

2017

30 2017

Township of Jackson

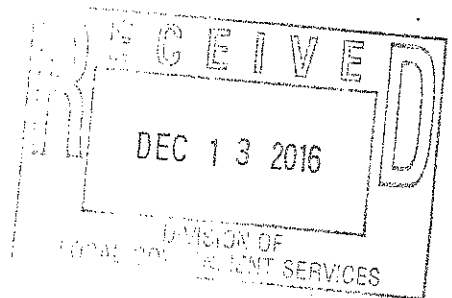
Fire District No. 2 Budget

<http://jacksonfiredistrict2.org>
(Fire District Web Address)

Department Of



Community
Affairs



Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 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: *C.M. Zepuch* Date: *1/11/17*

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: *Christine M. Zepuch* Date: *2/2/17*

2017 PREPARER'S CERTIFICATION

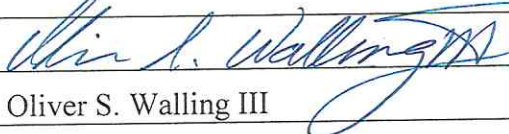
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 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:	Oliver S. Walling III		
Title:	Accountant		
Address:	10 Allen Street Suite 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

**2017 PREPARER'S CERTIFICATION
OTHER ASSETS**

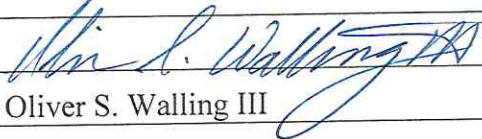
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 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:	Oliver S. Walling III		
Title:	Accountant		
Address:	10 Allen Street Suite 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

2017 APPROVAL CERTIFICATION

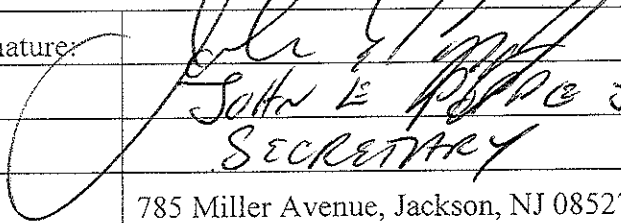
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 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 8th 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:	John E. Pappas Jr		
Title:	SECRETARY		
Address:	785 Miller Avenue, Jackson, NJ 08527		
Phone Number:	732-928-9100	Fax Number:	732-928-9177
E-mail address:	JacksonBOFC2@optonline.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: <http://jacksonfiredistrict2.org>

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
- N/A 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.

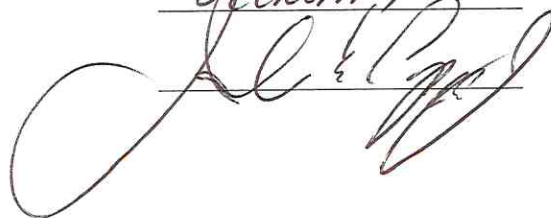
Name of Officer Certifying compliance

John E. Pappo SA

Title of Officer Certifying compliance

SECRETARY

Signature



2017 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

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

WHEREAS, the Annual Budget for the Township of Jackson Fire 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 8, 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,432,959, which includes an amount to be raised by taxation of \$1,644,914, and Total Appropriations of \$2,432,959; and

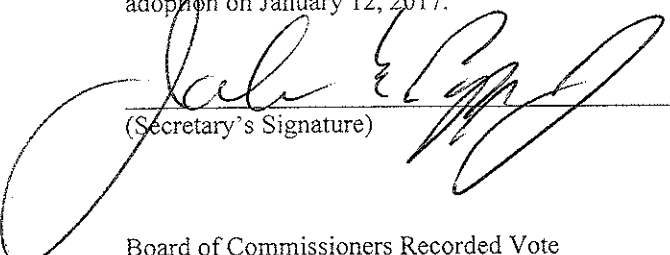
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 8, 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 12, 2017.


(Secretary's Signature)

12/8/16
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Rubio	✓			
Flemming	✓			
Redington	✓			
Poppe	✓			
Ryan	✓			

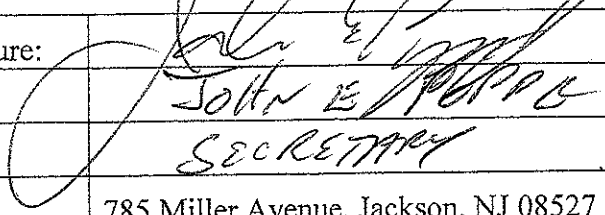
2017 ADOPTION CERTIFICATION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 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 12th day of January, 2017.

