

FIRE DISTRICT NO 2  
MINUTES BOOK COPY  
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2011

# TOWNSHIP OF JACKSON

---

## Fire District Budget

Department Of



Community  
Affairs

Division of Local Government Services



**FIRE DISTRICT NO 2  
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**State of New Jersey**

DEPARTMENT OF COMMUNITY AFFAIRS  
101 SOUTH BROAD STREET  
PO Box 803  
TRENTON, NJ 08625-0803

CHRIS CHRISTIE  
*Governor*

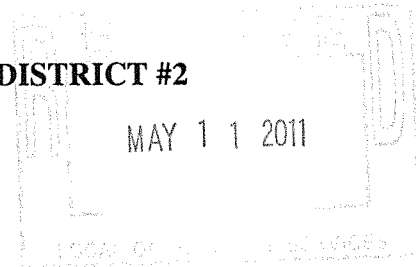
KIM GUADAGNO  
*Lt. Governor*

LORI GRIFA  
*Commissioner*

STATE OF NEW JERSEY  
DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF LOCAL GOVERNMENT SERVICES  
BUREAU OF AUTHORITY REGULATION  
TRENTON, N.J.

CERTIFICATION OF AMENDED BUDGET

**JACKSON TOWNSHIP FIRE DISTRICT #2**



It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3

Department of Community Affairs  
Division of Local Government Services  
Marc Pfeiffer, Deputy Director

By Marc Pfeiffer  
For: Thomas Neff, Director

Date 04/27/2011

MP: se  
Attachment



RESOLUTION NO. 2-11

WHEREAS, the 2011 Budget of Jackson Fire District No. 2 was introduced on December 9, 2010,  
 and

WHEREAS, the Board of Commissioners are desirous of amending said introduced budget, and

WHEREAS, amendments to the budget are permitted in accordance with N.J.A.C. 5:31-2.8, and

WHEREAS, no amendment to the budget shall become effective prior to approval by the Director of the Division of Local Government Services,

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Fire District No. 2 in the Township of Jackson in the County of Ocean that the budget for the year ended December 31, 2011 is hereby amended as follows:

	<u>From</u>	<u>To</u>
<b>ANTICIPATED REVENUES</b>		
Restricted Fund Balance	<u>\$55,000</u>	<u>\$ - 0 -</u>
Total Anticipated Revenues	<u>\$1,256,970</u>	<u>\$1,201,970</u>

**BUDGETED APPROPRIATIONS**

Cost of Operations		
Nonbondable Assets		
SCBA	<u>\$18,000</u>	<u>\$10,000</u>
Vehicle	<u>\$47,000</u>	<u>\$ - 0 -</u>
Total Budgeted Appropriations	<u>\$1,256,970</u>	<u>\$1,201,970</u>

BE IT FURTHER RESOLVED that the above amendment is the result of the Board receiving supplemental financial data subsequent to the introduction of the budget on December 9, 2010.

BE IT FURTHER RESOLVED that this resolution is adopted prior to the public hearing and adoption of the 2011 Budget.

BE IT FURTHER RESOLVED that the Director of the Division of Local Government Services is hereby requested to approve this amendment in accordance with N.J.A.C. 5:31-2.8.

<u>Recorded Vote:</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Hammond				✓
Poppe, G.	✓			
Poppe, J.	✓			
Holmes	✓			
McLaughlin	✓			

It is hereby certified that this is a true copy of a resolution amending the budget as adopted by the Board of Fire Commissioners on January 21, 2011.

Certified by  on 1-21-11  
 (Secretary) (Date Certified)

2011

TOWNSHIP OF JACKSON

FIRE DISTRICT NO 2  
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FIRE DISTRICT NO. 2 BUDGET

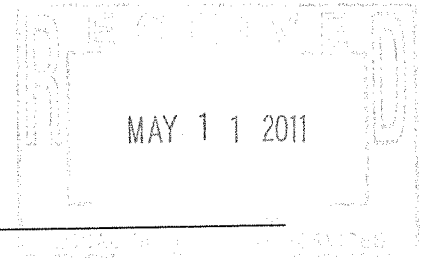
FISCAL YEAR: From January 1, 2011 to December 31, 2011

*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. 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:                     *Marc Pfeiffer*                     Date:                     04/27/2011

**FIRE DISTRICT NO 2  
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**2011 ADOPTION CERTIFICATION**

**TOWNSHIP OF JACKSON**

**Fire District No. 2 Budget**

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

It is hereby certified that the Fire District No. 2 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Township of Jackson Fire District No. 2, pursuant to N.J.A.C. 5:31-2.4, on the 21th day of January, 2011.

Secretary's Signature:			
Name:	STEVEN M. HOLMES		
Title:	SECRETARY		
Address:	785 Miller Avenue, Jackson, NJ		
Phone Number:	732-928-9100	Fax:	732-928-9177
E-mail address			

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LOCAL GOVT SERVICES

2011 ADOPTED BUDGET RESOLUTION

FIRE DISTRICT NO 2  
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TOWNSHIP OF JACKSON

**Fire District No. 2**

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 has been presented for adoption before the Board of Commissioners of the Township of Jackson Fire District No. 2 at its open public meeting of January 21, 2011; 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 \$1,201,970, which includes amount to be raised by taxation of \$1,024,022 and Total Appropriations of \$1,201,970; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount of money to be raised by taxation for the ensuing year.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Jackson Fire District No. 2, at an open public meeting held on January 13, 2011 that the Annual Budget of the Township of Jackson Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,201,970, which includes amount to be raised by taxation of \$1,024,022 and Total Appropriations of \$1,201,970; 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 of money to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

  
\_\_\_\_\_  
(Secretary's Signature)

1-21-11  
\_\_\_\_\_  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Hammond				✓
Poppe, G	✓			
Poppe, J	✓			
Holmes	✓			
McLaughlin	✓			

PREPARER'S CERTIFICATION

FIRE DISTRICT NO 2  
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2011

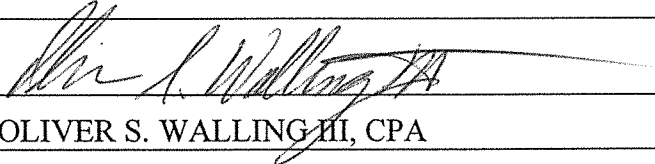
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2011 to December 31, 2011

It is hereby certified that the Fire District No. 2 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, 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 No. 2.

