

LOCAL GOVT SERVICES

2014 DEC 19 P 12: 29

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2015

# **Aberdeen Township Fire District No. 1**

(Fire District name and number)

## **Fire District Budget**

**<http://www.aberdeennj.org/>**

(Fire District Web Address)

*Sent 1/23/15  
by  
mail*

**Department Of**



**Community  
Affairs**

**Division of Local Government Services**

# **2015 FIRE DISTRICT BUDGET**

## **Certification Section**

2015

**Aberdeen Township Fire District No. 1**

(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

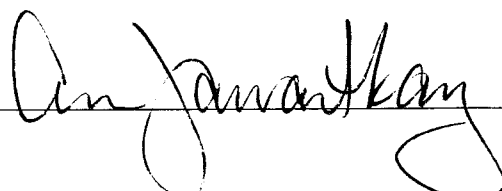
**FISCAL YEAR: January 1, 2015 to December 31, 2015**

**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: 1/12/15

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

# 2015 PREPARER'S CERTIFICATION

## Aberdeen Township Fire District No. 1

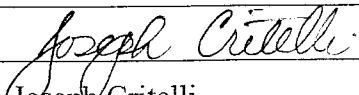
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2015 to December 31, 2015

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:	Joseph Critelli		
Title:	C.P.A.		
Address:	242 Pelican Road, Middletown, NJ 07748		
Phone Number:	732-671-1583	Fax Number:	732-671-0049
E-mail address:			

# 2015 PREPARER'S CERTIFICATION OTHER ASSETS

## Aberdeen Township Fire District No. 1

(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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:	<i>Joseph Critelli</i>		
Name:	Joseph Critelli		
Title:	C.P.A.		
Address:	242 Pelican Road, Middletown, NJ 07748		
Phone Number:	732-671-1583	Fax Number:	732-671-0049
E-mail address:			

# 2015 APPROVAL CERTIFICATION

## Aberdeen Township Fire District No. 1

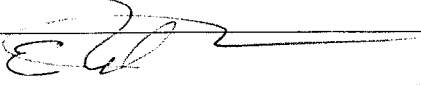
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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 8th day of December, 2014.

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:	E. Paul Percussi		
Title:	Secretary to the Board		
Address:	490 Lloyd Road Aberdeen, NJ 07747		
Phone Number:	732-566-3704	Fax Number:	732-441-0959
E-mail address:	Firedistrictno1@verizon.net		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

<b>Fire District's Web Address:</b>	www.aberdeennj.org
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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

E. Paul Percussi

Title of Officer Certifying compliance

Secretary to the Board

Signature



# 2015 FIRE DISTRICT BUDGET RESOLUTION

## Aberdeen Township Fire District No. 1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Aberdeen Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 8, 2014; 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.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$693,611, which includes an amount to be raised by taxation of \$649,811, and Total Appropriations of \$693,611; 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 Aberdeen Township's Fire District, at an open public meeting held on December 8, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 Aberdeen Township's 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 Aberdeen Township's Fire District will consider the Annual Budget for adoption on January 12, 2015.

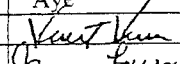
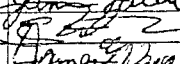
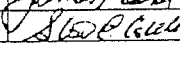




(Secretary's Signature)

December 8, 2014

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Vincent Vinci				
James Lauro				
E. Paul Percussi				
James Vena				
Steven Castellano				



# 2015 ADOPTION CERTIFICATION

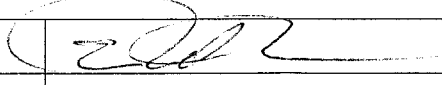
## Aberdeen Township Fire District No. 1

(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2015 to December 31, 2015

It is hereby certified that the Aberdeen Township 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 8th day of December, 2014.