Officer's Signature:			
Name:	JOHN E. PERRE SR		
Title:	SECRETARY		
Address:	785 Miller Avenue, Jackson, NJ 08527		
Phone Number:	732-928-9100	Fax Number:	732-928-9177
E-mail address:	JacksonBOFC2@optonline.net		

2017 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

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

WHEREAS, the Annual Budget for the Township of Jackson Fire 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 12, 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.); and

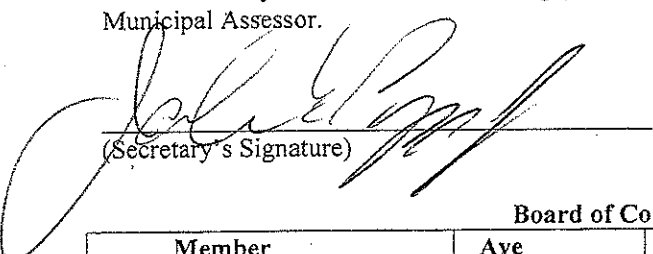
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,432,959, which includes amount to be raised by taxation of \$1,644,914, and Total Appropriations of \$2,432,959; and

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 12, 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, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,432,959, which includes amount to be raised by taxation of \$1,644,914, and Total Appropriations of \$2,432,959; 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)

1/12/17
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Rubio	✓			
Flemming	✓			
Redington	✓			
Poppe	✓			
Ryan	✓			

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

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 proposed 2017 Budget is increasing by approximately \$639,100. The major reason for the increase is total Capital Appropriations of \$490,000. The Board is purchasing a new generator and new chief's vehicle, while also increasing their Restricted Fund Balance for future capital projects. Operations salaries increase due to the proposed addition of a new firefighter. Operations fringe benefits increased due to a new contract with the firefighters upon the sunset of Chapter 78. Non-Bondable Replacement Equipment reduced by \$27,400 while Non-Bondable Extrication Equipment increased by \$16,500 to meet the need in the district. Other increases and decreases are relatively immaterial.

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 approximately \$165,000. The tax rate is increasing \$0.008 per \$100 of assessed valuation. The Board is utilizing \$655,500 of unrestricted fund balance of which \$490,000 is for capital appropriations and \$165,000 is to balance the 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 Board is in compliance with the Property Tax Levy and is utilizing \$102,028 from the Cap Bank.

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.

The 2017 Budget has appropriations for a new generator, a new chief vehicle and reserve for future capital outlays. The capital appropriation is being offset with Unrestricted Funds. The Budget contains appropriations for 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.

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	\$2,025,913,689
Proposed Tax Rate per \$100 of Assessed Valuation	\$.082

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

2017

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

Name of Fire District:	Jackson Township Fire District No. 2.		
Address:	785 Miller Avenue		
City, State, Zip:	Jackson	NJ	08527
Phone: (ext.)	732-928-9100	Fax:	732-928-9177

Preparer's Name:	Oliver S. Walling III		
Preparer's Address:	10 Allen Street Suite 3A		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax:	732-244-1571
E-mail:	owalling@koernercpa.com		

Chairman:	Vincent Rubio		
Phone: (ext.)	732-928-9100	Fax:	732-928-9177
E-mail:	JacksonBOFC2@optonline.net		

Secretary/Treasurer:	John Poppe, II, Secretary		
Phone: (ext.)	732-928-9100	Fax:	732-928-9177
E-mail:	JacksonBOFC2@optonline.net		

Name of Auditor:	Robert Elliott, CPA		
Name of Firm:	Mohel, Elliott, Bauer, & Gass, CPAs, P.A.		
Address:	1339 River Avenue		
City, State, Zip:	Lakewood	NJ	08701
Phone: (ext.)	732-363-6500	Fax:	732-363-0675
E-mail:	rdelliott@mebgcpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

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: 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 JACKSON
FIRE DISTRICT NO. 2 BUDGET**

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 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.

The board has a verbal agreement with the Cassville Volunteer Fire Company and a written agreement with the Whitesville Volunteer Fire Company

- 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.

1995

72

41

FIXED

\$40,000

Lincoln files a report annually

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

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.

Vincent Rubio	\$142,950
Martin Flemming	\$1,750
Robert Redington	\$68,728
John Poppe II	\$1,750
John Ryan	\$1,750

- 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 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)

Jackson Fire District #2
Ocean County

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)		Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer	Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Vincent Rubio	President	As needed	x		\$ 1,750		\$	1,750	Jackson Twsp	Police Officer	40	\$ 116,900	\$ 24,300	\$ 142,950
2 Martin Flenning	Vice-Pres	As needed	x		1,750			1,750						1,750
3 Robert Redington	Treasurer	As needed	x		1,750			1,750					66,978	68,728
4 John Poppe II	Secretary	As needed	x		1,750			1,750						1,750
5 John Ryan	Liaison	As needed	x		1,750			1,750						1,750
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:					\$ 8,750	\$ -	\$ -	\$ -	\$ 8,750			\$ 116,900	\$ 91,278	\$ 216,928

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

Jackson Fire District #2
Ocean County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget					
Active Employees - Health Benefits - Annual Cost									
Single Coverage									#DIV/0!
Parent & Child	1	20,100	20,100	20,100	1	20,100	20,100	-	0.0%
Employee & Spouse (or Partner)	2	23,300	34,950	20,100	1	20,100	20,100	14,850	73.9%
Family	5	32,700	163,500	33,400	4	33,400	133,600	29,900	22.4%
Employee Cost Sharing Contribution (enter as negative -)			(26,100)				(47,700)	21,600	-45.3%
Subtotal	8	192,450	192,450	126,100	6	126,100	126,100	66,350	52.6%
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									#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	0				0				#DIV/0!
GRAND TOTAL	8		\$ 192,450	\$ 126,100	6		\$ 126,100	\$ 66,350	52.6%

