrease 25.1% as the district plans to spend less this year for capital improvements by appoximately \$400,000. Cost of Operations and Maintenance has increased 10.5% as the District is anticipating higher costs for parts and services for 2023.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The amount raised by taxation increased \$109,883. The district is in compliance with the Property Tax Levy Cap without adjusting bugeted appropriations. The district is using \$1,500,000 of it's Unrestricted Fund Balance in order to keep the tax rate at approximately 9 cents per one hundred dollars of assessed valuation. The district may regenerate a portion of this fund balance by spending less than what is budgeted. If it does not, the district may be required to increase the amount to be raised by taxation in the future.

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Neptune Township FD No. 1

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

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

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

N/A

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2023 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

The District's capital appropriations include \$595,000 to reserve for future capital outlays and \$637,000 for approved capital improvements which are a new chief vehicle and upgrades to existing buildings.

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

N/A

2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Neptune Township FD No. 1

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

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

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

N/A

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

Total Assessed Valuation of District	\$	3,631,370,800.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.0891

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

No	X	Yes		If yes, how much is appropriated?	
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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

2023

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

Name of Fire District:	Neptune Township FD No. 1		
<i>Address:</i>	1120 Corlies Ave.		
<i>City, State, Zip:</i>	Neptune, NJ 07753		
<i>Phone: (ext.)</i>	732-988-8510	<i>Fax:</i>	732-988-8774
<i>Fire District E-mail:</i>	jmanning@neptunefiredistrict1.org		

Preparer's Name:	Charles J. Fallon		
<i>Preparer's Address:</i>	1390 Route 36, Ste. 102		
<i>City, State, Zip:</i>	Hazlet	NJ	07730
<i>Phone: (ext.)</i>	792-888-2070	<i>Fax:</i>	732-888-6245
<i>E-mail:</i>	chuckfallon@falloncpa.com		

Chairperson:	James Manning Jr.		
<i>Phone: (ext.)</i>	732-988-8510	<i>Fax:</i>	732-988-8774
<i>E-mail:</i>	jmanning@neptunefiredistrict1.org		

Secretary:	Albert Fritz, Sr.		
<i>Phone: (ext.)</i>	732-894-0698	<i>Fax:</i>	732-988-8774
<i>E-mail:</i>	afritz@neptunefiredistrict1.org		

Treasurer:	Frank Martuscelli, Sr.		
<i>Phone: (ext.)</i>	732-894-0699	<i>Fax:</i>	732-988-8774
<i>E-mail:</i>	fmatuscelli@neptunefiredistrict.org		

Name of Auditor:	Charles J. Fallon CPA RMA		
<i>Name of Firm:</i>	Fallon & Company, LLP		
<i>Address:</i>	1390 Rte 36, Ste. 102		
<i>City, State, Zip:</i>	Hazlet, NJ 07730		
<i>Phone: (ext.)</i>	732-888-2070	<i>Fax:</i>	732-888-6245
<i>E-mail:</i>	chuckfallon@falloncpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Neptune Township FD No. 1

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

Answer all questions below completely.

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

5

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

0

3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees?

No

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

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

a. A current or former commissioner, officer, or employee?

No

b. A family member of a current or former commissioner, officer, or employee?

No

c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner?

No

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

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

a. First class or charter travel

No

b. Travel for companions

No

c. Tax indemnification and gross-up payments

No

d. Discretionary spending account

No

e. Housing allowance or residence for personal use

No

f. Payments for business use of personal residence

No

g. Vehicle/auto allowance or vehicle for personal use

No

h. Health or social club dues or initiation fees

No

i. Personal services (i.e.: maid, chauffeur, chef)

No

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

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FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Neptune Township FD No. 1

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

6) Use the "**Vehicle List**" tabs to list of the fire district's vehicles including make, model, and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized district personnel, indicate "motor pool." Do not attach the list as a separate document.

7) Did the fire district make any payments to current of former commissioners or employees for severance or termination?

No

If "yes", provide an explanation including amount paid.

8) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses?

No

If "yes", provide an explanation including amount paid.

9) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District?

No

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided?

N/A

If "yes," attach in FAST a copy of the agreement. If "no," provide a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan?

