

2024

Lakewood Township FD No. 1

Fire District Budget

<http://www.njfiredistricts.org/lakewoodfiredistrict1/home.aspx>



Division of Local Government Services

2024 FIRE DISTRICT BUDGET
Certification Section

2024

Lakewood Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2024 PREPARER'S CERTIFICATION

Lakewood Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

Preparer's Signature:	Gkbauer@mebgcpa.com
Name:	Gerwin K. Bauer
Title:	CPA
Address:	8 EXECUTIVE DRIVE, SUITE 1, TOMS RI
Phone Number:	732-363-6500
Fax Number:	732-363-0675
E-mail Address:	Gkbauer@mebgcpa.com

2024 PREPARER'S CERTIFICATION OTHER ASSETS

Lakewood Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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:	Gkbauer@mebgcpa.com
Name:	Gerwin K. Bauer
Title:	CPA
Address:	8 EXECUTIVE DRIVE, SUITE 1, TOMS RIV
Phone Number:	732-363-6500
Fax Number:	732-363-0675
E-mail Address:	Gkbauer@mebgcpa.com

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

<http://www.njfiredistricts.org/lakewoodfiredistrict1/home.aspx>

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

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

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

Name of Officer Certifying Compliance:

Yakov Steinberg

Title of Officer Certifying Compliance:

Chairperson

Signature:

YSteinberg@lakewoodfd.org

2024 APPROVAL CERTIFICATION

Lakewood Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on November 27, 2023.

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

Officer's Signature:	YSteinberg@lakewoodfd.org
Name:	Yakov Steinberg
Title:	Chairperson
Address:	733 Cedarbridge Avenue Lakewood NJ 08701
Phone Number:	732-364-5151
Fax Number:	732-370-4878
E-mail Address:	YSteinberg@lakewoodfd.org

2024 FIRE DISTRICT BUDGET RESOLUTION

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Lakewood Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 27, 2023; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$12,374,592.00 which includes an amount to be raised by taxation of \$12,307,265.00 and Total Appropriations of \$12,374,592.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 27, 2023 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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 8, 2024.

Hpfeffer@lakewoodfd.org

(Secretary's Signature)

27-Nov-23

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Yakov Steinberg				X
Yehuda L. Gold	X			
Harrison Pfeffer	X			
Larry S. Loigman	X			
Dovid Bender	X			

2024 ADOPTION CERTIFICATION

Lakewood Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on January 8, 2024.

Officer's Signature:			
Name:	Yakov Steinberg		
Title:	Chairperson		
Address:	733 Cedarbridge Avenue Lakewood NJ 08701		
Phone Number:	732-364-5151	Fax:	732-370-4878
E-mail address:	YSteinberg@lakewoodfd.org		

2024 ADOPTED BUDGET RESOLUTION

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for the Lakewood Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 8, 2024; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$12,374,592.00 which includes amount to be raised by taxation of \$12,307,265.00, and Total Appropriations of \$12,374,592.00; and

WHEREAS, an election shall be held annually on the third Saturday of February (only if required) 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 8, 2024 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$12,374,592.00, which includes amount to be raised by taxation of \$12,307,265.00, and Total Appropriations of \$12,374,592.00; 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 (only if required) 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)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Yakov Steinberg				
Yehuda L. Gold				
Harrison Pfeffer				
Larry S. Loigman				
Dovid Bender				

2024 FIRE DISTRICT BUDGET
Narrative and Information Section

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

1. When is the Fire District's annual election? (February and/or November)

November

If November, was the resolution submitted to the Division?

Yes

2. Complete a brief statement on the 2024 proposed Annual Budget and make comparison to the 2023 adopted budget.

The 2024 proposed budget includes the following changes from 2023, hiring of 16 new firefighters to a total of 49 firefighters (As recommended by the VFIS Fire Services Assessment Plan dated July 2022) and contract salary increases, a large health benefit increase due to the hiring of 16 new firefighters and increase in the NJ State health benefit premiums, and capital budget has decreased by \$1,900,000 to \$0, and the defined benefit LOSAP plan is being fully funded for \$1,100,000 as previously discussed with the DCA. The tax rate will increase .0111 to .1106.

