

DEC 17 2018

2019

Township of Jackson

Fire District No. 2 Budget

<http://jacksonfiredistrict2.org>

(Web Address)

Department Of



Community
Affairs

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET


FISCAL YEAR: January 1, 2019 to December 31, 2019

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

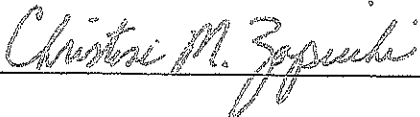
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 1/21/19

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*

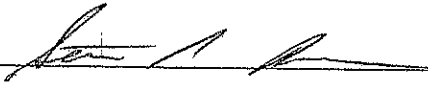
By:  Date: 1/24/19

2019 PREPARER'S CERTIFICATION
TOWNSHIP OF JACKSON
FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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		

**2019 PREPARER'S CERTIFICATION
OTHER ASSETS**

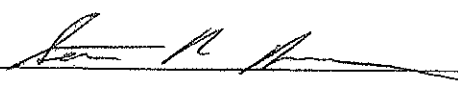
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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.

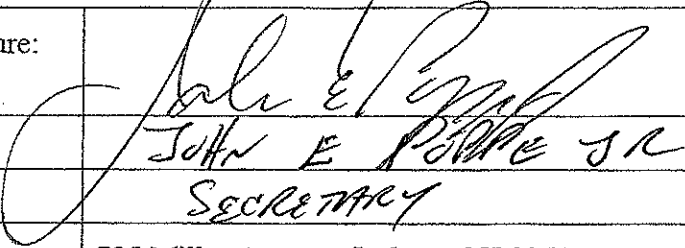
Preparer's Signature:			
Name:	Steven R. Burns, CPA		
Title:	Accountant		
Address:	10 Allen Street Suite 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	sburns@koernercpa.com		

2019 APPROVAL CERTIFICATION
TOWNSHIP OF JACKSON
FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 13th day of December, 2018.

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

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

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Robert R. Proctor, Jr.

Title of Officer Certifying compliance

Treasurer

Signature

Robert R. Proctor, Jr.

2019 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 13, 2018; 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 \$2,463,915, which includes an amount to be raised by taxation of \$1,948,350, and Total Appropriations of \$2,463,915; 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 13, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 10, 2019.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

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

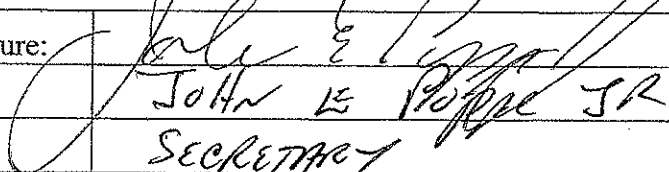
2019 ADOPTION CERTIFICATION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 10th day of January, 2019.

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

2019 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 10, 2019; 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

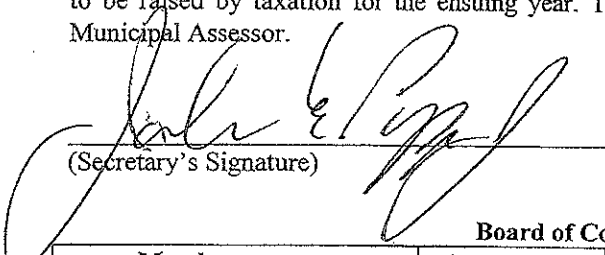
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,463,915, which includes amount to be raised by taxation of \$1,948,350, and Total Appropriations of \$2,463,915; and

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 10, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,463,915, which includes amount to be raised by taxation of \$1,948,350, and Total Appropriations of \$2,463,915; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

1/10/19
(Date)

Board of Commissioners Recorded Vote

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

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The overall 2019 Proposed Budget is increasing by approximately \$521,300 (26.8%) over the 2018 Budget, this increase can be attributed to the following changes in the 2019 Proposed Budget:

