

LOCAL GOVT SERVICES

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2017

Toms River Fire Commissioner
District No. 2

Fire District Budget

<http://www.tomsriverfiredistrict2.com>
(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Christina M. Zappacchi Date: 1/30/17

2017 PREPARER'S CERTIFICATION

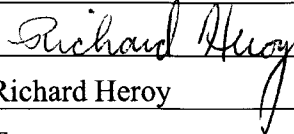
TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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		

**2017 PREPARER'S CERTIFICATION
OTHER ASSETS**

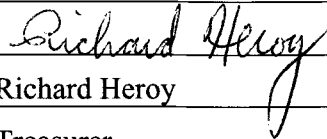
TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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>		

2017 APPROVAL CERTIFICATION


TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 7th day of December, 2016.

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:	Brian Geoghegan		
Title:	Clerk		
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>		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	http://www.tomsriverdistrict2.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- 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 Robert J. Blank

Title of Officer Certifying compliance Chairman

Signature 

**RESOLUTION TO AMEND THE 2017 BUDGET
PURSUANT TO N.J.S.A. 40A:14-78.3
FISCAL YEAR: FROM JANUARY 1, 2017 TO DECEMBER 31, 2017**

WHEREAS, the Toms River Fire Commissioners, District No. 2 Budget for the Fiscal Year beginning on January 1, 2017 and ending on December 31, 2017 was introduced on the 7th day of December 2016; and

WHEREAS, a public hearing on the 2017 Fire District budget is being held on January 18, 2017 as publicly advertised; and

WHEREAS, the Board desires to amend certain line items in the 2017 Budget;

NOW, THEREFORE, BE IT RESOLVED by the Toms River Fire Commissioners, District No. 2 that the following amendment to the introduced 2017 Fire District Budget be made:

Capital Improvements

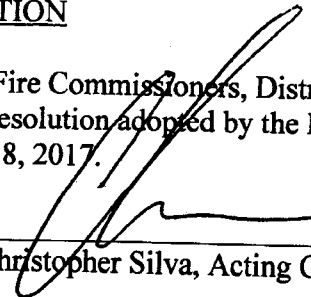
Page F-5

		<u>From</u>	<u>To</u>
Fire academy upgrades (Joint Board)	Building	\$45,000	\$.00
RESERVE FOR FUTURE CAPITAL OUTLAYS		\$286,643	\$331,643

BE IT FURTHER RESOLVED that two (2) certified copies of this resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2017 Fire District Budget as so amended.

CERTIFICATION

I, Christopher Silva, Acting Clerk of the Toms River Fire Commissioners, District No. 2, New Jersey, do hereby certify that this is a true copy of a Resolution adopted by the Board of Fire Commissioners at a regular meeting held on January 18, 2017.



Christopher Silva, Acting Clerk

2017 FIRE DISTRICT BUDGET RESOLUTION

TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Toms River Fire Commissioners, District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 7, 2016; 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 \$4,603,452, which includes an amount to be raised by taxation of \$3,228,000, and Total Appropriations of \$4,603,452; and

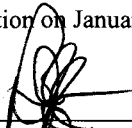
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 7, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 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 18, 2017.



 (Secretary's Signature)

December 7, 2016

 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert J. Blank	X			
Richard Heroy	X			
Brian Geoghegan	X			
Christopher Silva				X
Kevin W. Britton	X			

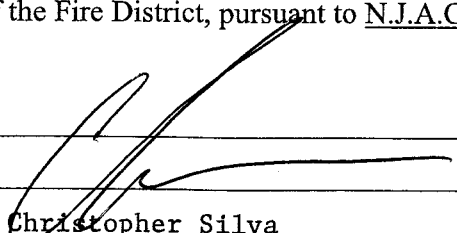
2017 ADOPTION CERTIFICATION

TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 18th day of January, 2017.

