

2015

Township of Ocean
Fire District No. 2 Budget

<http://wanamassafirecompany.com>

Department Of



Community
Affairs

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

TOWNSHIP OF OCEAN

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: _____

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: _____

2015 PREPARER'S CERTIFICATION

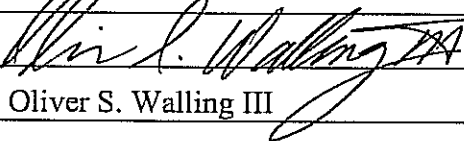
TOWNSHIP OF OCEAN

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:	Oliver S. Walling III		
Title:	Accountant		
Address:	10 Allen Street Toms River, NJ		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

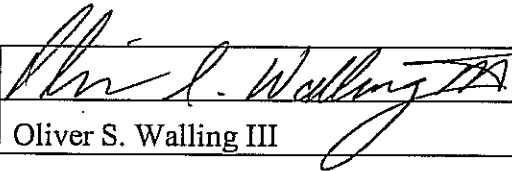
TOWNSHIP OF OCEAN

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:	Oliver S. Walling III		
Title:	Accountant		
Address:	10 Allen Street Toms River, NJ		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

2015 APPROVAL CERTIFICATION

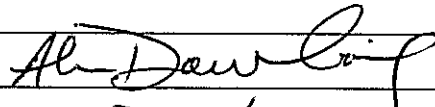
TOWNSHIP OF OCEAN

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 17th 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:	ALAN Dawling		
Title:	Secretary.		
Address:	2001 Sunset Avenue, Ocean, NJ 07712-4625		
Phone Number:	732-988-0880	Fax Number:	732-988-6698
E-mail address:	Toceanfd2@verizon.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	http://wanamassafirecompany.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

Title of Officer Certifying compliance

Signature

Alan Dawling
Secretary
Alan Dawling

2015 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF OCEAN

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

WHEREAS, the Annual Budget for the Township of Ocean Fire District 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 17, 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,501,730, which includes an amount to be raised by taxation of \$1,386,232, and Total Appropriations of \$1,501,730; and

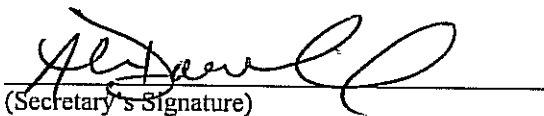
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 17, 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 17, 2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Kevin O'Connor	✓			
Mark Walsh	✓			
Earl Gifford	✓			
Alan Dowling	✓			
James Scollay	✓			

2015 ADOPTION CERTIFICATION

TOWNSHIP OF OCEAN

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:			
Title:			
Address:	2001 Sunset Avenue, Ocean, NJ 07712-4625		
Phone Number:	732-988-0880	Fax Number:	732-988-6698
E-mail address:	Toceanfd2@verizon.net		

2015 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF OCEAN

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

WHEREAS, the Annual Budget for the Township of Ocean 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.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,501,730, which includes amount to be raised by taxation of \$1,386,232, and Total Appropriations of \$1,501,730; 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, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,501,730, which includes amount to be raised by taxation of \$1,386,232, and Total Appropriations of \$1,501,730; 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
Kevin O'Connor				
Mark Walsh				
Earl Gifford				
Alan Dowling				
James Scollay				

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF OCEAN

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 is decreasing \$552,776 (26.9%) from 2014 and the major difference is due to a \$435,000 decrease in Capital Appropriations. Other lines items that changed by 10% or more are as follows:

Fund Balances Utilized dropped \$627,000 (100%) because no surplus was required to balance the 2015 Budget.

Shared Services Revenues increased by \$3,000 (11.6%) as agreed upon with the Township.

The sale of a pumper increased by \$3,000 (30%). The pumper sale in the 2014 Budget did not occur. This is the same pumper and the Board expects to sell it for \$13,000.

Administrative salaries decreased by \$7,500 (26%) based upon actual 2014 payments.

Administrative fringe benefits increased by \$16,360 (19.3%) due to annual increases.

Office Supplies was reduced by \$3,000 (38%) based on 2014 actual usage.

Operational fringe benefits decreased by \$112,905 (54.8%) because in 2014 workers comp was listed in two lines. This year workers comp is in insurance. The decrease is also due to the employees paying a larger percentage of the health benefits.

Buildings and grounds is increased by \$30,000 (60%) to reflect special building maintenance issues.

Training is increasing by \$20,000 (80%) to reflect the 2015 convention location and the reclassification of expense reimbursement to the proper line.

Reimbursement is reduced by \$10,000 (67%) as it is reclassified to Training.

Maintenance on trucks and equipment is increased by \$10,000 (17%) to cover anticipated maintenance on the old apparatus that is being replaced.

Medical expenses is reduced by \$5,000 (33%) to reflect the decrease in new members.

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 Amount to be Raised by Taxation is increasing by \$68,366 (5.2%). The Board has been using surplus in the past to maintain a level tax rate. Expenses are increasing yearly and the Board cannot afford to deplete their reserves so they are raising the tax rate by \$.004 per \$100 of assessed valuation. No surplus is being utilized in the 2015 Budget.

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 2015 Budget is less than the calculated levy cap.

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

N/A

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.

In Capital Appropriations the Board is budgeting \$190,000 for the purchase of an ambulance and is adding \$25,000 to the Capital Reserve for future Capital purchases. The Board has budgeted \$189,724 for bond payments and the annual payment on a lease purchase.

