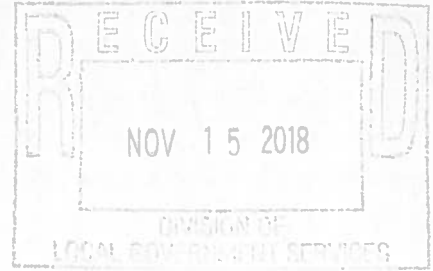


2019



Aberdeen Fire District No. 1

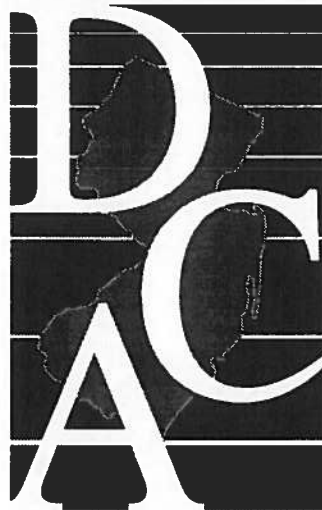
(Fire District name and number)

Fire District Budget

Aberdeenfd1.com

(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

Aberdeen Fire District No. 1

2019 FIRE DISTRICT BUDGET

Certification Section

2019

ABERDEEN FIRE DISTRICT NO. 1

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By:  Date: 12/21/18

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2019 PREPARER'S CERTIFICATION

ABERDEEN FIRE DISTRICT NO. 1

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Gerard Stankiewicz, CPA		
Title:	Partner at Samuel Klein & Company		
Address:	36 West Main Street – Suite 303 Freehold, NJ 07738		
Phone Number:	732-780-2600	Fax Number:	732-780-1030
E-mail address:	gstank@sklein-cpa.com		

2019 PREPARER'S CERTIFICATION OTHER ASSETS

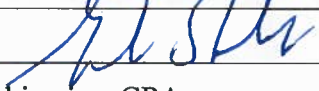
ABERDEEN FIRE DISTRICT NO. 1 (Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Gerard Stankiewicz, CPA		
Title:	Partner at Samuel Klein & Company		
Address:	36 West Main Street – Suite 303 Freehold, NJ 07738		
Phone Number:	732-780-2600	Fax Number:	732-780-1030
E-mail address:	gstank@sklein-cpa.com		

2019 APPROVAL CERTIFICATION

ABERDEEN FIRE DISTRICT NO. 1


(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 12th day of November, 2018.

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

Officer's Signature:			
Name:	E. Paul Percussi		
Title:	Secretary		
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

Fire District's Web Address:	Aberdeenfd1.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- X A description of the Fire District's mission and responsibilities
- X Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- X The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- X Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- X The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- X 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
- X 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
- X 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
- X 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

Commissioner / Secretary

Signature



2019 FIRE DISTRICT BUDGET RESOLUTION

ABERDEEN FIRE DISTRICT NO. 1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Aberdeen Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 12, 2018; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) [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 \$785,747, which includes an amount to be raised by taxation of \$721,419, and Total Appropriations of \$\$785,747; 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 12, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

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

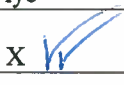
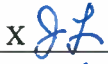



BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 14, 2019.



 (Secretary's Signature)

November 12, 2018
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
VINCENT VINCI	X 			
JAMES LAURO	X 			
E. PAUL PERCUSSI	X 			
GARY BELLONE	X 			
JAMES VENA	X 			

ABERDEEN FIRE DISTRICT NO. 1

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

ABERDEEN FIRE DISTRICT NO. 1

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The Operating Budget net of the 2018 Capital Project is up \$3,000 or 43/100 of 1%.

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.

No impact on the amount to be raised by taxation.

NO CHANGE IN THE AMOUNT TO BE RAISED BY TAXATION

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

The fire district is complying with the Property Tax Levy Cap

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

We do not have any restricted funds.