Officer's Signature:			
Name:	E. Paul Percussi		
Title:	Secretary to the Board		
Address:	490 Lloyd Road, Aberdeen, NJ 07747		
Phone Number:	732-566-3704	Fax Number:	732-4410959
E-mail address:	Firedistrictno1@verizon.net		

# 2015 ADOPTED BUDGET RESOLUTION

## Aberdeen Township Fire District No. 1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Aberdeen Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 12, 2015; 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.) *[Include as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as budget revenue]]*; and


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 693,611, which includes amount to be raised by taxation of \$649,811, and Total Appropriations of \$693,611; 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 12, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$693,611, which includes amount to be raised by taxation of \$649,811, and Total Appropriations of \$693,611; and

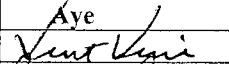
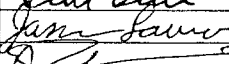

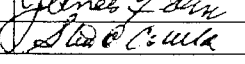
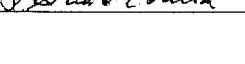
BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division 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 12, 2015  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Vincent Vinci				
James Lauro				
E. Paul Percusi				
James Vena				
Steven Castellano				

# **2015 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Aberdeen Township Fire District No. 1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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. **SEE ATTACHED DOCUMENT**

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. **SEE ATTACHED DOCUMENT**

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. **IN COMPLIANCE**

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. **NOT APPLICABLE**

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. **NOT APPLICABLE**

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. **NOT APPLICABLE**

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. **NOT APPLICABLE**

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	\$1,295,741,550
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.045

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	<input checked="" type="checkbox"/>	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	<input checked="" type="checkbox"/>
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10. Attach a copy of the Fire District's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Fire District's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include tax rates for the past five years; assessed valuation of district for the past five years; area served by the district; etc. See Local Finance Notice 2014-9 for more information. **N/A**

## **Message & Analysis**

**PAGE N-1**

**Question 1:**

Salary Increase for A-9c. Employee was hired on a part time trial basis. Salary was increased to going rate. 18.75% \$33,700 To \$40,000

Increase in FB-5 Increase because employee went from single to family. \$10,188 to \$26,000 per year.

Increase in A-11f because of maintenance and repairs. \$3,000 to \$5,000. Replacing old equipment.

Increase in A-11h cost of utilities went up. \$36,000 to \$38,000

Increase in A-12a cost of insurance premiums went up. \$52,000 to \$54,000

Increase in A-12b cost of maintaining fire trucks and vehicles and building increased. \$50,000 to \$53,000 some of our trucks are getting old.

Increase in A-12e increase in number of firefighters and we cover their uniforms and personal equipment. \$35,000 to \$39,611

Referendum A-12m we need to purchase State Mandated Breathing Apparatus. \$60,000

**Question 2:** The proposed annual budget will not be impacted. We are under the 2 percent.

**Question 3:** In compliance.

**Question 4:** Not Applicable

**Question 5:** Not Applicable

**Question 6:** Not Applicable

**Question 7:** Not Applicable

# FIRE DISTRICT CONTACT INFORMATION

## 2015

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

<b>Name of Fire District:</b>	Aberdeen Township Fire District No. 1		
Address:	490 Lloyd Road		
City, State, Zip:	Aberdeen	NJ	07747
Phone: (ext.)	732-566-3704	Fax:	732-441-0959

<b>Preparer's Name:</b>	Joseph Critelli		
Preparer's Address:	242 Pelican Road		
City, State, Zip:	Middletown	NJ	07748
Phone: (ext.)	732-671-1583	Fax:	732-671-0049
E-mail:			

<b>Chairman:</b>	Vincent Vinci		
Phone: (ext.)	732-566-3704	Fax:	732-441-0959
E-mail:	Firedistrictno1@verizon.net		

<b>Secretary/Treasurer:</b>	E. Paul Percusi		
Phone: (ext.)	732-566-3704	Fax:	732-441-0959
E-mail:	Firedistrictno1@verizon.net		

<b>Name of Auditor:</b>	Joseph Critelli		
Name of Firm:	Joseph Critelli, CPA		
Address:	242 Pelican Road		
City, State, Zip:	Middletown	NJ	07748
Phone: (ext.)	732-671-1583	Fax:	732-671-0049
E-mail:			

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Aberdeen Township Fire District No. 1

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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