- Restricted Fund Balance Utilized is increasing by \$400,000 (100%), which is explained in detail in item #2 below.
 - Interest on Investments is increasing by approximately \$1,800 (36.0%), as the Board expects a larger cash balance.
 - Cost of Operation & Maintenance – Salary & Wages is increasing by \$76,464 (16.5%), due to the addition of an acting Lieutenant and annual contractual salary increases.
 - Cost of Operations & Maintenance – Fringe Benefits are decreasing by \$76,262 (23.7%), due to an overestimation of fringe benefits for the two firefighters hired in 2018.
 - Cost of Operations & Maintenance – Fuel is increasing by \$6,400 (32.0%), to reflect an anticipated increase in fuel costs.
 - Capital Appropriations are increasing by \$507,500 (100%), which is explained in detail in item #5 below.
 - Interest on Debt Service is decreasing by approximately \$5,040 (36.6%), which is explained in detail in item #5 below.
2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The Amount to Be Raised by Taxation is increasing by approximately \$119,275 (6.5%). The Board is utilizing \$400,000 of Restricted Funds in the proposed Budget, and the tax rate increased by \$.005 per \$100 of assessed property values.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

The Board is in compliance with the Property Tax Levy Cap and is not utilizing any of the Cap Bank.

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

N/A

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.

The 2019 Proposed Budget contains appropriations for the principal and interest payments on an existing lease purchase contract. The Board has appropriated \$50,000 for a chief's vehicle, \$350,000 for radios and \$107,500 for future capital purchases.

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

N/A

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

N/A

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

Total Assessed Valuation of District	\$2,010,131,077
Proposed Tax Rate per \$100 of Assessed Valuation	\$.097

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

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

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2019

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

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

Preparer's Name:	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@koerner CPA.com		

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

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

Name of Auditor:	Robert Elliott, CPA		
Name of Firm:	Mohel, Elliott, Bauer & Gass, CPAs, P.A.		
Address:	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, 2019 to December 31, 2019

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: N/A
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NO*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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 Volunteer Fire Company.

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

1995

39

7

FIXED

\$11,718

Lincoln files a report annually

2011

14

7

FIXED

\$11,718

Valic files a report annually

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.

Vincent Rubio	\$147,370
John Ryan	\$1,750
Robert Redington	\$68,728
John Poppe II	\$1,750
Martin Flemming	\$1,750

- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

N/A

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2016.

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

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Reportable Compensation from Fire District (W-2/ 1099)			Total Compensation from Fire District	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
					Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Vincent Rublo	President	As Needed	X		\$ 1,750				Jackson Twp	Police Officer	40	\$ 122,220	23,400	\$ 147,370	
2 John Ryan	Vice-President	As Needed	X		1,750				N/A					1,750	
Robert															
3 Redington	Treasurer	As Needed	X		1,750				Colewood Twp	Retired Police Officer			66,978	68,728	
4 John Poppell	Secretary	As Needed	X		1,750				N/A					1,750	
Martin															
5 Fleming	Clason	As Needed	X		1,750				N/A					1,750	
6															
7															
8															
9															
0															
1															
2															
3															
4															
5															
Total:					\$ 8,750	\$ -	\$ -	\$ -	\$ -			\$ 122,220	\$ 90,378	\$ 221,348	

Enter the total number of employees/ Independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed: 0

