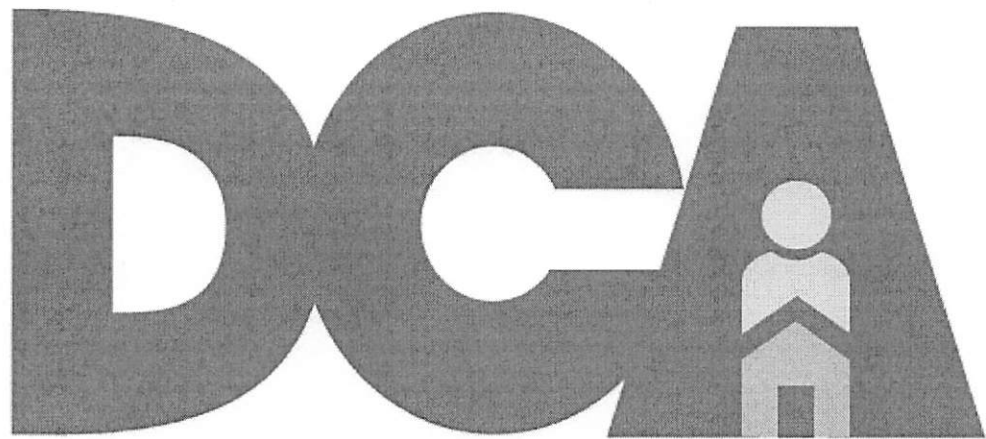


2021

Jackson Township FD No. 2

Fire District Budget

jacksonfiredistrict2.org



NJ DEPARTMENT OF
CommunityAffairs

Division of Local Government Services

2021 FIRE DISTRICT BUDGET
Certification Section

2021

Jackson Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2021 to December 31, 2021

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2021 PREPARER'S CERTIFICATION

Jackson Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2021 to December 31, 2021

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 stature 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:	sburns@koernercpa.com
Name:	Steven R. Burns
Title:	Accountant
Address:	10 Allen Street, Ste. 3A, Toms River, NJ 08753
Phone Number:	732-244-2323
Fax Number:	732-244-1571
E-mail Address:	sburns@koernercpa.com

2021 PREPARER'S CERTIFICATION OTHER ASSETS

Jackson Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2021 to December 31, 2021

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:	sburns@koerner CPA.com
Name:	Steven R. Burns
Title:	Accountant
Address:	10 Allen Street, Ste. 3A, Toms River, NJ 08753
Phone Number:	732-244-2323
Fax Number:	732-244-1571
E-mail Address:	sburns@koerner CPA.com

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

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 organizations 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 Redington

Title of Officer Certifying Compliance:

Secretary

Signature:

redington@jacksonfiredistrict2.org

2021 APPROVAL CERTIFICATION

Jackson Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2021 to December 31, 2021

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of 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 December 10, 2020.

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

Officer's Signature:	RRedington@jacksonfiredistrict2.org
Name:	Robert Redington
Title:	Secretary
Address:	81 South Hope Chapel Road, Jackson, NJ 08
Phone Number:	732-363-2595
Fax Number:	732-928-9177
E-mail Address:	RRedington@jacksonfiredistrict2.org

2021 FIRE DISTRICT BUDGET RESOLUTION

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

WHEREAS, the Annual Budget for Jackson Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2021 and ending December 31, 2021 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2020; 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 \$2,464,263.00 which includes an amount to be raised by taxation of \$2,035,248.00 and Total Appropriations of \$2,464,263.00; 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 10, 2020 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2021 and ending December 31, 2021 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 14, 2021.

rredington@jacksonfiredistrict2.org
(Secretary's Signature)

12/10/2020
(Date)

Board of Commissioners Recorded Vote

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

2021 ADOPTION CERTIFICATION

Jackson Township FD No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2021 to December 31, 2021

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 January 14, 2020.