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

Interest income increased 100% due to higher interest rates, grant revenue decreased 46% due to the removal 2022 American Rescue Grant. The amount raised by taxation increased by 13.5% primarily due to the hiring of 16 new firefighters and contract salary increases and benefits. Administrative personnel increased 16.6% primarily due to salary contract increases, Commissioner salary increases and increased health benefit due to the increase in the NJ State health benefit premiums. Operations personnel (salaries & benefits) increased by 36.9% due to the hiring of 16 new firefighters (As recommended by the VFIS Fire Services Assessment Plan dated July 2022) and contract salary increases. Operations expenses increased by 18.5% primarily due to fire hydrant rental increases and additional hydrants added, new uniforms for the new firefighters and an aggressive advertising and promotion program by the new employee. Building & equipment increased by 15.1% primarily due to vehicles being out of warranty and the increased costs of repairs. Nobondable increased by 46.4% for equipment for the 16 new firefighters as detailed. The LOSAP contribution has increased by 411.6% \$885,000 due to the fully funding of the old LOSAP defined benefit plan as was previously discussed with DCA Bureau of Authority Regulation Fire Districts in June of 2023. The capital appropriations decreased by \$1,900,000 to zero in 2024.

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

The amount to be raised by taxation will increase by \$1,461,358 or 13.5% due primarily to hiring of 16 new firefighters and contract salary increases, a large health benefit increase due to the hiring of 16 new firefighters and increase in the NJ State health benefit premiums, and capital budget has decreased by \$1,900,000 to \$0, and the defined benefit LOSAP plan is being fully funded for \$1,100,000 as previously discussed with the DCA. The tax rate will increase .0111 to .1106. And the District is not exceeding the 2% Property Tax Levy Cap.

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

N/A

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2024 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

The capital budget has decreased \$1,900,000 for 2024 and the debt service includes 3 capital leases for 2 2020 Pierce Pumps, 2 2021 Pierce Pumps and 1 75' 2023 Seagrave 75' Aerial scope Tower Ladder.

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

N/A

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

No

N/A

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

Total Assessed Valuation of District	\$	11,125,971,900.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.1106

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

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

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2024

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

Name of Fire District:	Lakewood Township FD No. 1		
<i>Address:</i>	733 Cedarbridge Avenue		
<i>City, State, Zip:</i>	Lakewood	NJ	08701
<i>Phone: (ext.)</i>	732-364-5151	<i>Fax:</i>	732-370-4878
<i>Fire District E-mail:</i>	Info@lakewoodfd.org		

Preparer's Name:	Gerwin K. Bauer		
<i>Preparer's Address:</i>	8 Executive Drive, Suite 1		
<i>City, State, Zip:</i>	Toms River	NJ	08755
<i>Phone: (ext.)</i>	732-363-6500	<i>Fax:</i>	732-363-0675
<i>E-mail:</i>	Gkbauer@mebgcpa.com		

Chairperson:	Yakov Steinberg		
<i>Phone: (ext.)</i>	732-364-5151	<i>Fax:</i>	732-370-4878
<i>E-mail:</i>	YSteinberg@lakewoodfd.org		

Secretary:	Harrison Pfeffer		
<i>Phone: (ext.)</i>	732-364-5151	<i>Fax:</i>	732-370-4878
<i>E-mail:</i>	Hpfeffer@lakewoodfd.org		

Treasurer:	Yehuda L. Gold		
<i>Phone: (ext.)</i>	732-364-5151	<i>Fax:</i>	732-370-4878
<i>E-mail:</i>	Ygold@lakewoodfd.org		

Name of Auditor:	Gerwin K. Bauer		
<i>Name of Firm:</i>	Mohel Elliott Bauer & Gass CPA's PA		
<i>Address:</i>	8 Executive Drive, Suite 1		
<i>City, State, Zip:</i>	Toms River	NJ	08755
<i>Phone: (ext.)</i>	732-363-6500	<i>Fax:</i>	732-363-0675
<i>E-mail:</i>	Gkbauer@mebgcpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below completely.

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

5

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

0

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

No

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

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

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

No

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

Yes

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

No

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

Conducted business with a company owned by a family member of an employee. Elite Vehicle Solutions amount spent 2023 State Contract: \$ 7,514.26.

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

a. First class or charter travel

No

b. Travel for companions

No

c. Tax indemnification and gross-up payments

No

d. Discretionary spending account

No

e. Housing allowance or residence for personal use

No

f. Payments for business use of personal residence

No

g. Vehicle/auto allowance or vehicle for personal use

Yes

h. Health or social club dues or initiation fees

No

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

No

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

Chief and Deputy and Battalion Chiefs and Safety Officer assigned vehicles for on-call 24/7 and the Administrator is given a vehicle for use.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

No

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

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

No

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

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

Yes

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

Yes

If "yes," attach in FAST a copy of the agreement.

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

Yes

If "yes," indicate:

a) the year it was implemented

1991

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

79

c) the total number of volunteer members presently vested

55

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

Fixed

e) the total LOSAP budgeted for the current year

\$1,100,000.00

f) the Fire District's LOSAP Plan Contractor

Yes

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

Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

Yes

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

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

No

If "yes", for each supplemental emergency appropriation:

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

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

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

FIRE DISTRICT VEHICLES

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.