Officer's Signature:			
Name:	Christopher Silva		
Title:	Acting 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		

2017 ADOPTED BUDGET RESOLUTION

TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Toms River Fire Commissioners, District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 18, 2017; 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

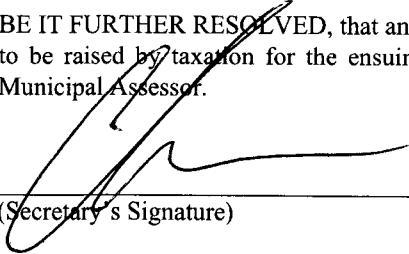
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$4,603,452, which includes amount to be raised by taxation of \$3,228,000, and Total Appropriations of \$4,603,452; and

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 18, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, 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 \$4,603,452, which includes amount to be raised by taxation of \$3,228,000, and Total Appropriations of \$4,603,452; 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 18, 2017
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert J. Blank	X			
Richard Heroy	X			
Brian Geoghegan				X
Christopher Silva	X			
Kevin W. Britton	X			

2017 FIRE DISTRICT BUDGET

Financial Schedules Section

2017 Budget Summary

Toms River Fire Commissioners, District No. 2 Ocean County

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 1,355,553	\$ 82,500	\$ 1,273,053	1543.1%
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	9,899	9,899	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	1,375,452	102,399	1,273,053	1243.2%
Amount to be Raised by Taxation to Support Budget	<u>3,188,000</u>	<u>3,228,231</u>	<u>(40,231)</u>	-1.2%
Total Anticipated Revenues	<u>4,563,452</u>	<u>3,330,630</u>	<u>1,232,822</u>	37.0%
APPROPRIATIONS				
Total Administration	473,439	481,175	(7,736)	-1.6%
Total Cost of Operations & Maintenance	2,189,670	2,009,352	180,318	9.0%
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	-	35,003	(35,003)	-100.0%
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)	258,500	258,500	-	0.0%
Total Capital Appropriations	1,631,843	536,600	1,095,243	204.1%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	<u>4,563,452</u>	<u>3,330,630</u>	<u>1,232,822</u>	37.0%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

Toms River Fire Commissioners, District No. 2
Ocean County

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 255,553	\$ -	\$ 255,553	#DIV/0!
Restricted Fund Balance	1,100,000	82,500	1,017,500	1233.3%
Total Fund Balance Utilized	1,355,553	82,500	1,273,053	1543.1%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & 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	10,000	10,000	-	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	-	-	-	#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%
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	9,899	9,899	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#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	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 1,375,452	\$ 102,399	\$ 1,273,053	1243.2%

2017 Appropriations Schedule

Toms River Fire Commissioners, District No. 2
Ocean County

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 204,728	\$ 198,801	\$ 5,927	3.0%
Commissioners	\$ 70,214	\$ 68,210	2,004	2.9%
Fringe Benefits	74,797	90,464	(15,667)	-17.3%
Total Administration - Personnel	<u>349,739</u>	<u>357,475</u>	<u>(7,736)</u>	-2.2%
<i>Administration - Other (List)</i>				
Health protection	30,000	30,000	-	0.0%
Professional fees	36,000	36,000	-	0.0%
Other administrative expenses	57,700	57,700	-	0.0%
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 Administration - Other	<u>123,700</u>	<u>123,700</u>	<u>-</u>	0.0%
Total Administration	<u>473,439</u>	<u>481,175</u>	<u>(7,736)</u>	-1.6%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Water service (hydrant rentals)	268,000	268,000	-	0.0%
Joint district appropriation	976,916	866,598	110,318	12.7%
Other Operations & Maintenance Expense	943,754	873,754	70,000	8.0%
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	<u>2,189,670</u>	<u>2,009,352</u>	<u>180,318</u>	9.0%
Total Operations & Maintenance	<u>2,189,670</u>	<u>2,009,352</u>	<u>180,318</u>	9.0%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	#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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	#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	<u>10,000</u>	<u>10,000</u>	<u>-</u>	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 - 2006 purchase of equipment without budget approp.	-	35,003	(35,003)	-100.0%
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>35,003</u>	<u>(35,003)</u>	-100.0%
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)	258,500	258,500	-	0.0%
Total Capital Appropriations	1,631,843	536,600	1,095,243	204.1%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	<u>\$ 4,563,452</u>	<u>\$ 3,330,630</u>	<u>\$ 1,232,822</u>	37.0%

Toms River Fire Commissioners No. 2
2017 Fire District Budget
Additional Expenses For Appropriation Schedule (F-3)

