

2020

Township of Jackson Fire District No. 2
Fire District Budget

<http://jacksonfiredistrict2.org>

Department Of



Community
Affairs

Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2020 PREPARER'S CERTIFICATION

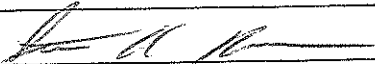
TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Steven R. Burns, CPA		
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:	SBurns@KoernerCPA.com		

2020 PREPARER'S CERTIFICATION OTHER ASSETS

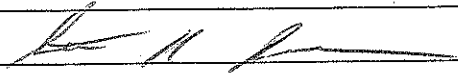
TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Steven R. Burns, CPA		
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:	SBurns@KoernerCPA.com		

2020 APPROVAL CERTIFICATION

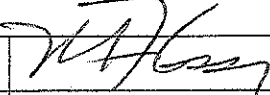
TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 12th day of December, 2019.

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:	MARTIN FLEMMING		
Title:	SEC		
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: www.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

Title of Officer Certifying compliance

Signature

MARTIN FLEMING
SEC
[Signature]

2020 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2019; 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 \$2,741,517, which includes an amount to be raised by taxation of \$2,005,999, and Total Appropriations of \$2,741,517; 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 12, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 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 9, 2020.


(Secretary's Signature)

12/12/19
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Vincent Rubio	<input checked="" type="checkbox"/>			
John Ryan	<input checked="" type="checkbox"/>			
Robert Redington	<input checked="" type="checkbox"/>			
Martin Flemming III	<input checked="" type="checkbox"/>			
John Alchevsky	<input checked="" type="checkbox"/>			

2020 ADOPTION CERTIFICATION
TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 9th day of January, 2020.

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

2020 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Township of Jackson Fire District No 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 9, 2020; 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 \$2,741,517, which includes amount to be raised by taxation of \$2,005,999, and Total Appropriations of \$2,741,517; 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 9, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,741,517, which includes amount to be raised by taxation of \$2,005,999, and Total Appropriations of \$2,741,517; 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)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Vincent Rubio				
John Ryan				
Robert Redington				
Martin Flemming III				
John Alchevsky				

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division?

February

2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.

The proposed 2020 Budget is increasing by approximately \$277,600 over the 2019 Budget. The primary areas of increase include the Total Cost of Operations and Maintenance, Capital Appropriations and Debt Service.

3. Explain any variances over +/-10% for each line item. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

- Unrestricted Fund balance utilized is increased 100% to \$278,000 to help stabilize the tax rate.
- Restricted Fund balance is reduced by \$70,407 (-17.6%). Restricted Fund balance was used in the prior year to pay for both capital projects. Restricted Fund balance is being used in the current year for the down payment on a new ladder truck.
- Interest on Investments & Deposits is reduced \$1,200 (-17.6%) based on current year earnings.
- Other Revenue Offset with Appropriations is increased by \$12,900 (13.5%) due to the anticipated increase in Annual Registration fees and a reduction of Penalties and Fines assessed.
- Administration – Salary & Wages is reduced by \$25,868 (-14.3%) due to a change in administrative personnel being paid at a lower rate.
- Administration – Fringe Benefits is reduced by \$26,197 (-27.0%) due to a change in personnel.
- Administration – Other – Elections is increased by \$1,500 (100%) due to absentee ballot requirements.
- Cost of Operations & Maintenance – Personnel – Salary & Wages is increased \$59,012 (11.3%) due to contractual obligations.
- Cost of Operations & Maintenance – Personnel – Fringe Benefits is increased \$27,978 (11.4%) due State pension appropriation increase.
- Cost of Operations & Maintenance – Operating – Maintenance & Repair - Apparatus is increased \$10,000 (10%) due to anticipated repair costs for aging apparatus.
- Cost of Operations & Maintenance – Operating – Training & Education is increased \$2,000 (20%) due to anticipated increase in training costs.
- Cost of Operations & Maintenance – Operating - Uniforms is reduced \$10,000 (-50%) based on current year expenses.
- Cost of Operations & Maintenance – Other Assets, Non-Bondable – SCBA is increased \$1,500 (11%) due to anticipated repair and replacement costs.
- Cost of Operations & Maintenance – Other Assets, Non-Bondable –Hose is increased \$3,000 (150%) due to aging and replacement costs.
- Cost of Operations & Maintenance – Other Assets, Non-Bondable – Turnout Gear is increased \$30,000 (100%) due to aging and anticipated replacement costs.
- Appropriations Offset with Revenue – Personnel increased \$12,600 (31.3%) to off-set Other Revenue Offset with Appropriations.
- Length of Service Award Program (LOSAP) Contribution is reduced \$10,000 (-25.0%) due to reduction of individuals eligible to receive the benefit.
- Interest Payments on Debt is increased \$10,477 (119.8%) due to increase in new capital lease obligations.