Year	Make	Model	Assigned Staff	Staff Position
1947	Mack	Pumper	Motor Pool	
2005	Marion	Pumper	Motor Pool	
2005	Marion	Pumper	Motor Pool	
2009	Pierce	Platform	Motor Pool	
1955	Mack	Ladder	Motor Pool	
2007	Pierce	Ladder	Motor Pool	
2000	Pierce	Salvage	Motor Pool	
2015	Pierce	Pumper	Motor Pool	
2018	Pierce	Pumper	Motor Pool	
2019	Pierce	Aerial	Motor Pool	
2021	Pierce	Pumper	Motor Pool	
2021	Pierce	Pumper	Motor Pool	
2022	Pierce	Pumper	Motor Pool	
2022	Pierce	Pumper	Motor Pool	
2014	Ford	Explorer	Safety Officer	
2009	Chevrolet	Tahoe	Motor Pool	
2016	Ford	Explorer	Motor Pool	
2019	Chevrolet	Tahoe	Wolf	Deputy Chief
1990	M93	BMV Surplus	Motor Pool	
2021	AIR-TOW	Flat Bed	Motor Pool	
2020	Ford	F550 Custom	Motor Pool	
2020	Ford	F550	Motor Pool	
2020	Ford	F250	Motor Pool	
2022	Ford	F250	Yahr	Chief
2022	Ford	Expedition	Beer	Administrator
2023	Ford	F250	Motor Pool	

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

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

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

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

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

Lakewood Township FD No. 1
Ocean
Reportable Compensation from Fire District
(W-2/ 1099)

	Name	Title	Average Hours per Week Dedicated to Position	Position			Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
				Commissioner	Officer	Former					
1	Yakov Steinberg	Chairperson	15	X	X		\$ 10,000.00				\$ 10,000.00
2	Larry Loigman	Vice- Chairperson	15	X	X		\$ 10,000.00				\$ 10,000.00
3	Harrison Pfeffer	Clerk - Secretary	15	X	X		\$ 10,000.00				\$ 10,000.00
4	Yehuda L. Gold	Treasurer	15	X	X		\$ 10,000.00				\$ 10,000.00
5	Dovid Bender	Asst Clerk/Treas	15	X	X		\$ 10,000.00				\$ 10,000.00
6											\$ -
7											\$ -
8											\$ -
9											\$ -
10											\$ -
11											\$ -
12											\$ -
13											\$ -
14											\$ -
15											\$ -
Total:							\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00

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

14

**Lakewood Township FD No. 1
Ocean**

	# 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)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	34	17,879.00	607,886.00	20	14,347.00	286,940.00	320,946.00	111.9%
Parent & Child			-	2	25,681.00	51,362.00	(51,362.00)	-100.0%
Employee & Spouse (or Partner)	1	32,626.00	32,626.00	1	28,682.00	28,682.00	3,944.00	13.8%
Family	18	42,882.00	771,876.00	14	40,028.00	560,392.00	211,484.00	37.7%
Employee Cost Sharing Contribution (enter as negative -)			(78,723.00)			(51,420.00)	(27,303.00)	53.1%
Subtotal	53		1,333,665.00	37		875,956.00	457,709.00	52.3%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage	3	16,965.00	50,895.00	6	14,347.00	86,082.00	(35,187.00)	-40.9%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)	3	13,035.00	39,105.00			-	39,105.00	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	6		90,000.00	6		86,082.00	3,918.00	4.6%
GRAND TOTAL	59		1,423,665.00	43.00		962,038.00	461,627.00	48.0%

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

Yes

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

Yes

**Lakewood Township FD No. 1
Ocean**

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, 2023	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Bassini	28.5	\$ 1,460.00	X		
Brink	63.5	\$ 7,500.00	X		
Cook	47.625	\$ 7,500.00	X		
Cook	21	\$ 1,856.00	X		
Ecks	15.875	\$ 4,222.00	X		
Errichiello	51.5	\$ 7,500.00	X		
Fizer	27	\$ 2,387.00	X		
Friedman	20.75	\$ 1,834.00	X		
Goldstein	22.375	\$ 1,978.00	X		
Hansson	35.375	\$ 1,460.00	X		
Iannarone	10.125	\$ 1,168.00	X		
Johnson	83.75	\$ 7,500.00	X		
Johnson	7.875	\$ 696.00	X		
Kaspar	25.5	\$ 1,460.00	X		
Lelievre	21	\$ 1,856.00	X		
Leon	0	\$ -	X		
Martinez	0	\$ -	X		
Moore	19.875	\$ 1,757.00	X		
Total liability for accumulated compensated absences at January 1, 2023 (this page only)		<u><u>\$ 52,134.00</u></u>			