	2017	2016
Administration - Other		
Office equipment maintenance	\$ 17,000	\$ 17,000
Opticom	5,000	5,000
Electionn expenses	9,000	9,000
Advertising	2,000	2,000
Supplies	5,200	5,200
Dues & subscriptions	4,000	4,000
Telephone	3,500	3,500
Conference	12,000	12,000
Total - other admin expense	<u>\$ 57,700</u>	<u>\$ 57,700</u>
Cost of Operations & Maintenance - Other		
Electricity and cable	\$ 8,000	\$ 7,500
Gas	5,000	5,000
Sewer	700	700
Travel	1,000	1,000
Communications	19,800	19,800
Traning	12,000	12,000
Insurance	140,000	170,000
Fire protection services	230,654	230,654
Supplies	356,000	238,500
Fuel	26,000	30,000
Physicals	6,000	6,000
Fitness program	8,000	8,000
Equipment repairs	130,500	134,500
Licenses	100	100
Hazardous materials	-	10,000
Total - other operations & maintenance expense	<u>\$ 943,754</u>	<u>\$ 873,754</u>

2017 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	2017 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution			
Business Administrator	1	\$ 135,943	\$ 135,943	\$ 16,349	\$ -	\$ -	\$ 36,892	\$ 53,241
Secretary/Bookkeeper	1	68,785	68,785	8,247	-	6,236	7,073	21,556
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 204,728	\$ 24,596	\$ -	\$ 6,236	\$ 43,965	\$ 74,797

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution			
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	2017 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution			
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			\$ 204,728	\$ 24,596	\$ -	\$ 6,236	\$ 43,965	\$ 74,797

2017 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	2017 Proposed Budget		2016 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	Budget
Two chief's vehicles (Pleasant Plains & Silverton)	Vehicles	02/21/15		68%	\$	110,000		
Fire prevention bureau vehicles (Joint Board)	Vehicles	02/21/15		74%		21,600		
Fire Dispatch - dispatch consoles upgrade (Joint Board)	Equipment	02/15/14		73%		48,750		
Rescue truck (Silverton 2917)	Truck	02/20/16		72%	625,000			
Pumper (Silverton 2911)	Truck	02/20/16		71%	650,000			
Fire prevention bureau vehicles (Joint Board)	Vehicles	02/20/16		69%	25,200			
Total Capital Improvements						1,300,200		180,350

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2017 Proposed Budget		2016 Adopted Budget	
		Approval	Date of Voter 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						1,300,200		180,350
RESERVE FOR FUTURE CAPITAL OUTLAYS						331,643		356,250
TOTAL CAPITAL APPROPRIATIONS						\$ 1,631,843		\$ 536,600

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

\$ 1,100,000	\$ 82,500

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 (2016)	2017	2018	2019	2020	2021	2022	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.

Debt Service Schedule - Interest

Toms River Fire Commissioners, District No. 2
Ocean County

	Current Year (2016)	2017	2018	2019	2020	2021	2022	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.

2017 Fund Balance Reconciliation

Toms River Fire Commissioners, District No. 2 Ocean County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 1,447,598
Less: Utilized in 2016 Adopted Budget	-
Proposed balance available	<u>1,447,598</u>
Estimated results of operations for the year ending December 31, 2016	<u>215,000</u>
Anticipated balance December 31, 2016	<u>1,662,598</u>
Less: Fund Balance utilized in 2017 Proposed Budget	<u>255,553</u>
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ 1,407,045</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 945,079
Less: Utilized in 2016 Adopted Budget	<u>82,500</u>
Proposed balance available	<u>862,579</u>
Estimated results of operations for the year ending December 31, 2016	<u>356,250</u>
Anticipated balance December 31, 2016	<u>1,218,829</u>
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	<u>1,100,000</u>
Less: Restricted Fund Balance released via Referendum Resolution	<u>-</u>
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ 118,829</u></u>

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

2017 Referendums

Toms River Fire Commissioners, District No. 2
Ocean County

Summary of Referendum Line Items	2017 Proposed Budget Amount Requested	2016 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	2017 Proposed Budget Amount Requested	2016 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2017 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	\$	3,228,231	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		3,228,231	
Plus: 2% Cap Increase		64,565	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		3,292,796	

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		1,075	
Allowable Increase in Health Care Costs		-	
Changes in LOSAP Contributions (+/-)		-	
Extraordinary Costs due to a "Declared" Emergency		-	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		77,743	
Total Exclusions		78,818	

Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	34,987,200	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.072	25,191

ADJUSTED TAX LEVY 3,396,804

Amount Utilized from Levy Cap Bank from 2014		-	
Amount Utilized from Levy Cap Bank from 2015		-	
Amount Utilized from Levy Cap Bank from 2016		-	
Maximum Tax Levy Before Referendum		3,396,804	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 3,396,804	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	3,228,000	
Cap Bank Available from Prior Year (2014) for 2017 Budget		136,712	
Cap Bank Available from Prior Year (2015) for 2017 Budget		-	
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		-	
Cap Bank Available from Prior Year (2016) for 2017 Budget		251,866	
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		251,866	
Cap Bank from Current Year (2017) Available for 2018 Budget		168,804	
Cap Bank Available from 2017 for 2018 Budget		\$ 168,804	

2017 Shared Services Exclusion Worksheet

Toms River Fire Commissioners, District No. 2
Ocean County

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

2017 Levy Cap Exclusion Calculations

Toms River Fire Commissioners, District No. 2 Ocean County

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$ 24,596
2017 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	24,596
2016 Adopted Budget PERS Contribution	23,521
2016 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	23,521
Pension Contribution Exclusion	\$ 1,075

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$ 258,500
2016 Adopted Budget LOSAP Appropriation	258,500
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ -
2015 Adopted Budget Total Debt Service Appropriation	-
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$ 1,631,843
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund	1,100,000
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2017 Base Amount	531,843
2016 Adopted Budget Total Capital Appropriation	536,600
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund	82,500
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2016 Base Amount	454,100
Capital Expenditure Exclusion	\$ 77,743

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017	-
2017 Proposed Budget Administration Health Insurance Appropriation	\$ 6,236
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Proposed Budget Group Health Insurance	6,236
2016 Adopted Budget Administration Health Insurance Appropriation	-
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	6,236
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2017 Increase in Appropriation	\$ -

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 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 2017 budget reflects an increase of approximately \$1,273,000 or 38%. The majority of the increase is capital appropriation. The District appropriated \$1,275,000 for a rescue truck and a pumper truck, and \$70,200 for the joint board fire prevention bureau vehicles and fire academy upgrades, whereas in 2016, the District appropriated \$180,350 for two chief's vehicles, a vehicle for Joint Board fire bureau and upgrade for dispatch. Other significant increases are joint board expense for increase in salaries and benefits, and operating supplies for new breathing air system needed. These significant increases do not impact the amount to be raised by taxation as the District utilized the restricted and unrestricted fund balances.

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 2017 budget Amount to be Raised by Taxation remains consistent with prior year. The local fire tax rate is estimated to be \$0.071 per \$100 of assessed value as compared to \$0.072 per \$100 for the 2016 year. The unreserved fund balance utilized for the 2017 and 2016 is \$255,553 and \$0, respectively. The restricted fund balance utilized for 2017 and 2016 is \$1,100,000 and \$82,500, respectively. The unreserved fund balance is increased by 15%. 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. The District is not exceeding the CAP and is not requesting any waivers or submitting any referendums. The District is utilizing fund balance to meet the CAP requirements.

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 capital appropriation is increased by approximately \$1,100,000. The increase is due two large capital purchases, a rescue truck and a pumper truck, where as in 2016, there were two smaller vehicles were purchased. The majority of 2017 capital improvements were funded from restricted surplus. The District has no debt service.

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	\$4,536,024,101
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.071

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?	\$
----	---	-----	--	-----------------------------------	----

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	
----	---	-----	--

FIRE DISTRICT CONTACT INFORMATION 2017

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:	<u>Doverfirecommissioner2@comcast.net</u>		

Chairman:	Robert J. Blank		
Phone: (ext.)	732.363.2245	Fax:	732.363.2695
E-mail:	<u>Doverfirecommissioner2@comcast.net</u>		

Secretary/Treasurer:	Brian Geoghegan / Richard Heroy		
Phone: (ext.)	732.363.2245	Fax:	732.363.2695
E-mail:	<u>Doverfirecommissioner2@comcast.net</u>		