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. **N/A**

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

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

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

Total Assessed Valuation of District	\$1,404,630,300
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.047

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

No	X	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	X
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FIRE DISTRICT CONTACT INFORMATION 2019

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

Name of Fire District:	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

Preparer's Name:	Gerard Stankiewicz, C.P.A.		
Preparer's Address:	36 West Main Street Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
E-mail:	gstank@sklein-cpa.com		

Chairman:	Vincent Vinci		
Phone: (ext.)	732-566-3704	Fax:	732-441-0959
E-mail:	FIREDISTRICTNO1@VERIZON.NET		

Secretary:	E. Paul Percussi		
Phone: (ext.)	732-566-3704	Fax:	732-441-0959
E-mail:	Firedistrictno1@verizon.net		

Name of Auditor:	Gerard Stankiewicz, CPA		
Name of Firm:	Samuel Klein & Co.		
Address:	36 West Main Street Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
E-mail:	gstank@sklein-cpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

ABERDEEN FIRE DISTRICT NO. 1

(Fire District Name and Number)

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? **YES** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*

During the current fiscal year, James Vena's (Commissioner) brother, Robert Vena (life member volunteer fireman) repaired the heating issues we had. 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.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? **YES** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? **NO** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? **NO**
 - b. A family member of a current or former commissioner, officer, or employee? **NO**
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? **YES**

During the current fiscal year, James Vena's (Commissioner) brother, Robert Vena (life member volunteer fireman) repaired minor PLUMBING/HEATING issues we had. .No bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

ABERDEEN FIRE DISTRICT NO. 1

(Fire District Name and Number)

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
Robert DeBold, District Fire Official, 2015 Ford Explorer
William Smith Jr., Fire Chief 2013 Ford Explorer
John Mocchi 111 – Deputy Chief 2009 Ford Explorer
2009 Ford F311 – motor pool
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **YES –SEE ATTACHED AGREEMENT-SIGNED COPY ATTACHED TO ORIGINAL DOCUMENTS**
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? YES If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? 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.

**ABERDEEN TOWNSHIP
FIRE DISTRICT NO. 1**

RESOLUTION NO. 2015-09

WHEREAS, NJSA: 14-70.1 authorizes the Board of Fire Commissioners of Fire District No. 1 Aberdeen Township to contract with a volunteer company to extinguish fires within the District and provide all other fire prevention services for which the commissioners are responsible.

AND WHEREAS, for over 50 years the Commissioners have contracted with the Aberdeen Township Hose and Chemical Company 1 (formerly known as Matawan Township Hose and Chemical No. 1) to provide the required services and wish to continue the contract and;

AND WHEREAS, the Commissioners are unable to locate a copy of the original contract between the Aberdeen Fire District and the Aberdeen Hose and Chemical Company No. 1 and;

NOWHEREFORE BE IT RESOLVED, that the Board of Fire Commissioners of Fire District No. 1 Aberdeen Township ratify and continue all the terms of the contract under the provisions of **NJSA: 14-70.1** and authorize the officers and members of the Aberdeen Hose and Chemical Company No. 1 to carry out the firematic duties within the Aberdeen Fire District No. 1 as required by the Statute.

CERTIFICATION

I, **E. PAUL PERCUSSI**, Secretary of the Board of Fire Commissioners of Fire District No. 1, Township of Aberdeen, hereby certify the forgoing to be a true copy of a Resolution unanimously passed by the Board of Fire Commissioners, Fire District No. 1 at a regular meeting held on March 9th, 2015.

WITNESS, my hand and seal, this 9TH day of March 2015.



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

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

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

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

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.

VINCENT VINCI, PRESIDENT - \$9,250
JAMES LAURO, VICE PRES. - \$9,250
E. PAUL PERCUSSI, SECRETARY - \$9,250
GARY BELLONE, FINANCIAL SECRETARY - \$9,250
JAMES VENA, TREASURER - \$9,250

- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

There are no former Commissioners who received more than \$10,000 in compensation from the Fire District or any other public entities during the most recent fiscal year.

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2016.