**Lakewood Township FD No. 1
Ocean**

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, 2023	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Ortiz	57.75	\$ 1,730.00	X		
Prodoehl	36	\$ 4,153.00	X		
Reyes	65.25	\$ 7,500.00	X		
Ruffus	1	\$ 70.00	X		
Sanchez	7.625	\$ 674.00	X		
Santiago	4.5	\$ 438.00	X		
Schick	37.5	\$ 7,505.00	X		
Schwartz	3.75	\$ 298.00	X		
Seiffert	0	\$ -	X		
Sonner	48.625	\$ 7,500.00	X		
Stark	27.25	\$ 7,500.00			X
Strubeck	21	\$ 1,856.00	X		
VanSoest	1.25	\$ 144.00	X		
Veth	29.875	\$ 1,460.00	X		
Beer	26	\$ 14,749.28			X
Belfiglio	16.5	\$ 3,525.72			X
Mulholland	21	\$ 7,843.92			X
Yahr	5	\$ 3,466.40			X
Total liability for accumulated compensated absences at January 1, 2023 (all pages)		\$ 122,547.32			

**2024 FIRE DISTRICT BUDGET
FINANCIAL SCHEDULES SECTION**

Instructions:

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

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

Name of Fire District:	Lakewood Township FD No. 1
County:	Ocean
Year:	2024

Levy Cap Calculation Summary	
2023 Adopted Budget - Amount to be Raised by Taxation	\$ 10,845,907.00
Cap Bank Available from 2021 (See Levy Cap Certification)	
Cap Bank Available from 2022 (See Levy Cap Certification)	
Cap Bank Available from 2023 (See Levy Cap Certification)	\$ 12,500.00
Cap Bank Used from 2021	
Cap Bank Used from 2022	
Cap Bank Used from 2023	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 10,889,326,700.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 236,645,200.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.100
Projected Tax Rate based upon Proposed Levy	0.110617437

Budget Summary

Lakewood Township FD No. 1 Ocean

	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	-	-	-	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	20,000.00	10,000.00	10,000.00	100.0%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	47,327.00	88,327.00	(41,000.00)	-46.4%
Total Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues and Fund Balance Utilized	67,327.00	98,327.00	(31,000.00)	-31.5%
Amount to be Raised by Taxation to Support Budget	12,307,265.00	10,845,907.00	1,461,358.00	13.5%
Total Anticipated Revenues	12,374,592.00	10,944,234.00	1,430,358.00	13.1%
APPROPRIATIONS				
Total Administration	1,021,005.00	900,556.00	120,449.00	13.4%
Total Cost of Operations & Maintenance	9,652,865.00	7,327,955.00	2,324,910.00	31.7%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	0.0%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	1,100,000.00	215,000.00	885,000.00	411.6%
Total Capital Appropriations	-	1,900,000.00	(1,900,000.00)	-100.0%
Total Principal Payments on Debt Service	507,293.00	493,856.00	13,437.00	2.7%
Total Interest Payments on Debt	93,429.00	106,867.00	(13,438.00)	-12.6%
Total Appropriations	12,374,592.00	10,944,234.00	1,430,358.00	13.1%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

**Lakewood Township FD No. 1
Ocean**

			<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>		
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	-		-	0.0%
Restricted Fund Balance	-		-	0.0%
Total Fund Balance Utilized	-	-	-	0.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	0.0%
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Lakeland Bank	10,000.00	5,000.00	5,000.00	100.0%
First Commerce Bank	10,000.00	5,000.00	5,000.00	100.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	20,000.00	10,000.00	10,000.00	100.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	0.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	-	-	-	0.0%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	0.0%
Fire District State Aid	47,327.00	47,327.00	-	0.0%
American Rescue Plan Firefighter Grant		41,000.00	(41,000.00)	-100.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	47,327.00	88,327.00	(41,000.00)	-46.4%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	0.0%
Annual Registration Fees			-	0.0%
Penalties and Fines			-	0.0%
Other Revenues			-	0.0%
Total Uniform Fire Safety Act	-	-	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	67,327.00	98,327.00	(31,000.00)	-31.5%