- 1) Provide the number of individuals employed in calendar year 2013 as reported on the Fire District's Form W-3, Transmittal of Wage and Tax Statements: **10**
- 2) Provide the amount of total salaries and wages for calendar year 2013 as reported on the Fire District's Form W-3, Transmittal of Wage and Tax Statements: **\$186,850**
- 3) Provide the number of regular voting members of the governing body: **5**
- 4) Provide the number of alternate voting members of the governing body: **0**
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **YES SEE ATTACHED DOCUMENT** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 6) 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.*
- 7) Does the Fire District have any amounts receivable from current or former commissioners, officers, key employees or highest compensated 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.*
- 8) Was the Fire District a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? **NO**
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **YES SEE ATTACHED DOCUMENT**
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated 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, key employee, or highest compensated 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.*
- 9) Did the Fire District during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? **NO** *A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Fire District's process for determining compensation for all persons listed on Page N-4. Include whether the Fire District's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract **SEE ATTACHED DOCUMENT**
- 11) Did the Fire District pay for meals or catering during the current fiscal year? **NO.** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Fire District pay for travel expenses for any employee or individual listed on Page N-4? **YES SEE ATTACHED** *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

Question No. 5: Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year?

During the current fiscal year, James Vena's (Commissioner) brother, Robert Vena (life member volunteer fireman) repaired the heating issues we had.

Question No. 8: Was the Fire District a party to a business transaction with one of the following parties: B: a family member of a current or former commissioner, officer, key employee, or highest compensated employee?

B: A family member related to current Commissioner James Vena. James Vena's brother, Robert Vena Heating and Repairs was paid \$1,707.00 for the year 2014. Robert Vena has been called in occasionally over the past 50 years to do minor repairs. James Vena (Commissioner as of 2012) received no compensation for Robert Vena's work or from Robert Vena. Robert Vena was repairing the heating system long before his brother became Commissioner. These repair jobs were not subject to competitive bid process. Often Robert Vena didn't even charge the District for his work.

B: A family member related to current Commissioner James Lauro. James Lauro's brother, Samuel Lauro was paid \$7,350 for the year 2014. Samuel Lauro is a Janitor for the Fire District and started back in 1989 long before his brother became Commissioner. James Lauro (Commissioner as of 2005) received no compensation for Samuel Lauro's work or from Samuel Lauro. This job was not subject to competitive bid process.

Question No. 10: Explain the Fire District's process for determining compensation for all persons listed on Page N-4.

The Commissioners at the year-end monthly meeting review salaries of each employee by:

1. The Commissioners review comparable positions.
2. The Commissioners discuss the employee's performance.
3. The Commissioners then decide what the salary is going to be.
4. The Commissioners review and sign each employee's contract.
5. The Commissioners do not consult an independent compensation consultant.

Question No. 12: Did the Fire District pay for travel expenses for any employee or individual listed on Page N-4?

Four firefighters went to the Annual Fire Fighters Convention in Wildwood, NJ. They went to see what was new for firefighter equipment, safety equipment and trucks. Lodging, Meals and Tolls were paid at \$599 per person.



# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Aberdeen Township Fire District No. 1

(Fire District Name and Number)

**FISCAL YEAR:** January 1, 2015 to December 31, 2015

- 13) Did the Fire District provide any of the following to or for a person listed on Page N-4 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.*
- 14) Did the Fire District follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Fire District business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **NO SEE ATTACHED** *If "no," attach an explanation of the Fire District's process for reimbursing employees and commissioners for expenses.*
- 15) 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.*
- 16) 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.*
- 17) Did the Fire District comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **YES** *If "no," attach a description of the Fire District's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 18) 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**
- 19) If the answer to #18 above is "yes," does 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 SEE ATTACHED** *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.*
- 20) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **NO** *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.*

Question No. 14: Did the Fire District follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Fire District business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement?

The District does not have a written policy. The employee submits a receipt and at the monthly meetings the Commission's review the receipt and invoice and decide whether or not to reimburse the employee on a receipt by receipt basis. The Commissioner's do not submit receipts or get reimbursements for anything.

Question No. 19: Does 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. The Aberdeen Fire District No. 1 ("the District") was established in 1962. Shortly thereafter it entered into an agreement with Aberdeen Township Hose and Chemical No. 1 ("the Fire Company"), at that time, Matawan Township Hose and Chemical. The Company agreed to respond to all emergency calls within the jurisdiction of the District. The members of the Fire Company agreed to be under the supervision of the Aberdeen Board of Fire Commissioners and perform all of their fire duties. The District agreed that the election of the Volunteer Fire Company's Chiefs and Officers would remain the prerogative of the members of the Fire Company. The responsibility for providing fire services within the District still remains with the Fire Commissioners. The original agreement from 1962 cannot be located at this time, however, the District and the Company will execute an updated agreement containing these terms at their respective January 2015 meetings. The District continues to be the responsible party for maintaining all the equipment, buildings, training and insurance.