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Township Fire District No. 2
Ocean County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	3	8	\$ 8,120		\$ 24,360			\$ -	\$ 24,360	#DIV/0!
Parent & Child	2	2	21,655		43,370	1	20,100	20,100	23,270	115.8%
Employee & Spouse (or Partner)						3	23,300	69,900	(69,900)	-100.0%
Family	3	3	33,430		100,290	4	32,700	130,800	(30,510)	-23.3%
Employee Cost Sharing Contribution (enter as negative -)					(23,975)			(24,610)	635	-2.6%
Subtotal	8	8			144,045	8		196,190	(52,145)	-26.6%
Commissioners - Health Benefits - Annual Cost										
Single Coverage										#DIV/0!
Parent & Child										#DIV/0!
Employee & Spouse (or Partner)										#DIV/0!
Family										#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0	0				0				#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage										#DIV/0!
Parent & Child										#DIV/0!
Employee & Spouse (or Partner)										#DIV/0!
Family										#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0	0				0				#DIV/0!
GRAND TOTAL	8	8			\$ 144,045	8		\$ 196,190	\$ (52,145)	-26.6%

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

YES
NO

2019 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

2018 Adopted Budget - Amount to be Raised by Taxation	\$ 1,829,075
Cap Bank Available from 2016 (See Levy Cap Certification)	115,616
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Available from 2018 (See Levy Cap Certification)	
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	2,003,609,577
New Ratables - Increase in Valuations (New Construction and Additions)	6,521,500
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.092
Projected Tax Rate based upon Proposed Levy	0.096926515

2019 Budget Summary

Jackson Township Fire District No. 2 Ocean County

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 400,000	\$ -	\$ 400,000	#DIV/0!
Total Miscellaneous Anticipated Revenues	13,165	12,955	210	1.6%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	6,800	5,000	1,800	36.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>95,600</u>	<u>95,600</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	515,565	113,555	402,010	354.0%
Amount to be Raised by Taxation to Support Budget	<u>1,948,350</u>	<u>1,829,075</u>	<u>119,275</u>	<u>6.5%</u>
Total Anticipated Revenues	<u>2,463,915</u>	<u>1,942,630</u>	<u>521,285</u>	<u>26.8%</u>
APPROPRIATIONS				
Total Administration	345,316	338,473	6,843	2.0%
Total Cost of Operations & Maintenance	1,338,478	1,331,536	6,942	0.5%
Total Appropriations Offset with Revenue	95,600	95,600	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	40,000	40,000	-	0.0%
Total Capital Appropriations	507,500	-	507,500	#DIV/0!
Total Principal Payments on Debt Service	128,276	123,236	5,040	4.1%
Total Interest Payments on Debt	<u>8,745</u>	<u>13,785</u>	<u>(5,040)</u>	<u>-36.6%</u>
Total Appropriations	<u>2,463,915</u>	<u>1,942,630</u>	<u>521,285</u>	<u>26.8%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2019 Revenue Schedule

Jackson Township Fire District No. 2
Ocean County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ -	-	\$ -	#DIV/0!
Restricted Fund Balance	400,000	-	400,000	#DIV/0!
Total Fund Balance Utilized	400,000	-	400,000	#DIV/0!
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	13,165	12,955	210	1.6%
Total Miscellaneous Anticipated Revenues	13,165	12,955	210	1.6%
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	6,800	5,000	1,800	36.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	6,800	5,000	1,800	36.0%
Other Revenue (List in Detail)				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#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				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	88,900	88,900	-	0.0%
Penalties and Fines	6,700	6,700	-	0.0%
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	95,600	95,600	-	0.0%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	95,600	95,600	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 515,565	\$ 113,555	\$ 402,010	354.0%

