

LOCAL GOVT SERVICES

2015

2014 DEC 19 P 12:40

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Township of Jackson Fire District No. 2 Budget

<http://jacksonfiredistrict2.org>

Department Of



Community
Affairs

Division of Local Government Services

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2015 FIRE DISTRICT BUDGET

Certification Section

2015

TOWNSHIP OF JACKSON

FIRE DISTRICT NO.2 BUDGET

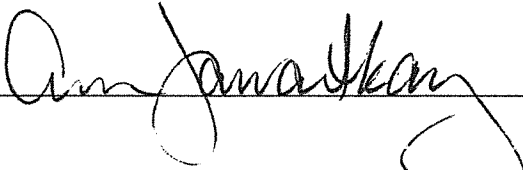
FISCAL YEAR: January 1, 2015 to December 31, 2015

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By:  Date: 1/13/15

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2015 PREPARER'S CERTIFICATION

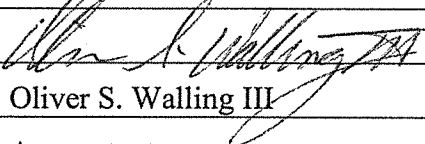
TOWNSHIP OF JACKSON

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@koernercpa.com		

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

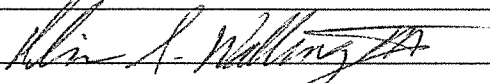
TOWNSHIP OF JACKSON

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 JACKSON

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 11th 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:	Vincent Russo		
Title:	Secretary		
Address:	785 Miller Avenue, Jackson, NJ 08527		
Phone Number:	732-928-9100	Fax Number:	732-928-9177
E-mail address:			

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
- 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

Vincent Rubio

Title of Officer Certifying compliance

Secretary

Signature

[Handwritten Signature]

2015 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF JACKSON

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

WHEREAS, the Annual Budget for the Township of Jackson 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 11, 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 \$1,223,079, which includes an amount to be raised by taxation of \$1,131,931, and Total Appropriations of \$1,223,079; 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 11, 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 8, 2015.



(Secretary's Signature)

December 11, 2014

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Jason Symons	✓			
Keith Wickham, Sr.	✓			
John Ryan	✓			
Vincent Rubio	✓			
John Poppe II	✓			


2015 ADOPTION CERTIFICATION

TOWNSHIP OF JACKSON

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 8th day of January, 2015. DIST

Officer's Signature:			
Name:	Vivian Rubio		
Title:	Secretary		
Address:	785 Miller Avenue, Jackson, NJ 08527		
Phone Number:	732-928-9100	Fax Number:	732-928-9177
E-mail address:			

2015 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF JACKSON

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

WHEREAS, the Annual Budget for the Township of Jackson 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 8, 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

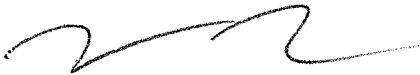
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,223,079, which includes amount to be raised by taxation of \$1,131,931, and Total Appropriations of \$1,223,079; and

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 8, 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 \$1,223,079, which includes amount to be raised by taxation of \$1,131,931, and Total Appropriations of \$1,223,079; 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
~~January 8, 2015~~
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Jason Symons	✓			
Keith Wickham, Sr.	✓			
John Ryan				✓
Vincent Rubio	✓			
John Poppe II	✓			

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF JACKSON

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

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

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

The 2015 Budget reflects an increase in the total budget of \$22,929 over the 2014 Budget. The individual increases and decreases greater than 10% are as follows:

Unrestricted Fund Balance decreased by \$39,500 (100%) because the Board did not need to utilize surplus to balance the budget.

Shared Services will increase by \$25,000 (100%) due to anticipated receipts from District 1 for joint board expenditures.

Rental Income will increase by \$10,000 (20%) due to contractual agreements.

Sales of Assets is decreasing by \$2,000 (100%) because the Board does not anticipate selling anything in 2015.

Operational salaries is increasing \$29,188 (10.1%) due to contracts.

Insurance is increasing \$25,000 (27.8%) due to premium changes in 2015.

Replacement Equipment is reduced by \$10,000 (24.8%) for actual need in 2015.

Office Expense is increasing by \$1,000 (33.3%) due to higher costs of office supplies.

Utilities is decreased by \$10,000 (20%) because actual expenses came in lower and the cost of utilities seems to be decreasing.

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 \$29,429 which may increase the tax rate by two tenths of one cent per \$100 of assessed valuations.

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 in compliance with the 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.

The Board has not provided for any Capital expenditures in 2015. The Budget does reflect an appropriation for debt service on a lease purchase agreement for fire apparatus.