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,  
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

**Aberdeen Township Fire District No. 1**

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

*Complete the attached table for all persons required to be listed per #1-4 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. **SEE ATTACHED LIST.**
- 2) List all of the Fire District's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Fire District and any other public entities. **SEE ATTACHED LIST.**
- 3) List all of the Fire District's former officers, key employees and highest compensated employees who received more than \$100,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed. **NO FORMER EMPLOYEES RECEIVED MORE THAN \$100,000**
- 4) List all of the Fire District's former commissioners 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. **NO FORMER EMPLOYEES RECEIVED MORE THAN \$10,000.**

**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.

**Key employee:** An employee or independent contractor of the Fire District (other than a commissioner or officer) who meets both of the following criteria:

- a) The individual received reportable compensation from the Fire District and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the Fire District as a whole or has power to control or determine 10% or more of the Fire District's capital expenditures or operating budget.

**Highest compensated employee:** One of the five highest compensated employees or independent contractors of the Fire District other than current commissioners, officers, or key employees whose aggregate reportable compensation from the Fire District and other public entities is greater than \$100,000 for the most recent fiscal year completed.

**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 2013.

**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.

# 2015 FIRE DISTRICT BUDGET

## Financial Schedules Section

**Question No. 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.

List of all Fire District's current commissioners and officer's compensation Commissioners:

Vincent Vinci \$6,750  
James Lauro \$6,750  
James Vena \$6,750  
E. Paul Percussi \$6,750  
Steven Castellano \$6,750

**Question No. 2:** List all of the Fire District's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Fire District and any other public entities.

Employees:

Louis Auriemma \$14,990  
Robert DeBold \$67,165  
William Smith Jr. \$40,646  
Janet Capo \$33,770  
Samuel Lauro \$7,359

**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:

**Aberdeen Fire District No. 1**

County:

**Monmouth County**

**Levy Cap Calculation Summary**

2014 Adopted Budget - Amount to be Raised by Taxation	\$	582,312
Cap Bank Available from 2012 (See Levy Cap Certification)		52,213
Cap Bank Available from 2013 (See Levy Cap Certification)		12,973
Cap Bank Available from 2014 (See Levy Cap Certification)		7,499
Cap Bank Used from 2012		50,258
Cap Bank Used from 2013		
Cap Bank Used from 2014		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		
New Ratables - Increase in Valuations (New Construction and Additions)		6,902,450
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.045
Projected Tax Rate based upon Proposed Levy		9.414207999

## 2015 Budget Summary

### Aberdeen Fire District No. 1 Monmouth County

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	500	-	0.0%
Total Other Revenue	30,000	33,000	(3,000)	-9.1%
Total Operating Grant Revenue	3,300	3,300	-	0.0%
Total Revenues Offset with Appropriations	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	43,800	46,800	(3,000)	-6.4%
Amount to be Raised by Taxation to Support Budget	<u>649,811</u>	<u>582,312</u>	<u>67,499</u>	<u>11.6%</u>
Total Anticipated Revenues	<u>693,611</u>	<u>629,112</u>	<u>64,499</u>	<u>10.3%</u>
<b>APPROPRIATIONS</b>				
Total Administration	341,640	205,874	135,766	65.9%
Total Cost of Operations & Maintenance	341,971	413,238	(71,267)	-17.2%
Total Appropriations Offset with Revenue	10,000	10,000	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations	<u>693,611</u>	<u>629,112</u>	<u>64,499</u>	<u>10.3%</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>#DIV/0!</u></u>

