

LOCAL GOVT SERVICES

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2015
Toms River Fire Commissioners
No. 2
Fire District Budget

<http://tomsriverfire.com/blog/>

Department Of



Community
Affairs

Division of Local Government Services

APPROVED COPY

2015 FIRE DISTRICT BUDGET

Certification Section

2015

**TOMS RIVER FIRE COMMISSIONERS
FIRE DISTRICT NO. 2 BUDGET**

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

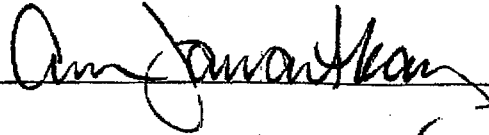
For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____



Date: _____

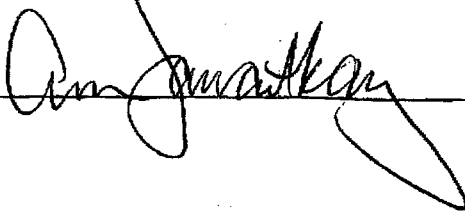
1/21/15

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____



Date: _____

4/13/15

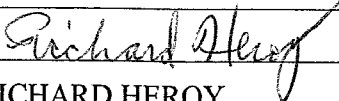
2015 PREPARER'S CERTIFICATION

TOMS RIVER FIRE COMMISSIONERS FIRE DISTRICT NO. 2 BUDGET

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

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

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

Preparer's Signature:			
Name:	RICHARD HEROY		
Title:	TREASURER		
Address:	257 WARNER STREET TOMS RIVER, NJ 08755		
Phone Number:	732.363.2245	Fax Number:	732.363.2695
E-mail address:	doverfirecommissioner2@comcast.net		

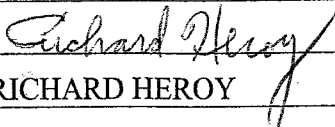
2015 PREPARER'S CERTIFICATION OTHER ASSETS

TOMS RIVER FIRE COMMISSIONERS FIRE DISTRICT NO. 2 BUDGET

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

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

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

Preparer's Signature:			
Name:	RICHARD HEROY		
Title:	TREASURER		
Address:	257 WARNER STREET TOMS RIVER, NJ 08755		
Phone Number:	732.363.2245	Fax Number:	732.363.2695
E-mail address:	<u>doverfirecommissioner2@comcast.net</u>		

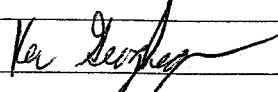
2015 APPROVAL CERTIFICATION

TOMS RIVER FIRE COMMISSIONERS FIRE DISTRICT NO. 2 BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 3rd day of December, 2014.

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

Officer's Signature:			
Name:	KEVIN GEOGHEGAN		
Title:	CLERK		
Address:	257 WARNER STREET TOMS RIVER, NJ 08755		
Phone Number:	732.363.2245	Fax Number:	732.363.2695
E-mail address:	doverfirecommissioner2@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

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

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

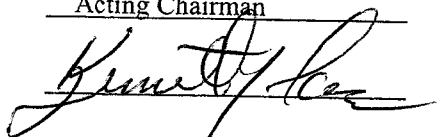
Name of Officer Certifying compliance

Kenneth Taylor

Title of Officer Certifying compliance

Acting Chairman

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION

TOMS RIVER FIRE COMMISSIONERS NO. 2

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

WHEREAS, the Annual Budget for the Toms River Fire Commissioners No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 3, 2014; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,033,240, which includes an amount to be raised by taxation of \$3,356,174, and Total Appropriations of \$4,033,240; and

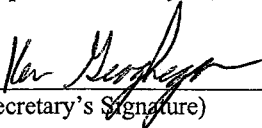
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 December 3, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the 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 21, 2015.



 (Secretary's Signature)

December 3, 2014

 (Date)

Board of Commissioners Recorded Vote


Member	Aye	Nay	Abstain	Absent
Kenneth Taylor	X			
Kevin Geoghegan	X			
Richard Heroy				X
Roger Brown	X			
John Solly	X			

2015 ADOPTION CERTIFICATION

TOMS RIVER FIRE COMMISSIONERS FIRE DISTRICT NO. 2 BUDGET

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

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 the 21st day of January, 2015.

Officer's Signature:			
Name:	KEVIN GEOGHEGAN		
Title:	CLERK		
Address:	257 WARNER STREET TOMS RIVER, NJ 08755		
Phone Number:	732.363.2245	Fax Number:	732.363.2695
E-mail address:	doverfirecommissioner2@comcast.net		

2015 ADOPTED BUDGET RESOLUTION

TOMS RIVER FIRE COMMISSIONERS FIRE DISTRICT NO. 2

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

WHEREAS, the Annual Budget for the Toms River Fire Commissioners Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 21, 2015; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as budget revenue]]*; and


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$4,033,240, which includes amount to be raised by taxation of \$3,356,174, and Total Appropriations of \$4,033,240; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 21, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$4,033,240, which includes amount to be raised by taxation of \$3,356,174, and Total Appropriations of \$4,033,240; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.