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	\$1,526,437,107
Proposed Tax Rate per \$100 of Assessed Valuation	\$.075

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:	Township of Jackson 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		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax:	732-244-1571
E-mail:	owalling@koernercpa.com		

Chairman:	Jason Symons		
Phone: (ext.)	732-928-9100	Fax:	732-928-9177
E-mail:	jsymons@jacksonfiredistrict2.org		

Secretary/Treasurer:	Vincent Rubio, Secretary.		
Phone: (ext.)	732-928-9100	Fax:	732-928-9177
E-mail:	vrubio@jacksonfiredistrict2.org		

Name of Auditor:	Martha C. Carroll, CPA		
Name of Firm:	Martha C. Carroll CPA, LLC		
Address:	11 Quiver Court		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	848-992-6732	Fax:	732-928-8883
E-mail:	mcccpcpa@comcast.net		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF JACKSON

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 JACKSON

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

SEE ATTACHED

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? 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 and the fire company have a verbal agreement regarding the use of the building.

- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? YES *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

- a) 1995
- b) 36
- c) 19
- d) Fixed
- e) \$15,000
- f) Lincoln files a report annually

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF JACKSON

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	Jason Symons - \$1,750
Vice-Chairperson	Keith Wickham Sr. - \$1,750
Secretary	Vincent Rubio - \$153,061
Treasurer	John Ryan - \$1,750
Commissioner	John Poppe II - \$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.

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)

Jackson Township Fire District # 2
Ocean

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 in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N 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								Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)				
1 Jason Symons	President		X										1,750						
2 Keith Wickham, Sr	Vice President		X										1,750						
3 John Ryan	Treasurer		X										1,750						
4 Vincent Rubio	Secretary		X										1,750						
5 John Poppe II	Liason		X										1,750						
6													-						
7													-						
8													-						
9													-						
10													-						
11													-						
12													-						
13													-						
14													-						
15													-						
Total:												\$ 8,750	\$ -	\$ -	\$ -	\$ 8,750	\$ 125,609	\$ 25,702	\$ 160,061

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Township Fire District # 2
Ocean

	# of Covered Members (Medical & Rx) Proposed Budget		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate: Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Members	Budget	Employee	Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	1	\$ 10,817	1	\$ 10,817	\$ 10,817	1	\$ 10,195	\$ 10,195	\$ 622	6.1%
Parent & Child	1	18,281	1	18,281	18,281	1	16,210	16,210	2,071	12.8%
Employee & Spouse (or Partner)										
Family	3	29,022	3	87,066	87,066	3	26,561	79,683	7,383	9.3%
Employee Cost Sharing Contribution (enter as negative -)				(26,477)	(26,477)			(21,943)	(4,534)	20.7%
Subtotal	5		5	89,687	89,687	5		84,145	5,542	6.6%
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			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			0				#DIV/0!
GRAND TOTAL	5		5	\$ 89,687	\$ 89,687	5		\$ 84,145	\$ 5,542	6.6%

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

YES
NO

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Township Fire District # 2
Ocean

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget	# 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	1	\$ 10,817	\$ 10,817	1	\$ 10,817	1	\$ 10,195	\$ 622	6.1%	
Parent & Child	1	18,281	18,281	1	18,281	1	16,210	2,071	12.8%	
Employee & Spouse (or Partner)	3	29,022	87,066	3	87,066	3	26,561	7,383	9.3%	
Family	5		(26,477)	5	(26,477)	5	(21,943)	(4,534)	20.7%	
Employee Cost Sharing Contribution (enter as negative -)			89,687		89,687			5,542	6.6%	
Subtotal										
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										#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										#DIV/0!
GRAND TOTAL	5	\$ 89,687	\$ 89,687	5	\$ 89,687	5	\$ 84,145	\$ 5,542	6.6%	

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

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:

Jackson Township Fire District # 2

County:

Ocean

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,102,503
Cap Bank Available from 2012 (See Levy Cap Certification)		5,252
Cap Bank Available from 2013 (See Levy Cap Certification)		28,614
Cap Bank Available from 2014 (See Levy Cap Certification)		16,995
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		1,512,677,507
New Ratables - Increase in Valuations (New Construction and Additions)		13,759,600
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.073
Projected Tax Rate based upon Proposed Levy		0.074155109