## 2015 Revenue Schedule

### Aberdeen Fire District No. 1 Monmouth County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<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 &amp; Deposits (List Accounts Separately)</i>				
Investment Account #1	500	500	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	500	500	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1 Smoke Alarms & Permits	30,000	33,000	(3,000)	-9.1%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	30,000	33,000	(3,000)	-9.1%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	3,300	3,300	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	3,300	3,300	-	0.0%
<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	10,000	10,000	-	0.0%
Total Uniform Fire Safety Act	10,000	10,000	-	0.0%
<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	10,000	10,000	-	0.0%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 43,800</b>	<b>\$ 46,800</b>	<b>\$ (3,000)</b>	<b>-6.4%</b>

# 2015 Appropriations Schedule

## Aberdeen Fire District No. 1 Monmouth County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 159,513	\$ 56,049	\$ 103,464	184.6%
Commissioners	\$ 33,750	\$ 33,750	-	0.0%
Fringe Benefits	62,985	39,775	23,210	58.4%
Total Administration - Personnel	256,248	129,574	126,674	97.8%
<i>Administration - Other (List)</i>				
Other Admin Expense #1 Utilities and related expenses	36,000	23,000	13,000	56.5%
Other Admin Expense #2 Professional services & Office Expense & Membership	31,800	36,000	(4,200)	-11.7%
Other Admin Expense #3 Elections, Travel, advertisement, education, other sup	17,592	17,300	292	1.7%
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	85,392	76,300	9,092	11.9%
Total Administration	341,640	205,874	135,766	65.9%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	7,500	97,811	(90,311)	-92.3%
Fringe Benefits	800	82,290	(81,490)	-99.0%
Total Operations & Maintenance - Personnel	8,300	180,101	(171,801)	-95.4%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 Insurance, Workman's Comp Repa	154,000	135,000	19,000	14.1%
Other Operations & Maintenance Expense #2 Mat. Supp, training, elections, inv	83,973	69,000	14,973	21.7%
Other Operations & Maintenance Expense #3 Equip, Prevention, Breathing app	95,698	29,137	66,561	228.4%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	333,671	233,137	100,534	43.1%
Total Operations & Maintenance	341,971	413,238	(71,267)	-17.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	10,000	10,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	10,000	10,000	-	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	10,000	10,000	-	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 &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 693,611</b>	<b>\$ 629,112</b>	<b>\$ 64,499</b>	<b>10.3%</b>



# 2015 Schedule of Salaries and Benefits

Aberdeen Fire District No. 1  
Monmouth County

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PERS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
District Chief	1	\$ 14,990	\$ 14,990	\$ -	\$ -	\$ -	\$ -	\$ -
Assistant	1	40,000	40,000	2,738		10,200		12,938
Fire Official	1	60,523	60,523	4,156		10,200		14,356
Fire Inspector	1	44,000	44,000	3,015		26,400		29,415
Retired Employee	1	-	-	-		6,276		6,276
Position #6		-	-	-		-		-
Position #7		-	-	-		-		-
Position #8		-	-	-		-		-
Total Administration			\$ 159,513	\$ 9,909	\$ -	\$ 53,076	\$ -	\$ 62,985

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PERS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Janitor	1	\$ 7,500	\$ 7,500	\$ 800	\$ 800	\$ -	\$ -	\$ 800
Position #2		-	-	-		-		-
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			\$ 7,500	\$ 800	\$ -	\$ -	\$ -	\$ 800

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PERS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Fire Official	1	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Position #2		-	-	-		-		-
Position #3		-	-	-		-		-
Position #4		-	-	-		-		-
Position #5		-	-	-		-		-
Position #6		-	-	-		-		-
Position #7		-	-	-		-		-
Position #8		-	-	-		-		-
Total Offset by Revenue			\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 177,013	\$ 10,709	\$ -	\$ 53,076	\$ -	\$ 63,785

# 2015 Proposed Capital Budget

Aberdeen Fire District No. 1  
Monmouth County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
					Budget	Budget	Budget	Budget
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)

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
					Budget	Budget	Budget	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								

## RESERVE FOR FUTURE CAPITAL OUTLAYS

### TOTAL CAPITAL APPROPRIATIONS

\$	-	\$
----	---	----

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


# 5 Year Debt Service Schedule - Principal

Aberdeen Fire District No. 1  
Monmouth County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds												-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs												-
<i>Capital Leases</i>												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases												-
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans												-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes												-
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>												\$