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

Schedule of Accumulated Liability for Compensated Absences

Jackson Fire District #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
Hanson	11.5	\$ 2,836	x		
Poppe, J	14.5	4,210	x		
Poppe, A	9	1,799	x		
Total liability for accumulated compensated absences at January 1, 2016		\$ 8,845			

2017 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:
County:

Jackson Fire District #2
Ocean County

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$	1,479,875
Cap Bank Available from 2014 (See Levy Cap Certification)		16,995
Cap Bank Available from 2015 (See Levy Cap Certification)		2,667
Cap Bank Available from 2016 (See Levy Cap Certification)		291,474
Cap Bank Used from 2014		16,995
Cap Bank Used from 2015		2,667
Cap Bank Used from 2016		85,901
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		2,011,665,489
New Ratables - Increase in Valuations (New Construction and Additions)		14,248,200
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.074
Projected Tax Rate based upon Proposed Levy		0.081193686

2017 Budget Summary

Jackson Fire District #2 Ocean County

	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 655,500	\$ 221,000	\$ 434,500	196.6%
Total Miscellaneous Anticipated Revenues	12,745	18,000	(5,255)	-29.2%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	3,300	3,000	300	10.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>116,500</u>	<u>71,973</u>	<u>44,527</u>	61.9%
Total Revenues and Fund Balance Utilized	788,045	313,973	474,072	151.0%
Amount to be Raised by Taxation to Support Budget	<u>1,644,914</u>	<u>1,479,875</u>	<u>165,039</u>	11.2%
Total Anticipated Revenues	<u>2,432,959</u>	<u>1,793,848</u>	<u>639,111</u>	35.6%
APPROPRIATIONS				
Total Administration	321,150	290,000	31,150	10.7%
Total Cost of Operations & Maintenance	1,328,288	1,254,853	73,435	5.9%
Total Appropriations Offset with Revenue	116,500	71,973	44,527	61.9%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	40,000	40,000	-	0.0%
Total Capital Appropriations	490,000	-	490,000	#DIV/0!
Total Principal Payments on Debt Service	118,419	113,813	4,606	4.0%
Total Interest Payments on Debt	<u>18,602</u>	<u>23,209</u>	<u>(4,607)</u>	-19.9%
Total Appropriations	<u>2,432,959</u>	<u>1,793,848</u>	<u>639,111</u>	35.6%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

Jackson Fire District #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	\$ 655,500	\$ 221,000	\$ 434,500	196.6%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>655,500</u>	<u>221,000</u>	<u>434,500</u>	<u>196.6%</u>
<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	12,745	18,000	(5,255)	-29.2%
Total Miscellaneous Anticipated Revenues	<u>12,745</u>	<u>18,000</u>	<u>(5,255)</u>	<u>-29.2%</u>
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1 - TD Bank	3,300	3,000	300	10.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	<u>3,300</u>	<u>3,000</u>	<u>300</u>	<u>10.0%</u>
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	89,000	60,973	28,027	46.0%
Penalties and Fines	18,000	-	18,000	#DIV/0!
Other Revenues	9,500	11,000	(1,500)	-13.6%
Total Uniform Fire Safety Act	<u>116,500</u>	<u>71,973</u>	<u>44,527</u>	<u>61.9%</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Revenues Offset with Appropriations	<u>116,500</u>	<u>71,973</u>	<u>44,527</u>	<u>61.9%</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 788,045</u>	<u>\$ 313,973</u>	<u>\$ 474,072</u>	<u>151.0%</u>