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS (CONTINUED) TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The proposed 2020 Budget will increase the Amount to be Raised by Taxation by approximately \$57,650, a 3.0% increase. The tax rate will increase one-tenth of a cent from 9.8 cents per \$100 to 9.9 cents per \$100. The Board is utilizing \$329,593 of the Restricted Fund balance for the down payment on the new Ladder Truck. The Board is utilizing \$278,000 of the General Surplus to offset the reserve for future capital projects. This will leave the District a surplus of approximately \$1,237,100, which is 62% of the Amount to be Raised by Taxation. The proposed 2020 Budget is compliant with the Levy Cap requirements. The Board did not need to utilize any of its Levy Cap Bank to comply with the Levy Cap requirements.

5. Does the Fire District plan on exceeding the Levy Cap? **NO** If so, please provide a statement with the 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.
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation. **N/A**
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.

The proposed 2020 Budget has appropriations \$50,000 for a chief's vehicle, \$329,600 for the down payment on a ladder truck and \$300,000 reserve for future capital projects. The Board currently has two (2) lease purchase agreements with principal and interest payments totaling \$150,455. One lease purchase will be retired during the 2020 Budget period.

8. 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**
9. 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**

10. 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	\$2,026,388,802
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.098

11. 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

2020

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
Fire District E-mail:			

Preparer's Name:	Steven R. Burns, CPA		
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:	SBurns@KoernerCPA.com		

Chairman:	Vincent Rubio		
Phone: (ext.)	(732) 928-9100	Fax:	(732) 928-9177
E-mail:	VRubio@jacksonfiredistrict2.org		

Secretary/Treasurer:	Robert Redington		
Phone: (ext.)	(732) 928-9100	Fax:	(732) 928-9177
E-mail:	RRedington@jacksonfiredistrict2.org		

Name of Auditor:	Robert Elliott, CPA		
Name of Firm:	Mohel, Elliott, Bauer & Gass, CPAs, P.A.		
Address:	8 Executive Drive		
City, State, Zip:	Toms River	NJ	08755
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

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

- 1) Provide the number of regular voting members of the governing body: **5**
- 2) Provide the number of alternate voting members of the governing body: **0**
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? **NO** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? **YES** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? **NO** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*

- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? **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

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 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 Cassville Volunteer Fire Company and a written agreement with the Whitesville 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.*

Plan #1		Plan #2	
a)	1995	a)	2011
b)	39	b)	26
c)	22	c)	10
d)	Fixed	d)	Fixed
e)	\$15,000	e)	\$15,000
f)	Lincoln files the report annually	f)	Valic files the report annually

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
TOWNSHIP OF JACKSON FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

Complete the attached table for all persons required to be listed per #1-2 below.

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2018.