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

# 5 Year Debt Service Schedule - Interest

Aberdeen Fire District No. 1  
Monmouth County

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1									\$
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<b>Bond Anticipation Notes</b>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<b>Capital Leases</b>									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<b>Intergovernmental Loans</b>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<b>Other Bonds or Notes Payable</b>									
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	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

## 2015 Fund Balance Reconciliation

### Aberdeen Fire District No. 1 Monmouth County

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 1,647,770
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	1,647,770
Estimated results of operations for the year ending December 31, 2014	10,000
Anticipated balance December 31, 2014	1,657,770
Less: Fund Balance utilized in 2015 Proposed Budget	-
Proposed balance after utilization in 2015 Proposed Budget	<u>\$ 1,657,770</u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	-
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	-
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u>\$ -</u>

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

# 2015 Referendums

Aberdeen Fire District No. 1  
Monmouth County

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on  
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

## 2015 Levy Cap Summary

### Aberdeen Fire District No. 1 Monmouth County

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 582,312
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>582,312</u>
Plus: 2% Cap Increase	<u>11,646</u>
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>593,958</b>

#### Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	2,489
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	<u>-</u>
Total Exclusions	2,489

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 6,902,450
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$0.045 3,106</u>
<b>ADJUSTED TAX LEVY</b>	<b>599,553</b>

Amount Utilized from Levy Cap Bank from 2012	50,258
Amount Utilized from Levy Cap Bank from 2013	-
Amount Utilized from Levy Cap Bank from 2014	<u>-</u>
Maximum Tax Levy Before Referendum	649,811
Amount Proposed for Levy Cap Referendum	<u>-</u>
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b><u>\$ 649,811</u></b>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 649,811
Cap Bank Available from Prior Year (2012) for 2015 Budget	52,213
Cap Bank Available from Prior Year (2013) for 2015 Budget	<u>12,973</u>
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget	12,973
Cap Bank Available from Prior Year (2014) for 2015 Budget	<u>7,499</u>
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget	7,499
Cap Bank from Current Year (2015) Available for 2016 Budget	<u>(50,258)</u>
Cap Bank Available from 2015 for 2016 Budget	<u><u>\$ 0</u></u>

**Aberdeen Fire District No. 1**  
**Monmouth County**

Page F-11



# 2015 Levy Cap Exclusion Calculations

## Aberdeen Fire District No. 1 Monmouth County

### PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	10,709
2015 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		10,709
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		10,725
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		10,725
Pension Contribution Exclusion	\$	-

### LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	-
2014 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion (+/-)	\$	-

### DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	-
2014 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	\$	-

### CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	-
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		-
2014 Adopted Budget Total Capital Appropriation		-
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		-
Capital Expenditure Exclusion	\$	-

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%	
2015 Proposed Budget Administration Health Insurance Appropriation	\$	53,076
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2015 Proposed Budget Group Health Insurance		53,076
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		46,090
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2014 Adopted Budget Group Health Insurance		46,090
Net Increase (Decrease)		6,986
Net Increase Divided by 2014 Amount Budgeted = % Increase		15.16%
SFY 2015 State Health Average <b>7.40%</b> Less 2% = % Increase Added to Current Levy		5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap		9.76%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$	4,497
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	2,489
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	3,575
2015 Increase in Appropriation	\$	6,986

Fire District Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

Aberdeen Fire District No. 1  
Monmouth County

Reportable Compensation from Fire District (W-2/ 1099)															
Position			Highest Compensated Employee			Former			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.)			
Average Hours per Week Dedicated to Position	Title	Name	Commissioner	Officer	Key Employee	Employee	Base Salary/ Stipend	Bonus	Reportable Compensation from Fire District (W-2/ 1099)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	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		Vincent Vinci	x				\$ 6,750	\$ -	\$ -	\$ -	\$ -	6,750	n/a	n/a	#VALUE!
2		James Lauro	x				6,750					6,750	n/a	n/a	#VALUE!
3		E. Paul Percussi	x				6,750					6,750	n/a	n/a	#VALUE!
4		Steven Castellano	x				6,750					6,750	n/a	n/a	#VALUE!
5		James Vena	x				6,750					6,750	n/a	n/a	#VALUE!
6		Louis Auriemma		x			14,990					14,990	n/a	n/a	#VALUE!
7		Robert DeBold		x			65,848			10,668		76,516	n/a	n/a	#VALUE!
8		William Smith		x			39,848			26,976		66,824	n/a	n/a	#VALUE!
9		Janet Capo		x			25,200			10,668		35,868	n/a	n/a	#VALUE!
10		Samuel Lauro			x		7,214			-		7,214	n/a	n/a	#VALUE!
11		Janet Vitale				x	-			7,547		7,547	n/a	n/a	#VALUE!
12										-		-			-
13										-		-			-
14										-		-			-
15										-		-			-
Total:								242,709	\$ -	\$ 55,859	\$ -	\$ -	\$ -	\$ -	#VALUE!