Officer's Signature:			
Name:	Robert Redington		
Title:	Secretary		
Address:	81 South Hope Chapel Road, Jackson, NJ 08527		
Phone Number:	732-363-2595	Fax:	732-928-9177
E-mail address:	RRedington@jacksonfiredistrict2.org		

2021 ADOPTED BUDGET RESOLUTION

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

WHEREAS, the Annual Budget for the Jackson Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2021 and ending December 31, 2021 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 14, 2020; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et seq.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,464,263.00 which includes amount to be raised by taxation of \$2,035,248.00, and Total Appropriations of \$2,464,263.00; 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 14, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2021 and ending December 31, 2021 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,464,263.00, which includes amount to be raised by taxation of \$2,035,248.00, and Total Appropriations of \$2,464,263.00; and

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

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

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

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

2021 FIRE DISTRICT BUDGET
Narrative and Information Section

2021 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

February

2. Complete a brief statement on the 2021 proposed Annual Budget and make comparison to the 2020 adopted budget.

The proposed 2021 budget is decreasing by approximately \$277,300 from the 2020 budget. The primary areas of increase are election expense, cost of operations wages and fringe benefits and repairs and maintenance to apparatus. The primary areas of decrease are capital appropriations and debt service.

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

Restricted fund balance is decreasing by \$329,600 due to the reduction in capital appropriations. Interest income is increasing \$1,000 based on current year projected income. Annual registration fees are increasing by approximately \$20,100 based on current year projected income. Election expense is increasing \$10,000 based on the costs of mail in ballots. Cost of operations salary and wages is increasing approximately \$69,200 due to contractual obligations. Cost of operations fringe benefits is increasing approximately \$70,000 based on changes in health benefits and increased pension expense. Repairs and Maintenance - Apparatus is increasing \$65,000 due to aging apparatus. Non-bondable SCBA is increasing \$3,000 due to anticipated repair and replacement costs. Non-bondable Hose is increasing \$5,000 due to aging and replacement costs. Non-bondable Pagers is increasing \$3,000 due to aging and replacement costs. Appropriations offset by revenues - Salary and Wages and Fringe Benefits increased due to contractual obligations. Length of service award program is increasing \$5,000 due to additional volunteers qualifying for the program. Capital appropriations is decreasing by approximately \$479,600 due to the purchase of a chief vehicle and the downpayment of ladder truck in the prior budget. Debt service is decreasing by approximately \$63,800 due to the final payment on the 2013 truck lease.

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

The proposed 2021 budget will increase the Amount to be Raised by Taxation by approximately \$29,250. The tax rate will remain the same at 10.0 cents per \$100. The board is utilizing \$280,000 of unrestricted fund balance, \$80,000 is being utilized to keep the tax rate unchanged and \$200,000 is being utilized for reserve for future capital projects. After utilization, the unrestricted fund balance will be 48% of the Amount to be Raised by Taxation. The proposed 2021 budget is compliant with the Levy Cap requirements. The board did not need to utilize any of its Levy Cap Bank to comply with the Levy Cap requirements.

2021 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Answer all questions below using the space provided. Do not attach answers as a separate document.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

No

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2021 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

The board has proposed capital appropriations of \$200,000 for future capital purchases. The final payment of the 2013 truck lease was made in 2020. Annual payments of \$86,684 for the ladder truck, which began in 2020, will continue until the 2026 budget year.

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

N/A

2021 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

No

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

Total Assessed Valuation of District	\$	2,035,989,273.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.1000

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

No	X	Yes		If yes, how much is appropriated?
----	---	-----	--	-----------------------------------

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	
----	--	-----	--

FIRE DISTRICT CONTACT INFORMATION

2021

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

Name of Fire District:	Jackson Township FD No. 2		
Address:	81 South Hope Chapel Road		
City, State, Zip:	Jackson	NJ	08527
Phone: (ext.)	732-363-2595	Fax:	732-928-9177
Fire District E-mail:	srauch@jacksonfiredistrict2.org		

Preparer's Name:	Steven R. Burns		
Preparer's Address:	10 Allen Street, Ste. 3A		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax:	732-244-1571
E-mail:	sburns@koernercpa.com		

Chairperson:	Vincent Rubio		
Phone: (ext.)	732-363-2595	Fax:	732-928-9177
E-mail:	Vrubio@jacksonfiredistrict2.org		