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 No. 2
Ocean County

Reportable Compensation from Fire District (W-2/ 1099)															
Position			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)				Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)		Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N in Column N			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											
Name	Title	Average Hours per Week Dedicated to Position	As Needed	As Needed	As Needed	As Needed	As Needed	As Needed	As Needed	As Needed	As Needed	As Needed	As Needed	As Needed	
1 Vincent Rublo	President	X		\$ 1,750										155,150	
2 John Ryan	Vice-President	X		1,750										1,750	
Robert															
3 Redington, Martin	Treasurer	X		1,750										66,750	
4 Flemming	Secretary	X		1,750										1,750	
5 John Alchevsky	Liason	X		1,750										79,750	
6														-	
7														-	
8														-	
9														-	
10														-	
11														-	
12														-	
13														-	
14														-	
15														-	
Total:			\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,750					\$ 130,000	\$ 305,150

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 No. 2
Ocean County

Annual Cost														
	# of Covered Members (Medical & Rx) Proposed	Estimate per Employee Proposed	Total Cost Estimate Proposed	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)						
Active Employees - Health Benefits - Annual Cost														
Single Coverage	3	\$ 7,798	\$ 23,394	3	\$ 8,120	\$ 24,360	\$ (966)	-4.0%						
Parent & Child	1	20,864	20,864	2	21,685	43,370	(22,506)	-51.9%						
Employee & Spouse (or Partner)			-			-	-	#DIV/0!						
Family	3	32,085	96,255	3	33,430	100,290	(4,035)	-4.0%						
Employee Cost Sharing Contribution (enter as negative -)			(25,795)			(23,975)	(1,820)	7.6%						
Subtotal	7		114,718	8		144,045	(29,327)	-20.4%						
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														
	7		\$ 114,718	8		\$ 144,045	\$ (29,327)	-20.4%						

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

YES
YES

Jackson Township Fire District No. 2
Ocean County

*Legal Basis for Benefit
(check applicable items)*

Total liability for accumulated compensated absences at January 1, 2019	\$	70,580
---	----	--------

2020 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 No. 2

County:

Ocean County

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$ 1,948,350
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Available from 2018 (See Levy Cap Certification)	
Cap Bank Available from 2019 (See Levy Cap Certification)	30,806
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Cap Bank Used from 2019	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	2,006,264,502
New Ratables - Increase in Valuations (New Construction and Additions)	20,124,300
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.098
Projected Tax Rate based upon Proposed Levy	0.098993786

2020 Budget Summary

Jackson Township Fire District No. 2 Ocean County

	<i>2020 Proposed Budget</i>	<i>2019 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	\$ 607,593	\$ 400,000	\$ 207,593	51.9%
Total Miscellaneous Anticipated Revenues	13,825	13,165	660	5.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	5,600	6,800	(1,200)	-17.6%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>108,500</u>	<u>95,600</u>	<u>12,900</u>	13.5%
Total Revenues and Fund Balance Utilized	735,518	515,565	219,953	42.7%
Amount to be Raised by Taxation to Support Budget	<u>2,005,999</u>	<u>1,948,350</u>	<u>57,649</u>	3.0%
Total Anticipated Revenues	<u>2,741,517</u>	<u>2,463,915</u>	<u>277,602</u>	11.3%
APPROPRIATIONS				
Total Administration	294,751	345,316	(50,565)	-14.6%
Total Cost of Operations & Maintenance	1,478,218	1,338,478	139,740	10.4%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	108,500	95,600	12,900	13.5%
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)	30,000	40,000	(10,000)	-25.0%
Total Capital Appropriations	679,593	507,500	172,093	33.9%
Total Principal Payments on Debt Service	131,233	128,276	2,957	2.3%
Total Interest Payments on Debt	<u>19,222</u>	<u>8,745</u>	<u>10,477</u>	119.8%
Total Appropriations	<u>2,741,517</u>	<u>2,463,915</u>	<u>277,602</u>	11.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2020 Revenue Schedule

Jackson Township Fire District No. 2 Ocean County

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 278,000	\$ -	\$ 278,000	#DIV/0!
Restricted Fund Balance	329,593	400,000	(70,407)	-17.6%
Total Fund Balance Utilized	607,593	400,000	207,593	51.9%
Miscellaneous Anticipated Revenues				
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	13,825	13,165	660	5.0%
Total Miscellaneous Anticipated Revenues	13,825	13,165	660	5.0%
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1 - TD Bank	5,600	6,800	(1,200)	-17.6%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	5,600	6,800	(1,200)	-17.6%
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)			-	#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	-	-	-	#DIV/0!
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	108,000	88,900	19,100	21.5%
Penalties and Fines	500	6,700	(6,200)	-92.5%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	108,500	95,600	12,900	13.5%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	108,500	95,600	12,900	13.5%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 735,518	\$ 515,565	\$ 219,953	42.7%