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

0

# Schedule of Health Benefits - Detailed Cost Analysis

Aberdeen Fire District No. 1  
Monmouth County

	# of Covered		Annual Cost		Total Cost		# of Covered		Annual Cost		Total Current		% Increase	
	Members (Medical & Rx) Proposed Budget	Members (Medical & Rx) Proposed Budget	Estimate per Employee Proposed Budget	Estimate per Employee Proposed Budget	Estimate Proposed Budget	Estimate Proposed Budget	Members (Medical & Rx) Current Year	Members (Medical & Rx) Current Year	per Employee Current Year	per Employee Current Year	Year Cost	Year Cost	(Decrease)	(Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>														
Single Coverage	2	\$	10,669	\$	21,337	\$	2	\$	21,337	\$	42,674	\$	(21,337)	-50.0%
Parent & Child														#DIV/0!
Employee & Spouse (or Partner)														#DIV/0!
Family	1		26,988		26,988		1		26,988		26,988			0.0%
Employee Cost Sharing Contribution (enter as negative - )					(2,318)						(2,123)		(195)	9.2%
Subtotal	3				46,007		3				67,539		(21,532)	-31.9%
<b>Commissioners - Health Benefits - Annual Cost</b>														
Single Coverage	-				-		-				-		-	#DIV/0!
Parent & Child														#DIV/0!
Employee & Spouse (or Partner)														#DIV/0!
Family														#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )														#DIV/0!
Subtotal	-				-		-				-		-	#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>														
Single Coverage	1		6,300		6,300		1		6,300		6,300			0.0%
Parent & Child														#DIV/0!
Employee & Spouse (or Partner)														#DIV/0!
Family														#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )														#DIV/0!
Subtotal	1				6,300		1				6,300			0.0%
GRAND TOTAL	4				\$ 52,307		4				\$ 73,839		(21,532)	-29.2%

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

yes  
yes



# Affidavit of Publication

Publisher's Fee \$101.70 Affidavit \$35.00

State of New Jersey } SS.

Monmouth/Ocean Counties

Personally appeared

*Ana Pugliese*

Of the **Asbury Park Press**, a newspaper printed in Freehold, New Jersey and published in Neptune, in said County and State, and of general circulation in said county, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 1 times, once in each issue as follows:

3/19/14

A.D. 2014

*[Signature]*

Sworn and subscribed before me, this  
19 day of March, 2014

*Kathleen A. Gibson*

Notary Public of New Jersey

## TOWNSHIP OF ABERDEEN

ABERDEEN FIRE DISTRICT NUMBER ONE  
SUMMARY OR SYNOPSIS OF AUDIT REPORTS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012  
AS REQUIRED BY N.J.S.40:5A-16

### COMPARATIVE BALANCE SHEETS

	Year 2013	Year 2012
ASSETS		
Cash	\$479,195.93	\$841,350.85
Due From Township	-	\$122,856.50
Net General Fixed Assets	1,266,964.78	737,328.35
Total Assets	\$1,746,161.71	\$1,701,575.70
LIABILITIES AND FUND BALANCE		
Accounts Payable	\$28,705.62	\$20,977.34
Reserve for Severance Pay	30,000.00	30,000.00
Payable to General Fund	39,686.08	44,049.08
Capital Improvement Fund	-	370,000.00
Fund Balance	1,647,770.01	1,236,549.28
Total Liabilities & Fund Balance	\$1,746,161.71	\$1,701,575.70