2019 Appropriations Schedule

Jackson Township Fire District No. 2
Ocean County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 180,833	\$ 176,175	\$ 4,658	2.6%
Commissioners	8,750	8,750	-	0.0%
Fringe Benefits	97,133	94,948	2,185	2.3%
Total Administration - Personnel	286,716	279,873	6,843	2.4%
Administration - Other (List)				
Other Admin Expense #1 - Election Expense	1,500	1,500	-	0.0%
Other Admin Expense #2	-	-	-	#DIV/0!
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	58,600	58,600	-	0.0%
Total Administration	345,316	338,473	6,843	2.0%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	519,994	446,530	73,464	16.5%
Fringe Benefits	245,994	322,256	(76,262)	-23.7%
Total Operations & Maintenance - Personnel	765,988	768,786	(2,798)	-0.4%
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	165,000	165,000	-	0.0%
See Supplemental Schedule	369,990	360,250	9,740	2.7%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1 - Replacement Equipment	10,000	10,000	-	0.0%
Other Assets, Non-Bondable #2 - Extrication Equipment	7,000	7,000	-	0.0%
See Supplemental Schedule	17,500	17,500	-	0.0%
Total Operations & Maintenance - Other	572,490	562,750	9,740	1.7%
Total Operations & Maintenance	1,338,478	1,331,536	6,942	0.5%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	38,000	38,000	-	0.0%
Fringe Benefits	2,200	2,200	-	0.0%
Total Appropriations Offset with Revenue - Personnel	40,200	40,200	-	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1 - Operating Expenses	55,400	55,400	-	0.0%
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	55,400	55,400	-	0.0%
Total Appropriations Offset with Revenue	95,600	95,600	-	0.0%
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 (one statute)	-	-	-	#DIV/0!
Deferred Charge #2 (one statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	40,000	40,000	-	0.0%
Total Capital Appropriations	507,500	-	507,500	#DIV/0!
Total Principal Payments on Debt Service	128,276	123,236	5,040	4.1%
Total Interest Payments on Debt	8,745	13,785	(5,040)	-36.6%
TOTAL APPROPRIATIONS	\$ 2,463,915	\$ 1,942,630	\$ 521,285	26.8%

**2019 APPROPRIATIONS SCHEDULES
SUPPLEMENTAL SCHEDULES**

**Jackson Township Fire District # 2
Ocean**

	2019	2018
Admin - Operating		
Office Expense	7,100	7,100
Professional Services	50,000	50,000
Total Additional Administration Operating Expense	57,100	57,100
Cost of Operations - Operating	2019	2018
Maintenance & Repairs - Buildings	40,000	40,000
Maintenance & Repairs - Equipment	17,500	17,500
Maintenance & Repairs - Apparatus	100,000	100,000
Hydrant Rental	39,340	36,000
Supplies Expense	13,750	13,750
Training & Education	10,000	10,000
Uniforms & Personal Equipment	20,000	20,000
Utilities	43,000	43,000
Fire Suppression Contracts	40,500	40,500
Payroll Service Fees	5,500	5,500
Physicals	14,000	14,000
Fuel	26,400	20,000
Total Additional Operating Expenses Operations	369,990	360,250
Cost of Operations - Other Assets, Non-Bondable	2019	2018
SCBA	13,500	13,500
Hose	2,000	2,000
Pagers	2,000	2,000
Total Additional Cost of Operations Other Assets	17,500	17,500

2019 Schedule of Salaries and Benefits

Jackson Township Fire District No. 2
Ocean County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1 - Administrator	1	\$ 111,000	\$ 111,000	\$ 15,900	-	\$ 33,080	\$ 12,210	\$ 60,740
Position #2 - Secretary	1	69,433	69,433	9,695	-	20,700	7,638	38,033
Position #3 - Director	1	400	400	-	-	-	45	45
Position #4 - Commissioners	-	-	-	-	-	-	965	965
Position #5 - Health Benefit W/H	-	-	-	-	-	(2,650)	-	(2,650)
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 180,833	\$ 25,195	\$ -	\$ 51,080	\$ 20,858	\$ 97,133