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 Supplemental Schedules required are completed and attached.

Preparer's Signature:			
Name:	OLIVER S. WALLING III, CPA		
Title:	ACCOUNTANT		
Address:	PO BOX 2103 TOMS RIVER, NJ 08754-2103		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address	owalling@koerner CPA.com		

PREPARER'S CERTIFICATION  
OTHER ASSETS

FIRE DISTRICT NO 2  
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2011

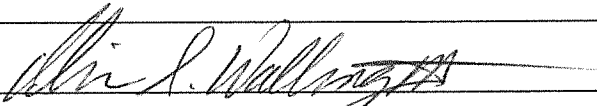
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2011 to December 31, 2011

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, 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 above 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, CPA		
Title:	ACCOUNTANT		
Address:	PO BOX 2103 TOMS RIVER, NJ 08754-2103		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address	owalling@koernercpa.com		



# APPROVAL CERTIFICATION

**FIRE DISTRICT NO 2  
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2011


## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

It is hereby certified that the Fire District No. 2 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Township of Jackson Fire District No. 2, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 9th day of December, 2010.

It is further certified that the recorded vote appearing in the resolution represents a not less than a majority of the full membership of the Board of Commissioners thereof.

Secretary's Signature:			
Name:	STEVEN M. HOLMES		
Title:	SECRETARY		
Address:	785 Miller Avenue, Jackson, NJ		
Phone Number:	732-928-9100	Fax:	732-928-9177
E-mail address			

# 2011 Fire District Information

**FIRE DISTRICT NO 2**

**MINUTES BOOK COPY**

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Please fill out the following information regarding this Fire District:

<b>Name of Fire District:</b>	Jackson Township Fire District No. 2		
<b>Address:</b>	785 Miller Avenue		
<b>City, State, Zip:</b>	Jackson	NJ	08527-3547
<b>Phone Number: (ext)</b>	732-928-9100	<b>Fax:</b>	732-928-9177

<b>Preparer's Name:</b>	Oliver S. Walling III, CPA		
<b>Preparer's Address:</b>	PO Box 2103		
<b>City, State, Zip:</b>	Toms River	NJ	08754-2103
<b>Preparer's #: (ext.)</b>	732-244-2323	<b>Fax Number:</b>	732-244-1571
<b>Preparer's Cell #:</b>	908-330-2869		
<b>Preparer's E-mail:</b>	owalling@koerner CPA.com		

<b>Chairman:</b>	James Hammond		
<b>Phone Number: (ext.)</b>	732-928-9100	<b>Fax:</b>	732-928-9177
<b>E-mail:</b>			

<b>Secretary/ Treasurer:</b>	John Poppe, Jr.		
<b>Phone Number: (ext.)</b>	732-928-9100	<b>Fax:</b>	732-928-9177
<b>E-mail:</b>			

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

<b>Membership of Board of Commissioners (Full Name)</b>	<b>Title</b>
James Hammond	Chairperson
Gary Poppe	Vice-Chairperson
John Poppe, Jr	Treasurer
Steve Holmes	Secretary
Mike McLaughlin	Asst Treas/Secretary

**2011 BUDGET RESOLUTION FIRE DISTRICT NO 2**  
**TOWNSHIP OF JACKSON** **MINUTES BOOK COPY**  
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**Fire District No. 2**

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of December 9, 2010; 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 \$1,256,970; which includes amount to be raised by taxation of \$1,024,022, and Total Appropriations of \$1,256,970; 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 No. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Jackson Fire District No. 2, at an open public meeting held on December 9, 2010 that the Annual Budget, including appended Supplemental Schedules, of the Township of Jackson Fire District No. 2 for the fiscal year beginning January 1, 2011 and ending December 31, 2011 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 said Fire District No. 2'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 Township of Jackson Fire District No. 2 will consider the Annual Budget for adoption on January 13, 2011.

  
 \_\_\_\_\_  
 (Secretary's Signature)

12-14-10  
 \_\_\_\_\_  
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Hammond				
Poppe, G				
Poppe, J				
Holmes				
McLaughlin				

**2011 BUDGET MESSAGE**  
**TOWNSHIP OF JACKSON**

---

**FIRE DISTRICT NO 2**  
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**Fire District No. 2 Budget**

**FISCAL YEAR: From January 1, 2011 to December 31, 2011**

1. Complete a brief statement on the 2011 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any. **The proposed 2011 Budget reflects an increase of \$39,275. The largest increase is due to employee benefits which are pension and hospitalization expense. There are various other increases and decreases.**
2. Complete a brief statement describing 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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **The amount to be raised by taxation will increase by \$25,575 which will increase the tax rate by \$ .001 per \$100 of assessed valuation. The Board proposes to utilize \$76,000 of General Funds and \$55,000 of restricted funds to offset the increase in appropriations.**
3. Include a statement explaining how the 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 district to exceed the Levy Cap, and how they are being addressed by a waiver request or referendum. **The proposed 2011 Budget is in compliance with the Property Tax Levy Cap.**
4. 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 2011 Capital appropriations include the annual payment on a lease purchase, and \$100,000 for future capital purchases.**
5. 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 an explanation as to reasons for occurrence must be disclosed. **The Board experienced a minor deficit of \$4,299. Expenditures were under budget, but the Board was unable to sell a piece of apparatus that was included in the budget, so expenditures exceeded revenues by \$4,299.**
6. 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, detail the organization(s) incorporated name and amounts. **N/A**
7. Complete the following based on the municipal assessor's latest information, pursuant to N.J.S. 54:4-35:

7a. Total Assessed Valuation of District	\$ 1,524,456,188
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ _____ .067
8. 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**
  - a. 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? **N/A**

**2011 FIRE DISTRICT BUDGET**

**FIRE DISTRICT NO 2**  
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**Jackson Township Fire District # 2 (Ocean)**

**---ANTICIPATED REVENUES---**

<b>---FUND BALANCE UTILIZED---</b>	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$76,000 *	\$10,700 *
RESTRICTED FUND BALANCE	* A-2 *	\$0 *	\$0 *
<b>TOTAL FUND BALANCE UTILIZED</b>	<b>* R-1 *</b>	<b>\$76,000 *</b>	<b>\$10,700 *</b>
		=====	=====

<b>---MISCELLANEOUS ANTICIPATED REVENUES---</b>	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0 *	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0 *	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0 *	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0 *	\$0 *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0 *	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0 *	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0 *	\$0 *
RENTAL INCOME	* *	\$38,000 *	\$36,000 *
SALE OF ASSETS	* A-3 *	\$0 *	\$120,000 *
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$1,000 *	\$200 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	<b>* R-2 *</b>	<b>\$39,000 *</b>	<b>\$156,200 *</b>
		=====	=====

## 2011 FIRE DISTRICT BUDGET

Jackson Township Fire District # 2 (Ocean)

**FIRE DISTRICT NO 2**  
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## ----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2011 PROPOSED BUDGET	2010 CURRENT YEAR'S ADOPTED BUDGET
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$4,648	\$4,648 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0	\$0 *
<b>TOTAL OPERATING GRANT REVENUE</b>	* R-3 *	<u>\$4,648</u>	<u>\$4,648 *</u>
<b>MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:</b>			
	CROSS REF.	2011 PROPOSED BUDGET	2010 CURRENT YEAR'S ADOPTED BUDGET
<b>UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)</b>			
RESERVES UTILIZED	* * *	\$0	\$0 *
ANNUAL REGISTRATION FEES	* * *	\$42,000	\$14,000 *
PENALTIES AND FINES	* * *	\$4,300	\$2,700 *
OTHER REVENUES	* * *	\$12,000	\$31,000 *
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	* A-7 *	<u>\$58,300</u>	<u>\$47,700 *</u>
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$0	\$0 *
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	* R-4 *	<u>\$58,300</u>	<u>\$47,700 *</u>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$177,948	\$219,248 *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>	* R-5 *	\$1,024,022	\$998,447 *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	* B-2 *	<u>\$1,201,970</u>	<u>\$1,217,695 *</u>
<b>Maximum Allowable Amount to be raised by Taxation</b> (For Reference Purposes Only from LC1 based on Information provided by the district- see instructions.)		\$1,024,984	
<b>Amount Over Levy Cap</b>			\$0

**FIRE DISTRICT NO 2**  
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**2011 FIRE DISTRICT BUDGET**

**Jackson Township Fire District # 2 (Ocean)**

**----BUDGETED APPROPRIATIONS----**

**----OPERATING APPROPRIATIONS----**

**----ADMINISTRATION----**

	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
SALARY & WAGES	* A-9 *	\$4,900 *	\$4,900 *
FRINGE BENEFITS	* A-13 *	\$0 *	\$0 *
OTHER EXPENSES	* A-11 *	\$44,800 *	\$44,500 *
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$49,700 *</b>	<b>\$49,400 *</b>

**----COST OF OPERATIONS & MAINTENANCE----**

	<b>CROSS REF.</b>	<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
SALARY & WAGES	* A-10 *	\$117,010 *	\$114,716 *
FRINGE BENEFITS	* A-14 *	\$65,908 *	\$53,400 *
OTHER EXPENSES	* A-12 *	\$370,748 *	\$410,368 *
<b>TOTAL COST OF OPERATIONS &amp; MAINTENANCE</b>	<b>* E-2 *</b>	<b>\$553,666 *</b>	<b>\$578,484 *</b>

**FIRE DISTRICT NO 2  
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**2011 FIRE DISTRICT BUDGET**

**Jackson Township Fire District # 2 (Ocean)**

**----BUDGETED APPROPRIATIONS----**

**----OPERATING APPROPRIATIONS----**

----- ----OPERATING APPROPRIATIONS OFF-SET---- WITH REVENUES -----	CROSS REF. -----	2011 PROPOSED BUDGET -----	2010 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	* A-15 *	\$278,995 *	\$275,111 *
FRINGE BENEFITS	* A-16 *	\$86,538 *	\$74,700 *
OTHER EXPENSES	* A-17 *	\$0 *	\$0 *
<b>TOTAL APPROPRIATIONS OFFSET WITH REVENUES</b>	<b>* E-3 *</b>	<b>\$365,533 *</b> =====	<b>\$349,811 *</b> =====

----APPROPRIATIONS FOR DULY INCORPORATED---- FIRST AID/RESCUE SQUAD ASSOC. (N.J.S. 40A:14-85.1) -----	CROSS REF. -----	2011 PROPOSED BUDGET -----	2010 CURRENT YEAR'S ADOPTED BUDGET -----
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$0 *	\$0 *
<b>TOTAL APPROPRIATIONS FOR DULY INCORP. FIRST AID/RESCUE SQUAD ASSOC.</b>	<b>* E-4 *</b>	<b>\$0 *</b> =====	<b>\$0 *</b> =====



**FIRE DISTRICT NO 2**  
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**2011 FIRE DISTRICT BUDGET**

**Jackson Township Fire District # 2 (Ocean)**

**----BUDGETED APPROPRIATIONS----**

----DEFERRED CHARGES----	CROSS REF.	2011 PROPOSED BUDGET	2010 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
<b>EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)</b>			
(1)	* *	\$0 *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
<b>OTHER DEFERRED CHARGES - (List &amp; Cite Statute)</b>			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	* *	n/a *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
<b>TOTAL DEFERRED CHARGES</b>	* E-5 *	\$0 *	\$0 *
		=====	=====