2020 Appropriations Schedule

Jackson Township Fire District No. 2 Ocean County

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 154,965	\$ 180,833	\$ (25,868)	-14.3%
Commissioners	\$ 8,750	\$ 8,750	-	0.0%
Fringe Benefits	70,936	97,133	(26,197)	-27.0%
Total Administration - Personnel	234,651	286,716	(52,065)	-18.2%
Administration - Other (List)				
Other Admin Expense #1 - Election Expense	3,000	1,500	1,500	100.0%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3 - See Supplemental Schedule	57,100	57,100	-	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	60,100	58,600	1,500	2.6%
Total Administration	294,751	345,316	(50,565)	-14.6%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	579,006	519,994	59,012	11.3%
Fringe Benefits	273,972	245,994	27,978	11.4%
Total Operations & Maintenance - Personnel	852,978	765,988	86,990	11.4%
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1 - Advertising Expense	3,000	3,000	-	0.0%
Other Operations & Maintenance Expense #2 - Insurance	175,000	165,000	10,000	6.1%
Other Operations & Maintenance Expense #3 - See Supplemental Schedule	375,240	369,990	5,250	1.4%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Replacement Equipment	10,000	10,000	-	0.0%
Other Assets, Non-Bondable #2 - Extrication Equipment	10,000	7,000	3,000	42.9%
Other Assets, Non-Bondable #3 - See Supplemental Schedule	52,000	17,500	34,500	197.1%
Total Operations & Maintenance - Other	625,240	572,490	52,750	9.2%
Total Operations & Maintenance	1,478,218	1,338,478	139,740	10.4%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	48,000	38,000	10,000	26.3%
Fringe Benefits	4,800	2,200	2,600	118.2%
Total Appropriations Offset with Revenue - Personnel	52,800	40,200	12,600	31.3%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1 - Operating Expenses	55,700	55,400	300	0.5%
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	55,700	55,400	300	0.5%
Total Appropriations Offset with Revenue	108,500	95,600	12,900	13.5%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
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)	30,000	40,000	(10,000)	-25.0%
Total Capital Appropriations	679,593	507,500	172,093	33.9%
Total Principal Payments on Debt Service	131,233	128,276	2,957	2.3%
Total Interest Payments on Debt	19,222	8,745	10,477	119.8%
TOTAL APPROPRIATIONS	\$ 2,741,517	\$ 2,463,915	\$ 277,602	11.3%

2020 APPROPRIATIONS SCHEDULES
SUPPLEMENTAL SCHEDULES

Jackson Township Fire District # 2
Ocean

Admin - Operating	2020	2019		
Office Expense	7,100	7,100	-	0%
Professional Services	50,000	50,000	-	0%
Total Additional Administration Operating Expense	57,100	57,100		

Cost of Operations - Operating	2020	2019		
Maintenance & Repairs - Buildings	40,000	40,000	-	0%
Maintenance & Repairs - Equipment	17,500	17,500	-	0%
Maintenance & Repairs - Apparatus	110,000	100,000	10,000	10%
Hydrant Rental	42,140	39,340	2,800	7%
Supplies Expense	13,700	13,750	(50)	0%
Training & Education	12,000	10,000	2,000	20%
Uniforms	10,000	20,000	(10,000)	-50%
Utilities	43,000	43,000	-	0%
Fire Suppression Contracts	41,000	40,500	500	1%
Payroll Service Fees	5,500	5,500	-	0%
Physicals	14,000	14,000	-	0%
Fuel	26,400	26,400	-	0%
Total Additional Operating Expenses Operations	375,240	369,990		

