

TOWNSHIP OF ROCHELLE PARK

REVIEW OF FIRE PREVENTION

FOR THE YEARS ENDED DECEMBER 31, 2016, 2017 and 2018

1. In what accounts were Fire Prevention revenues and expenditures accounted for?

➤ State Life Hazard Fees

- State Fire Prevention, Life Hazard Fees are deposited into the Current Fund bank account and recorded as a Miscellaneous Revenue Anticipated in the Current Fund. The State fees collected were \$13,513, \$12,993 and \$18,244, respectively, in the years 2016, 2017 and 2018.

➤ Local Fire Prevention Fees, Penalties and Fire Watch

- Prior to 2017, all revenues and expenditures for Local Fire Prevention Fees, Penalties and Fire Watch were deposited into the Other Trust Fund bank account and retained in the following Other Trust Fund reserve accounts:

- Local Fire Prevention Fees
- Fire Prevention Penalties
- Fire Department Penalties
- Fire Watch

- In 2017 and 2018, Local Fire Prevention Fees were deposited into the Other Trust Fund bank account and transferred to the Current Fund bank account and recorded as a Miscellaneous Revenue Anticipated in the Current fund.

- In 2017 and 2018, Fire Prevention Penalties and Fire Watch revenues and expenditures continued to be deposited into the Other Trust Fund bank account and retained in the following Other Trust Fund reserve accounts:

- Fire Prevention Penalties
- Fire Department Penalties
- Fire Watch

- As of December 31, 2018, the following reserve balances were available in the Other Trust Fund:

- Local Fire Prevention Fees	\$72,098
- Fire Prevention Penalties	-
- Fire Department Penalties	-
- Fire Watch	4,926

The balance in the Local Fire Prevention Fee account in the amount of \$72,098 was the result of fees collected prior to 2017.

TOWNSHIP OF ROCHELLE PARK
REVIEW OF FIRE PREVENTION
FOR THE YEARS ENDED DECEMBER 31, 2016 THROUGH 2018
(continued)

2. What account were Fire Prevention Salaries and Wages paid from?
 - Salaries and Wages are paid out of the Current Fund bank account.
3. How was Fire Prevention funded?
 - See attached Analysis of Revenues and Expenditures.
4. Was Fire Prevention self-funding?
 - See attached Analysis of Revenues and Expenditures.

TOWNSHIP OF ROCHELLE PARK
ANALYSIS OF FIRE PREVENTION
REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Total Annual Operating	Current Fund	Other Trust Fund	Other Trust Fund	Other Trust Fund	Other Trust Fund
			Fire Prevention - Fees - Local 13-2700-0010	Fire Prevention - Dedicated Penalties 13-2700-0011	Fire Department Penalties 13-2700-0012	Fire Prevention - Fire Watch 13-2700-0013
REVENUES						
Uniform Fire Safety Act Fees - Local	\$ 44,512		\$ 44,512			
State - Life Hazard Fees	13,513	\$ 13,513				
Fire Prevention - Penalties	-			\$ 3,165		
Fire Department - Penalties	-				\$ 825	
Fire Watch	-					\$ -
Total Revenues	58,025	13,513	44,512	3,165	825	-
EXPENDITURES						
Salaries and Wages	40,460	40,460				
Other Expenses	64,681	8,024	56,657	4,151	624	-
Total Expenditures	105,141	48,484	56,657	4,151	624	-
Excess/(Deficit) of Revenues over Expenditures	\$ (47,116)	\$ (34,971)	(12,145)	\$ (986)	\$ 201	\$ -
Available Other Trust Fund Reserve Balances 1/1/2016			134,146			
Available Other Trust Fund Reserve Balances 12/31/2016			\$ 122,001	\$ 4,190	\$ 4,190	\$ 3,401

TOWNSHIP OF ROCHELLE PARK
ANALYSIS OF FIRE PREVENTION
OTHER EXPENSES PAID BY VENDOR
FOR THE YEAR ENDED DECEMBER 31, 2016

	Total Annual Operating	Current Fund	Other Trust Fund Fire Prevention - Fees - Local 13-2700-0010	Other Trust Fund Fire Prevention - Dedicated Penalties 13-2700-0011	Other Trust Fund Fire Department Dedicated Penalties 13-2700-0012	Other Trust Fund Fire Prevention - Fire Watch 13-2700-0013
NFPA - Nat. Fire Prot. Assoc.	\$ 3,152	\$ 192	\$ 2,960	\$ 1,001		
Surburban Caps	-			2,850		
Verizon Wireless	2,485	76	2,409	300		
Joshua Marcus Group	9,075		9,075			
Sharp Electronics	2,575		2,575			
Beyer of Morristown	25,058		25,058			
Pitney Works	2,000		2,000			
Regional Communications, Inc	10,349		10,349			
NIIAAI	1,050	1,050				
Pro Phoenix Corp	1,316	1,316				
Staples	778	778				
American Graph. - Truck Letterir	1,810	1,810				
Other Vendors	5,033	2,802	2,231	-	624	-
	\$ 64,681	\$ 8,024	\$ 56,657	\$ 4,151	\$ 624	\$ -