Lakewood Township FD No. 1
Ocean

	2024 Proposed Budget	2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	415,000.00	365,000.00	50,000.00	13.7%
Commissioners	50,000.00	30,000.00	20,000.00	66.7%
Fringe Benefits	315,214.00	274,382.00	40,832.00	14.9%
Total Administration - Personnel	780,214.00	669,382.00	110,832.00	16.6%
<i>Administration - Other (List)</i>				
Administration Expense - List attached #1	240,791.00	231,174.00	9,617.00	4.2%
Other Administration Expense #2			-	0.0%
Other Administration Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	240,791.00	231,174.00	9,617.00	4.2%
Total Administration	1,021,005.00	900,556.00	120,449.00	13.4%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	4,172,830.00	3,138,024.00	1,034,806.00	33.0%
Fringe Benefits	3,008,035.00	2,105,471.00	902,564.00	42.9%
Total Operations & Maintenance - Personnel	7,180,865.00	5,243,495.00	1,937,370.00	36.9%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Operations Expense - List attached #1	1,527,000.00	1,288,460.00	238,540.00	18.5%
Operating Materials and Supplies Expense - List attached #2	184,500.00	184,500.00	-	0.0%
Building/Vehicles/Equip Maintenance and Repairs Expense - List attached #3	495,500.00	430,500.00	65,000.00	15.1%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable - List attached #1	265,000.00	181,000.00	84,000.00	46.4%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	2,472,000.00	2,084,460.00	387,540.00	18.6%
Total Operations & Maintenance	9,652,865.00	7,327,955.00	2,324,910.00	31.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	0.0%
Fringe Benefits	-		-	0.0%
Total Appropriations Offset with Revenue - Personnel	-	-	-	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	0.0%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	-	-	-	0.0%
Total Appropriations Offset with Revenue	-	-	-	0.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	1,100,000.00	215,000.00	885,000.00	411.6%
Total Capital Appropriations	-	1,900,000.00	(1,900,000.00)	-100.0%
Total Principal Payments on Debt Service	507,293.00	493,856.00	13,437.00	2.7%
Total Interest Payments on Debt	93,429.00	106,867.00	(13,438.00)	-12.6%
TOTAL APPROPRIATIONS	12,374,592.00	10,944,234.00	1,430,358.00	13.1%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

<i>Line Item:</i>	<i>Proposed 2024 Amount</i>	<i>Adopted 2023 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Administration Expense #1			-	0.0%
Office Expense	34,000.00	30,634.00	3,366.00	11.0%
Professional Svc (See Detail F3-3)	204,291.00	198,040.00	6,251.00	3.2%
Travel Expenses	2,500.00	2,500.00	-	0.0%
Total	240,791.00	231,174.00	9,617.00	4.2%
			-	0.0%
Operations Expense #1:			-	0.0%
Uniforms	90,000.00	65,000.00	25,000.00	38.5%
Utilities (See Detail F3-3)	210,000.00	195,000.00	15,000.00	7.7%
Fire Hyd Rentals (See Detail F3-3)	930,000.00	775,000.00	155,000.00	20.0%
Insurance (See Detail F3-3)	132,000.00	120,000.00	12,000.00	10.0%
Advertising & Promotion	65,000.00	40,000.00	25,000.00	62.5%
Membership dues & Subscriptions	15,000.00	8,460.00	6,540.00	77.3%
Training & Education	85,000.00	85,000.00	-	0.0%
Total	1,527,000.00	1,288,460.00	238,540.00	18.5%
			-	0.0%
Operating Materials and Supplies Expense #2:			-	0.0%
Firefighting Supplies (Fuel Spill Supplies, Rescue Supplies, Power Tools, Batteries,			-	0.0%
Hose Adapters/Couplings, etc.)	26,500.00	26,500.00	-	0.0%
Firehouse Cleaning Supplies, etc.	35,000.00	35,000.00	-	0.0%
Fire Prevention Material	20,000.00	10,000.00	10,000.00	100.0%
Meter Calibration Kits & Bottles	7,000.00	7,000.00	-	0.0%
Fire Extinguishers, Refill and Testing	7,500.00	7,500.00	-	0.0%
Firefighter Gloves, Masks, and Nomes	12,000.00	12,000.00	-	0.0%
Bailout Harnesses and Ropes	10,000.00	20,000.00	(10,000.00)	-50.0%
Radio Batteries & Repairs	18,000.00	18,000.00	-	0.0%
Firefighting Foam	15,000.00	15,000.00	-	0.0%
SCBA Pack Flow Testing	4,500.00	4,500.00	-	0.0%
SCBA AirPack Repairs & Parts	15,000.00	15,000.00	-	0.0%
Fire Command Supplies	3,000.00	3,000.00	-	0.0%
AED Packs & Supplies	4,000.00	4,000.00	-	0.0%
Turnout Gear Cleaning & Repairs	5,000.00	5,000.00	-	0.0%
Support Services Supplies	2,000.00	2,000.00	-	0.0%
Total	184,500.00	184,500.00	-	0.0%
			-	0.0%
			-	0.0%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