----DEFICITS FROM OPERATIONS----	CROSS REF.	2011 PROPOSED BUDGET	2010 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
<b>CASH DEFICIT OF PRECEEDING YEAR (N.J.S. 40A:14-78.6)</b>	* E-6 *	\$4,299 *	\$0 *
		=====	=====

LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	CROSS REF.	2011 PROPOSED BUDGET	2010 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
	* E-7 *	\$15,000 *	\$15,000 *
		=====	=====

**2011 FIRE DISTRICT BUDGET**  
**Jackson Township Fire District # 2**

**FIRE DISTRICT NO 2**  
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**---BUDGETED APPROPRIATIONS---**

**---CAPITAL APPROPRIATIONS---**

						<b>2011 PROPOSED BUDGET</b>	<b>2010 CURRENT YEAR'S ADOPTED BUDGET</b>
						-----	-----
<b>CAPITAL IMPROVEMENTS (N.J.S. 40A:14-84)</b>							
List Separately							
	<u>Project</u>	<u>Date of LFB Approval</u>	<u>Date of Election</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		
(1)				Asset Type (Select)	* *	\$0 *	\$0 *
(2)				Asset Type (Select)	* *	\$0 *	\$0 *
(3)				Asset Type (Select)	* *	\$0 *	\$0 *
(4)				Asset Type (Select)	* *	\$0 *	\$0 *
(5)				Asset Type (Select)	* *	\$0 *	\$0 *
(6)				Asset Type (Select)	* *	\$0 *	\$0 *
<b>DOWN PAYMENTS (N.J.S. 40A:14-85)</b>							
List Separately							
	<u>Project</u>	<u>Date of LFB Approval</u>	<u>Date of Election</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		
(1)				Asset Type (Select)	* *	\$0 *	\$0 *
(2)				Asset Type (Select)	* *	\$0 *	\$0 *
(3)				Asset Type (Select)	* *	\$0 *	\$0 *
(4)				Asset Type (Select)	* *	\$0 *	\$0 *
(5)				Asset Type (Select)	* *	\$0 *	\$0 *
<b>Total Capital Improvements/Down Payments</b>						* C-1 *	\$0 *
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>						* C-2 *	\$150,000 *
<b>TOTAL CAPITAL APPROPRIATIONS</b>						* E-8 *	\$150,000 *
(C-1 + C-2)						=====	=====
Capital Appropriations offset with Restricted Fund							
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund							

**2011 FIRE DISTRICT BUDGET**

**FIRE DISTRICT NO 2  
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**Jackson Township Fire District # 2 (Ocean) (DO NOT REMOVE)**

**----BUDGETED APPROPRIATIONS----**

**----DEBT SERVICE FOR CAPITAL----**

**----APPROPRIATIONS----**

		2011	2010
	CROSS	PROPOSED	CURRENT YEAR'S
	REF.	BUDGET	ADOPTED
			BUDGET
<b>-----PRINCIPAL PAYMENTS-----</b>			
GENERAL OBLIGATION BONDS	* P-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* P-2 *	\$0	\$0 *
CAPITAL LEASES	* P-3 *	\$36,426	\$0 *
NON- QUALIFIED CAPITAL LEASES	* P-3a *	\$0	\$0
INTERGOVERNMENTAL LOANS	* P-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* P-5 *	\$0	\$0 *
<b>TOTAL PRINCIPAL PAYMENTS</b>	<b>* D-1 *</b>	<b>\$36,426</b>	<b>\$0 *</b>
<b>-----INTEREST PAYMENTS-----</b>			
GENERAL OBLIGATION BONDS	* I-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* I-2 *	\$0	\$0 *
CAPITAL LEASES	* I-3 *	\$27,346	\$0 *
NON- QUALIFIED CAPITAL LEASES	* I-3a *	\$0	\$0 *
INTERGOVERNMENTAL LOANS	* I-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* I-5 *	\$0	\$0 *
<b>TOTAL INTEREST PAYMENTS</b>	<b>* D-2 *</b>	<b>\$27,346</b>	<b>\$0 *</b>
<b>TOTAL DEBT SERVICE APPROPRIATIONS</b> (D-1 + D-2)	<b>* E-9 *</b>	<b>\$63,772</b>	<b>\$0 *</b>
<b>TOTAL BUDGETED APPROPRIATIONS</b> (E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8+ E-9)	<b>* B-2 *</b>	<b>\$1,201,970</b>	<b>\$1,217,695 *</b>



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2011

# TOWNSHIP OF JACKSON

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## Supplemental Schedules

Department Of



Community  
Affairs

Division of Local Government Services

**FIRE DISTRICT NO 2**  
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**2011 FIRE DISTRICT BUDGET**

**Jackson Township Fire District # 2 (Ocean)**

**----SUPPLEMENTAL SCHEDULES----**

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2011 PROPOSED BUDGET
-----	-----	-----
(1) BEGINNING BALANCE JAN. 1, 2010	* AUDIT *	\$86,722 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$10,700 *
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$76,022 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	*
(5) ANTICIPATED BALANCE - DEC. 31, 2010 (Line 3 + Line 4)	* *	\$76,022 *
(6) UTILIZED IN PROPOSED BUDGET - 2011	* A-1 *	\$76,000 *
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2011 BUDGET (Line 5 - Line 6)	* *	\$22 *
		=====
----RESTRICTED FUND BALANCE----	CROSS REF.	2011 PROPOSED BUDGET
-----	-----	-----
(8) BEGINNING BALANCE JAN. 1, 2010	* AUDIT *	\$326,391 *
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$326,391 *
(11) Estimated Results of Operations in Current Budget	* *	\$225,000 *
(12) ANTICIPATED BALANCE - DEC. 31, 2010 (Line 10 + Line 11)	* *	\$551,391 *
(13) Utilized in Proposed Budget - 2011	* A-2 *	*
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2011 BUDGET (Line 12 - Line 13)	* *	\$551,391 *
		=====