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

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/ PARTIAL ASSESSMENTS

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

Municipality: ABERDEEN

County: MONMOUTH

Fire District Code: F01

Total Number of Fire Districts: 2

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

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

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

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

\$ 1,404,630,300 (1)

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

\$ 14,360,100 (2a)

- \$ 988,000 (2b)
Prior Year Appeals

= \$ 13,372,100 (2c)

[Signature]
Assessor Signature

10-19-18
Date

TAX COLLECTOR

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

0.00047 (3)

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

\$ 6,284.89 (4)

[Signature]
Tax Collector Signature

10/19/18
Date

ABERDEEN FIRE DISTRICT NO. 1

2019 FIRE DISTRICT BUDGET

Financial Schedules Section



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

Fire District: Aberdeen Township Fire District No. 1
 Municipality: Aberdeen
 County: Monmouth
 FD-Code: 1330-01

2018 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$668,206**
 Amount to be Raised by Taxation: **\$649,811**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2018	\$18,395	\$0	\$0	\$0	\$18,489
	2017	\$19,369	\$0	\$0	\$0	\$19,369
	2016	\$20,854	\$0	\$0	\$0	\$20,854
Levy Cap Bank Totals		\$58,618	\$0	\$0	\$0	\$58,618

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2015	\$0	\$50,258	\$0	\$0	\$0
	2014	\$7,499	\$0	\$0	\$7,499	\$0
	2013	\$12,973	\$0	\$0	\$12,973	\$0
	2012	\$52,213	\$0	\$50,258	\$1,955	\$0
Levy Cap Bank Totals		\$72,685	\$50,258	\$50,258	\$22,427	\$0

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 #1

County:

Monmouth

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$	649,811
Cap Bank Available from 2016 (See Levy Cap Certification)		20,854
Cap Bank Available from 2017 (See Levy Cap Certification)		19,369
Cap Bank Available from 2018 (See Levy Cap Certification)		18,489
Cap Bank Used from 2016		20,854
Cap Bank Used from 2017		19,369
Cap Bank Used from 2018		18,489
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,404,630,300
New Ratables - Increase in Valuations (New Construction and Additions)		14,360,100
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.047
Projected Tax Rate based upon Proposed Levy		0.050840302

2019 Budget Summary

Aberdeen Fire District #1 Monmouth

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,900	(900)	-47.4%
Total Other Revenue	50,000	34,883	15,117	43.3%
Total Operating Grant Revenue	3,328	3,328	-	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	64,328	50,111	14,217	28.4%
Amount to be Raised by Taxation to Support Budget	<u>721,419</u>	<u>649,811</u>	<u>71,608</u>	<u>11.0%</u>
Total Anticipated Revenues	<u>785,747</u>	<u>699,922</u>	<u>85,825</u>	<u>12.3%</u>
APPROPRIATIONS				
Total Administration	262,923	249,583	13,340	5.3%
Total Cost of Operations & Maintenance	512,824	440,339	72,485	16.5%
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>785,747</u>	<u>699,922</u>	<u>85,825</u>	<u>12.3%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2019 Revenue Schedule

Aberdeen Fire District #1 Monmouth

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ -	\$ -	\$ -	#DIV/0!
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
Miscellaneous Anticipated Revenues				
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!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Interest on Bank Accounts	1,000	1,900	(900)	-47.4%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,900	(900)	-47.4%
Other Revenue (List in Detail)				
Inspection, Permits Penalties and Violations	50,000	34,883	15,117	43.3%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	50,000	34,883	15,117	43.3%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	3,328	3,328	-	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	3,328	3,328	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
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%
Other Revenues Offset with Appropriations (List)				
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%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 64,328	\$ 50,111	\$ 14,217	28.4%