Line Item:	Proposed 2024 Amount	Adopted 2023 Amount	\$ Change Proposed vs. Adopted	% Change Proposed vs. Adopted
Building/Vehicles/Equipment Maintenance and Repairs Expense #3			-	0.0%
Estimated from past history misc			-	0.0%
Building Maintenance & Repairs	85,000.00	85,000.00	-	0.0%
Firehouse Fire & Security Serv Insp, #	10,000.00	10,000.00	-	0.0%
Overhead door repairs.	20,000.00	10,000.00	10,000.00	100.0%
Annual fire extinguisher servicing	3,000.00	3,000.00	-	0.0%
General roof repairs.	15,000.00	15,000.00	-	0.0%
Preventive maintenance of HVAC, ge	15,000.00	15,000.00	-	0.0%
Anticipated repairs to HVAC, genera	15,000.00	15,000.00	-	0.0%
Annual landscaping services.	55,000.00	55,000.00	-	0.0%
Exterminating services.	6,000.00	5,000.00	1,000.00	20.0%
Janitorial Services	21,000.00	17,000.00	4,000.00	23.5%
Fire Sprinkler Service	10,500.00	10,500.00	-	0.0%
Estimated from past history Vehicle			-	0.0%
Maintenance, Fuel & Repairs	225,000.00	175,000.00	50,000.00	28.6%
Pump, Hose, & Ladder Testing	15,000.00	15,000.00	-	0.0%
Total	495,500.00	430,500.00	65,000.00	15.1%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Repl of Equip (axes, pike poles, saws	20,000.00	20,000.00	-	0.0%
Purchase Pagers	10,000.00	10,000.00	-	0.0%
Purchase Extrication Equipment	20,000.00	20,000.00	-	0.0%
Purchase Computers for Apparatus	6,000.00	5,000.00	1,000.00	20.0%
Purchase of Firefighting Turnout Gea	130,000.00	126,000.00	4,000.00	3.2%
Gas Detection Meters	12,000.00	-	12,000.00	100.0%
Thermal Imaging Cameras	12,000.00	-	12,000.00	100.0%
Purchase of Portable and Mobile	30,000.00	-	30,000.00	100.0%
Lockers 24	25,000.00	-	25,000.00	100.0%
Total	265,000.00	181,000.00	84,000.00	46.4%
			-	0.0%
			-	0.0%
			-	0.0%

APPROPRIATION DETAIL PAGE

Lakewood Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

[illegible]

Lakewood Township FD No. 1

Ocean

Administrative Positions Excluding Commissioners (List Individually)			2024 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2024 Proposed Budget Fringe Benefits
	Number of Staff	Annual Wages							
Fire Administrator	1.00	\$ 185,000.00	\$ 185,000.00	\$ 27,056.00		\$ 42,882.00	\$ 36,604.00	\$ 106,542.00	
Deputy Fire Administrator	1.00	\$ 110,000.00	\$ 110,000.00	\$ 16,088.00		\$ 42,882.00	\$ 21,968.00	\$ 80,938.00	
Clerical	1.00	\$ 60,000.00	\$ 60,000.00	\$ 8,775.00		\$ 42,882.00	\$ 12,210.00	\$ 63,867.00	
Fire Prevention Coordinator	1.00	\$ 60,000.00	\$ 60,000.00	\$ 8,775.00		\$ 42,882.00	\$ 12,210.00	\$ 63,867.00	
Position #5			\$ -					\$ -	
Position #6			\$ -					\$ -	
Position #7			\$ -					\$ -	
Position #8			\$ -					\$ -	
Total Administration	4.00		\$ 415,000.00	\$ 60,694.00	\$ -	\$ 171,528.00	\$ 82,992.00	\$ 315,214.00	