Cost of Operations - Other Assets, Non-Bondable	2019	2019		
SCBA	15,000	13,500	1,500	11%
Hose	5,000	2,000	3,000	150%
Pagers	2,000	2,000	-	0%
Turnout Gear	30,000	-	30,000	100%
Total Additional Cost of Operations Other Assets	52,000	17,500		

2020 Schedule of Salaries and Benefits

Jackson Township Fire District No. 2
Ocean County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	2020 Proposed		PERS Contribution	PFRS Contribution	Employee Group Health Insurance		Other Fringe Benefits		2020 Proposed	
		Annual Wages	Budget Salary & Wages							Budget	Fringe Benefits
Position #1 - Administrator	1	\$ 112,665	\$ 112,665	\$ 24,569		\$ 31,660	\$ 11,267	\$ 3,640		\$ 67,496	
Position #2 - Secretary	1	36,400	36,400				40			3,640	
Position #3 - IT Director	1	400	400				875			875	
Position #4 - Commissioners W/H							(1,665)			(1,665)	
Position #5 - Health Benefit W/H											
Position #6 - Admin Overtime	1	5,500	5,500				550			550	
Position #7											
Position #8											
Total Administration			\$ 154,965	\$ 24,569	\$ -	\$ 29,995	\$ 16,372	\$ 70,936			

Operation & Maintenance Positions (List Individually)	Number of Staff	2020 Proposed		PERS Contribution	PFRS Contribution	Employee Group Health Insurance		Other Fringe Benefits		2020 Proposed	
		Annual Wages	Budget Salary & Wages							Budget	Fringe Benefits
Position #1 - Firefighter - Lt. JP	1	\$ 115,072	\$ 115,072	\$ 27,788		\$ 20,863	\$ 11,507	\$ 60,158			
Position #2 - Firefighter - Lt. JH	1	85,572	85,572	27,908		32,298	8,557	68,763			
Position #3 - Firefighter - AP	1	86,064	86,064	20,783		11,567	8,606	40,956			
Position #4 - Firefighter - JZ	1	104,560	104,560	25,249		32,298	10,456	68,003			
Position #5 - Firefighter - JL	1	61,334	61,334	14,811		11,326	6,133	32,270			
Position #6 - Firefighter - RS	1	61,334	61,334	14,811		501	2,400	21,445			
Position #7 - Firefighter OT	1	24,000	24,000				1,000	2,400			
Position #8 - Firefighter PT	1	10,000	10,000			(24,130)	800	(24,130)			
Position #9 - Health Benefit W/H											
Position #10 - Acting Lieutenant	1	8,000	8,000				2,307	2,307			
Position #11 - Firefighter (New)	1	23,070	23,070								
Position #12											
Position #13											
Position #14											
Total Operation & Maintenance			\$ 579,006	\$ 131,350	\$ 84,723	\$ 57,899	\$ 273,972				

Salary Offset by Revenue Positions (List Individually)	Number of Staff	2020 Proposed		PERS Contribution	PFRS Contribution	Employee Group Health Insurance		Other Fringe Benefits		2020 Proposed	
		Annual Wages	Budget Salary & Wages							Budget	Fringe Benefits
Position #1 - Inspector PT	1	\$ 18,000	\$ 18,000					\$ 1,800		\$ 1,800	
Position #2 - Firefighter/Inspector	1	30,000	30,000					3,000		3,000	
Position #3											
Position #4											
Position #5											
Position #6											
Position #7											
Position #8											
Total Offset by Revenue			\$ 48,000	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800			
Total Administration, Operations & Offset by Revenue			\$ 781,971	\$ 24,569	\$ 131,350	\$ 114,718	\$ 79,071	\$ 349,708			

2020 Proposed Capital Budget

Jackson Township Fire District No. 2
Ocean County

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2020 Proposed		2019 Adopted Budget
					Budget	Budget	
Capital Improvement #1 - Chief Vehicle	Vehicle	February	12/14/17	100%		\$	50,000
Capital Improvement #2 - Radios	Equipment	February	09/29/18	79%			350,000
Capital Improvement #3 - Chief Truck	Apparatus	February	12/12/19	100%	50,000		
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements					50,000		400,000