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1 - Firefighter	1	\$ 102,560	\$ 102,560	\$ 20,113	-	\$ 33,630	\$ 11,280	\$ 65,023
Position #2 - Firefighter	1	100,539	100,539	19,216	-	22,070	11,060	52,846
Position #3 - Firefighter/Inspector	1	70,938	70,938	17,834	-	33,630	10,000	61,464
Position #4 - Firefighter	1	78,315	78,315	15,358	-	12,050	8,615	36,023
Position #5 - Firefighter	1	54,071	54,071	10,604	-	10,320	5,950	28,374
Position #6 - Firefighter	1	54,071	54,071	10,604	-	490	5,950	17,044
Position #7 - Firefighter OT	1	15,000	15,000	-	-	-	1,650	1,650
Position #8 - Firefighter BT	1	10,000	10,000	-	-	(21,325)	1,100	(21,325)
Position #9 - Health Benefit W/H	-	-	-	-	-	-	3,795	3,795
Position #10 - Acting Lieutenant	1	34,500	34,500	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
Total Operation & Maintenance			\$ 519,994	\$ -	\$ 94,229	\$ 92,365	\$ 59,400	\$ 245,994

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Position #1 - Inspector/PT	1	18,000	\$ 18,000	-	-	-	\$ 2,200	\$ 2,200
Position #2 - Firefighter/Inspector	1	20,000	20,000	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Offset by Revenue			\$ 38,000	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200

Total Administration, Operations & Offset by Revenue

\$ 738,827	\$ 25,195	\$ 94,229	\$ 143,445	\$ 82,458	\$ 345,327
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2019 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	Date of Local Finance Board Approval		Affirmative Vote Percentage	
		2019 Proposed Budget	2018 Adopted Budget	2019 Proposed Budget	2018 Adopted Budget
Capital Improvement #1 - Chief Vehicle	Vehicle	N/A	12/14/17	100%	\$ 50,000
Capital Improvement #2 - Radios	Equipment	N/A	09/29/18	79%	350,000
Capital Improvement #3					
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Capital Improvements					
					400,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	
		2019 Proposed Budget	2018 Adopted Budget	2019 Proposed Budget	2018 Adopted Budget
Capital Improvement #1					
Capital Improvement #2					
Capital Improvement #3					
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Down Payments					
					-
Total Capital Improvements & Down Payments					400,000
RESERVE FOR FUTURE CAPITAL OUTLAYS					107,500
TOTAL CAPITAL APPROPRIATIONS					\$ 507,500

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

\$	400,000

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 (2018)	2019	2020	2021	2022	2023	2024	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												
and 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	53,909	57,014	60,298						117,312
Capital Lease #2 - Fire Apparatus	02/18/12	100%	06/15/12	69,827	71,162							71,262
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
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												
				\$ 123,236	\$ 128,276	\$ 60,298						\$ 188,574

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 (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs									
Capital Leases									
Capital Lease #1 - Fire Apparatus	9,862	6,757	3,473						10,230
Capital Lease #2 - Fire Apparatus	3,923	1,986							1,988
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	13,785	8,745	3,473						12,218
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental									
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 Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 13,785	\$ 8,745	\$ 3,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,218

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

2019 Fund Balance Reconciliation

Jackson Township Fire District No. 2
Ocean County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ (501,961)
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	(501,961)
Estimated results of operations for the year ending December 31, 2018	-
Anticipated balance December 31, 2018	(501,961)
Less: Fund Balance utilized in 2019 Proposed Budget	-
Plus: Accrued Unfunded Pension Liability (1)	1,710,134
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 1,208,173

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 970,620
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	970,620
Estimated results of operations for the year ending December 31, 2018	-
Anticipated balance December 31, 2018	970,620
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	400,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 570,620

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

2019 Referendums

Jackson Township Fire District No. 2
Ocean County

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
N/A		
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 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	\$	1,829,075
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,829,075
Plus: 2% Cap Increase		36,582
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,865,657

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		107,500
Total Exclusions		107,500

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	6,521,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.092
		6,000

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Maximum Tax Levy Before Referendum		1,979,156
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,979,156

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,948,350
Cap Bank Available from Prior Year (2016) for 2019 Budget		115,616
Cap Bank Available from Prior Year (2017) for 2019 Budget		-
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		-
Cap Bank Available from Prior Year (2018) for 2019 Budget		-
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		-
Cap Bank from Current Year (2019) Available for 2020 Budget		30,806
Cap Bank Available from 2019 for 2020 Budget	\$	30,806