**FIRE DISTRICT NO 2**  
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**2011 FIRE DISTRICT BUDGET**

**Jackson Township Fire District # 2 (Ocean)**

**----SUPPLEMENTAL SCHEDULES----**

**----SALE OF ASSETS----**

		CROSS REF.	PURCHASE BASIS	2011 PROPOSED SALE VALUE
DESCRIPTION OF ASSET (list individually)				
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
<b>TOTAL SALE OF ASSETS</b>		* A-3 *		*

**----INTEREST ON INVESTMENTS AND DEPOSITS (N.J.S.A. 40A:5-15.1)----**

INVESTMENTS/ACCOUNTS (List Each)		CROSS REF.	2011 PROPOSED BUDGET	2010 CURRENT YEAR'S ADOPTED BUDGET
(1)	TD Bank	*	\$1,000	\$200
(2)		*		*
(3)		*		*
(4)		*		*
(5)		*		*
(6)		*		*
(7)		*		*
<b>TOTAL INTEREST ON INVESTMENTS AND DEPOSITS</b>		* A-4 *	\$1,000	\$200

**----OTHER REVENUE----**

LIST IN DETAIL:		CROSS REF.	2011 PROPOSED BUDGET	2010 CURRENT YEAR'S ADOPTED BUDGET
(1)		*		*
(2)		*		*
(3)		*		*
(4)		*		*
(5)		*		*
<b>TOTAL OTHER REVENUE</b>		* A-5 *		*

2011 FIRE DISTRICT BUDGET

**FIRE DISTRICT NO 2  
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Jackson Township Fire District # 2 (Ocean)

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----SUPPLEMENTAL SCHEDULES----

----OTHER GRANTS &----  
ENTITLEMENTS

CROSS  
REF.

2011  
PROPOSED  
BUDGET

2010  
CURRENT YEAR'S  
ADOPTED  
BUDGET

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
<b>TOTAL OTHER GRANTS &amp; ENTITLEMENTS</b>		* A-6 *	=====	=====

----OTHER REVENUES OFF-SET WITH----  
APPROPRIATIONS

CROSS  
REF.

2011  
PROPOSED  
BUDGET

2010  
CURRENT YEAR'S  
ADOPTED  
BUDGET

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
<b>TOTAL OTHER REVENUES OFF-SET</b>		* A-8 *	=====	=====



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**2011 FIRE DISTRICT BUDGET**

**Jackson Township Fire District # 2 (Ocean)**

**---SUPPLEMENTAL SCHEDULES---**

**---ADMINISTRATION---**

**SALARY & WAGES (N.J.S. 40A:14-78.7)**

TITLE	# of Staff	Annual Compensation	2011
			Proposed Budget
COMMISSIONERS	3	\$900	\$2,700
OTHER - LIST INDIVIDUALLY:			
(1) Commissioner - Secretary	1	\$1,100	\$1,100
(2) Commissioner - Treasurer	1	\$1,100	\$1,100
(3)			
(4)			
(5) Appendix brought forward	AP-1		
<b>TOTAL ADMINISTRATION S&amp;W</b>	<b>A-9</b>		<b>\$4,900</b>

**---COST OF OPERATIONS & MAINTENANCE---**

**SALARY & WAGES (N.J.S. 40A:14-78.7)**

TITLE	# of Staff	Annual Compensation	2011
			Proposed Budget
LIST INDIVIDUALLY:			
(1) Firefighter	1	\$63,661	\$63,661.00
(2) Firefighter	1	\$42,129	\$42,129
(3) Firefighter - OT			\$11,220
(4)			
(5) Appendix brought forward	AP-2		
<b>TOTAL COST OF OPERATIONS S&amp;W</b>	<b>A-10</b>		<b>\$117,010</b>

**---OTHER COSTS OFFSET BY REVENUES---**

**SALARY & WAGES (N.J.S. 40A:14-78.7)**

TITLE	# of Staff	Annual Compensation	2011
			Proposed Budget
LIST INDIVIDUALLY:			
(1) Fire Official	1	\$101,296	\$101,296
(2) Fire Inspector	1	\$96,808	\$96,808
(3) Secretary	1	\$65,891	\$65,891
(4) Other			\$15,000
(5) Appendix brought forward	AP-3		
<b>TOTAL Salaries Offset by Revenues</b>	<b>A-15</b>		<b>\$278,995</b>

**FIRE DISTRICT NO 2**  
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**2011 FIRE DISTRICT BUDGET**

**Jackson Township Fire District # 2 (Ocean)**

**----Salary Expense Appendix (N.J.S.A. 40A:14-78.6)----**

			2011
TITLE			# of Staff
Annual Compensation			Proposed Budget
<b>Administrative Postions (list Individually)</b>			
Insert new rows here			
<b>TOTAL ADMINISTRATION S&amp;W appendix</b>			<b>AP-1</b>
<b>Operation &amp; Maintenance Postions (list Individually)</b>			
Insert new rows here			
<b>TOTAL COST OF OPERATIONS S&amp;W Appendix</b>			<b>AP-2</b>
<b>Salary Offset by Revenue Postions (list Individually)</b>			
Insert new rows here			
<b>Total Salaries Offset By Revenue Appendix</b>			<b>AP-3</b>

**2011 FIRE DISTRICT BUDGET****Jackson Township Fire District # 2 (Ocean)****FIRE DISTRICT NO 2  
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FRINGE BENEFIT COSTS**