2015 Budget Summary

Jackson Township Fire District # 2 Ocean

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ 39,500	\$ (39,500)	-100.0%
Total Miscellaneous Anticipated Revenues	85,000	50,000	35,000	70.0%
Total Sale of Assets	-	2,000	(2,000)	-100.0%
Total Interest on Investments & Deposits	1,500	1,500	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	4,648	4,648	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	91,148	97,648	(6,500)	-6.7%
Amount to be Raised by Taxation to Support Budget	<u>1,131,931</u>	<u>1,102,502</u>	<u>29,429</u>	2.7%
Total Anticipated Revenues	<u>1,223,079</u>	<u>1,200,150</u>	<u>22,929</u>	1.9%
APPROPRIATIONS				
Total Administration	156,495	159,564	(3,069)	-1.9%
Total Cost of Operations & Maintenance	987,813	961,815	25,998	2.7%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
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)	15,000	15,000	-	0.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	45,572	43,090	2,482	5.8%
Total Interest Payments on Debt	<u>18,199</u>	<u>20,681</u>	<u>(2,482)</u>	-12.0%
Total Appropriations	<u>1,223,079</u>	<u>1,200,150</u>	<u>22,929</u>	1.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

Jackson Township Fire District # 2 Ocean

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ -	\$ 39,500	\$ (39,500)	-100.0%
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	39,500	(39,500)	-100.0%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	25,000		25,000	#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	60,000	50,000	10,000	20.0%
Total Miscellaneous Anticipated Revenues	85,000	50,000	35,000	70.0%
Sale of Assets (List Individually)				
Asset #1		2,000	(2,000)	-100.0%
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	2,000	(2,000)	-100.0%
Interest on Investments & Deposits (List Accounts Separately)				
TD Bank	1,500	1,500	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	1,500	1,500	-	0.0%
Other Revenue (List in Detail)				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	4,648	4,648	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	4,648	4,648	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 91,148	\$ 97,648	\$ (6,500)	-6.7%

2015 Appropriations Schedule

Jackson Township Fire District # 2 Ocean

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 63,253	\$ 68,553	\$ (5,300)	-7.7%
Commissioners	\$ 8,750	\$ 8,750	-	0.0%
Fringe Benefits	28,792	27,561	1,231	4.5%
Total Administration - Personnel	<u>100,795</u>	<u>104,864</u>	<u>(4,069)</u>	<u>-3.9%</u>
<i>Administration - Other (List)</i>				
Elections	1,200	1,200	-	0.0%
Membership/Dues	300	300	-	0.0%
Schedule Attached	54,200	53,200	1,000	1.9%
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>55,700</u>	<u>54,700</u>	<u>1,000</u>	<u>1.8%</u>
Total Administration	<u>156,495</u>	<u>159,564</u>	<u>(3,069)</u>	<u>-1.9%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	317,757	288,569	29,188	10.1%
Fringe Benefits	161,908	170,098	(8,190)	-4.8%
Total Operations & Maintenance - Personnel	<u>479,665</u>	<u>458,667</u>	<u>20,998</u>	<u>4.6%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Advertising	3,000	3,000	-	0.0%
Insurance	115,000	90,000	25,000	27.8%
Schedule Attached	322,648	332,648	(10,000)	-3.0%
Contingent Expenses	2,500	2,500	-	0.0%
Replacement Equipment	30,250	40,250	(10,000)	-24.8%
Extrication Equipment	7,500	7,500	-	0.0%
Schedule Attached	27,250	27,250	-	0.0%
Total Operations & Maintenance - Other	<u>508,148</u>	<u>503,148</u>	<u>5,000</u>	<u>1.0%</u>
Total Operations & Maintenance	<u>987,813</u>	<u>961,815</u>	<u>25,998</u>	<u>2.7%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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)	15,000	15,000	-	0.0%
Total Capital Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Principal Payments on Debt Service	45,572	43,090	2,482	5.8%
Total Interest Payments on Debt	18,199	20,681	(2,482)	-12.0%
TOTAL APPROPRIATIONS	<u>\$ 1,223,079</u>	<u>\$ 1,200,150</u>	<u>\$ 22,929</u>	<u>1.9%</u>

**2015 APPROPRIATIONS SCHEDULES
SUPPLEMENTAL SCHEDULES**

**Jackson Township Fire District # 2
Ocean**

Admin - Operating

	2015	2014
Office Expense	4,000	3,000
Professional Services	50,000	50,000
Travel Expenses	<u>200</u>	<u>200</u>
Total Additional Administration Operating Expense	<u>54,200</u>	<u>53,200</u>