2019 Shared Services Exclusion Worksheet

Jackson Township Fire District No. 2
Ocean County

Name of Entity Providing Service	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
AK																		
Total																		

2019 Levy Cap Exclusion Calculations

Jackson Township Fire District No. 2
Ocean County

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 25,195
2019 Proposed Budget PFRS Contribution Appropriated	94,229
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	<u>119,424</u>
2018 Adopted Budget PERS Contribution	24,506
2018 Adopted Budget PFRS Contribution	110,906
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	<u>135,412</u>
Pension Contribution Exclusion	<u>\$ -</u>

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 40,000
2018 Adopted Budget LOSAP Appropriation	40,000
LOSAP Exclusion (+/-)	<u>\$ -</u>

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 137,021
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>137,021</u>
2018 Adopted Budget Total Debt Service Appropriation	137,021
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	<u>137,021</u>
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 507,500
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	400,000
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>107,500</u>
2018 Adopted Budget Total Capital Appropriation	-
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	<u>-</u>
Capital Expenditure Exclusion	<u>\$ 107,500</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	
2019 Proposed Budget Administration Health Insurance Appropriation	\$ 51,080
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	92,365
2019 Proposed Budget Group Health Insurance	<u>143,445</u>
2018 Adopted Budget Administration Health Insurance Appropriation	50,100
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	146,090
2018 Adopted Budget Group Health Insurance	<u>196,190</u>
Net Increase (Decrease)	<u>(52,745)</u>
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 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 * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2019 Increase in Appropriation	<u>\$ -</u>

Form CNC-3 Fire District
(December 2007)

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

MUNICIPALITY JACKSON TOWNSHIP

COUNTY OCEAN

FIRE DISTRICT CODE 2

TOTAL NUMBER OF FIRE DISTRICTS 3

FILE FORM CNC-3 FOR 2019 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for 2018 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 2,003,609,577 (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.

8,521,500 (2)

9-Oct-18
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).

.00092 (3)

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

\$ 5,999.78 (4)

10/10/2018
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 2019

Fire District: Jackson Township Fire District No. 2

Municipality: Jackson

County: Ocean

FD-Code: 1511-02

2018 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,829,075**

Amount to be Raised by Taxation: **\$1,829,075**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2018	\$0	\$89,955	\$0	\$0	\$0
	2017	\$0	\$105,563	\$0	\$0	\$0
	2016	\$291,474	\$0	\$175,857	\$0	\$115,617
Levy Cap Bank Totals		\$291,473	\$195,518	\$175,857	\$0	\$115,616

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2015	\$2,667	\$0	\$2,667	\$0	\$0
	2014	\$16,995	\$0	\$16,995	\$0	\$0
	2013	\$28,614	\$0	\$0	\$28,614	\$0
	2012	\$5,252	\$0	\$0	\$5,252	\$0
Levy Cap Bank Totals		\$53,528	\$0	\$19,662	\$33,866	\$0

Unit	Year	Make	Model	VIN	Assigned
5600	2011	GMC	Yukon		Sean Ryan
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
5647	2008	Ford	F-250		Station 56-1 Motor Pool
	2005	AMG M-35	6x6 Personnel Carrier		John Poppe Jr
5700	2017	Ford	Explorer	1FTSW21576EC23421	Station 56-1 Motor Pool
5701	2008	KME	Explorer	1K9AF428N058535	Keenan Flemming
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
5790	2006	Ford	F-250	1FM5K8AR1HGD06392	Daniel Bradley
18207	2013	Ford	Explorer	1FM5K8B87DGA55443	Scott Rauch

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

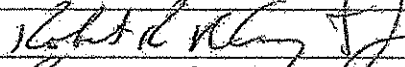
Please attach a copy of the Fire District Notice and Affidavit of Special Meeting Posting to this form when it is submitted.