PROPOSED BUDGET Title	2011			Total
	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution	\$0	\$0	\$16,268	
Total PERS	\$0	\$0	\$16,268	\$16,268
(2) Police & Fire RS Contribution	\$0	\$22,118	\$0	
Total PFRS	\$0	\$22,118	\$0	\$22,118
(3) Employee Group Health Insurance	\$0	\$30,590	\$40,020	
Total Group Health Insurance	\$0	\$30,590	\$40,020	\$70,610
(4) Other Fringe	\$0	\$13,200	\$30,250	
Total Other Fringe	\$0	\$13,200	\$30,250	\$43,450
<b>TOTAL PROPOSED BUDGET</b>	\$0	\$65,908	\$86,538	\$152,446
Cross Reference	A-13	A-14	A-16	

ADOPTED BUDGET Title	2010			Total
	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution	\$0	\$0	\$12,400	
Total PERS	\$0	\$0	\$12,400	\$12,400
(2) Police & Fire RS Contribution	\$0	\$14,800	\$0	
Total PFRS	\$0	\$14,800	\$0	\$14,800
(3) Employee Group Health Insurance	\$0	\$26,600	\$34,800	
Total Group Health Insurance	\$0	\$26,600	\$34,800	\$61,400
(4) Other Fringe	\$0	\$12,000	\$27,500	
Total Other Fringe	\$0	\$12,000	\$27,500	\$39,500
<b>TOTAL ADOPTED BUDGET</b>	\$0	\$53,400	\$74,700	\$128,100
Cross Reference	A-13	A-14	A-16	

## 2011 FIRE DISTRICT BUDGET

Jackson Township Fire District # 2 (Ocean)

**FIRE DISTRICT NO 2**  
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## ----SUPPLEMENTAL SCHEDULES----

## ----ADMINISTRATION----

## OTHER EXPENSES (N.J.S. 40A:14-78.6)

		2011	2010
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Election Expense		\$1,200	\$1,000
(2) Membership/Dues		\$300	\$300
(3) Office Expense		\$3,000	\$2,000
(4) Appendix brought forward	AP-4	\$40,300	\$41,200
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5		
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	<b>\$44,800</b>	<b>\$44,500</b>

## ----COST OF OPERATIONS----

## OTHER EXPENSES (N.J.S. 40A:14-78.6)

		2011	2010
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Advertising		\$1,600	\$1,600
(2) Insurance		\$85,000	\$85,000
(3) Maintenance & Repairs		\$80,000	\$80,000
(4) Appendix brought forward	AP-6	\$155,648	\$133,768
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1) Prior Year			\$105,000
(2) Replacement Equipment		\$27,500	
(3) Appendix brought forward	AP-7	\$18,500	
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	<b>\$370,748</b>	<b>\$410,368</b>

## ----Other Expenses Offset by Revenue----

## OTHER EXPENSES (N.J.S. 40A:14-78.6)

		2011	2010
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1)			
(2)			
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>		

**2011 FIRE DISTRICT BUDGET**

**FIRE DISTRICT NO 2  
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**Jackson Township Fire District # 2 (Ocean)**

**Other Expense Appendix (N.J.S.A. 40A:14-78.6)**

Use this page only if additional lines are required on the Supplemental Other Expenses  
Insert additional rows where indicated to ensure they are included in the total  
Totals will be reflected on SS-6

		Cross Ref.	2011 Proposed Budget	2010 Current Year Adopted Budget
<b>ADMINISTRATION</b>				
OPERATING (list individually)				
Insert new rows here	Professional Services		\$40,000	\$40,000
	Travel Expense		\$200	\$200
	Outside Services		\$100	\$1,000
	<b>Total Additional Administration Operating Expenses</b>	<b>AP-4</b>	<b>\$40,300</b>	<b>\$41,200</b>

		Cross Ref.	2011 Proposed Budget	2010 Current Year Adopted Budget
OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
<b>Total Additional Administration Other Assets</b>		<b>AP-5</b>		

		Cross Ref.	2011 Proposed Budget	2010 Current Year Adopted Budget
<b>COST OF OPERATIONS</b>				
OPERATING - (list individually):				
Insert new rows here	Rental Charges		\$15,000	\$15,120
	Supplies Expense		\$30,000	\$25,000
	Training & Education		\$15,000	\$10,000
	Uniforms & Personal Equipment		\$18,000	\$10,000
	Utilities		\$48,000	\$44,000
	Other Rentals		\$25,000	\$25,000
	SFSG		\$4,648	\$4,648
<b>Total Additional Operating Expenses Operations</b>		<b>AP-6</b>	<b>\$155,648</b>	<b>\$133,768</b>

		Cross Ref.	2011 Proposed Budget	2010 Current Year Adopted Budget
OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here	SCBA		\$10,000	
	Hose		\$8,500	
<b>Total Additional Cost of Operations Other Assets</b>		<b>AP-7</b>	<b>\$18,500</b>	

		Cross Ref.	2011 Proposed Budget	2010 Current Year Adopted Budget
<b>OTHER EXPENSES OFFSET BY REVENUE</b>				
OPERATING - (list individually):				
Insert new rows here				
<b>Total Additional Operating Expenses Offset by Revenue</b>		<b>AP-8</b>		

		Cross Ref.	2011 Proposed Budget	2010 Current Year Adopted Budget
OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
<b>Total Costs Offset by Revenue Other Assets</b>		<b>AP-9</b>		