(Secretary's Signature)

January 21, 2015
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Kenneth Taylor	X			
Kevin Geoghegan	X			
Richard Heroy	X			
Roger Brown	X			
John Solly	X			

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

2015 Budget Summary

Toms River Fire Commissioners, District No. 2 Ocean County

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 616,667	\$ 340,184	\$ 276,483	81.3%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	10,000	10,000	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	50,399	9,899	40,500	409.1%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	677,066	360,083	316,983	88.0%
Amount to be Raised by Taxation to Support Budget	3,356,174	2,896,000	460,174	15.9%
Total Anticipated Revenues	4,033,240	3,256,083	777,157	23.9%
APPROPRIATIONS				
Total Administration	461,035	447,627	13,408	3.0%
Total Cost of Operations & Maintenance	1,966,007	1,938,136	27,871	1.4%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	10,000	10,000	-	0.0%
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)	230,000	215,000	15,000	7.0%
Total Capital Appropriations	1,366,198	645,320	720,878	111.7%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	4,033,240	3,256,083	777,157	23.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

Toms River Fire Commissioners, District No. 2
Ocean County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -	\$ 285,184	\$ (285,184)	-100.0%
Restricted Fund Balance	616,667	55,000	561,667	1021.2%
Total Fund Balance Utilized	<u>616,667</u>	<u>340,184</u>	<u>276,483</u>	81.3%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	10,000	10,000	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	9,899	9,899	-	0.0%
Grant for SCBA Bottles	40,500	-	40,500	#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	<u>50,399</u>	<u>9,899</u>	<u>40,500</u>	409.1%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u><u>\$ 677,066</u></u>	<u><u>\$ 360,083</u></u>	<u><u>\$ 316,983</u></u>	88.0%

2015 Appropriations Schedule

Toms River Fire Commissioners, District No. 2
Ocean County

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 197,111	\$ 187,021	\$ 10,090	5.4%
Commissioners	\$ 67,055	\$ 66,069	986	1.5%
Fringe Benefits	80,669	83,337	(2,668)	-3.2%
Total Administration - Personnel	344,835	336,427	8,408	2.5%
<i>Administration - Other (List)</i>				
Health protection	30,000	30,000	-	0.0%
Professional fees	36,000	31,000	5,000	16.1%
Other admin expense	50,200	50,200	-	0.0%
Contingent Expenses				
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	116,200	111,200	5,000	4.5%
Total Administration	461,035	447,627	13,408	3.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Water service (hydrant rentals)	268,000	258,000	10,000	3.9%
Joint district appropriations	826,053	911,382	(85,329)	-9.4%
Other Operations & Maintenance Expense	870,954	767,754	103,200	13.4%
Contingent Expenses	1,000	1,000	-	0.0%
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	1,966,007	1,938,136	27,871	1.4%
Total Operations & Maintenance	1,966,007	1,938,136	27,871	1.4%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment	5,000	5,000	-	0.0%
Materials & Supplies	5,000	5,000	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	10,000	10,000	-	0.0%
<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	-	-	-	#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)	230,000	215,000	15,000	7.0%
Total Capital Appropriations	1,366,198	645,320	720,878	111.7%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 4,033,240	\$ 3,256,083	\$ 777,157	23.9%

Toms River Fire Commissioners No. 2
2015 Fire District Budget
Additional Expenses For Appropriation Schedule (F-3)

	2015	2014
Administration - Other		
Office equipment maintenance	\$ 12,000	\$ 12,000
Opticom	5,000	5,000
Electionn expenses	8,000	8,000
Advertising	1,500	1,500
Supplies	4,700	4,700
Dues & subscriptions	4,500	4,500
Telephone	3,500	3,500
Conference	11,000	11,000
Total - other admin expense	<u>\$ 50,200</u>	<u>\$ 50,200</u>
Cost of Operations & Maintenance - Other		
Electricity and cable	\$ 6,500	\$ 6,500
Gas	5,000	5,000
Sewer	700	700
Travel	1,000	1,000
Communications	19,800	17,800
Traning	6,000	5,000
Insurance	161,200	155,000
Fire protection services	230,654	230,654
Supplies	215,500	170,500
Fuel	30,000	26,000
Physicals	6,000	6,000
Fitness program	8,000	8,000
Equipment repairs	170,500	125,500
Licenses	100	100
Hazardous materials	10,000	10,000
Total - Other Operations & Maintenance Expense	<u>\$ 870,954</u>	<u>\$ 767,754</u>

2015 Schedule of Salaries and Benefits

Toms River Fire Commissioners, District No. 2
Ocean County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Business Administrator	1	\$ 132,218	\$ 132,218	\$ 14,561	\$ -	\$ 15,241	\$ 11,241	\$ 41,043
Secretary/Bookkeeper	1	64,893	64,893	8,079	-	25,348	6,199	39,626
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 197,111	\$ 22,640	\$ -	\$ 40,589	\$ 17,440	\$ 80,669

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1	-	-	-	-	-	-	-	-
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Position #9	-	-	-	-	-	-	-	-
Position #10	-	-	-	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
Total Operation & Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
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			\$ 197,111	\$ 22,640	\$ -	\$ 40,589	\$ 17,440	\$ 80,669
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2015 Proposed Capital Budget

Toms River Fire Commissioners, District No. 2
Ocean County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Approval		Budget	Budget	Budget	Budget
Utility body	Vehicles	02/16/13		78%	\$	55,000		
Fire bureau - 2 vehicles (joint board)	Vehicles	02/16/13		74%		15,570		
Upgrades fire academy (joint board)	Bldg Impr	02/16/13		82%		29,750		
Pumper truck	Fire Apparatus	02/15/14		69%	650,000			
Fire prevention bureau vehicle (joint board)	Vehicles	02/15/14		61%	11,700			
Fire academy - replacement burn building (joint board)	Building	09/06/14		77%	446,998			
Fire dispatch - dispatch consoles upgrade (joint board)	Equipment	02/15/14		73%	48,750			
Total Capital Improvements					1,157,448			100,320

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Approval		Budget	Budget	Budget	Budget
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments								
Total Capital Improvements & Down Payments					1,157,448			100,320
RESERVE FOR FUTURE CAPITAL OUTLAYS					208,750			545,000
TOTAL CAPITAL APPROPRIATIONS					\$ 1,366,198			\$ 645,320