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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	2020 Proposed		2019 Adopted Budget
					Budget	Budget	
Capital Improvement #1 - Downpayment Ladder Truck	Apparatus	06/12/19	09/29/18	80%	\$	329,593	
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Down Payments					329,593		-
Total Capital Improvements & Down Payments					379,593		400,000
RESERVE FOR FUTURE CAPITAL OUTLAYS					300,000		107,500
TOTAL CAPITAL APPROPRIATIONS					\$	679,593	\$ 507,500

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

\$	329,593	\$	400,000
\$	278,000		

Debt Service Schedule - Principal

Jackson Township Fire District No. 2
Ocean County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	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	57,014	60,298							60,298
Capital Lease #2 - Fire Apparatus	02/18/12	100%	06/13/12	71,262								-
Capital Lease #3 - Fire Apparatus	09/29/18	80%	06/12/19		70,935	72,997	75,118	77,300	79,546	81,858	84,236	541,990
Capital Lease #4												
Total Principal - Capital Leases				128,276	131,233	72,997	75,118	77,300	79,546	81,858	84,236	602,288
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				\$ 128,276	\$ 131,233	\$ 72,997	\$ 75,118	\$ 77,300	\$ 79,546	\$ 81,858	\$ 84,236	\$ 602,288

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

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

Debt Service Schedule - Interest

Jackson Township Fire District No. 2
Ocean County

	Current Year (2019)	2020	2021	2022	2023	2024	2025	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	6,757	3,473							3,473
Capital Lease #2 - Fire Apparatus	1,988	15,749	13,687	11,566	9,384	7,138	4,826	2,448	64,798
Capital Lease #3 - Fire Apparatus									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	8,745	19,222	13,687	11,566	9,384	7,138	4,826	2,448	68,271
<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	\$ 8,745	\$ 19,222	\$ 13,687	\$ 11,566	\$ 9,384	\$ 7,138	\$ 4,826	\$ 2,448	\$ 68,271

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.

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

2020 Fund Balance Reconciliation

Jackson Township Fire District No. 2 Ocean County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 1,515,101
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	<u>1,515,101</u>
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	<u>1,515,101</u>
Less: Fund Balance utilized in 2020 Proposed Budget	278,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 1,237,101</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 926,749
Less: Utilized in 2019 Adopted Budget	<u>400,000</u>
Proposed balance available	526,749
Estimated results of operations for the year ending December 31, 2019	<u>107,500</u>
Anticipated balance December 31, 2019	634,249
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	329,593
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 304,656</u></u>

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

2020 Referendums

Jackson Township Fire District No. 2 Ocean County

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
N/A		
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	2020 Proposed Budget Amount Requested	2019 Final Budget
N/A		
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

Jackson Township Fire District No. 2 Ocean County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,948,350
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,948,350
Plus: 2% Cap Increase		38,967
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,987,317

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		13,434
Allowable Pension Increases		36,495
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		49,929
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	20,124,300
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.098	19,722
ADJUSTED TAX LEVY		2,056,968
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		2,056,968
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	2,056,968

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	2,005,999
Cap Bank Available from Prior Year (2017) for 2020 Budget		-
Cap Bank Available from Prior Year (2018) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		-
Cap Bank Available from Prior Year (2019) for 2020 Budget		30,806
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		30,806
Cap Bank from Current Year (2020) Available for 2021 Budget		50,969
Cap Bank Available from 2020 for 2021 Budget	\$	50,969

Jackson Township Fire District No. 2
Ocean County

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2020 Levy Cap Exclusion Calculations

Jackson Township Fire District No. 2 Ocean County

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 24,569
2020 Proposed Budget PFRS Contribution Appropriated	131,350
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	155,919
2019 Adopted Budget PERS Contribution	25,195
2019 Adopted Budget PFRS Contribution	94,229
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	119,424
Pension Contribution Exclusion	\$ 36,495