**2011 FIRE DISTRICT BUDGET**  
**Jackson Township Fire District # 2 (Ocean)**

**FIRE DISTRICT NO 2**  
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---SUPPLEMENTAL SCHEDULES---

**PRINCIPAL PAYMENTS**

---DEBT SERVICE SCHEDULE---

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Adopted Budget	Proposed Budget	YEARS				Proposed Budget	
							2010	2011	2012	2013		2014
<b>General Obligation Bonds</b>												
Insert new rows here					*							
					*							
					*							
					*							
<b>TOTAL PAYMENTS P-1</b>					*							
<b>Bond Anticipation Notes</b>												
Insert new rows here					*							
					*							
					*							
					*							
<b>TOTAL PAYMENTS P-2</b>					*							
<b>Qualified Capital Leases</b>												
Insert new rows here	Fire Apparatus	2010	2/16/08	68.00%	11/10/10	*		\$36,426	\$38,524	\$40,743	\$43,090	\$45,572
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-3</b>						*		\$36,426	\$38,524	\$40,743	\$43,090	\$45,572
<b>Non-Qualified Capital Leases</b>												
Insert new rows here						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-3a</b>						*						
<b>Intergovernmental Loans</b>												
Insert new rows here						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-4</b>						*						
<b>Other Bonds Or Notes</b>												
Insert new rows here						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-5</b>						*						
<b>Total Principal Debt Payments D-1</b>						*		\$36,426	\$38,524	\$40,743	\$43,090	\$45,572

**FIRE DISTRICT NO 2**  
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**2011 FIRE DISTRICT BUDGET**  
**Jackson Township Fire District # 2 (Ocean)**

**---SUPPLEMENTAL SCHEDULES---**

**---DEBT SERVICE SCHEDULE---**

**INTEREST PAYMENTS**

					Adopted Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
					2010	2011	2012	2013	2014	2015
Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval						
<b>General Obligation Bonds</b>										
Insert new rows here				*						
				*						
				*						
				*						
				*						
<b>TOTAL PAYMENTS I-1</b>				*						
<b>Bond Anticipation Notes</b>										
Insert new rows here				*						
				*						
				*						
				*						
				*						
<b>TOTAL PAYMENTS I-2</b>				*						
<b>Qualified Capital Leases</b>										
Insert new rows here	Fire Apparatus	2010	2/18/08	66.00%	11/10/10*	\$27,346	\$25,247	\$23,028	\$20,682	\$18,200
					*					
					*					
					*					
<b>TOTAL PAYMENTS I-3</b>				*		\$27,346	\$25,247	\$23,028	\$20,682	\$18,200
<b>Non-Qualified Capital Leases</b>										
Insert new rows here					*					
					*					
					*					
					*					
<b>TOTAL PAYMENTS I-3a</b>				*						
<b>Intergovernmental Loans</b>										
Insert new rows here					*					
					*					
					*					
					*					
<b>TOTAL PAYMENTS I-4</b>				*						
<b>Other Bonds Or Notes</b>										
Insert new rows here					*					
					*					
					*					
					*					
<b>TOTAL PAYMENTS I-5</b>				*						
<b>Total Interest Debt Payments D-1</b>				*		\$27,346	\$25,247	\$23,028	\$20,682	\$18,200

2011 FIRE DISTRICT BUDGET

FIRE DISTRICT NO 2  
MINUTES BOOK COPY

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If you are preparing this workbook WITHOUT having the Instructions and Reference Guide Documents with you as you complete it, STOP and get them and consult them page by page as you complete the budget

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.
6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully

7. Next, follow the instructions below:

Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Jackson Township Fire District # 2 (Ocean)

Jackson Township Fire District # 2  
 Ocean  
 OLIVER  
 WALLING  
 732-244-2323  
 owalling@koemercpa.com

Preparer's First Name:  
 Preparer's Last Name:  
 Preparer's Phone Number:  
  
 Preparer's email:

Adopted Budget Amount to be Raised by Taxation to support the District budget (Page 5)

\$998,447
1,513,819,500
\$10,636,688
\$0.066

Changes in Service Provider (+/-)  
 Cancelled or Unexpended Waivers (Enter as a positive number)  
 Cancelled or Unexpended Referendum Amount  
 (Enter as a positive number)  
 Assessed Valuation of District for adopted budget  
 New Ratables - Increase in Valuations (New Construction and Additions)  
 Adopted Fire District Tax Rate (per \$100)

To print out the Summary Levy Cap Calc Worksheet now, click on the LC 1 tab and click the print icon.

Projected Tax Rate based upon Proposed Levy (Page 5 R5)

\$0.067



022/024

# FIRE DISTRICT NO 2

## MINUTES BOOK COPY

(DO NOT REMOVE)

<b>Fire District Summary Levy Cap Calculation</b>			
FDCode	Fire District	COUNTY	EXAMINER
151102	Jackson Township Fire District # 2	Ocean	
<b>Model Fire District Tax Levy Calculation Worksheet</b>			
<b>Levy Cap Calculation</b>			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$998,447
	Changes in Service Provider (+/-)		\$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		\$998,447
	Plus 2% Cap increase		\$19,969
	<b>Adjusted Tax Levy Prior to Exclusions</b>		<b>\$1,018,416</b>
	Exclusions:		
	Change in Total Debt Service Appropriation (+/-)	\$63,772	
	Allowable pension increases	\$7,318	
	Allowable increase in health care costs	\$3,458	
	Changes in LOSAP contributions (+/-)	\$0	
	Extraordinary Costs due to a "Declared" Emergency (+/-)	\$0	
	Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay	-\$75,000	
	Add Total Exclusions		-\$452
	Less Cancelled or Unexpended Waivers & Referendum Amounts		\$0
	<b>Adjusted Tax Levy</b>		<b>\$1,017,964</b>
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$10,636,688	
	Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.066	\$7,020
	<b>Subtotal: Maximum Tax Levy Before Referendum</b>		<b>\$1,024,984</b>
	Amount Proposed for Levy Cap Referendum		\$0
	<b>Maximum Allowable Amount to be Raised by Taxation</b>		
	<b>Cap Bank Calculation</b>		
	Amount To Be Raised By Taxation		\$1,024,022
	Cap Bank for 2012		\$962

**FIRE DISTRICT NO 2**  
**MINUTES BOOK COPY**  
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**Health Insurance Exclusion Calculation Sheet**