Operation & Maintenance Positions (List Individually)			2024 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2024 Proposed Budget Fringe Benefits
	Number of Staff	Annual Wages							
Paid Firefighters	40.00	\$ 66,842.00	\$ 2,673,680.00		\$ 565,208.00	\$ 849,163.00	\$ 506,781.00	\$ 1,921,152.00	
Paid Captains	2.00	\$ 171,460.00	\$ 342,920.00	\$ 25,075.00	\$ 42,015.00	\$ 85,764.00	\$ 66,923.00	\$ 219,777.00	
Paid Lieutenants	6.00	\$ 152,705.00	\$ 916,230.00	\$ 22,333.00	\$ 187,099.00	\$ 184,328.00	\$ 178,814.00	\$ 572,574.00	
Paid Chief	1.00	\$ 240,000.00	\$ 240,000.00		\$ 58,811.00	\$ 42,882.00	\$ 46,839.00	\$ 148,532.00	
Volunteer Firemen (Workers Comp)	25.00		\$ -				\$ 25,000.00	\$ 25,000.00	
Volunteer Firemen (Accident & Sickness)	25.00		\$ -				\$ 31,000.00	\$ 31,000.00	
Post Retirement Retires	6.00		\$ -			\$ 90,000.00		\$ 90,000.00	
Position #8			\$ -					\$ -	
Position #9			\$ -					\$ -	
Position #10			\$ -					\$ -	
Position #11			\$ -					\$ -	
Position #12			\$ -					\$ -	
Position #13			\$ -					\$ -	
Position #14			\$ -					\$ -	
Total Operation & Maintenance	105.00		\$ 4,172,830.00	\$ 47,408.00	\$ 853,133.00	\$ 1,252,137.00	\$ 855,357.00	\$ 3,008,035.00	

Salary Offset by Revenue Positions (List Individually)			2024 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2024 Proposed Budget Fringe Benefits
	Number of Staff	Annual Wages							
Position #1			\$ -						\$ -
Position #2			\$ -						\$ -
Position #3			\$ -						\$ -
Position #4			\$ -						\$ -
Position #5			\$ -						\$ -
Position #6			\$ -						\$ -
Position #7			\$ -						\$ -
Position #8			\$ -						\$ -
Total Offset by Revenue	-		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue	109.00		\$ 4,587,830.00	\$ 108,102.00	\$ 853,133.00	\$ 1,423,665.00	\$ 938,349.00	\$ 3,323,249.00
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**Lakewood Township FD No. 1
Ocean**

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>
Hose Replacement	Equipment	November	12/06/22	100%		\$ 85,000.00
Firehouse Maintenance (Generator & HVAC Replacement, etc	Building	November	12/06/22	100%		\$ 415,000.00
Fire Engine	Vehicle	November	12/06/22	100%		\$ 850,000.00
Rehab and Care (RAC) Unit	Equipment	November	12/06/22	100%		\$ 350,000.00
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					\$ -	\$ 1,700,000.00

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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>2024 Proposed Budget</i>	<i>2023 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					\$ -	\$ 1,700,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$ 200,000.00
TOTAL CAPITAL APPROPRIATIONS					\$ -	\$ 1,900,000.00

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

**Lakewood Township FD No. 1
Ocean**

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2023	2024	2025	2026	2027	2028	2029	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>												
2 - 2020 Pierce Enforcer Pumper	02/16/19	70%	02/12/20	175,269.00	179,107.00	183,030.00	187,038.00	191,133.00				740,308.00
2 - 2021 Pierce Enforcer Pumper	02/15/20	73%	05/12/21	182,110.00	186,954.00	191,927.00	197,032.00	202,273.00	207,654.00			985,840.00
2023 Seagrave 75' Aerial scope 1	11/02/21	65%	05/11/22	136,477.00	141,232.00	146,153.00	151,246.00	156,516.00	161,970.00	167,614.00	538,705.00	1,463,436.00
Capital Lease #4												
Total Principal - Capital Leases				493,856.00	507,293.00	521,110.00	535,316.00	549,922.00	369,624.00	167,614.00	538,705.00	3,189,584.00
<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												
TOTAL PRINCIPAL ALL OBLIGATIONS				493,856.00	507,293.00	521,110.00	535,316.00	549,922.00	369,624.00	167,614.00	538,705.00	3,189,584.00

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		

**Lakewood Township FD No. 1
Ocean**

	Current Year 2023	2024	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
<i>Capital Leases</i>									
2 - 2020 Pierce Enforcer Pumpers	20,051.00	16,213.00	12,290.00	8,282.00	4,186.00				40,971.00
2 - 2021 Pierce Enforcer Pumpers	31,068.00	26,223.00	21,250.00	16,145.00	10,904.00	5,524.00			80,046.00
2023 Seagrave 75' Aerial scope Tower Ladder	55,748.00	50,993.00	46,072.00	40,979.00	35,709.00	30,255.00	24,611.00	37,970.00	266,589.00
Capital Lease #4									
Total Interest Payments - Capital Leases	106,867.00	93,429.00	79,612.00	65,406.00	50,799.00	35,779.00	24,611.00	37,970.00	387,606.00
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	106,867.00	93,429.00	79,612.00	65,406.00	50,799.00	35,779.00	24,611.00	37,970.00	387,606.00