2017 Appropriations Schedule

Jackson Fire District #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)	\$ 176,175	\$ 160,906	\$ 15,269	9.5%
Commissioners	\$ 8,750	\$ 8,750	-	0.0%
Fringe Benefits	79,125	64,644	14,481	22.4%
Total Administration - Personnel	<u>264,050</u>	<u>234,300</u>	<u>29,750</u>	<u>12.7%</u>
<i>Administration - Other (List)</i>				
Other Admin Expense #1 - Election Expense	1,500	1,500	-	0.0%
Other Admin Expense #2 - See Attached Schedules	55,600	54,200	1,400	2.6%
Other Admin 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 Administration - Other	<u>57,100</u>	<u>55,700</u>	<u>1,400</u>	<u>2.5%</u>
Total Administration	<u>321,150</u>	<u>290,000</u>	<u>31,150</u>	<u>10.7%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	459,690	439,682	20,008	4.6%
Fringe Benefits	274,598	194,494	80,104	41.2%
Total Operations & Maintenance - Personnel	<u>734,288</u>	<u>634,176</u>	<u>100,112</u>	<u>15.8%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 - Advertising Expense	2,000	2,500	(500)	-20.0%
Other Operations & Maintenance Expense #2 - Insurance Expense	165,000	155,000	10,000	6.5%
Other Operations & Maintenance Expense #3 - See Attached Schedules	346,000	366,277	(20,277)	-5.5%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Replacement Equipment	27,000	54,400	(27,400)	-50.4%
Other Assets, Non-Bondable #2 - Extrication Equipment	24,000	7,500	16,500	220.0%
Other Assets, Non-Bondable #3 - See Attached Schedules	30,000	35,000	(5,000)	-14.3%
Total Operations & Maintenance - Other	<u>594,000</u>	<u>620,677</u>	<u>(26,677)</u>	<u>-4.3%</u>
Total Operations & Maintenance	<u>1,328,288</u>	<u>1,254,853</u>	<u>73,435</u>	<u>5.9%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	38,000	40,000	(2,000)	-5.0%
Fringe Benefits	2,200	4,400	(2,200)	-50.0%
Total Appropriations Offset with Revenue - Personnel	<u>40,200</u>	<u>44,400</u>	<u>(4,200)</u>	<u>-9.5%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1 - Operating Expenses	66,800	27,573	39,227	142.3%
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Replacement Equipment	9,500		9,500	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>76,300</u>	<u>27,573</u>	<u>48,727</u>	<u>176.7%</u>
Total Appropriations Offset with Revenue	<u>116,500</u>	<u>71,973</u>	<u>44,527</u>	<u>61.9%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations			-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges			-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	40,000	40,000	-	0.0%
Total Capital Appropriations	490,000	-	490,000	#DIV/0!
Total Principal Payments on Debt Service	118,419	113,813	4,606	4.0%
Total Interest Payments on Debt	18,602	23,209	(4,607)	-19.9%
TOTAL APPROPRIATIONS	<u>\$ 2,432,959</u>	<u>\$ 1,793,848</u>	<u>\$ 639,111</u>	<u>35.6%</u>

**2017 APPROPRIATIONS SCHEDULES
SUPPLEMENTAL SCHEDULES**

**Jackson Township Fire District # 2
Ocean**

	<u>2017</u>	<u>2016</u>
Admin - Operating		
Office Expense	5,400	4,000
Professional Services	50,000	50,000
Travel Expenses	<u>200</u>	<u>200</u>
Total Additional Administration Operating Expense	<u><u>55,600</u></u>	<u><u>54,200</u></u>
Cost of Operations - Operating	<u>2017</u>	<u>2016</u>
Maintenance & Repairs	-	140,000
Maintenance & Repairs - Buildings	30,000	-
Maintenance & Repairs - Equipment	20,000	-
Maintenance & Repairs - Apparatus	90,000	-
Hydrant Rental	38,000	38,000
Supplies Expense	5,000	10,000
Training & Education	10,000	15,000
Uniforms & Personal Equipment	37,000	25,000
Utilities	40,000	60,000
Fire Supression Contracts	40,500	40,500
Fire Bureau Expenses	-	4,777
Payroll Service Fees	5,500	-
Physicals	10,000	8,000
Fuel	<u>20,000</u>	<u>25,000</u>
Total Additional Operating Expenses Operations	<u><u>346,000</u></u>	<u><u>366,277</u></u>
Cost of Operations - Other Assets, Non-Bondable	<u>2017</u>	<u>2016</u>
SCBA	20,000	25,000
Hose	5,000	5,000
Pagers	<u>5,000</u>	<u>5,000</u>
Total Additional Cost of Operations Other Assets	<u><u>30,000</u></u>	<u><u>35,000</u></u>

2016 Schedule of Salaries and Benefits

Jackson Fire District #2
Ocean County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution			
Position #1 - Administrator	1	\$ 92,100	\$ 92,100	\$ 4,493	\$ 33,400	\$ 10,131	\$ 48,024
Position #2 - Secretary	1	68,406	68,406	3,389	20,100	7,525	31,014
Position #3 - IT Director	1	400	400	-	44	44	44
Position #4 Commissioners						963	963
Health Benefits Withholding					(15,400)		(15,400)
Position #6							
Position #7							
Position #8							
Total Administration			\$ 160,906	\$ 7,882	\$ 38,100	\$ 18,662	\$ 64,644

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution			
Position #1 - Firefighter - LT	1	\$ 112,677	\$ 112,677	\$ 15,695	\$ 33,400	\$ 12,394	\$ 61,489
Position #2 - Firefighter	1	89,622	89,622	14,532	33,400	9,858	57,791
Position #3 - Firefighter	1	79,150	79,150	10,463	33,400	8,707	52,570
Position #4 - Firefighter	1	70,442	70,442	9,882	20,100	7,749	37,731
Position #5 - Firefighter	1	57,791	57,791	7,557		6,357	13,914
Position #6 - Firefighter OT	1	15,000	15,000			1,650	1,650
Position #7 - Firefighter PT	1	15,000	15,000		(32,300)	1,650	(32,300)
Health Benefits Withholding							
Position #9							
Position #10							
Position #11							
Position #12							
Position #13							
Position #14							
Total Operation & Maintenance			\$ 439,682	\$ 58,129	\$ 88,000	\$ 48,365	\$ 194,494