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

\$	616,667	\$	55,000

5 Year Debt Service Schedule - Principal

Toms River Fire Commissioners, District No. 2
Ocean County

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

5 Year Debt Service Schedule - Interest

Toms River Fire Commissioners, District No. 2
Ocean County

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

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

2015 Fund Balance Reconciliation

Toms River Fire Commissioners, District No. 2
Ocean County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 1,161,946
Less: Utilized in 2014 Adopted Budget	285,184
Proposed balance available	<u>876,762</u>
Estimated results of operations for the year ending December 31, 2014	200,000
Anticipated balance December 31, 2014	<u>1,076,762</u>
Less: Fund Balance utilized in 2015 Proposed Budget	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 1,076,762</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 862,996
Less: Utilized in 2014 Adopted Budget	55,000
Proposed balance available	<u>807,996</u>
Estimated results of operations for the year ending December 31, 2014	545,000
Anticipated balance December 31, 2014	<u>1,352,996</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	616,667
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 736,329</u></u>

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

2015 Referendums

Toms River Fire Commissioners, District No. 2
Ocean County

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

Tax Levy Requested minus Maximum Allowable Levy \$ -
 As this page is adjusted this amount changes, should = \$0
 (For Reference Purposes Only - from Levy Cap Summary based on
 Information provided by the district- see instructions.)

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

2015 Levy Cap Summary

Toms River Fire Commissioners, District No. 2
Ocean County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	2,896,000
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		2,896,000
Plus: 2% Cap Increase		57,920
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		2,953,920

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		15,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		159,211
Total Exclusions		174,211

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	37,006,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.065	24,054

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		77,032
Amount Utilized from Levy Cap Bank from 2013		157,482
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		3,386,699
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	3,386,699

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	3,356,174
Cap Bank Available from Prior Year (2012) for 2015 Budget		77,032
Cap Bank Available from Prior Year (2013) for 2015 Budget		157,482
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		-
Cap Bank Available from Prior Year (2014) for 2015 Budget		136,711
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		136,711
Cap Bank from Current Year (2015) Available for 2016 Budget		(203,989)
Cap Bank Available from 2015 for 2016 Budget	\$	30,525

2015 Levy Cap Exclusion Calculations

Toms River Fire Commissioners, District No. 2 Ocean County

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	21,020
2015 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		<u>21,020</u>
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		22,070
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		<u>22,070</u>
Pension Contribution Exclusion	\$	<u>-</u>

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	230,000
2014 Adopted Budget LOSAP Appropriation		215,000
LOSAP Exclusion (+/-)	\$	<u>15,000</u>

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	-
2014 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	\$	<u>-</u>

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	1,366,198
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		616,667
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		<u>749,531</u>
2014 Adopted Budget Total Capital Appropriation		645,320
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		55,000
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		<u>590,320</u>
Capital Expenditure Exclusion	\$	<u>159,211</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 42,209
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2015 Proposed Budget Group Health Insurance	<u>42,209</u>
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	49,694
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2014 Adopted Budget Group Health Insurance	<u>49,694</u>
Net Increase (Decrease)	<u>(7,485)</u>
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	<u>\$ -</u>

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOMS RIVER FIRE COMMISSIONERS NO. 2

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

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The 2015 budget reflects an increase of approximately \$777,000. The majority of the increase is capital appropriation. In 2015, the District appropriated \$650,000 for a pumper truck and approximately \$447,000 for Joint board replacement of a burn building, whereas in 2014, there were few smaller projects.

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.

The local fire tax rate is estimated to be \$0.074 per \$100 of assessed value as compared to \$0.065 per \$100 for the 2014 year. The unreserved fund balance utilized for the 2015 and 2014 is \$0 and \$285,184, respectively. The restricted fund balance utilized for 2015 and 2014 was \$616,667,000 and \$55,000, respectively. The unreserved fund balance is increased by 23%. The District does not anticipate any impact on the following year's budget as its unrestricted fund balance remains sufficient.

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 District is complying with the property tax levy cap of two percent (2%) on the amount to be raised by taxation including exclusions and prior years cap bank. The District is not exceeding the CAP and is not requesting any waivers or submitting any referendums.

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

Not applicable

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

The District provides approximately \$1.4 million in capital improvements mainly for a new pumper truck and replacement of a joint board burn building. These capital improvements are funded from restricted surplus and 2015 fire district tax. The District has no debt service.

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS (CONTINUED)

TOMS RIVER FIRE COMMISSIONERS NO. 2

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

Not applicable

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

Yes, \$5,000 to Pleasant Plains First Aid Squad and \$5,000 to Silverton First Aid Squad.

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	\$4,506,937,833
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.074

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	X	Yes	
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FIRE DISTRICT CONTACT INFORMATION 2015

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

Name of Fire District:	TOMS RIVER FIRE COMMISSIONERS, DISTRICT NO. 2		
Address:	257 WARNER STREET		
City, State, Zip:	TOMS RIVER	NJ	08755
Phone: (ext.)	732.363.2245	Fax:	732.363.2695

Preparer's Name:	RICHARD HEROY		
Preparer's Address:	257 WARNER STREET		
City, State, Zip:	TOMS RIVER	NJ	08755
Phone: (ext.)	732.363.2245	Fax:	732.363.2695
E-mail:	doverfirecommissioner2@comcast.net		

Chairman:	KENNETH TAYLOR (ACTING CHAIRMAN)		
Phone: (ext.)	732.363.2245	Fax:	732.363.2695
E-mail:	doverfirecommissioner2@comcast.net		