Name of Auditor:	Ronald C. Petrics, CPA, RMA, PSA, CMFO, CGMA		
Name of Firm:	WithumSmithBrown, PC		
Address:	331 Newman Springs Road, Suite 125		
City, State, Zip:	Red Bank	NJ	07701
Phone: (ext.)	732.842.3113	Fax:	732.741.7292
E-mail:	<u>rpetrics@withum.com</u>		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOMS RIVER FIRE COMMISSIONERS DISTRICT NO. 2

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

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

SEE EXHIBIT – I

- 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 EXHIBIT – I

- 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 us 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 DISTRICT NO. 2

FISCAL YEAR: January 1, 2017 to December 31, 2017

- 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 EXHIBIT – II

- 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 EXHIBIT – III

- 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.*

- a) It was implemented in 1993.
- b) The total number of volunteer members presently eligible to participate is 132.
- c) The total number of volunteer members presently vested is 74.
- d) The annual contribution for each vested member is based on an automatic increase.
- e) The LOSAP budget for current year is \$258,500.
- f) The Fire District does not require the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Service pursuant to N.J.A.C. 5:30-14-49.

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

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 2015.

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	Commissioner	Former Officer	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	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 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 Robert J. Blank	Chairman	4X			\$ 7,200	-	-	Township of Toms River	Comm. Service Officer	40	\$ 68,620	\$ 24,644	\$ 100,464	
2 Robert J. Blank	n/a	0			-	-	-	State Forest Fire Service	District Warden	2	1,335	-	1,335	
3 Richard Heroy	Treasurer	4X			7,200	-	-	n/a	n/a	0	-	-	7,200	
4 Brian Geoghegan	Clerk	4X			7,200	-	-	Borough of Highlands	Business Administrator	40	110,000	87,750	204,950	
5 Christopher Silva	Asst. Clerk	10X			7,200	-	-	Township of Toms River	Comm. Service Officer	40	70,000	-	77,200	
6 Kevin W. Britton	Commissioner	10X			7,200	-	-	NJ Forest Fire Service	Fighting Fires	4	2,000	58,200	67,400	
7 Darlene Gargano	Business Adm	35	X		123,897	-	9,271	Little Egg Harbor FD No. 2	Bookkeeper/Secretary	5	8,700	-	141,868	
8 Darlene Gargano	n/a	0			-	-	-	Lakewood FD No. 1	Stenographer	1	5,914	-	5,914	
9 Robert A. Clark	Commissioner	0		X	-	-	28,050	n/a	n/a	0	-	-	28,050	
10 Francis W. Donnelly	Commissioner	0		X	-	-	15,556	n/a	n/a	0	-	-	15,556	
11 Kenneth Taylor	Commissioner	0		X	-	-	-	Twp of TR & TR Fire Acad	Fire Instructor	40	80,188	-	80,188	
12														
13														
14														
15														
Total:					\$ 159,897	\$ -	\$ 9,271	\$ 43,606	\$ 212,774		\$ 346,757	\$ 170,594	\$ 730,125	

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: 3

Schedule of Health Benefits - Detailed Cost Analysis

Toms River Fire Commissioners, District No. 2
Ocean County

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	% Increase (Decrease)
		Estimate Proposed Budget	Total Cost Estimate Proposed Budget				
Active Employees - Health Benefits - Annual Cost							
Single Coverage	1	\$ 8,205	\$ 8,205	0	\$ -	\$ -	#DIV/0!
Parent & Child							#DIV/0!
Employee & Spouse (or Partner)							#DIV/0!
Family							#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			(1,969)			(1,969)	#DIV/0!
Subtotal	1		6,236	0		6,236	#DIV/0!
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	15,605	31,210	2	14,603	29,206	6.9%
Employee Cost Sharing Contribution (enter as negative -)							#DIV/0!
Subtotal	2		31,210	2		29,206	6.9%
GRAND TOTAL	3		\$ 37,446	2		\$ 29,206	28.2%

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, 2016	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Darlene Gargano	207	\$ 98,007			X
Linda Jones Panasuk	69	16,751			X
Total liability for accumulated compensated absences at January 1, 2016		\$ 114,758			

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

2016 Adopted Budget - Amount to be Raised by Taxation	\$	3,228,231
Cap Bank Available from 2014 (See Levy Cap Certification)		136,712
Cap Bank Available from 2015 (See Levy Cap Certification)		-
Cap Bank Available from 2016 (See Levy Cap Certification)		251,866
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		4,536,024,101
New Ratables - Increase in Valuations (New Construction and Additions)		34,987,200
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.072
Projected Tax Rate based upon Proposed Levy		0.070618951

FIRE DISTRICT INFORMATONAL QUESTIONNAIRE

Summary of any Related Party Transactions

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?