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution			
Position #1 Part Time Inspectors	2	\$ 20,000	\$ 40,000			\$ 4,400	\$ 4,400
Position #2							
Position #3							
Position #4							
Position #5							
Position #6							
Position #7							
Position #8							
Total Offset by Revenue			\$ 40,000	\$ -	\$ -	\$ 4,400	\$ 4,400
Total Administration, Operations & Offset by Revenue			\$ 640,588	\$ 7,882	\$ 126,100	\$ 71,427	\$ 263,538

2017 Proposed Capital Budget

Jackson Fire District #2
Ocean County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative	
				Vote Percentage	2017 Proposed Budget
				2016 Adopted Budget	
Capital Improvement #1 - Generator	Equipment	N/A	11/02/16	100%	\$ 75,000
Capital Improvement #2 - Chief Vehicle	Vehicle	N/A	11/02/16	100%	40,000
Capital Improvement #3					
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Capital Improvements					115,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative	
				Vote Percentage	2017 Proposed Budget
				2016 Adopted 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					115,000
Total Capital Improvements & Down Payments					375,000
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$ 490,000
TOTAL CAPITAL APPROPRIATIONS					\$ 490,000

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

Debt Service Schedule - Principal

Jackson Fire District #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
General Obligation Bonds											
General Obligation Bond #1											
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds											\$ -
Bond Anticipation Notes											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANS											
Capital Leases											
Capital Lease #1 - Fire Apparatus	02/16/08	66%	11/10/10	48,197	50,973	53,909	57,014	60,298			222,194
Capital Lease #2 - Fire Apparatus	02/18/12	100%	06/13/12	65,616	67,446	69,327	71,262				208,035
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases			113,813	118,419	123,236	128,276	128,276	60,298			430,229
Intergovernmental Loans											
Intergovernmental #1											
Intergovernmental #2											
Intergovernmental #3											
Intergovernmental #4											
Total Principal - Intergovernmental Loans											
Other Bonds or Notes Payable											
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			\$ 113,813	\$ 118,419	\$ 123,236	\$ 128,276	\$ 60,298	\$ -	\$ -	\$ -	\$ 430,229

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

Jackson Fire District #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 - Fire Apparatus	15,574	12,798	9,862	6,757	3,473				32,890
Capital Lease #2 - Fire Apparatus	7,635	5,804	3,923	1,988					11,715
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	<u>23,209</u>	<u>18,602</u>	<u>13,785</u>	<u>8,745</u>	<u>3,473</u>				<u>44,605</u>
<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	<u>\$ 23,209</u>	<u>\$ 18,602</u>	<u>\$ 13,785</u>	<u>\$ 8,745</u>	<u>\$ 3,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,605</u>

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

Jackson Fire District #2
Ocean County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 1,833,651
Less: Utilized in 2016 Adopted Budget	<u>221,000</u>
Proposed balance available	1,612,651
Estimated results of operations for the year ending December 31, 2016	
Anticipated balance December 31, 2016	<u>1,612,651</u>
Less: Fund Balance utilized in 2017 Proposed Budget	<u>655,500</u>
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ 957,151</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 782,308
Less: Utilized in 2016 Adopted Budget	<u>-</u>
Proposed balance available	782,308
Estimated results of operations for the year ending December 31, 2016	
Anticipated balance December 31, 2016	<u>782,308</u>
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	<u>-</u>
Proposed balance after utilization in 2017 Proposed Budget	<u><u>\$ 782,308</u></u>

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

2017 Referendums

Jackson Fire District #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 \$ 0
 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

Jackson Fire District #2
Ocean County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,479,875
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,479,875
Plus: 2% Cap Increase		29,598
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,509,473

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		18,830
Allowable Increase in Health Care Costs		504
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		-
Total Exclusions		19,334

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	\$ 14,248,200	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.074	10,544

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2014		16,995
Amount Utilized from Levy Cap Bank from 2015		2,667
Amount Utilized from Levy Cap Bank from 2016		85,901
Maximum Tax Levy Before Referendum		1,644,914
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,644,914

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,644,914	
Cap Bank Available from Prior Year (2014) for 2017 Budget		16,995
Cap Bank Available from Prior Year (2015) for 2017 Budget		2,667
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		-
Cap Bank Available from Prior Year (2016) for 2017 Budget		291,474
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		205,573
Cap Bank from Current Year (2017) Available for 2018 Budget		(105,563)
Cap Bank Available from 2017 for 2018 Budget	\$	-

2017 Levy Cap Exclusion Calculations

Jackson Fire District #2
Ocean County

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$ 8,983
2017 Proposed Budget PFRS Contribution Appropriated	75,858
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	<u>84,841</u>
2016 Adopted Budget PERS Contribution	7,882
2016 Adopted Budget PFRS Contribution	58,129
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	<u>66,011</u>
Pension Contribution Exclusion	<u><u>\$ 18,830</u></u>

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$ 40,000
2016 Adopted Budget LOSAP Appropriation	40,000
LOSAP Exclusion (+/-)	<u><u>\$ -</u></u>

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 137,021
2015 Adopted Budget Total Debt Service Appropriation	137,022
Debt Service Exclusion	<u><u>\$ -</u></u>