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 30,000
2019 Adopted Budget LOSAP Appropriation	40,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ 150,455
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	150,455
2019 Adopted Budget Total Debt Service Appropriation	137,021
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	137,021
Debt Service Exclusion	\$ 13,434

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ 679,593
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	329,593
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	278,000
2020 Base Amount	72,000
2019 Adopted Budget Total Capital Appropriation	507,500
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	400,000
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	107,500
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	-
2020 Proposed Budget Administration Health Insurance Appropriation	\$ 29,995
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	84,723
2020 Proposed Budget Group Health Insurance	114,718
2019 Adopted Budget Administration Health Insurance Appropriation	51,080
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	92,365
2019 Adopted Budget Group Health Insurance	143,445
Net Increase (Decrease)	(28,727)
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 Increase in Appropriation	\$ -

Form CNC-3 Fire District
(December 2007)CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(Chapter 62, P.L. 2007)MUNICIPALITY JACKSON TOWNSHIPCOUNTY OCEANFIRE DISTRICT CODE 2TOTAL NUMBER OF FIRE DISTRICTS 3FILE FORM CNC-3 FOR 2019 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for 2019 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 2,006,264,502 (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.

20,124,300 (2)10-Oct-19

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).

.00098 (3)

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

\$ 19,721.81 (4)10/16/2019

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 2020

Fire District: Jackson Township Fire District No. 2

Municipality: Jackson

County: Ocean

FD-Code: 1511-02

2019 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,979,156**
Amount to be Raised by Taxation: **\$1,948,350**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2019	\$30,806	\$0	\$0	\$0	\$30,806
	2018	\$0	\$89,955	\$0	\$0	\$0
	2017	\$0	\$105,563	\$0	\$0	\$0
Levy Cap Bank Totals		\$30,806	\$195,518	\$0	\$0	\$30,806

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2016	\$291,474	\$0	\$175,857	\$115,617	\$0
	2015	\$2,667	\$0	\$2,667	\$0	\$0
	2014	\$16,995	\$0	\$16,995	\$0	\$0
	2013	\$28,614	\$0	\$0	\$28,614	\$0
Levy Cap Bank Totals		\$339,749	\$0	\$195,519	\$144,231	\$0

Unit	Year	Make	Model	VIN	Assigned
5600	2011	GMC	Yukon		John Poppe Jr
5601	2008	Rosenbauer	Rescue/Engine		Station 56 Motor Pool
5605	1997	E-One	Ladder		Station 56-1 Motor Pool
5608	1963	Butler	Water Trailer		Station 56-1 Motor Pool
5608	1990	Peterbilt	Tractor tanker		Station 56-1 Motor Pool
5609	1986	GMC	Brush vehicle		Station 56 Motor Pool
5610	2014	Ford	Explorer	1FM5K8AR7EGC08317	Charles Bunnell
5611	1998	E-One	Pumper		Station 56 Motor Pool
5621	2006	Spartan	Pumper		Station 56-1 Motor Pool
5624	2006	Ford	F-250		Station 56-1 Motor Pool
5639	2005	AMG M-35	6x6 Brush		Station 56-1 Motor Pool
5690	2008	Ford	F-250		Keith Novak
	2005	AMG M-35	6x6 Personnel Carrier		Station 56-1 Motor Pool
5700	2017	Ford	Explorer	1FTSW21576EC23421	Keenan Flemming
5701	2008	KME		1K9AF428N058535	Station 57 Motor Pool
5705	2011	Spartan/Rosenbauer	Commander/109ft Viper	4S7AX2P4BC073887	Station 57 Motor Pool
5708	2003	KME	Excel	1K9AF64803N058646	Station 57 Motor Pool
5709	1999	Ford/Reading	F-450	1FDXF47F4XEB3A972	Station 57 Motor Pool
5710	2009	Ford	Expedition	1FMFU16509EB20075	Martin Flemming IV
18217	2006	Ford	F-250	1FM5K8AR1HGD06392	Station 57 Motor Pool
18207	2018	Ford	Explorer Interceptor	1FM5K8AR2JGA05362	Scott Rauch
5790	2013	Ford	Explorer	1FM5K8B87DGA55443	Daniel Bradley

2019 Fire Protection Service Agreement

1. **TERM** This agreement shall have a one-year duration commencing on **January 1, 2019** and terminating, unless otherwise renewed and extended, on **December 31, 2019**.
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 _____
2019.