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

N/A

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

N/A

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

Total Assessed Valuation of District	\$1,400,220,682
Proposed Tax Rate per \$100 of Assessed Valuation	\$.099

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

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

No		Yes	
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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:	Ocean Township Fire District No. 2		
Address:	2001 Sunset Avenue		
City, State, Zip:	Ocean	NJ	07712
Phone: (ext.)	732-988-0880	Fax:	732-988-6698

Preparer's Name:	Oliver S. Walling III		
Preparer's Address:	10 Allen Street		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax:	732-244-1571
E-mail:	owalling@koerner CPA.com		

Chairman:	Kevin O'Connor		
Phone: (ext.)	732-988-0880	Fax:	732-988-6698
E-mail:	Toceanfd2@verizon.net		

Secretary/Treasurer:	Earl Gifford, Treas.		
Phone: (ext.)	732-988-0880	Fax:	732-988-6698
E-mail:	Toceanfd2@verizon.net		

Name of Auditor:	Rodney R. Haines, CPA, RMA		
Name of Firm:	Holman Frenia Allison, P.C.		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	609-953-0612	Fax:	609-953-8443
E-mail:	rhaines@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF OCEAN

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: N/A
- 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? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? 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.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

TOWNSHIP OF OCEAN

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."

SCHEDULE 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? NO *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? NO *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

Township of Ocean Fire District 2-2014

37-2-66-2009 Chev.Tahoe-Chief W.Evans
37-2-67-2006 Chev.Tahoe-First Asst.Chief J.Losquadro
37-2-30-2006 Chev.Tohoe-Fire Marshal T.Haegge
37-2-31-2008 Ford F150-- Dep.Fire Marshal D.Shoch
37-2-32-1997 GMC 2500 Suburban 4WD-Motor Pool
37-2-33-2001 Chev.Impala-Motor Pool
37-2-50-2009 Chev.Tohoe-First Aid Captain Cathy Easton
37-2-56-2003 Ford F450 Ambulance
37-2-57-2006 Ford F450 Ambulance
37-2-73-1988 Mack Pumper
37-2-75-2010 Spartan Pumper
37-2-78-2005 American LaFrance Pumper
37-2-85-2007 American LaFrance Rescue Truck
37-2-87-1988 Ford Utility Truck
37-2-90-2001 American LaFrance Tower Ladder
37-2-98-2001 Ford Econoline Fire Police Van
1940 Ward LaFrance Pumper

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF OCEAN

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.

Chairperson	Kevin O'Connor	\$7,500
Vice-Chairperson	Mark Walsh	\$141,270
Secretary	Alan Dowling	\$7,500
Treasurer	Earl Gifford	\$164,439
Commissioner	James Scollay	\$125,1060

- 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.

N/A

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)

Ocean Township Fire District #2
Monmouth

1	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.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
					Commissioner	Former Officer	Base Salary/ Stipend							
1	Kevin O'Connor	President			X				N/A					7,500
2	Mark Walsh	Vice President			X			7,500	Asbury Park	Police Off	40	108277	25,493	141,270
3	Earl Gifford	Treasurer			X		32,628	36,628	Ocean Twp	Police Off	40	127811		164,439
4	Alan Dowling	Secretary			X			7,500	N/A					7,500
5	James Scollay	Asst Treas/Sec			X			4,000	New Jersey	Investigator	40	98462	22,644	125,106
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
				Total:			\$ 20,000	\$ 32,628	\$ 63,128			\$ 334,550	\$ 48,137	\$ 445,815

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: 0

Schedule of Health Benefits - Detailed Cost Analysis

Ocean Township Fire District #2
Monmouth

	# of Covered Members (Medical & Rx)		Annual Cost		Total Current Year Cost	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year		
Active Employees - Health Benefits - Annual Cost						
Single Coverage					\$ -	#DIV/0!
Parent & Child					\$ -	#DIV/0!
Employee & Spouse (or Partner)					\$ -	#DIV/0!
Family	2	2	32,064	29,856	59,712	7.4%
Employee Cost Sharing Contribution (enter as negative -)			(8,987)		(8,987)	#DIV/0!
Subtotal	2	2	55,141		59,712	-7.7%
Commissioners - Health Benefits - Annual Cost						
Single Coverage					\$ -	#DIV/0!
Parent & Child					\$ -	#DIV/0!
Employee & Spouse (or Partner)					\$ -	#DIV/0!
Family	1	1	32,628	30,384	30,384	7.4%
Employee Cost Sharing Contribution (enter as negative -)					\$ -	#DIV/0!
Subtotal	1	1	32,628		30,384	7.4%
Retirees - Health Benefits - Annual Cost						
Single Coverage					\$ -	#DIV/0!
Parent & Child					\$ -	#DIV/0!
Employee & Spouse (or Partner)					\$ -	#DIV/0!
Family	3	3	21,394	19,920	59,760	7.4%
Employee Cost Sharing Contribution (enter as negative -)					\$ -	#DIV/0!
Subtotal	3	3	64,182		59,760	7.4%
GRAND TOTAL	6	6	\$ 151,951		\$ 149,856	1.4%

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

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

Schedule of Accumulated Liability for Compensated Absences

Ocean Township Fire District #2
Monmouth

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	Approved Labor Agreement	Resolution	Individual Employment Agreement
Dean Schoch	41	\$ 8,358			X
Thomas Haege	87.5	31,455			X
Total liability for accumulated compensated absences at January 1, 2014		\$ 39,813			

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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:

Ocean Township Fire District #2

County:

Monmouth

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,317,866
Cap Bank Available from 2012 (See Levy Cap Certification)		
Cap Bank Available from 2013 (See Levy Cap Certification)		
Cap Bank Available from 2014 (See Levy Cap Certification)		119,785
Cap Bank Used from 2012		
Cap Bank Used from 2013		
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		1,394,855,482
New Ratables - Increase in Valuations (New Construction and Additions)		5,365,200
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.095
Projected Tax Rate based upon Proposed Levy		0.099000966