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$ 490,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
	<u>490,000</u>
2017 Base Amount	-
2016 Adopted Budget Total Capital Appropriation	-
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2016 Base Amount	-
Capital Expenditure Exclusion	<u><u>\$ -</u></u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017	
2017 Proposed Budget Administration Health Insurance Appropriation	\$ 49,800
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	142,650
2017 Proposed Budget Group Health Insurance	<u>192,450</u>
2016 Adopted Budget Administration Health Insurance Appropriation	38,100
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	88,000
2016 Adopted Budget Group Health Insurance	<u>126,100</u>
Net Increase (Decrease)	<u>66,350</u>
Net Increase Divided by 2016 Amount Budgeted = % Increase	52.62%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy	0.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	52.22%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	<u>\$ 65,846</u>
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	<u>\$ 504</u>
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$ 63,324</u>
2017 Increase in Appropriation	<u><u>\$ 66,350</u></u>

Form CNC-3 Fire District
(December 2007)

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(Chapter 62, P.L. 2007)

MUNICIPALITY JACKSON TOWNSHIP

COUNTY OCEAN

FIRE DISTRICT CODE 2

TOTAL NUMBER OF FIRE DISTRICTS 3

FILE FORM CNC-3 FOR 2017 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for 2016 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 2,011,665,489 (1)

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

14,248,200 (2)

17-Oct-16

DATE

Toni Nagle-Rowe

ASSESSOR SIGNATURE

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

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

0.00074 (3)

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

\$ 10,543.67 (4)

10/17/2016

DATE

Michael W. Campbell

TAX COLLECTOR SIGNATURE



State of New Jersey
 Department of Community Affairs
 Division of Local Government Services
 Bureau of Authority Regulation
 Fire District Levy Cap Certification for Fiscal Year 2017

Fire District: Jackson Township Fire District No. 2

Municipality: Jackson

County: Ocean

FD-Code: 1511-02

2016 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation:	\$1,771,349
Amount to be Raised by Taxation:	\$1,479,875

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2016	\$291,474	\$0	\$0	\$0	\$291,474
	2015	\$2,667	\$0	\$0	\$0	\$2,667
	2014	\$16,995	\$0	\$0	\$0	\$16,995
Levy Cap Bank Totals		\$311,135	\$0	\$0	\$0	\$311,135

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2013	\$28,614	\$0	\$0	\$28,614	\$0
	2012	\$5,252	\$0	\$0	\$5,252	\$0
	2011	\$962	\$0	\$0	\$962	\$0
Levy Cap Bank Totals		\$34,827	\$0	\$0	\$34,828	\$0

Vehicles / Apparatus

Unit	Assigned To	Year	Make	Model	VIN
5600	Chief Sean Ryan	2013	Ford	Explorer	1FM5K8AR7EGC08317
5601	Station 56	2008	Spartan/Rosenbauer		4S7CU2D908C070872
5605	Station 56-1	1997	E-One		4EN3ABA88V1007967
5608	Station 56-1	1990/1963	Peterbuilt/Butler		1XP5D29X6LN299649/2351NAM
5609	Station 56	1986	GMC		1GDHK34M2GS517631
5610	Asst. Chief Jessie Languth	2011	GMC	Yukon	1GKW2PEG6BR153875
5611	Station 56	1998	E-One		4ENGAAA87W1008296
5621	Station 56-1	2006	Spartan/Elite		4S7HT2B9X7C056732
5624	Safety Officer Chuck Bunnell	2006	Ford	F-250	1FTSW21Y16EC01795
5639	Station 56-1	1991	BMY	6x6	2501040
5647	Motor Pool	2008	Ford	F-250	1FTSX21Y188EE35516
5700	Chief Dave Johnson Jr	2009	Ford	Expedition	1FMFU16509EB20075
5701	Station 57	2008	KME		1K9AF428N058535
5705	Station 57	2011	Spartan/Rosenbauer	Commander/Viper	4S7AX2P4BC073887
5708	Station 57	2003	KME	Excel	1K9AF64803N058646
5709	Station 57	1999	Ford/Reading	F-450	1FDXF47F4XEB3A972
5710	Asst. Chief Keenan Flemming	2006	Ford	F-150	1FTSW21576EC23421
5790	Motor Pool	2002	Ford	Excursion	1FMNU41S12EC86752
18207	Fire Official Scott Rauch	2013	Ford	Explorer	1FM5K8B87DGA55443

revised 12/2016

AFFIDAVIT OF POSTING SPECIAL MEETING NOTICE

The legal voters, at the annual meeting or at a special meeting called by the commissioners of the fire district, may vote to raise money for a firehouse, apparatus and appliances in connection therewith for fire extinguishing purposes, in an amount not exceeding 5 mills on the dollar of the last assessed valuation of the property in the fire district. The amount so voted for shall be included in the next succeeding annual budget of the fire district under the section for capital appropriations.