Municipality:	Jackson	Fire District #:	2
County:	Ocean		

OTHER REFERENDUM QUESTIONS

	CAPITAL PROJECTS (N.J.S.A. 40A:14-84)		
	Capital #1 Description of Project:	Capital #2 Description of Project:	Capital #3 Description of Project:
	Chief's Vehicle		
Amount	\$ 50,000	\$	\$
Total Votes	# 12	#	#
Total "Yes" Votes	# 12	#	#
Total "No" Votes	# 0	#	#
% of Yes Votes	— %	%	%

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

Signed Certification:		Date:	3-16-18
Printed Name:	ROBERT R. REDINGTON SR		
Title:	TREASURER		
Telephone:	732.928.9100	Fax:	732.928.9177
E-mail:	JACKSONBOFC2@optonline.net		

Please return the results to the Division within one week of the meeting to authoritiesunit@dca.nj.gov or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

BALLOT QUESTION

Shall the Commissioners of Fire District No. 2, in the Township of Jackson, County of Ocean be authorized to expend not in excess of \$50,000.00 for the purchase of a Chief's vehicle?

YES

NO

Notice of Special Meeting

Please be advised that the Commissioners of Fire District No. 2 in the Township of Jackson, County of Ocean, shall hold a special meeting on Thursday, December 14, 2017 between the hours of 2:00 p.m. and 9:00 p.m. at the Miller Avenue Firehouse, 785 Miller Avenue, Jackson, New Jersey, to secure voter approval relative to purchase of a Chief's vehicle. At said meeting the legal voters shall either approve or disapprove of said proposed capital project and determine the amount of monies to be expended relative to same.

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

Ocean

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 secure platform. For more information, contact
 us at 732-701-7350 or www.CKOJACKSON.com

NOTICE OF SPECIAL MEETING

Please be advised that the Commissioners of Fire District No. 2 in the Township of Jackson, County of Ocean shall hold a special meeting on Thursday, December 14, 2017 between the hours of 2:00 p.m. and 9:00 p.m. at the Miller Avenue Firehouse, 785 Miller Avenue, Jackson, New Jersey, to receive a letter approval relative to purchase of a Chief's vehicle. At said meeting the voters shall either approve or disapprove of said proposed capital project and determine the amount of monies to be expended relative to same.

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

**NOTICE OF SPECIAL ELECTION FOR
THE COMMISSIONERS OF FIRE DISTRICT NO. 2
IN THE TOWNSHIP OF JACKSON, COUNTY OF OCEAN**

NOTICE is hereby given that the Commissioners of Fire District No. 2 in the Township of Jackson, County of Ocean, shall ask the legal voters of said Fire District on Saturday, September 29, 2018, between the hours of 2:00 p.m. and 9:00 p.m. or longer if necessary, to approve or disapprove the purchase of a firetruck for an amount not exceeding \$900,000.00 and the purchase of radios for an amount not exceeding \$350,000.00 and undertake lease purchase financing relative to the projects. Said voting shall take place at the Miller Avenue Firehouse, 785 Miller Avenue, Jackson, NJ 08527.

By: The Commissioners of Fire District No. 2
In the Township of Jackson, County of Ocean

2018 Fire Protection Service Agreement

1. **TERM** This agreement shall have a one-year duration commencing on **January 1, 2018** and terminating, unless otherwise renewed and extended, on **December 31, 2018**.
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 premises 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 1 day of JANUARY 2018.

Jackson Township Board of Fire Commissioners District #2

Signature

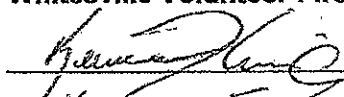


Print / Title

MARTIN FLEMING - COMM

Whitesville Volunteer Fire Company #1

Signature



Print / Title

KEENAN FLEMING - CHIEF