Yes

If "yes," indicate:

a) the year it was implemented

2002

b) the total number of volunteer members presently eligible to participate

120

c) the total number of volunteer members presently vested

43

d) whether the annual contribution for each vested member is fixed or based on an automatic increase

Auto Increase

e) the total LOSAP budgeted for the current year

\$ 100,000.00

f) the Fire District's LOSAP Plan Contractor

Lincoln National

g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Neptune Township FD No. 1

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

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88?

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget?

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

Page N-3 (Vehicle List)

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Neptune Township FD No. 1

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

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

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

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

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

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

Neptune Township FD No. 1
Monmouth

Reportable Compensation from Fire District

(W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	Position		Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
			Commissioner	Former Officer					
1 James Manning Jr.	President	20 x			\$ 5,000.00				\$ 5,000.00
2 Frank Sutphin	Commissioner	10 x			\$ 5,000.00				\$ 5,000.00
3 Albert Fritz, Sr.	Commissioner	10 x			\$ 5,000.00				\$ 5,000.00
4 Todd Puryear	Commissioner	10 x			\$ 5,000.00				\$ 5,000.00
5 Frank Martuscelli, Sr.	Commissioner	10 x			\$ 5,000.00				\$ 5,000.00
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
Total:					\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00

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:

???

Neptune Township FD 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 (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)	
Active Employees - Health Benefits - Annual Cost									
Single Coverage	3	13,847.28	41,541.84	3	11,484.00	34,452.00	7,089.84	20.6%	
Parent & Child	0		-	0	-	-	-	0.0%	
Employee & Spouse (or Partner)	3	27,694.56	83,083.68	2	22,968.00	45,936.00	37,147.68	80.9%	
Family	3	37,670.40	113,011.20	2	32,040.36	64,080.72	48,930.48	76.4%	
Employee Cost Sharing Contribution (enter as negative -)									
Subtotal	9		237,636.72	7		144,468.72	93,168.00	64.5%	
Commissioners - Health Benefits - Annual Cost									
Single Coverage			-	0	-	-	-	0.0%	
Parent & Child			-	0	-	-	-	0.0%	
Employee & Spouse (or Partner)			-	0	-	-	-	0.0%	
Family			-	0	-	-	-	0.0%	
Employee Cost Sharing Contribution (enter as negative -)								0.0%	
Subtotal	0		-	0		-	-	0.0%	
Retirees - Health Benefits - Annual Cost									
Single Coverage	1	5,571.18	5,571.18	1	4,604.28	4,604.28	966.90	21.0%	
Parent & Child			-	0	-	-	-	0.0%	
Employee & Spouse (or Partner)	5	105,178.38	525,891.89	5	86,924.28	434,621.40	91,270.49	21.0%	
Family			-	0	-	-	-	0.0%	
Employee Cost Sharing Contribution (enter as negative -)								0.0%	
Subtotal	6		531,463.07	6		439,225.68	92,237.39	21.0%	
GRAND TOTAL									
	15		769,099.79	13.00		583,694.40	185,405.39	31.8%	

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

Neptune Township FD No. 1
Monmouth

Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2022	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
DONOHUE	15.76	\$ 4,121.71	X			
BONANNO	62.73	\$ 18,048.05	X			
DOREMUS	47.83	\$ 12,178.95	X			
KEPLER	66.44	\$ 19,660.26	X			
KRAUSS	29.19	\$ 5,781.66	X			
REID	47.33	\$ 13,617.31	X			
CICCONE	119.75	\$ 31,084.71			X	
WARRICK	122.87	\$ 31,894.59			X	
Total liability for accumulated compensated absences at January 1, 2022 (this page only)		\$ 136,387.24				

Instructions:

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

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

Name of Fire District:	Neptune Township FD No. 1
County:	Monmouth
Year:	2023

Levy Cap Calculation Summary	
2022 Adopted Budget - Amount to be Raised by Taxation	\$ 3,117,673.00
Cap Bank Available from 2020 (See Levy Cap Certification)	\$ 63,538.00
Cap Bank Available from 2021 (See Levy Cap Certification)	\$ 11,776.00
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ 27,980.57
Cap Bank Used from 2020	
Cap Bank Used from 2021	
Cap Bank Used from 2022	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 3,631,370,800.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 34,288,000.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.086
Projected Tax Rate based upon Proposed Levy	0.088266698