Any such special meeting shall be called on 10 days' notice by the board of fire commissioners, to be posted in five public places in the district, setting forth the time, place and object of the meeting and the legal voters shall determine the amount of money to be raised. N.J.S.A 40A:14-84

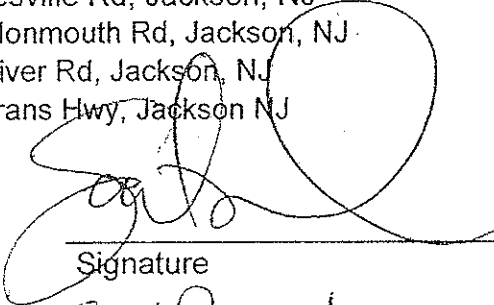
A separate certification is required to report the results of the special meeting as well as a copy of the notice that was posted.

AFFIDAVIT OF POSTING SPECIAL MEETING

I, the undersigned, hereby certify that a Special Meeting has been called by the Board of Fire Commissioners of Jackson Township Fire District #2 scheduled for Wednesday, November 2, 2016 2:00 pm to 9:00 pm at the Miller Avenue Firehouse, 785 Miller Avenue, Jackson New Jersey.

I further certify that on Friday, October 21, 2016, I posted notices in the 5 following

locations: Wawa Food Store #309, 1120 E Veterans Hwy, Jackson, NJ
Quick Check Food Store #5, 5 Leesville Rd, Jackson, NJ
Gas A Plus Sunoco Mini Mkt, 521 Monmouth Rd, Jackson, NJ
Krauzers Food Store, 1299 Toms River Rd, Jackson, NJ
Jackson Municipal Bldg, 95 W Veterans Hwy, Jackson NJ



Signature

Scott R. Arch

Printed Name

Dated: 11/10/16

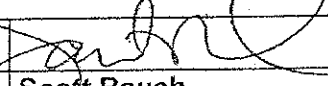
**FIRE DISTRICT SPECIAL
MEETING NJSA 40A: 14-84
RESULTS CERTIFICATION**

Municipality:	Jackson Township	Fire District #:	2
County:	Ocean		

OTHER REFERENDUM QUESTIONS

	CAPITAL PROJECTS (N.J.S.A. 40A: 14-84)		
	Capital #1 Description of Project: Purchase and installation of a generator not to exceed \$75,000.00	Capital #2 Description of Project: Purchase of a Chief's Vehicle not to exceed \$40,000.00	Capital #3 Description of Project:
Amount	\$75,000.00	\$40,000.00	\$
Total Votes	# 25	# 24	#
Total "Yes" Votes	# 25	# 24	#
Total "No" Votes	# 0	# 0	#
% of Yes Votes	100 %	100 %	%

It is hereby certified that this referendum (special meeting) complies with the requirements of law pursuant to NJSA 40A:14-84.

Signed Certification:		Date: 11/10/16
Printed Name:	Scott Rauch	
Telephone #:	732-928-9100 / Fax #: 732-928-9177 /	
Cell Phone #:	732-644-4917	
E-mail:	srauch@jacksonfiredistrict2.org	

Please include a copy of the Fire District Notice and Affidavit of Special Meeting Posting with the Special Meeting Results submission. We appreciate your timely assistance in providing these results.

Please return the results to the Division within one week of the meeting, by fax to 609-984-7388, or e-mail joanne.slezak@dca.state.nj.us, or by mail to:

Bureau of Authority Regulation
PO Box 803
Trenton NJ 08625

Special Capital Meeting of November 2, 2016

This meeting is conducted pursuant to NJSA 40A:14-84. The meeting was duly advertised in accordance with the Open Public Meetings Act. Notice was published in two newspapers, provided to the Township Clerk, and posted in five public places within the Fire District; all a minimum of ten days prior to the meeting date.

The Board discussed the proposed Capitol Projects and legal voters were allowed to vote relative to the projects.

The Official tabulation was 25 yes, 0 No on Capitol Project 1, and 24 yes, 0 No on Capitol Project 2.

The meeting was adjourned upon motion by Commissioner Flemming III, seconded by Commissioner Redington with all voting in favor. The meeting was adjourned at 9:00 p.m.

Notice of Special Meeting

Please be advised that the Commissioners of Fire District No. 2 in the Township of Jackson, County of Ocean, shall hold a special meeting on Wednesday, November 2, 2016 between the hours of 2:00 and 9:00 p.m. at the Miller Avenue Firehouse, 785 Miller Avenue, Jackson, New Jersey to secure voter approval for the purchase and installation of a generator and to purchase a Chief's vehicle. At said meeting the legal voters shall either approve or disapprove of said proposed capital projects and determine the amount of monies to be expended relative to same. Formal action shall be undertaken.

The Commissioners of Fire District No. 2
Township of Jackson, County of Ocean

BALLOT QUESTION

Shall the Commissioners of Fire District No. 2, in the Township of Jackson, County of Ocean be authorized to expend not in excess of \$75,000.00 relative to the purchase and installation of a generator?

YES

NO

Shall the Commissioners of Fire District No. 2, in the Township of Jackson, County of Ocean be authorized to expend not in excess of \$40,000.00 relative to the purchase of a Chief's vehicle?