Secretary/Treasurer:	KEVIN GEOGHEGAN / RICHARD HEROY		
Phone: (ext.)	732.363.2245	Fax:	732.363.2695
E-mail:	doverfirecommissioner2@comcast.net		

Name of Auditor:	RONALD C. PETRICS, CPA, RMA		
Name of Firm:	WITHUMSMITH+BROWN, PC		
Address:	1144 HOOPER AVENUE, SUITE 202		
City, State, Zip:	TOMS RIVER	NJ	08753
Phone: (ext.)	732.341.8728	Fax:	732.341.8787
E-mail:	rpetrics@withum.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOMS RIVER FIRE COMMISSIONERS FIRE DISTRICT NO. 2

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

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

- 1) Provide the number of 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? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 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? Yes
 - 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," attach 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. SEE ATTACHED*
- 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 Yes
Each fire chief is permitted the use of a Chief's vehicle to use and be available to respond directly to a fire call from wherever they are 24/7.
 - 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)

TOMS RIVER FIRE COMMISSIONERS FIRE DISTRICT NO. 2

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

- 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." SEE ATTACHED
- 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
- 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. SEE ATTACHED
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes 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.
- It was implemented in 1993
 - The total number of volunteer members presently eligible to participate is 104.
 - The total number of volunteer members present vested is 46.
 - The annual contribution for each vested member is based on an automatic increase.
 - The total LOSAP budget for the current year is \$230,000.
 - The Fire District does require 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.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Summary of any Related Party Transactions

6. a. (1) The Fire District has a business relationship with Employee Linda Jones for weekly cleaning service at the substation building and commissioners' office. Amount paid \$3,150. The transaction was not subject to the competitive bid process.
- (2) The Fire District had a business transaction with former Fire Commissioner Thomas McCann when he did handy man work around the fire commissioners' office and the amount paid was \$160 and was not subject to the competitive bid process.
- (3) The Fire District had a business transaction with Fire Commissioner Roger J. Brown when he helped move furniture into the new office. He was paid \$50 and was not subject to the competitive bid process.
6. b. (1) The Fire District employs Fire Inspector Kevin B. Britton who is the son of former Fire Commissioner Kevin W. Britton at approximately \$65,000 per year. The transaction is not subject to the competitive bid process.
- (2) The Fire District had a business transaction with Specialized Medical Consultants who perform our TB and Hepatitis screening. This business is owned partly by Debbie Francioso who is the sister of Fire Commissioner Kevin Geoghegan. They were paid \$1,580, and this transaction was not subject to the competitive bid process.
- (3) The Fire District had a business transaction with Joseph Gargano to install and program the electronic telephone system in the fire commissioners' office who is the husband of Employee Darlene Gargano. He was paid \$3,305, and this transaction was not subject to the competitive bid process.

PLEASANT PLAINS VEHICLES

3000	2011 Chevrolet Tahoe Wagon GWV 8 2 axles 1/19/11 (issue date)	Assigned to Chief David George MG89153
3010	2009 Chevrolet Tahoe GWV 8 2 axles	Assigned to Asst. Chief Ryan Parente MG 85844
3041	2013 Spartan Pumper GVW 50,000 lbs.	Motor Pool
3051	1992 Sutphen Pumper	Motor Pool MG 1585
3061	1996 Sutphen Pumper	Motor Pool MG 26425
3065	2007 Sutphen Ladder Truck	Motor Pool MG 73804
3165	1986 Sutphen Aerial Water Tower	Motor Pool MG 25HL
3007	2000 Freight Liner w/Rescue Body	Motor Pool MG 40579
3017	1990 Ford Utility Truck	Motor Pool MG 13432
3068	2011 Kenworth Tank Truck Heritage Tanker/Pumper 3 Axles GVW 66,000 obs.	Motor Pool MG 19065
	1961 Fru Trailer	out of service Do not register anymore
3059	1993 Dodge Pickup	Motor Pool MG 19067
3069	1984 Dodge Brush Truck	Motor Pool MG 693X

SILVERTON VEHICLES

2900	2011 Chevrolet Tahoe GVW 8 2 axles 1/19/11	Assigned to Chief Gary Tattersall MG 89152
2910	2009 Chevrolet Tahoe GVW 8 2 axles 10/6/09	Assigned to Asst. Chief Robert Sinnott MG 85847
2901	2014 International Truck GVW 37020 lbs. 3 axles	Motor Pool 12597MG
2911	2000 Spartan Pumper 2000 GPM GVW 47000 lbs. 2 axles 8/25/00	Motor Pool MG 43664
2904	2004 Ford 550 Rescue Truck GVW 17,500 lbs. 2 axles 7/12/04	Motor Pool MG 61744
2914	2005 Ford Excursion	Motor Pool MG6618
2905	2014 Rosenbauer Ladder Truck GVW 80,000 lbs. 2 axles 9/10/14	Motor Pool
2917	1994 Simon Rescue Truck GVW 49,000 lbs. 2 axles 5/24/94	Motor Pool MG 5725
2909	2002 Ford F-450 GVW 15,000 lbs. 2 axles 12/4/02	Motor Pool MG 53498
Tech trailer	2008 Car Mate Trailer	5A 3C8 L0042 75 Motor Pool

AGREEMENT

WHEREAS, N.J.S.40A:14-68 authorizes the governing body of a municipality to contract with fire companies within the municipality for the purposes of extinguishing fires, upon such terms and conditions as shall be deemed proper; and

WHEREAS, N.J.S.40A:14-81 provides the Commissioners of a fire district with the same powers, functions within the fire district and to the same extent as municipalities relating to the prevention and extinguishment of fires and the regulation of fire hazards; and