TOWNSHIP OF ROCHELLE PARK
ANALYSIS OF FIRE PREVENTION
REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Total Annual Operating	Current Fund	Other Trust Fund Fire Prevention - Fees - Local 13-2700-0010	Other Trust Fund Fire Prevention - Dedicated Penalties 13-2700-0011	Other Trust Fund Fire Department Dedicated Penalties 13-2700-0012	Other Trust Fund Fire Prevention - Fire Watch 13-2700-0013
REVENUES						
Uniform Fire Safety Act Fees - Local	\$ 48,635	\$ 48,635				
State - Life Hazard Fees	12,993	12,993				
Fire Prevention - Penalties	-			\$ 4,150		
Fire Department - Penalties	-				\$ 1,500	
Fire Watch	-					\$ 2,370
Total Revenues	61,628	61,628	-	4,150	1,500	2,370
EXPENDITURES						
Salaries and Wages	45,763	45,763				2,318
Other Expenses	32,594	13,740	\$ 18,854	8,329		
Total Expenditures	78,357	59,503	18,854	8,329		2,318
Excess/(Deficit) of Revenues over Expenditures	\$ (16,729)	\$ 2,125	\$ (18,854)	\$ (4,179)	\$ 1,500	\$ 52
Available Other Trust Fund Reserve Balances 1/1/2017			122,001			
Available Other Trust Fund Reserve Balances 12/31/2017			\$ 103,147	\$ 11	\$ 5,690	\$ 3,453

TOWNSHIP OF ROCHELLE PARK
ANALYSIS OF FIRE PREVENTION
OTHER EXPENSES PAID BY VENDOR
FOR THE YEAR ENDED DECEMBER 31, 2017

	Total Annual Operating	Current Fund	Other Trust Fund Fire Prevention - Fees - Local 13-2700-0010	Other Trust Fund Fire Prevention - Dedicated Penalties 13-2700-0011	Other Trust Fund Fire Department Dedicated Penalties 13-2700-0012	Other Trust Fund Fire Prevention - Fire Watch 13-2700-0013
NRPA - Nat. Fire Prot. Assoc.	\$ 1,696		\$ 1,696			
Verizon Wireless	1,416		1,416			
Joshua Marcus Group	-			4,747		
Sharp Electronics	2,040		2,040			
Regional Communications, Inc	6,796	\$ 1,682	5,114			
Pro Phoenix Corp	8,273		8,273			
Staples	254					
Extreme Motor Sport	1,650	254				
What a Tee II	1,306	1,650				
Pro Pac, Inc	-	1,306		1,245		
Stateline Fire Safety	-			1,941		
American Graphics	2,150	2,150				
Vindian	2,327	2,327				
Other Vendors	4,686	4,371	315	396		
					\$ -	\$ -
		\$ 13,740	\$ 18,854	\$ 8,329	\$ -	\$ -
	\$ 32,594					

TOWNSHIP OF ROCHELLE PARK
ANALYSIS OF FIRE PREVENTION
REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Total Annual Operating	Current Fund	Other Trust Fund			Other Trust Fund	Other Trust Fund	Other Trust Fund
			Fire Prevention - Fees - Local 13-2700-0010	Fire Prevention - Dedicated Penalties 13-2700-0011	Fire Department Dedicated Penalties 13-2700-0012	Fire Prevention - Fire Watch 13-2700-0013		
REVENUES								
Uniform Fire Safety Act Fees - Local	\$ 50,910	\$ 50,910						
State - Life Hazard Fees	18,244	18,244						
Fire Prevention - Penalties	-			\$ 6,288				
Fire Department - Penalties	-				\$ 667			
Fire Watch	-					\$ 8,841		
Total Revenues	69,154	69,154	-	6,288	667	8,841		
EXPENDITURES								
Salaries and Wages	44,770	44,770				7,368		
Other Expenses	39,684	8,635	\$ 31,049	8,150	4,812			
Total Expenditures	84,454	53,405	31,049	8,150	4,812	7,368		
Excess/(Deficit) of Revenues over Expenditures	\$ (15,300)	\$ 15,749	(31,049)	(1,862)	(4,145)	1,473		
Available Other Trust Fund Reserve Balances			103,147					
Available Other Trust Fund Reserve Balances			\$ 72,098	-	-	\$ 4,926		

TOWNSHIP OF ROCHELLE PARK
ANALYSIS OF FIRE PREVENTION
OTHER EXPENSES PAID BY VENDOR
FOR THE YEAR ENDED DECEMBER 31, 2018

	Total Annual Operating	Current Fund	Other Trust Fund	Other Trust Fund	Other Trust Fund	Other Trust Fund
			Fire Prevention - Fees - Local 13-2700-0010	Fire Prevention - Dedicated Penalties 13-2700-0011	Fire Department Dedicated Penalties 13-2700-0012	Fire Prevention - Fire Watch 13-2700-0013
NFPA - Nat. Fire Prot. Assoc.	\$ 1,696	\$ 1,696				
Verizon Wireless	1,857		\$ 1,857			
Joshua Marcus Group	-			7,154		
Sharp Electronics	1,430		1,430			
Pro Phoenix Corp	5,215		5,215			
What a Tec II	2,397		2,397			
Stateline Fire Safety	-				\$ 3,090	
Vindian	256	256				
Pitney Works - Postage	2,500		2,500			
Troufer Construction, LLC	1,350		1,350			
Palisades Sales Corp	15,497		15,497		1,039	
Strategic Safety Design	-					
WB Mason	1,516	1,516				
WW Grainger Inc	1,098	1,098				
Other Vendors	4,872	4,069	803	996	683	
	\$ 39,684	\$ 8,635	\$ 31,049	\$ 8,150	\$ 4,812	\$ -