Jackson Township Board of Fire Commissioners District #2

Signature

Print / Title

Whitesville Volunteer Fire Company #1

Signature

Print / Title

AFFIDAVIT OF POSTING AND PUBLISHING NOTICE OF 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 12/12/2019 at 6:00 pm at 785 Miller Avenue Jackson NJ 08527.

I further certify that the District's annual election for the Board of Fire Commissioners is held on the (check one):

X third Saturday in February

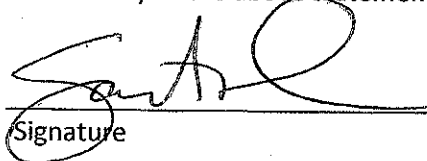
_____ November general election

I further certify that on 11/13/2019, I posted notices in the 5 following locations pursuant to N.J.S.A. 40A:14-84 (the following are potential examples of five public places in the district):

5 Leesville Rd
9 Bennetts Mills Rd
1120 East Veterans Hwy
521 Monmouth Rd
1299 Toms River Rd
Fire District 2 Headquarters, 785 Miller Ave
Jackson Municipal Building, 95 West Veterans Hwy

I further certify that notice of the special meeting was published pursuant to N.J.S.A. 40A:14-84 on the following date(s) 12/07/2019 . *

I understand that I am subject to punishment pursuant to law if any of the above statements are willfully false.


Signature

Scott Rauch
Printed Name

Fire Official/District Administrator
Title

Dated: 12/13/19

Please provide a copy of the notice that was posted, as well as proof of publication for the newspaper notice(s) required for special meetings held by fire districts with annual elections coinciding with the November general election. A separate certification is required to report the results of the special meeting.

* Notice publication is mandatory for special meetings held by a fire district whose annual election coincides with the November general election.

FIRE DISTRICT SPECIAL MEETING**(N.J.S.A. 40A:14-84)****RESULTS CERTIFICATION**

Please include a copy of the Fire District Notice and Affidavit of Special Meeting Posting with this form upon submission.

Municipality:	Jackson Township	District #:	2
County:	Ocean		
Annual Election Held:	(check one) <input checked="" type="checkbox"/> third Saturday in February <input type="checkbox"/> November General		

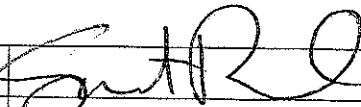
CAPITAL EXPENDITURES SUBJECT TO VOTER APPROVAL

	CAPITAL PROJECTS (add additional project columns as necessary) (N.J.S.A. 40A:14-84)		
	Capital #1 Description of Project: Shall the Commissioners of Fire District No 2, in the Township of Jackson, County of Ocean be authorized to expend not in excess of \$50,000 for the purchase of Chief's vehicle?	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	\$ 50,000	\$	\$
Total Votes	# 19	#	#
Total "Yes" Votes	# 19	#	#
Total "No" Votes	# 0	#	#
% of Yes Votes*	100%	%	%
Total Abstaining or Absent**	# 0	#	#

* Percentage of "Yes" Votes = Total Number of "Yes" Votes ÷ Total Number of Votes Cast

**Only applies to fire districts within November Fire Commissioner Elections

It is hereby certified that this special meeting was conducted in compliance with the provisions of
N.J.S.A. 40A:14-84:

Signature:		Date:	12/13/19
Printed Name:	Scott Rauch		
Title:	Fire Official/District Administrator		
Telephone:	732-363-2595	Fax:	
E-mail:	srauch@jacksonfiredistrict2.org		