Cost of Operations - Operating

	2015	2014
Maintenance & Repairs	100,000	100,000
Hydrant Rental	18,000	18,000
Supplies Expense	35,000	35,000
Training & Education	20,000	20,000
Uniforms & Personal Equipment	25,000	25,000
Utilities	40,000	50,000
Other Rentals	30,000	30,000
SFSG	4,648	4,648
Joint District Expenses	<u>50,000</u>	<u>50,000</u>
Total Additional Operating Expenses Operations	<u>322,648</u>	<u>332,648</u>

Cost of Operations - Other Assets, Non-Bondable

	2015	2014
SCBA	12,250	12,250
Hose	5,000	5,000
Pagers	<u>10,000</u>	<u>10,000</u>
Total Additional Cost of Operations Other Assets	<u>27,250</u>	<u>27,250</u>

2015 Schedule of Salaries and Benefits

Jackson Township Fire District # 2
Ocean

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Secretary	1	\$ 63,253	\$ 63,253	\$ 7,391	\$ 7,391	\$ 18,281	\$ 6,958	\$ 32,630
Hospitalization W/H						(3,838)		(3,838)
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 63,253	\$ 7,391	\$ -	\$ 14,443	\$ 6,958	\$ 28,792

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Firefighter - Lt	1	\$ 108,925	\$ 108,925	\$ 16,012	\$ 16,012	\$ 28,871	\$ 11,982	\$ 56,865
Firefighter	1	73,250	73,250	13,848	13,848	29,097	8,058	51,003
Firefighter	1	63,616	63,616	12,027	12,027	29,097	6,998	48,121
Firefighter - OT	1	51,966	51,966	9,824	9,824	10,817	5,716	26,357
Hospitalization W/H			20,000			(22,638)	2,200	(22,638)
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 317,757	\$ -	\$ 51,711	\$ 75,244	\$ 34,953	\$ 161,908

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1								
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 381,010	\$ 7,391	\$ 51,711	\$ 89,687	\$ 41,911	\$ 190,700

2015 Proposed Capital Budget

Jackson Township Fire District # 2
Ocean

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	Budget
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements								

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2015 Proposed Budget		2014 Adopted Budget	
		Approval	Date of Voter Approval		Budget	Budget	Budget	Budget
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments								
Total Capital Improvements & Down Payments								
RESERVE FOR FUTURE CAPITAL OUTLAYS								
TOTAL CAPITAL APPROPRIATIONS								
Capital Appropriations Offset with Restricted Fund								
Capital Appropriations Offset with Grants								
Capital Appropriations Offset with Unrestricted Fund								
					\$	-	\$	-

5 Year Debt Service Schedule - Principal

Jackson Township Fire District # 2
Ocean

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
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												
Fire Apparatus	02/16/08	66%	11/10/10	43,090	45,572	48,197	50,973	53,909	57,014	60,298		315,963
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				43,090	45,572	48,197	50,973	53,909	57,014	60,298		315,963
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				\$ 43,090	\$ 45,572	\$ 48,197	\$ 50,973	\$ 53,909	\$ 57,014	\$ 60,298	\$	\$ 315,963

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

5 Year Debt Service Schedule - Interest

Jackson Township Fire District # 2
Ocean

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Fire Apparatus									
Capital Lease #2	20,681	18,199	15,574	12,798	9,862	6,757	3,473		66,663
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	20,681	18,199	15,574	12,798	9,862	6,757	3,473		66,663
<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	\$ 20,681	\$ 18,199	\$ 15,574	\$ 12,798	\$ 9,862	\$ 6,757	\$ 3,473	\$	\$ 66,663

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

2015 Fund Balance Reconciliation

Jackson Township Fire District # 2 Ocean

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$	392,923
Less: Utilized in 2014 Adopted Budget		39,500
Proposed balance available		<u>353,423</u>
Estimated results of operations for the year ending December 31, 2014		
Anticipated balance December 31, 2014		<u>353,423</u>
Less: Fund Balance utilized in 2015 Proposed Budget		
Proposed balance after utilization in 2015 Proposed Budget	\$	<u><u>353,423</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$	718,056
Less: Utilized in 2014 Adopted Budget		-
Proposed balance available		<u>718,056</u>
Estimated results of operations for the year ending December 31, 2014		
Anticipated balance December 31, 2014		<u>718,056</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2015 Proposed Budget	\$	<u><u>718,056</u></u>

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

2015 Referendums

Jackson Township Fire District # 2
Ocean

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

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

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

2015 Levy Cap Summary

Jackson Township Fire District # 2 Ocean

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,102,503
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,102,503
Plus: 2% Cap Increase		22,050
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,124,553

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	13,759,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.073	10,045

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		1,134,598
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,134,598