### COMPARATIVE STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE

	Year 2013	Year 2012
Revenue		
District Taxes	\$575,682.60	\$548,816.00
Other Revenue	64,991.24	46,922.70
Total Revenue	640,673.84	595,738.70
Expenditures		
Operating	504,427.23	517,815.07
Capital	-	-
PPE Upgrade, Equipment & Vehicle	624,662.21	40,000.00
Total Expenditures	1,129,089.44	557,815.07
Excess Revenues	(488,415.70)	37,923.63
Over (Under) Expenditures	1,236,549.28	1,322,388.59
Fund Balance at Beginning of Year	370,000.00	-
Capital Fund	-	-
Net Increase (Decrease) in		
Net Fixed Assets	529,636.43	(90,828.03)
Fund Balance at End of Year	\$1,647,770.01	\$1,269,484.19

### Recommendations

None  
The above summary or synopsis was prepared from the audit report of the Number One Fire District of Aberdeen Township, County of Monmouth for the year ended December 31, 2013

This audit report, submitted by Joseph Critelli, C.P.A., is on file at the Board of Fire Commissioners office and may be inspected by any interested person.

/s/ E. Paul Percussi  
Secretary of the Board  
Fire District No. 1  
Aberdeen Township

(\$101.70)

033071

Kathleen A. Gibson  
Notary Public State of New Jersey  
My Commission Expires Dec. 18, 2014

# Board of Fire Commissioners

tel. 732-566-3704  
732-566-4172

**FIRE DISTRICT No. 1**  
490 Lloyd Road  
Aberdeen, New Jersey 07747

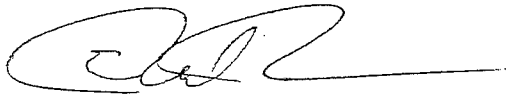
Fax: 732-441-0959

March 10, 2014

The members of the Board of Fire Commissioners, Fire District No. 1, Aberdeen Township, NJ as completed by Joseph Critelli, CPA, have reviewed the Audit Report for the year ending December 31, 2013 and the synopsis of the Audit Reports for the years ending December 31, 2013 and December 31, 2012.

The Audit Synopsis will be published in the Legal notices in the Asbury Park Press on March 19, 2014.

All corrective actions have been reviewed (there were none).



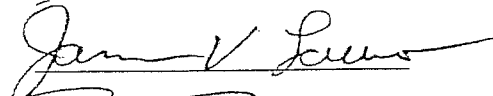
E. Paul Percussi  
Secretary to the Board of Fire Commissioners,  
Fire District No. 1, Aberdeen Township

Board of Fire Commissioners:

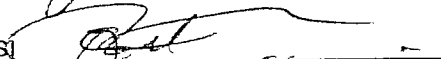
Steven Castellano



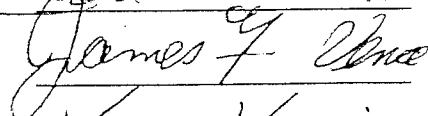
James V. Lauro



E. Paul Percussi



James V. Vena



Vincent Vinci



ABERDEEN FIRE DISTRICT NUMBER ONE  
SUMMARY OR SYNOPSIS OF AUDIT REPORTS OF  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012  
AS REQUIRED BY N.J.S.40:SA-16

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ABERDEEN FIRE DISTRICT NUMBER ONE

COMPARATIVE STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE

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Capital	-	-
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Total Expenditures	<u>1,129,089.44</u>	<u>557,815.07</u>
Excess Revenues		
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Net Increase (Decrease) in Net Fixed Assets	<u>529,636.43</u>	<u>(90,828.03)</u>
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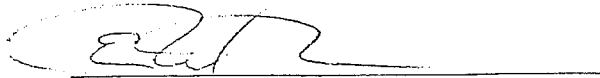


Recommendations

None

The above summary or synopsis was prepared from the audit report of the Number One Fire District of Aberdeen Township, County of Monmouth for the year ended December 31, 2013.

This audit report, submitted by Joseph Critelli, C.P.A., is on file at the Board of Fire Commissioners office and may be inspected by any interested person.

A handwritten signature in black ink, appearing to read 'E. Paul Percussi', is written over a horizontal line.

E. Paul Percussi  
Secretary of the Board  
Fire District No. 1  
Aberdeen Township