WHEREAS, the Commissioners of Fire District #2 in the Township of Toms River, Ocean County, New Jersey have negotiated an agreement with the fire company within its jurisdiction upon terms that are deemed proper for the provision of fire protection services to the fire district;

It is on this 5th day of March, 2014, between the Commissioners of Fire District No. 2 in the Township of Toms River, County of Ocean, New Jersey (hereinafter called Commissioners) and Pleasant Fire Dept. (hereinafter called Fire Company), and in consideration of the payment to be made as described and the exchange of mutual promises, represented and agreed as follows:

1. Fire Company will extinguish fires within the fire district or in such other areas or territories as may be contracted for by Commissioners, or pursuant to mutual aid agreements which have been entered into by Commissioners. Copies of all such contracts or agreements shall be furnished to Fire Company. For purposes hereof, the term "extinguishing fires" shall be used in its broadest and most liberal sense.
2. Nothing herein shall be construed to increase any liability on the part of the Fire Company to the public for errors or omissions in the performance or non-performance of its duties hereunder or in any way to be more stringent than any other requirement.
3. The fire fighter members of the Fire Company, in performing fire duties shall be deemed to be performing a governmental function.
4. The fire fighter members of the Fire Company shall be under the supervision and control of the Commissioners, and Fire Company may not take any action which is contrary to law or to the by-laws of the Township of Toms River, New Jersey, or to the official actions of Commissioners. Commissioners shall exercise supervision and jurisdiction over the Fire Company in firematic matters only and will not interfere with or seek to regulate the internal administration of Fire Company. Nothing herein contained shall be deemed to authorize Commissioners to direct the actions of the fire officials or fire fighters at a fire scene or to act contrary to the statutory command authority of the fire chief at the fire scene.
5. Fire Company shall perform such other duties, directly or indirectly related to the extinguishment of fires, as may be reasonably assigned from time to time by Commissioners.
6. In addition to the payment to be made annually by Commissioners to the Fire Company pursuant hereto, Commissioners shall provide workers' compensation insurance coverage for all fire fighters of the Fire Company and liability insurance coverage for the Fire Company and for its apparatus, vehicles and equipment but not for the firehouse or other structures owned by Fire Company. Copies of liability and workers' compensation insurance policies shall be furnished to Fire Company.
7. Commissioners shall reimburse fire fighters for any losses or expenses incurred while engaged in fire duty, subject to reasonable proof of the value of such losses, in accordance with procedures to be established by Commissioners, except for those losses or expenses for which reimbursement shall be provided by Fire Company, e.g., clothing allowance, and except for such losses not covered by insurance.
8. Commissioners shall pay Fire Company \$111,179 for the period from March 5, 2014 through

2015 as reimbursement for the expenses of providing fire protection for the fire district. Said amount shall be made in installments of \$3,992 per month; together with two lump sum payments: one at the first meeting in August in the amount of \$2,750 and the other at the first meeting in November in the amount of \$27,525; in addition, up to \$500 will be paid for expenses incurred based on a list provided by the fire chief, and the balance will be paid to the fire company, for the total amount aforesaid. The installment payment of \$27,525 shall be disbursed upon receipt of hose tests, hydrant tests and the fire fighter percentages (drills and attendance). The testing of the hose must be done between April and October 15th; the mutual aid drill must be held between April 15th and October 15th; and the annual inspection must be held between April 15th and October 15th. With regard to the funds allotted for the annual Firemen's Convention in Wildwood, New Jersey, the following must be adhered to: 1. Personnel wishing to participate in the parade must help in preparing the truck prior to it leaving for Wildwood, 2. All personnel participating in the parade will do so in uniform (Summer, full dress, etc. as provided by the lead Company from Toms River Township), 3. All expenses for fuel, tolls, and meals while in route issued by the Board will be for those who ride down to Wildwood on the truck, 4. The remaining monies will be distributed equally among all personnel that participate in the convention, 5. No money will be allotted if no truck goes to participate in the parade. Commissioners may request submission of check books or other records or documents to substantiate the compliance of Fire Company with the requirements of this agreement as to all expenditures made of the annual payment aforesaid, provided that if not fully satisfied with such information Commissioners may require an audit of the accounts of Fire Company as to such expenditures, but this in no way obligates the Fire Company to submit to an audit as to any funds received other than from Commissioners. The expense of such audit shall be borne by Commissioners. Fire Company shall cooperate completely with Commissioners and its designated representatives in the conduct of any such audit.

9. No contract with any other municipality or fire district for the extinguishment of fires, no mutual aid agreement and no rule or regulation or bylaw relating to same may be adopted without furnishing Fire Company an opportunity for hearing and discussion.

10. For purposes of this agreement, fire fighters shall include "fire police".

11. Fire Company will house any apparatus, vehicles or equipment furnished by Commissioners in a safe and secure manner, will observe any rules or regulations promulgated by Commissioners for the maintenance, storage and use of said apparatus, vehicles, and equipment and shall utilize same only in accordance with procedures established by Commissioners and to effectuate the purposes of this agreement. Such rules and regulations shall be in writing and shall be furnished to Fire Company.

12. This contract is contingent upon adequate funding being provided in the annual budget as approved by the voters or the municipal governing body, as the case may be.

13. Fire Company may not hire or employ any person to perform any function of firematics without the consent of Commissioners, which shall not be unreasonably withheld, but the Commissioners may provide paid employees for use by Fire Company provided that the requirements of L. 1979, c. 453 and subsequent amendments, if any, are observed.

14. If any article, section, paragraph, sentence or clause of this agreement is determined to be invalid, same shall be deemed severable and the remainder of the agreement shall survive unless such invalidated language is material to the purposes and intentions of this agreement.