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,131,931
Cap Bank Available from Prior Year (2012) for 2015 Budget		5,252
Cap Bank Available from Prior Year (2013) for 2015 Budget		28,614
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		28,614
Cap Bank Available from Prior Year (2014) for 2015 Budget		16,995
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		16,995
Cap Bank from Current Year (2015) Available for 2016 Budget		2,666
Cap Bank Available from 2015 for 2016 Budget	\$	2,666

2015 Shared Services Exclusion Worksheet

Jackson Township Fire District # 2
Ocean

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total					
		2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	Proposed	Adopted			
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted		
Total		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

2015 Levy Cap Exclusion Calculations

Jackson Township Fire District # 2 Ocean

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 7,391
2015 Proposed Budget PFRS Contribution Appropriated	51,711
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	<u>59,102</u>
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	19,034
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	47,978
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	<u>67,012</u>
Pension Contribution Exclusion	<u><u>\$ -</u></u>

LOSAP CALCULATION

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

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 63,771
2014 Adopted Budget Total Debt Service Appropriation	63,771
Debt Service Exclusion	<u><u>\$ -</u></u>

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ -
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	<u>-</u>
2014 Adopted Budget Total Capital Appropriation	-
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	<u>-</u>
Capital Expenditure Exclusion	<u><u>\$ -</u></u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 14,443
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	75,244
2015 Proposed Budget Group Health Insurance	<u>89,687</u>
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	91,200
2014 Adopted Budget Group Health Insurance	<u>91,200</u>
Net Increase (Decrease)	<u>(1,513)</u>
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	<u>\$ -</u>
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	<u>\$ -</u>
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$ -</u>
2015 Increase in Appropriation	<u><u>\$ -</u></u>



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 2015

Fire District: Jackson Township Fire District No. 2
Municipality: Jackson
County: Ocean
FD-Code: 1511-02

2014 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,119,498**
Amount to be Raised by Taxation: **\$1,102,503**

Activity By Calendar Years	Allowable	Applied In	Used From	Expired	Available
2014	\$16,995	\$0	\$0	\$0	\$16,995
2013	\$28,614	\$0	\$0	\$0	\$28,614
2012	\$5,252	\$0	\$0	\$0	\$5,252
2011	\$962	\$0	\$0	\$962	\$0
Levy Cap Bank Totals	\$51,823	\$0	\$0	\$962	\$50,861

UNIT #	YR	ASSIGNED TO/STORED	MAKE	VIN
1	5600	2014 Matt Genovese/Chief/Personal Residence	Ford Explorer /Interceptor	1FM5K8AR7EGC08317
2	5610	2011 John Alchevsky/Ass't Chief/Personal Residence	GMC Yukon	1GKW2PEG6BR153875
3	5624	2006 Station 56-1 (Miller Ave)	Ford F250	1FTSW21Y16EC01795
4	5647	2008 Station 56 (10 Toms River Rd)	Ford Pickup	1FTSX21Y188EE35516
5	5601	2008 Station 56 (10 Toms River Rd)	Spartan	4S7CU2D908C070872
6	5605	1997 Station 56-1 (Miller Ave)	E-One Aerial	4EN3ABA88V1007967
7	5608	1990 Station 56-1 (Miller Ave)	Peterbilt	1XP5D29X6LN299649
8 Trlr-08		1963 Station 56-1 (Miller Ave)	Butler	2351NAM
9	5609	1986 Station 56 (10 Toms River Rd)	GMC Brush	1GDHK34M2GS517631
10	5611	1998 Station 56 (10 Toms River Rd)	E-One Pumper	4ENGAAA87W1008296
11	5621	2007 Station 56-1 (Miller Ave)	Spartan	4S7HT2B9X7C056732***
12	5631	1948 Station 56-1 (Miller Ave)	Ward	472265714715
13	5637	2006 Station 56-1 (Miller Ave)	Cascade Trailer	5FGC6142961025791
14	18297	2007 Station 56-1 (Miller Ave)	Pace Trailer	401FB10137P139764
15	5639	1992 Station 56-1 (Miller Ave)	AMG Brush	1500037
16	18307	2013 Fire Official/Frank McDonnell/Personal Residence	Ford Explorer	1FM5K8887DGA55443

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 4

FILE FORM CNC-3 FOR 2015 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for 2014 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 1,512,677,507 (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.

13,759,600 (2)

October 15, 2014
DATE

Jeni Noyle 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).

0.00073 (3)

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

\$ 10,044.51 (4)

October 16, 2014
DATE

Michael W. Campbell
TAX COLLECTOR SIGNATURE