Budget Summary

Neptune Township FD No. 1 Monmouth

	<i>2023 Proposed Budget</i>	<i>2022 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	2,137,000.00	2,145,000.00	(8,000.00)	-0.4%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	35,417.00	35,417.00	-	0.0%
Total Revenues Offset with Appropriations	123,000.00	123,000.00	-	0.0%
Total Revenues and Fund Balance Utilized	2,295,417.00	2,303,417.00	(8,000.00)	-0.3%
Amount to be Raised by Taxation to Support Budget	3,235,556.00	3,117,673.00	117,883.00	3.8%
Total Anticipated Revenues	5,530,973.00	5,421,090.00	109,883.00	2.0%
APPROPRIATIONS				
Total Administration	1,130,987.34	985,273.00	145,714.34	14.8%
Total Cost of Operations & Maintenance	2,860,985.66	2,502,117.00	358,868.66	14.3%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	142,000.00	123,700.00	18,300.00	14.8%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	65,000.00	65,000.00	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	100,000.00	100,000.00	-	0.0%
Total Capital Appropriations	1,232,000.00	1,645,000.00	(413,000.00)	-25.1%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
Total Appropriations	5,530,973.00	5,421,090.00	109,883.00	2.0%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

**Neptune Township FD No. 1
Monmouth**

	<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	1,500,000.00	1,070,000.00	430,000.00	40.2%
Restricted Fund Balance	637,000.00	1,075,000.00	(438,000.00)	-40.7%
Total Fund Balance Utilized	2,137,000.00	2,145,000.00	(8,000.00)	-0.4%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	0.0%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	0.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	-	-	-	0.0%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	35,417.00	35,417.00	-	0.0%
Other Grant #1			-	0.0%
Other Grant #2			-	0.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	35,417.00	35,417.00	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	0.0%
Annual Registration Fees	120,000.00	120,000.00	-	0.0%
Penalties and Fines	3,000.00	3,000.00	-	0.0%
Other Revenues			-	0.0%
Total Uniform Fire Safety Act	123,000.00	123,000.00	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	123,000.00	123,000.00	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	2,295,417.00	2,303,417.00	(8,000.00)	-0.3%

**Neptune Township FD No. 1
Monmouth**

	2023 Proposed Budget	2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	256,200.00	212,900.00	43,300.00	20.3%
Commissioners	25,000.00	25,000.00	-	0.0%
Fringe Benefits	166,787.34	103,873.00	62,914.34	60.6%
Total Administration - Personnel	447,987.34	341,773.00	106,214.34	31.1%
<i>Administration - Other (List)</i>				
See Schedule	683,000.00	643,500.00	39,500.00	6.1%
Other Administration Expense #2			-	0.0%
Other Administration Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	683,000.00	643,500.00	39,500.00	6.1%
Total Administration	1,130,987.34	985,273.00	145,714.34	14.8%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	908,900.00	772,300.00	136,600.00	17.7%
Fringe Benefits	645,478.66	544,206.00	101,272.66	18.6%
Total Operations & Maintenance - Personnel	1,554,378.66	1,316,506.00	237,872.66	18.1%
<i>Cost of Operations & Maintenance - Other (List)</i>				
See Schedule	1,271,190.00	1,150,194.00	120,996.00	10.5%
Supplemental Fire Grant	35,417.00	35,417.00	-	0.0%
Other O&M Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	1,306,607.00	1,185,611.00	120,996.00	10.2%
Total Operations & Maintenance	2,860,985.66	2,502,117.00	358,868.66	14.3%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	123,000.00	104,700.00	18,300.00	17.5%
Fringe Benefits	-	-	-	0.0%
Total Appropriations Offset with Revenue - Personnel	123,000.00	104,700.00	18,300.00	17.5%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Operations - Uniform Fire Safety	19,000.00	19,000.00	-	0.0%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	19,000.00	19,000.00	-	0.0%
Total Appropriations Offset with Revenue	142,000.00	123,700.00	18,300.00	14.8%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies	65,000.00	65,000.00	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	65,000.00	65,000.00	-	0.0%
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	100,000.00	100,000.00	-	0.0%
Total Capital Appropriations	1,232,000.00	1,645,000.00	(413,000.00)	-25.1%
Total Principal Payments on Debt Service	-	-	-	0.0%
Total Interest Payments on Debt	-	-	-	0.0%
TOTAL APPROPRIATIONS	5,530,973.00	5,421,090.00	109,883.00	2.0%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Neptune Township FD No. 1