15. It is further agreed that this agreement shall be automatically renewable from year to year unless either party notifies the other by written notice of at least 60 days prior to the expiration of this agreement of the intent not to renew. Automatic renewal of this agreement does not constitute, however, acceptance by either party of the prior fiscal year's monetary agreement payable to the fire company, negotiation of which shall continue during the period of automatic renewal until an equitable sum is agreed upon, at which time the agreement shall be so amended. At least 90 days prior to the expiration of this agreement, the Commissioners shall meet with the designated officials of the fire company to determine and set the dollar amount of the agreement and/or make necessary alterations and

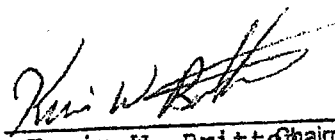
ements to said agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their
separate presents to be affixed the day and year first above written.

COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF TOMS RIVER, OCEAN
COUNTY, NEW JERSEY

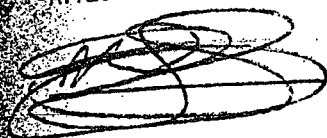
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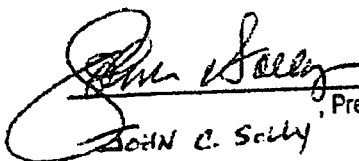

Kevin M. Geoghegan, Clerk


Kevin W. Britton, Chairman

PLEASANT PLAINS FIRE DEPT.

ATTEST:


Secretary


John C. Sully, President

AGREEMENT

WHEREAS, N.J.S.40A:14-68 authorizes the governing body of a municipality to contract with volunteer fire companies within the municipality for the purposes of extinguishing fires, upon such terms and conditions as shall be deemed proper; and

WHEREAS, N.J.S.40A:14-81 provides the Commissioners of a fire district with the same powers, duties and functions within the fire district and to the same extent as municipalities relating to the prevention and extinguishment of fires and the regulation of fire hazards; and

WHEREAS, the Commissioners of Fire District #2 in the Township of Toms River, Ocean County, New Jersey have negotiated an agreement with the fire company within its jurisdiction upon terms that are fair and proper for the provision of fire protection services to the fire district;

It is on this 5th day of March, 2014, between the Commissioners of Fire District No. 2 in the Township of Toms River, County of Ocean, New Jersey (hereinafter called Commissioners) and Silverton Vol. Fire Company (hereinafter called Fire Company), and in consideration of the payment to be made as herein described and the exchange of mutual promises, represented and agreed as follows:

1. Fire Company will extinguish fires within the fire district or in such other areas or territories as may be contracted for by Commissioners, or pursuant to mutual aid agreements which have been approved by Commissioners. Copies of all such contracts or agreements shall be furnished to Fire Company. For purposes hereof, the term "extinguishing fires" shall be used in its broadest and most universal sense.

2. Nothing herein shall be construed to increase any liability on the part of the Fire Company to the public for errors or omissions in the performance or non-performance of its duties hereunder or pursuant to any other requirement.

3. The fire fighter members of the Fire Company, in performing fire duties shall be deemed to be exercising a governmental function.

4. The fire fighter members of the Fire Company shall be under the supervision and control of the Commissioners, and Fire Company may not take any action which is contrary to law or to the by-laws or to the official actions of Commissioners. Commissioners shall exercise supervision and jurisdiction over Fire Company in firematic matters only and will not interfere with or seek to regulate the internal administration of Fire Company. Nothing herein contained shall be deemed to authorize Commissioners to direct the actions of the fire officials or fire fighters at a fire scene or to act contrary to the statutory command authority of the fire chief at the fire scene.

5. Fire Company shall perform such other duties, directly or indirectly related to the extinguishment of fires, as may be reasonably assigned from time to time by Commissioners.

6. In addition to the payment to be made annually by Commissioners to the Fire Company pursuant hereto, Commissioners shall provide workers' compensation insurance coverage for all fire fighters of the Fire Company and liability insurance coverage for the Fire Company and for its apparatus, vehicles and equipment but not for the firehouse or other structures owned by Fire Company. Copies of all liability and workers' compensation insurance policies shall be furnished to Fire Company.

7. Commissioners shall reimburse fire fighters for any losses or expenses incurred while engaging in fire duty, subject to reasonable proof of the value of such losses, in accordance with procedures to be established by Commissioners, except for those losses or expenses for which reimbursement shall be provided by Fire Company, e.g., clothing allowance, and except for such losses as are covered by insurance.

8. Commissioners shall pay Fire Company \$117,475 for the period from March 6, 2014 through

March 4, 2015 as reimbursement for the expenses of providing fire protection for the fire district. Said payment shall be made in installments of \$4,825 per month; together with two lump sum payments: one at the first meeting in August in the amount of \$2,750 and the other at the first meeting in November in the amount of \$25,825; in addition, up to \$500 will be paid for expenses incurred based on a list provided by the fire chief, and the balance will be paid to the fire company, for the total amount aforesaid. The latter installment payment of \$25,825 shall be disbursed upon receipt of hose tests, hydrant tests and the list of fire fighter percentages (drills and attendance). The testing of the hose must be done between April 15th and October 15th; the mutual aid drill must be held between April 15th and October 15th; and the annual inspection must be held between April 15th and October 15th. With regard to the funds distributed for the annual Firemen's Convention in Wildwood, New Jersey, the following must be adhered to: 1. Personnel wishing to participate in the parade must help in preparing the truck prior to it leaving for Wildwood, 2. All personnel participating in the parade will do so in uniform (Summer, full dress, etc. as decided by the lead Company from Toms River Township), 3. All expenses for fuel, tolls, and meals while in route issued by the Board will be for those who ride down to Wildwood on the truck, 4. The remaining monies will be distributed equally among all personnel that participate in the convention, 5. No money will be allotted if no truck goes to participate in the parade. Commissioners may request submission of check books or other records or documents to substantiate the compliance of Fire Company with the requirements of this agreement as to all expenditures made of the annual payment aforesaid, provided that if not fully satisfied with such information Commissioners may require an audit of the accounts of Fire Company as to such expenditures, but this in no way obligates the Fire Company to submit to an audit as to any funds received other than from Commissioners. The expense of such audit shall be borne by Commissioners. Fire Company shall cooperate completely with Commissioners and its designated representatives in the conduct of any such audit.