YES

NO

2016 Fire Protection Service Agreement

1. **TERM** This agreement shall have a one year duration commencing on **January 1, 2016** and terminating, unless otherwise renewed and extended, on **December 31, 2016**.
2. **DUTIES** The Whitesville Volunteer Fire Company #1 (the Company) agrees to provide fire protection / fire suppression services to all persons and property situated within the boundaries of Fire District #2 in the Township of Jackson and to provide said services seven days a week, twenty four hours a day in accordance with any and all applicable rules, regulation, standards and laws of the State of New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of fire fighting services and activities. The Company shall operate and utilize any and all equipment and apparatus supplied by the Jackson Township Board of Fire Commissioners District #2 (the Board) for the purposes of fire suppression in accordance with such rules and regulations as may be adopted by the Board. The Company shall provide personnel as may be available for the purposes specified herein. The members of the Company shall operate under the supervision and control of the Board and in performing fire duty, shall be deemed to be exercising a government function.
3. **APPROVAL OF PROSPECTIVE FIRE FIGHTERS** All persons seeking membership in the Company shall be subject to criminal background checks and comprehensive medical examinations which shall be paid for by the Board and shall be conducted in accordance with standards established by the Board.
4. **BUILDING USE** The board does hereby grant the Company the privilege to use the premises, building, grounds, utilities, apparatus and equipment located at 81 South Hope Chapel Road Jackson, New Jersey for those operations, meetings, training and assembly as may be necessary for the continued successful operation of the Company.
5. **CONSIDERATION** The Board shall pay the Company, as for the consideration for the promises contained herein, the sum of **ten thousand dollars (\$10,000.00)** per annum. Payment is to be made at the regular public meeting scheduled for November of each calendar year. All monies must be used for the usual and customary expenses incidental to the operation of the fire company and may not be used in any manner that could be construed as individual gain.
6. **MAINTENANCE AND REPAIRS** The Board shall be responsible for the payment of all costs for the maintenance and repair of all firefighting equipment and apparatus as well as the maintenance and operational costs of the buildings and property located at 81 South Hope Chapel Road Jackson, New Jersey, in accordance with the budget adopted by the Board at the annual referendum.
7. **INSURANCE** The board shall provide, at no cost or expense to the individual members of the Company, such insurance as may be legally required, including but not limited to workers compensation and life insurance. The Board shall also provide and keep in full force for the benefit of the Company, public liability insurance, insuring the Company against any and all liability or claims arising out of, occasioned by or resulting from any accident or otherwise in or about the buildings and premises described above and any accident or damage arising out of the performance of fire fighting responsibilities.

8. **LENGTH OF SERVICE AWARDS PROGRAM (LOSAP)** The Board shall establish and maintain for the benefit of the members of the Company a length of service awards program in accordance with the provisions of the State of New Jersey. Said program shall be funded entirely by the Board.

9. **ANNUAL ACCOUNTING** The Company shall provide to the Board an annual accounting of all public monies received and expenditures made by it.

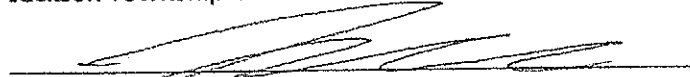
10. **AGREEMENT SUBJECT TO MUNICIPAL PAYMENTS** In the event the District's budget is not approved for any one year during the term of this agreement, or in the event the Township of Jackson does not make the quarterly payment of tax-revenues required by statute, the payments due the Company may be suspended and tolled without penalty, until the budget is fixed by the Township Committee as required by statute.

11. **SAVINGS CLAUSE** The terms and provisions of this agreement are subject to such limitations as may be imposed upon either of the parties by statute or ordinance. Should any provision of this agreement be ruled invalid by a court of competent jurisdiction, such ruling, shall not affect the remaining provisions of this agreement.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed by their duly authorized officers and representatives on the _____ day of _____ 2016.

Jackson Township Board of Fire Commissioners District #2

Signature

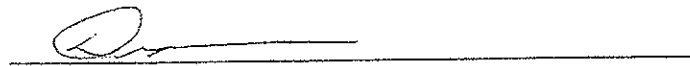


Print / Title

Jason Symons Pres.

Whitesville Volunteer Fire Company #1

Signature



Print / Title

DAVID L. JOHNSON JR. Chief

2017 FUND BALANCE RECONCILIATION SCHEDULE

Jackson Township Fire District # 2

Ocean

Fund Balance Utilization (Page F-8)

<u>Unrestricted</u>	<u>Dist #1</u>	<u>Dist #2</u>	<u>Combined</u>
Balance 1/1/16	159,460	1,674,191	1,833,651
2016 Utilization			<u>221,000</u>
Balance Available			1,612,651
2017 Utilization			<u>655,500</u>
Balance 12/31/17			<u><u>957,151</u></u>
<u>Restricted</u>	<u>Dist #1</u>	<u>Dist #2</u>	<u>Combined</u>
Balance 1/1/16	63,384	718,924	782,308
2016 Utilization			<u>-</u>
Balance Available			782,308
2017 Utilization			<u>-</u>
Balance 12/31/17			<u><u>782,308</u></u>