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		

Lakewood Township FD No. 1
Ocean

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ (4,112,268.00)
Plus: Accrued Unfunded Pension Liability (1)	\$ 4,529,197.00
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	\$ 3,327,218.00
Less: Utilized in 2023 Adopted Budget	\$ -
Proposed balance available	\$ 3,744,147.00
Estimated results of operations for the year ending December 31, 2023	
Anticipated balance December 31, 2023	\$ 3,744,147.00
Less: Fund Balance utilized in 2024 Proposed Budget	
Proposed balance after utilization in 2024 Proposed Budget	\$ 3,744,147.00

RESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ 630,587.00
Less: Utilized in 2023 Adopted Budget	\$ -
Proposed balance available	\$ 630,587.00
Estimated results of operations for the year ending December 31, 2023	\$ 200,000.00
Anticipated balance December 31, 2023	\$ 830,587.00
Less: Restricted Fund Balance used in 2024 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2024 Proposed Budget	\$ 830,587.00

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

Lakewood Township FD No. 1
Ocean

Summary of Referendum Line Items	2024 Proposed Budget Amount Requested	2023 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	2024 Proposed Budget Amount Requested	2023 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

Lakewood Township FD No. 1
Ocean

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	10,845,907.00
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	10,845,907.00
Plus: 2% Cap Increase	216,918.14
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	11,062,825.14

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	289,920.00
Allowable Increase in Health Care Costs	51,950.05
Changes in LOSAP Contributions (+/-)	885,000.00
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	-
Total Exclusions	1,226,870.05
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	236,645,200.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.100
ADJUSTED TAX LEVY	12,526,340.39
Amount Utilized from Levy Cap Bank from 2021	-
Amount Utilized from Levy Cap Bank from 2022	-
Amount Utilized from Levy Cap Bank from 2023	-
Maximum Tax Levy Before Referendum	12,526,340.39
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	12,526,340.39

CAP BANK CALCULATION

Amount to be Raised by Taxation	12,307,265.00
Cap Bank Available from Prior Year (2021) for 2024 Budget	-
Cap Bank Available from Prior Year (2022) for 2024 Budget	-
Revised Cap Bank from Prior Year (2023) Available for 2024 Budget	-
Cap Bank Available from Prior Year (2023) for 2024 Budget	12,500.00
Revised Cap Bank from Prior Year (2023) Available for 2025 Budget	12,500.00
Cap Bank from Current Year (2024) Available for 2025 Budget	219,075.39
Cap Bank Available from (2024) for 2025 Budget	219,075.39

Lakewood Township FD No. 1
Ocean

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
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Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Lakewood Township FD No. 1

Ocean

PENSION CONTRIBUTION CALCULATION

2024 Proposed Budget PERS Contribution Appropriated	\$ 108,102.00
2024 Proposed Budget PFRS Contribution Appropriated	\$ 853,133.00
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2024 Base Amount	\$ 961,235.00
2023 Adopted Budget PERS Contribution	\$ 88,827.00
2023 Adopted Budget PFRS Contribution	\$ 582,488.00
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2023 Base Amount	\$ 671,315.00
Pension Contribution Exclusion	\$ 289,920.00

LOSAP CALCULATION

2024 Proposed Budget LOSAP Appropriation	\$ 1,100,000.00
2023 Adopted Budget LOSAP Appropriation	\$ 215,000.00
LOSAP Exclusion (+/-)	\$ 885,000.00

DEBT SERVICE CALCULATION

2024 Proposed Budget Total Debt Service Appropriation	\$ 600,722.00
2024 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 600,722.00
2023 Adopted Budget Total Debt Service Appropriation	\$ 600,723.00
2023 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 600,723.00
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2024 Proposed Budget Total Capital Appropriation	\$ -
2024 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2024 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ -
2023 Adopted Budget Total Capital Appropriation	\$ 1,900,000.00
2023 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2023 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2023 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 1,900,000.00
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2024	7.4%
2024 Proposed Budget Administration Health Insurance Appropriation	\$ 171,528.00
2024 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 1,252,137.00
2024 Proposed Budget Group Health Insurance	\$ 1,423,665.00
2023 Adopted Budget Administration Health Insurance Appropriation	159,876
2023 Adopted Budget Operations & Maintenance Health Insurance Appropriation	802,162
2023 Adopted Budget Group Health Insurance	\$ 962,038.00
Net Increase (Decrease)	\$ 461,627.00
Net Increase Divided by 2023 Amount Budgeted = % Increase	47.98%
SFY 2024 State Health Average 7.4% Less 2% = % Increase Added to Current Levy	5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	42.58%
% Increase Inside Cap * 2023 Expended = Added Amount Inside Cap	\$ 409,676.95
% Increase Exclusion * 2023 Expended = 2024 Appropriation Added to Levy	\$ 51,950.05
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 390,436.19
2024 Increase in Appropriation	\$ 461,627.00