9. No contract with any other municipality or fire district for the extinguishment of fires, no mutual aid agreement and no rule or regulation or bylaw relating to same may be adopted without furnishing Fire Company an opportunity for hearing and discussion.

10. For purposes of this agreement, fire fighters shall include "fire police".

11. Fire Company will house any apparatus, vehicles or equipment furnished by Commissioners in a safe and secure manner, will observe any rules or regulations promulgated by Commissioners for the maintenance, storage and use of said apparatus, vehicles, and equipment and shall utilize same only in accordance with procedures established by Commissioners and to effectuate the purposes of this agreement. Such rules and regulations shall be in writing and shall be furnished to Fire Company.

12. This contract is contingent upon adequate funding being provided in the annual budget as approved by the voters or the municipal governing body, as the case may be.

13. Fire Company may not hire or employ any person to perform any function of firematics without the consent of Commissioners, which shall not be unreasonably withheld, but the Commissioners may provide paid employees for use by Fire Company provided that the requirements of L. 1979, c. 453 and subsequent amendments, if any, are observed.

14. If any article, section, paragraph, sentence or clause of this agreement is determined to be invalid, same shall be deemed severable and the remainder of the agreement shall survive unless such invalidated language is material to the purposes and intentions of this agreement.

15. It is further agreed that this agreement shall be automatically renewable from year to year unless either party notifies the other by written notice of at least 60 days prior to the expiration of this agreement of the intent not to renew. Automatic renewal of this agreement does not constitute, however, acceptance by either party of the prior fiscal year's monetary agreement payable to the fire company, negotiation of which shall continue during the period of automatic renewal until an equitable sum is agreed upon, at which time the agreement shall be so amended. At least 90 days prior to the expiration of this agreement, the Commissioners shall meet with the designated officials of the fire company to determine and set the dollar amount of the agreement and/or make necessary alterations and

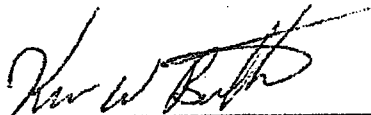
amendments to said agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their corporate presents to be affixed the day and year first above written.

COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF TOMS RIVER, OCEAN
COUNTY, NEW JERSEY

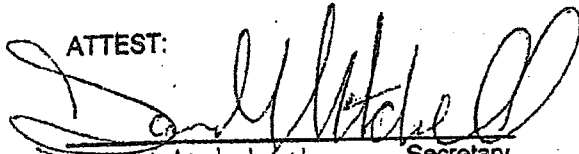
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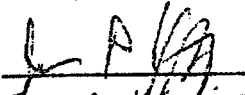

Kevin M. Geoghegan, Clerk


Kevin W. Britton, Chairman

SILVERTON VOL. FIRE COMPANY

ATTEST:


DANA H. Mitchell, Secretary


JOHN P. Harding, President

2014

AGREEMENT

WHEREAS, Toms River Fire District No. 2 is in need of various first aid services concerning the volunteer firemen responding to the scene of a fire; and

WHEREAS, the Pleasant Plains First Aid Squad is desirous of providing said services pursuant to the terms and conditions hereinafter set forth;

NOW, THEREFORE, it is agreed between the parties as follows:

1. When the fire district is dispatched to a fire scene, the first aid squad shall respond to the fire scene with appropriate ambulance and crew for the purpose of providing first aid services to the fire district volunteer fire fighters at the scene. The only fire incidents to which first aid shall respond is structural fires, extrications, second alarm fires, and when otherwise requested by the fire district.
2. The fire district shall receive from the first aid squad, quarterly and at year-end, written reports setting forth the total number of responses and the number of responses by each of the first aid members responding to each fire incident.
3. The fire district shall have the right to request and receive from first aid a year-end audit relative to the monies paid hereunder.
4. The first aid squad shall receive \$5,000 for providing the services set forth herein. The first aid squad shall submit a voucher to the fire district for review and approval by the fire district in order to receive the appropriate monies.
5. The term of the agreement shall be for one (1) year from the date of the execution of the agreement and shall continue on a year-to-year basis unless either party submits in writing a letter seeking to terminate the contract at its year-end anniversary.

In Witness Whereof, the parties hereto have set their hands and seals or caused their corporate presents to be affixed.

ATTESTED BY:

THE COMMISSIONERS OF FIRE
DISTRICT NO. 2 IN THE TOWNSHIP OF
TOMS RIVER

Kevin M. Geoghagan, Clerk

Kevin W. Britton, Chairman

PLEASANT PLAINS FIRST AID SQUAD

Sean Regan, Secretary

[Signature], President
CAP'T

2014

AGREEMENT

WHEREAS, Toms River Fire District No. 2 is in need of various first aid services concerning the volunteer firemen responding to the scene of a fire; and

WHEREAS, the Silverton First Aid Squad is desirous of providing said services pursuant to the terms and conditions hereinafter set forth;

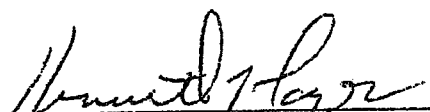
NOW, THEREFORE, it is agreed between the parties as follows:

1. When the fire district is dispatched to a fire scene, the first aid squad shall respond to the fire scene with appropriate ambulance and crew for the purpose of providing first aid services to the fire district volunteer fire fighters at the scene. The only fire incidents to which first aid shall respond is structural fires, extrications, second alarm fires, and when otherwise requested by the fire district.
2. The fire district shall receive from the first aid squad, quarterly and at year-end, written reports setting forth the total number of responses and the number of responses by each of the first aid members responding to each fire incident.
3. The fire district shall have the right to request and receive from first aid a year-end audit relative to the monies paid hereunder.
4. The first aid squad shall receive \$5,000 for providing the services set forth herein. The first aid squad shall submit a voucher to the fire district for review and approval by the fire district in order to receive the appropriate monies.
5. The term of the agreement shall be for one (1) year from the date of the execution of the agreement and shall continue on a year-to-year basis unless either party submits in writing a letter seeking to terminate the contract at its year-end anniversary.

In Witness Whereof, the parties hereto have set their hands and seals or caused their corporate presents to be affixed.

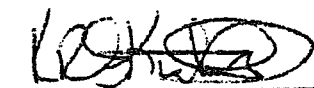
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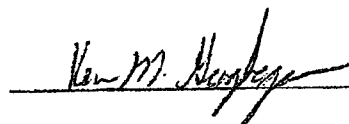
THE COMMISSIONERS OF FIRE
DISTRICT NO. 2 IN THE TOWNSHIP OF
TOMS RIVER


Kenneth J. Taylor, Asst. Clerk


Kevin W. Britton, Chairman

SILVERTON FIRST AID SQUAD


Secretary


President

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
TOMS RIVER FIRE COMMISSIONERS
FIRE DISTRICT NO. 2

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

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.
- 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.

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 2013.

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

Fire District Schedule of Commissioners and Officers (Continued)

Toms River Fire Commissioners, District No. 2
Ocean County

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			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
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Kenneth Taylor	Acting Chairman	5X	Commissioner	\$ 7,200	-	-	\$ -	10,800	Toms River Twp	Mechanic	40 hrs	85000	11,925	107,725
2 Kevin Geoghegan	Clerk	5X	Former Officer	7,200	-	-	-	7,200	Berkeley Twp	EMT	8 hrs	9152	-	16,352
3 Richard Heroy	Treasurer	5X		7,200	-	-	-	7,200	n/a	n/a	n/a	0	-	7,200
4 Roger Brown	Commissioner	5X		7,200	-	-	-	7,200	n/a	n/a	n/a	0	-	7,200
5 John Solly	Commissioner	5X		7,200	-	-	-	7,200	n/a	n/a	n/a	0	-	7,200
6 Darlene Gargano	Business Adm	35	X	108,887	-	-	37,368	146,255	LEH FD #2 & Lakewood FD	Steno	LEH 5 & LW - 1	13640	-	159,895
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:				\$ 144,887	\$ -	\$ -	\$ 40,968	\$ 185,855				\$ 107,792	\$ 11,925	\$ 305,572

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

Toms River Fire Commissioners, District No. 2
Ocean County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget					
Active Employees - Health Benefits - Annual Cost									
Single Coverage									#DIV/0!
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family	2	26,531	53,062	(10,853)	2	28,271	56,542	(3,480)	-6.2%
Employee Cost Sharing Contribution (enter as negative -)							(6,693)	(4,160)	62.2%
Subtotal	2		42,209		2		49,849	(7,640)	-15.3%
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									#DIV/0!
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family	2	13,209	26,418		2	13,618	27,236	(818)	-3.0%
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	2		26,418		2		27,236	(818)	-3.0%
GRAND TOTAL	4		\$ 68,627		4		\$ 77,085	\$ (8,458)	-11.0%

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

No
No

Schedule of Accumulated Liability for Compensated Absences

Toms River Fire Commissioners, District No. 2
Ocean County

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, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Darlene Gargano	192	\$ 78,084			X
Linda Jones	62	14,204			X
Total liability for accumulated compensated absences at January 1, 2014		\$ 92,288			

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:
County:

Toms River Fire Commissioners, District No. 2
Ocean County

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	2,896,000
Cap Bank Available from 2012 (See Levy Cap Certification)		77,032
Cap Bank Available from 2013 (See Levy Cap Certification)		157,482
Cap Bank Available from 2014 (See Levy Cap Certification)		136,711
Cap Bank Used from 2012		77,032
Cap Bank Used from 2013		157,482
Cap Bank Used from 2014		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		4,469,931,333
New Ratables - Increase in Valuations (New Construction and Additions)		37,006,500
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.065
Projected Tax Rate based upon Proposed Levy		0.074466836

Toms River

Form CNC-3 Fire District
(September 2009)

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY 1508 COUNTY OCEAN
FIRE DISTRICT CODE: F02 TOTAL NUMBER OF FIRE DISTRICTS 2

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. FOR REFERENCE ONLY.

\$ 4,469,931,333 (1)

2. Total valuation of new construction and improvements (not prorated) from the Added Assessment List filed on October 1 of the current calendar tax year minus the total valuation of any added assessment tax appeal reductions from the prior year. Do not include omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

37,006,500 (2)

10/9/14 [Signature]
DATE ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District TAX RATE from CURRENT YEAR (expressed as a decimal, \$ per hundred).

.065 (3)

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

\$ 24,054 (4)

10/9/14 [Signature]
DATE TAX COLLECTOR SIGNATURE

THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FORM CNC-3. THIS FORM MAY BE REPRODUCED FOR DISTRIBUTION BUT CANNOT BE ALTERED OR AMENDED WITHOUT PRIOR APPROVAL.