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

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

<i>Line Item:</i>	<i>Proposed 2023 Amount</i>	<i>Adopted 2022 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Admin- Other			-	0.0%
Election	25,000.00	25,000.00	-	0.0%
Insurance	425,000.00	420,000.00	5,000.00	1.2%
Office Exp. & Warehouse Supplies	60,000.00	52,500.00	7,500.00	14.3%
Professional Services	150,000.00	130,000.00	20,000.00	15.4%
Travel Expenses	10,000.00	3,000.00	7,000.00	233.3%
Fire prevention	13,000.00	13,000.00	-	0.0%
			-	0.0%
Total Additional Admin-Other	683,000.00	643,500.00	39,500.00	6.1%
			-	0.0%
			-	0.0%
Operations & Maintenance -Other			-	0.0%
Uniforms	9,900.00	9,900.00	-	0.0%
Advertising	2,500.00	2,000.00	500.00	25.0%
Facilities Maintenance	200,000.00	150,000.00	50,000.00	33.3%
Vehicle Maintenance & Repair	240,000.00	230,000.00	10,000.00	4.3%
Lease Rental Charges	55,190.00	53,844.00	1,346.00	2.5%
Supplies & Equipment Expense	209,000.00	198,000.00	11,000.00	5.6%
Training & Education	30,000.00	20,000.00	10,000.00	50.0%
Travel Expenses	5,200.00	5,200.00	-	0.0%
Utilities	157,400.00	156,250.00	1,150.00	0.7%
Hydrant Rental	265,000.00	245,000.00	20,000.00	8.2%
Aid to Volunteer Fire Company	80,000.00	80,000.00	-	0.0%
Shared service - Training Facility	17,000.00		17,000.00	100.0%
			-	0.0%
Total	1,271,190.00	1,150,194.00	120,996.00	10.5%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

APPROPRIATION DETAIL PAGE

Neptune Township FD No. 1

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

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

[illegible]

Neptune Township FD No. 1
Monmouth

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2023 Proposed Budget	2022 Adopted Budget
Liberty Building	Building					\$ 125,000.00
New Engine	Apparatus					\$ 950,000.00
New Chief Vehicle	Vehicles	February	11/01/22	76%	\$ 65,000.00	
Upgrades to Shark River & Unexelled Firehouse	Building	February	11/01/22	79%	\$ 350,000.00	
Siding for Liberty Fire House	Building	February	11/01/22	68%	\$ 222,000.00	
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					\$ 637,000.00	\$ 1,075,000.00

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2023 Proposed Budget	2022 Adopted Budget
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					\$ -	\$ -
Total Capital Improvements & Down Payments					\$ 637,000.00	\$ 1,075,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$ 595,000.00	\$ 570,000.00
TOTAL CAPITAL APPROPRIATIONS					\$ 1,232,000.00	\$ 1,645,000.00

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

Neptune Township FD No. 1
Monmouth

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2022	2023	2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												\$
General Obligation Bond #2												\$
General Obligation Bond #3												\$
General Obligation Bond #4												\$
Total Principal - General Obligation Bonds				\$	-	\$	-	\$	-	\$	-	\$
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS				-	-	-	-	-	-	-	-	-
Capital Leases												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS												

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

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

Neptune Township FD No. 1
Monmouth

	Current Year 2022	2023	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<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									

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									

**Neptune Township FD No. 1
Monmouth**

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2022 (1)	\$ (1,514,393.00)
Plus: Accrued Unfunded Pension Liability (1)	\$ 1,118,956.00
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	\$ 3,411,307.00
Less: Utilized in 2022 Adopted Budget	\$ 1,070,000.00
Proposed balance available	\$ 1,945,870.00
Estimated results of operations for the year ending December 31, 2022	\$ (160,000.00)
Anticipated balance December 31, 2022	\$ 1,785,870.00
Less: Fund Balance utilized in 2023 Proposed Budget	\$ 1,500,000.00
Proposed balance after utilization in 2023 Proposed Budget	\$ 285,870.00

RESTRICTED FUND BALANCE

Beginning balance January 1, 2022 (1)	\$ 3,466,315.00
Less: Utilized in 2022 Adopted Budget	\$ 1,075,000.00
Proposed balance available	\$ 2,391,315.00
Estimated results of operations for the year ending December 31, 2022	\$ (69,400.00)
Anticipated balance December 31, 2022	\$ 2,321,915.00
Less: Restricted Fund Balance used in 2023 Proposed Budget for Capital Purposes	\$ 637,000.00
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2023 Proposed Budget	\$ 1,684,915.00

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