- Fire Commissioner Kevin Geoghegan and Fire Commissioner Brian Geoghegan are brothers.

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?

- Former Fire Commissioner Kenneth J. Taylor works as a Fire Academy Instructor and earned approximately \$2,920 in 2015. This transaction was not subject to a competitive bid process.
- Former Fire Commissioner Roger J. Brown now works as a Fire Academy Instructor and earned approximately \$1,640 in 2015. This transaction was not subject to a competitive bid process.
- Former Fire Commissioner Thomas McCann works as a Fire Academy Instructor and earned approximately \$1,490 in 2015. This transaction was not subject to a competitive bid process.
- Employee Linda Panasuk provided cleaning services in the amount of \$3,150. This transaction was not subject to a competitive bid process.
- Fire Academy Instructor William Ihrig is owner of Tasc Fire Apparatus, Inc. which had business transactions with the fire district; most of the items purchased were on State Bid; the other transactions were not subject to a competitive bid process.
- Fire Academy Instructor Craig Bierbaum is owner of Ultimate Fire Protection who supplied equipment in the amount of \$5,150. These transactions were not subject to a competitive bid process.
- Former Fire Commissioner Francis Donnelly was an Election Challenger for the fire district and earned \$130. This transaction was not subject to a competitive bid process.
- Fire Commissioner Silva worked as a Fire Academy Instructor in 2015 and earned \$1,290. This transaction was not subject to a competitive bid process.

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

- Fire Inspector Kevin B. Britton earning approximately \$70,900 is the son of Fire Commissioner Kevin W. Britton. This transaction was not subject to a competitive bid process.
- Election Teller Ellen Sinnott earning \$130 is the mother of Former Fire Commissioner Robert Sinnott. This transaction was not subject to a competitive bid process.
- Election Teller Renee McCann earning \$130 is the wife of Former Fire Commissioner Thomas McCann. This transaction was not subject to a competitive bid process.

PLEASANT PLAINS VEHICLES

3000	2016 Chevrolet Tahoe Wagon GVW 8	Assigned to Chief Ryan Parente MG85844
3010	2011 Chevrolet Tahoe Wagon GVW 8	Assigned to Asst. James Magovern MG 89153
3041	2013 Spartan Pumper GVW 50,000 lbs.	Motor Pool
3051	2016 Spartan Gladiator Pumper	Motor Pool
3061	1996 Sutphen Pumper	Motor Pool MG 26425
3065	2007 Sutphen Ladder Truck	Motor Pool MG 73804
3007	2000 Freight Liner w/Rescue Body	Motor Pool MG 40579
3017	2015 Ford 450 Pickup Truck	Motor Pool 13613MG
3068	2011 Kenworth Tank Truck Heritage Tanker/Pumper 3 Axles GVW 66,000 lbs.	Motor Pool MG 19065
	1961 Fru Trailer	out of service
3059	1993 Dodge Pickup	Motor Pool MG 19067
3069	1984 Dodge Brush Truck	Motor Pool MG 693X

SILVERTON VEHICLES

2900	2016 Chevrolet Tahoe GVW 8 2 axles	Assigned to Chief Gary Tattersall MG85847
2910	2011 Chevrolet Tahoe GVW 8 2 axles 1/19/11	Assigned to Asst. Chief Michael Cocco MG 89152
2901	2014 International Pumper 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 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 2nd day of March, 2016, between the Commissioners of Fire District No. 2 in the Township of Toms River, County of Ocean, New Jersey (hereinafter called Commissioners) and Pleasant Plains Fire Dept. (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 \$111,179 for the period from March 2, 2016 through

March 15, 2017 as reimbursement for the expenses of providing fire protection for the fire district. Said payment 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 latter installment payment of \$27,525 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 enactments, 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.

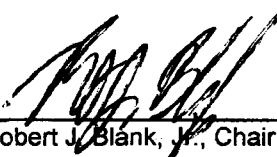
IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their corporate presents to be affixed the day and year first above written.