2019 Appropriations Schedule

Aberdeen Fire District #1 Monmouth

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 54,127	\$ 50,650	\$ 3,477	6.9%
Commissioners	\$ 46,250	\$ 43,750	2,500	5.7%
Fringe Benefits	27,121	26,819	302	1.1%
Total Administration - Personnel	<u>127,498</u>	<u>121,219</u>	<u>6,279</u>	5.2%
<i>Administration - Other (List)</i>				
Utilities, bldg maint & repairs, insurance, office expense	99,725	93,753	5,972	6.4%
dues mtgs, elections, professional services, advertising	31,300	30,811	489	1.6%
fire prevention, train and education, travel	4,400	3,800	600	15.8%
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	<u>135,425</u>	<u>128,364</u>	<u>7,061</u>	5.5%
Total Administration	<u>262,923</u>	<u>249,583</u>	<u>13,340</u>	5.3%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	151,733	142,149	9,584	6.7%
Fringe Benefits	124,087	123,190	897	0.7%
Total Operations & Maintenance - Personnel	<u>275,820</u>	<u>265,339</u>	<u>10,481</u>	4.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
truck and car maintenance repairs and fuel- fire prevention	92,292	96,000	(3,708)	-3.9%
firefighter equipment, uniforms and personal gear	81,000	74,000	7,000	9.5%
training grounds	5,000	5,000	-	0.0%
Contingent Expenses	-	-	-	#DIV/0!
Roof Maintenance	58,712	-	58,712	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	<u>237,004</u>	<u>175,000</u>	<u>62,004</u>	35.4%
Total Operations & Maintenance	<u>512,824</u>	<u>440,339</u>	<u>72,485</u>	16.5%
<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	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Roof Maintenance	-	-	-	#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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations Offset with Revenue	<u>10,000</u>	<u>10,000</u>	<u>-</u>	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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	#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!
TOTAL APPROPRIATIONS	<u>\$ 785,747</u>	<u>\$ 699,922</u>	<u>\$ 85,825</u>	12.3%

2019 Schedule of Salaries and Benefits

Aberdeen Fire District #1
Monmouth

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Assistant	1	\$ 54,127	\$ 54,127	\$ 6,337	\$ 6,337	\$ 11,223	\$ 8,561	\$ 26,121
Workers Compensation							\$ 1,000	\$ 1,000
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 54,127	\$ 6,337	\$ -	\$ 11,223	\$ 9,561	\$ 27,121

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Fire Official	1	\$ 84,065	\$ 84,065	\$ 11,913	\$ 11,913	\$ 11,223	\$ 14,306	\$ 37,442
Fire Inspector	1	\$ 59,550	\$ 59,550	\$ 7,718	\$ 7,718	\$ 31,312	\$ 10,615	\$ 49,645
Janitor	1	\$ 8,118	\$ 8,118					
Retired Employee	1						\$ 37,000	\$ 37,000
Workers Compensation								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 151,733	\$ 19,631	\$ -	\$ 42,535	\$ 61,921	\$ 124,087

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
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			\$ 215,860	\$ 25,968	\$ -	\$ 53,758	\$ 71,482	\$ 151,208

2019 Proposed Capital Budget

Aberdeen Fire District #1
Monmouth

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

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

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

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

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

Debt Service Schedule - Principal

Aberdeen Fire District #1
Monmouth

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
General Obligation Bonds												
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

Debt Service Schedule - Interest

Aberdeen Fire District #1
Monmouth

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$	\$	\$	\$	\$	\$	\$	\$	\$

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

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

2019 Fund Balance Reconciliation

Aberdeen Fire District #1 Monmouth

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 122,155
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	122,155
Estimated results of operations for the year ending December 31, 2018	122,155
Anticipated balance December 31, 2018	122,155
Less: Fund Balance utilized in 2019 Proposed Budget	-
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 122,155

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 29,609
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	29,609
Estimated results of operations for the year ending December 31, 2018	(29,609)
Anticipated balance December 31, 2018	0
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 0

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

2019 Referendums

Aberdeen Fire District #1
Monmouth

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

2019 Levy Cap Summary

Aberdeen Fire District #1 Monmouth

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	649,811
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		649,811
Plus: 2% Cap Increase		12,996
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		662,807
<i>Exclusions</i>		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		1,959
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		1,959
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	13,372,100
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.047	6,285
ADJUSTED TAX LEVY		671,051
Amount Utilized from Levy Cap Bank from 2016		20,854
Amount Utilized from Levy Cap Bank from 2017		19,369
Amount Utilized from Levy Cap Bank from 2018		18,489
Maximum Tax Levy Before Referendum		729,763
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	729,763