FY 2011 State Health Benefits Program Average Increase: 16.7%

Fire District	COUNTY	EXAMINER	
Jackson Township Fire District # 2	Ocean		
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered.		<b>Proposed Budget</b>	<b>Adopted Budget</b>
Administration Health Insurance Appropriation		\$0	\$0
Operations & Maintenance Health Insurance Appropriation		\$30,590	\$26,600
<b>A. Proposed Budget Group Health Insurance</b>		<b>\$30,590</b>	<b>\$26,600</b>
<b>NET INCREASE (DECREASE)</b>		<b>\$3,990</b>	
1. Net Increase Divided by 2010 Amount Budgeted = % Increase		<b>15.00%</b>	
2. SFY 2011 State Health Average 16.7%; Less 2% = % increase added to current levy		<b>13.00%</b>	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		<b>2.00%</b>	
5. % Increase Exclusion (B2) * 2010 Expended = 2011 appropriation added to levy		<b>\$3,458</b>	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		<b>\$0</b>	
<b>2011 Increase in Appropriation</b>		<b>\$3,990</b>	

**FIRE DISTRICT NO 2  
MINUTES BOOK COPY  
(DO NOT REMOVE)**

Pension Contribution Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 2	Ocean	
Proposed Budget PERS Contribution Appropriated		\$16,268
Proposed Budget PFRS Contribution Appropriated		\$22,118
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$16,268
*Net Current Year Base Amount		\$22,118
Adopted Budget PERS Contribution		\$12,400
Adopted Budget PFRS Contribution		\$14,800
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$12,400
*Net Prior Year Base Amount		\$14,800
Pension Contribution Exclusion		\$7,318

LOSAP Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 2	Ocean	
LOSAP - Proposed Budget		\$18,000
LOSAP - Adopted Budget		\$15,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 2	Ocean	
Total Debt Service Appropriation (Proposed Budget)		\$0
Total Qualified Capital Appropriation (Proposed Budget)		\$63,772
Current Year Base Amount		\$0
Total Debt Service Appropriation Expended (Adopted Budget)		\$0
Total Qualified Capital Appropriation Expended (Adopted Budget)		\$0
Adopted Budget Base Amount		\$0
Debt Service Exclusion (+/-)		\$63,772

Capital Appropriation Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 2	Ocean	
Total Capital Appropriation (Proposed Budget)		\$150,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$150,000
Total Capital Appropriation (Adopted Budget)		\$225,000
Capital Appropriation offset from Restricted Fund (Adopted Budget)		\$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)		\$0
Adopted Budget Base Amount		\$225,000
Capital Expenditure Exclusion (+/-)		(\$75,000)

Form CNC-3 Fire District  
(December 2007)

**FIRE DISTRICT NO 2**  
**MINUTES BOOK COPY**  
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**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS**  
(Chapter 62, P.L. 2007)

MUNICIPALITY JACKSON TOWNSHIP

COUNTY OCEAN

FIRE DISTRICT CODE FO2

TOTAL NUMBER OF FIRE DISTRICTS 4

**FILE FORM CNC-3 FOR 2011 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE**

1. Aggregate assessed value for the fire district for 2010 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 1,513,819,500 (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.

10,636,688 (2)

11/30/2010  
DATE

Toni Nagle-Rowe  
ASSESSOR SIGNATURE

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

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

0.00066 (3)

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

\$ 7,020.21 (4)

12/1/2010  
DATE

Michael W. Campbell  
TAX COLLECTOR SIGNATURE

**THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FROM CNC-3. THIS FORM MAY BE REPRODUCED FOR DISTRIBUTION BUT CANNOT BE ALTERED OR AMENDED WITHOUT PRIOR APPROVAL.**

State of New Jersey  
New Jersey Department of Community Affairs  
Division of Local Government Services

**FIRE DISTRICT NO 2**  
**MINUTES BOOK COPY**  
**(DO NOT REMOVE)**

**2011 FIRE DISTRICT BUDGET**

**TRANSMITTAL PACKAGE**

Submit all budget related material in one package to: *Division of Local Government Services, Bureau of Authority Regulation, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803.*

Check the boxes of items that are included in budget. Please do not submit more copies than required.

2011 Fire District Budget Document

- 2 copies of the entire budget workbook, including Budget Pages, Supplemental Sheets, and Levy Cap Calculation Sheets
- Pages 1a, 1b, and 1c, with signature blocks filled in along with mailing address, phone number, fax number, and e-mail address.
- Resolution of the Fire District Commissioners is attached with properly recorded vote
- Proposed hearing date for adoption of Budget reflected in Fire District Budget Resolution
- Fire District Budget Resolution is signed with original hand written signature
- Completed Budget Message including a description of capital items budgeted along with payment method indicated, as well as, Levy Waiver and Referendum requests outlined, if necessary

Miscellaneous Revenues and Operating Grant Revenues

- Supporting documentation to substantiate all revenues

Amount to be Raised by Taxation

- Amount shown on Budget Page 5 does not exceed the allowable amount on LC-1 and equals the amount reflected in the Fire District Budget Resolution for the Proposed Budget and the amount approved by the Director for the Adopted Budget

Capital Outlays (Budget Page 9)

- Supporting documentation reflecting the date of election held and recorded vote on the acquisition of capital assets has been submitted

2011 FIRE DISTRICT BUDGET

TRANSMITTAL PACKAGE (page 2)

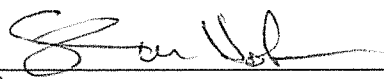
Supplemental Schedules

- The beginning Unrestricted and Restricted Fund Balances agree to the December 31, 2009 Fire District Audit Report
- The debt service schedules include the date of voter approval along with the date of findings received from the Local Finance Board

Length of Service Award Program (LOSAP) - (If applicable)

- Page 3 has been completed
- The amount of the contribution is shown on Page 8.

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Official's Signature:			
Name:	STEVEN M. HOLMES		
Title:	SECRETARY		
Address:	785 Miller Avenue, Jackson, NJ		
Phone Number:	732-928-9100	Fax:	732-928-9177
E-mail address			