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

ATTEST:



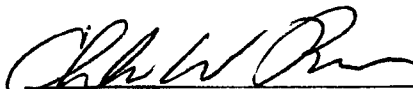
Brian J. Geoghegan, Clerk



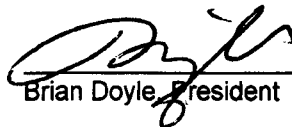
Robert J. Blank, Jr., Chairman

PLEASANT PLAINS FIRE DEPT.

ATTEST:



Charles Bauer, Secretary



Brian Doyle, 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 2nd day of March, 2016, 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 2nd, 2016 through

March 15th, 2017 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.

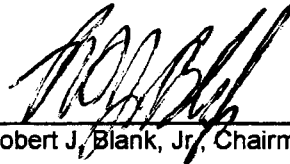
IN WITNESS WHEREOF, the parties hereto have set their hands and seals or caused their corporate presents to be affixed the day and year first above written.

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

ATTEST:



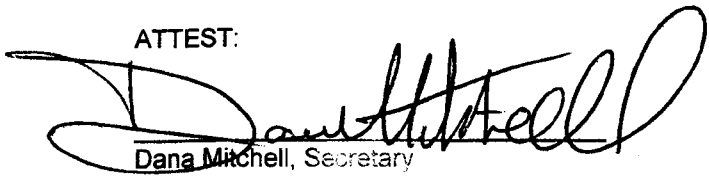
Brian J. Geoghegan, Clerk



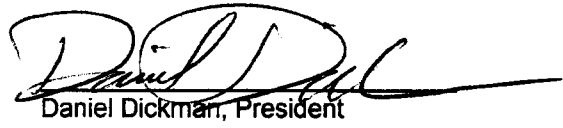
Robert J. Blank, Jr., Chairman

SILVERTON VOL. FIRE COMPANY

ATTEST:



Dana Mitchell, Secretary



Daniel Dickman, President

2016

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.

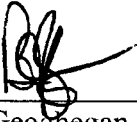
4. The first aid squad shall receive \$5,000 for providing the services set forth herein. The first aid squad shall submit a voucher to the fire district for review and approval by the fire district in order to receive the appropriate monies.

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.

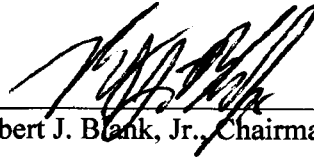
In Witness Whereof; the parties hereto have set their hands and seals or caused their corporate presents to be affixed.

ATTESTED BY:

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

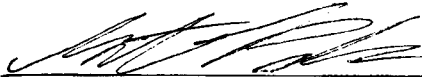


Brian J. Geoghegan, Clerk

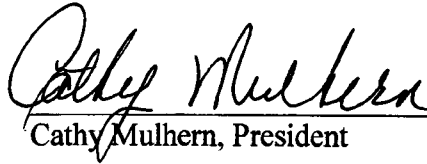


Robert J. Blank, Jr., Chairman

PLEASANT PLAINS FIRST AID SQUAD



Matthew Peluso, Secretary



Cathy Mulhern, President

2016

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.

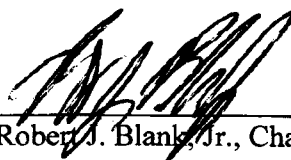
In Witness Whereof; the parties hereto have set their hands and seals or caused their corporate presents to be affixed.

ATTESTED BY:

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



Brian J. Geoghegan, Clerk



Robert J. Blank, Jr., Chairman

SILVERTON FIRST AID SQUAD



Thomas Zarycki, Secretary



Sean Moynihan, Chairman

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

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

Municipality: TOMS RIVER (1508)

County: OCEAN

Fire District Code: F02

Total Number of Fire Districts: 2

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

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

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

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


\$ 4,536,024,101 (1)

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

\$ 35,059,500 (2a)

- \$ 72,300 (2b)

= \$ 34,987,200 (2c)


Assessor Signature

11/16/16
Date

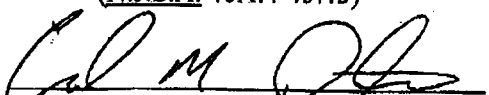
TAX COLLECTOR

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

.00072 (3)

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

\$ 25,190.78 (4)


Tax Collector Signature

11-10-16
Date