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	721,419
Cap Bank Available from Prior Year (2016) for 2019 Budget		20,854
Cap Bank Available from Prior Year (2017) for 2019 Budget		19,369
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		-
Cap Bank Available from Prior Year (2018) for 2019 Budget		18,489
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		-
Cap Bank from Current Year (2019) Available for 2020 Budget		(50,368)
Cap Bank Available from 2019 for 2020 Budget	\$	8,344

2019 Levy Cap Exclusion Calculations

Aberdeen Fire District #1 Monmouth

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 25,968
2019 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	<u>25,968</u>
2018 Adopted Budget PERS Contribution	24,009
2018 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	<u>24,009</u>
Pension Contribution Exclusion	<u>\$ 1,959</u>

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ -
2018 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	<u>\$ -</u>

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ -
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>-</u>
2018 Adopted Budget Total Debt Service Appropriation	-
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	<u>-</u>
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ -
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>-</u>
2018 Adopted Budget Total Capital Appropriation	-
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	<u>-</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	
2019 Proposed Budget Administration Health Insurance Appropriation	\$ 11,223
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	42,535
2019 Proposed Budget Group Health Insurance	<u>53,758</u>
2018 Adopted Budget Administration Health Insurance Appropriation	11,223
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	42,535
2018 Adopted Budget Group Health Insurance	<u>53,758</u>
Net Increase (Decrease)	-
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 State Health Average 4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2019 Increase in Appropriation	<u>\$ -</u>

Fire District Schedule of Commissioners and Officers (Continued)

**Aberdeen Fire District #1
Monmouth**

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)		Base Salary/Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer	Commissioner	Former Officer										
1 Vincent Viinci	President		X		\$ 9,250				\$ 9,250						\$ 9,250	
2 James Lauro	Vice President		X		9,250				9,250						9,250	
3 E. Paul Percussi	Secretary Financial		X		9,250				9,250						9,250	
4 Gary Bellone	Secretary		X		9,250				9,250						9,250	
5 James Vena	Treasurer		X		9,250				9,250						9,250	
6 Robert DeBold	Fire Official			X	94,065				94,065						94,065	
7 William Smith Jr.	Fire Inspector			X	59,550				59,550						59,550	
8 Janet Capo	Assistant			X	54,127				54,127						54,127	
9 Janet Vitale	Former Asst.			X				1,228	1,228						1,228	
10																
11																
12																
13																
14																
15																
Total:								\$253,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,220	

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

Schedule of Health Benefits - Detailed Cost Analysis

Aberdeen Fire District #1
Monmouth

	# of Covered Members (Medical & Rx) Proposed Budget		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Current Year Cost		% Increase (Decrease)	
	Budget	Proposed	Budget	Proposed	Budget	Proposed	Current Year	Current Year	Current Year	Current Year	Year Cost	Year Cost	Year Cost	(Decrease)
Active Employees - Health Benefits - Annual Cost														
Single Coverage	2	\$	11,223	\$	22,446	-	2	\$	11,223	\$	22,446	-	0.0%	#DIV/0!
Parent & Child														#DIV/0!
Employee & Spouse (or Partner)	1		31,312		31,312		1		31,312		31,312		0.0%	#DIV/0!
Family														#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)														0.0%
Subtotal	3				53,758		3				53,758			
Commissioners - Health Benefits - Annual Cost														
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	0						0							#DIV/0!
Retirees - Health Benefits - Annual Cost														
Single Coverage	1		7,240		7,240		1		7,240		7,240		0.0%	#DIV/0!
Parent & Child														#DIV/0!
Employee & Spouse (or Partner)														#DIV/0!
Family														#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)														0.0%
Subtotal	1				7,240		1				7,240			
GRAND TOTAL	4				\$ 60,998		4				\$ 60,998			0.0%

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

YES
YES

Schedule of Accumulated Liability for Compensated Absences

Aberdeen Fire District #1
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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, 2018	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Robert DeBold	294.5	\$ 20,000			X
William Smith	95.5	10,792			X
Janet Capo	87	9,831			X
Total liability for accumulated compensated absences at January 1, 2018		\$ 40,623			