Secretary:	Robert Redington		
Phone: (ext.)	732-363-2595	Fax:	732-928-9177
E-mail:	Rredington@jacksonfiredistrict2.org		

Treasurer:	Kieran Flemming		
Phone: (ext.)	732-363-2595	Fax:	732-928-9177
E-mail:	Kflemming@jacksonfiredistrict2.org		

Name of Auditor:	Robert Elliott, CPA		
Name of Firm:	Mohel, Elliott, Bauer & Gass, CPA's, 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

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Answer all questions below completely. Use the "Questionnaire Detail" tabs to provide further information, as necessary.

- 1) Provide the number of regular voting members of the governing body:

5

- 2) Provide the number of alternate voting members of the governing body:

0

- 3) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees?

No

If "yes," use the "Questionnaire Detail" to list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.

- 4) 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," provide on the "Questionnaire Detail" page 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.

- 5) 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," use the "Questionnaire Detail" to provide a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

6) Use the "**Vehicle List**" tabs to 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." Do not attach the list as a separate document.

7) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No
If "yes," use the "Questionnaire Detail" to provide an explanation including amount paid.

8) 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," use the "Questionnaire Detail" explanation including amount paid.

9) 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

10) If the answer to #9 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? Yes
If "yes," attach in FAST a copy of the agreement. If "no," provide on the "Questionnaire Detail" 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.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan? Yes
If "yes," indicate:

- a) the year it was implemented* 1995
- b) the total number of volunteer members presently eligible to participate* 39
- c) the total number of volunteer members presently vested* 22
- d) whether the annual contribution for each vested member is fixed or based on an automatic increase* Fixed
- e) the total LOSAP budgeted for the current year* \$ 15,000.00
- 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.* Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

QUESTIONNAIRE DETAIL PAGE

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Use the space below to provide further explanation regarding any answers from the Questionnaire.

#11 - Plan 2, 2011, 26, 10, Fixed, \$15,000, Yes

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Jackson Township FD No. 2

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

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

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

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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.

**Jackson Township FD No. 2
Ocean**

Reportable Compensation from Fire District (W-2/ 1099)

Name	Title	Average Hours per Week Dedicated to Position	Position		Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
			Commissioner	Former Officer					
1 Vincent Rubio	President	As Needed	X		\$ 1,750.00			\$ 1,750.00	\$ 1,750.00
2 John Ryan	Vice-President	As Needed	X		\$ 1,750.00			\$ 1,750.00	\$ 1,750.00
3 Kieran Flemming	Treasurer	As Needed	X		\$ 1,750.00			\$ 1,750.00	\$ 1,750.00
4 Robert Redington	Secretary	As Needed	X		\$ 1,750.00			\$ 1,750.00	\$ 1,750.00
5 John Alchevsky	Liaison	As Needed	X		\$ 1,750.00			\$ 1,750.00	\$ 1,750.00
6								\$ -	\$ -
7								\$ -	\$ -
8								\$ -	\$ -
9								\$ -	\$ -
10								\$ -	\$ -
11								\$ -	\$ -
12								\$ -	\$ -
13								\$ -	\$ -
14								\$ -	\$ -
15								\$ -	\$ -
Total:					\$ 8,750.00	\$ -	\$ -	\$ -	\$ 8,750.00

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:

4

Jackson Township FD No. 2
Ocean

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	11,523.00	11,523.00	3	7,798.00	23,394.00	(11,871.00)	-50.7%
Parent & Child	2	20,966.50	41,933.00	1	20,864.00	20,864.00	21,069.00	101.0%
Employee & Spouse (or Partner)	1	23,428.00	23,428.00			-	23,428.00	0.0%
Family	3	32,674.00	98,022.00	3	32,085.00	96,255.00	1,767.00	1.8%
Employee Cost Sharing Contribution (enter as negative -)			(30,623.00)			(25,795.00)	(4,828.00)	18.7%
Subtotal	7		144,283.00	7		114,718.00	29,565.00	25.8%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	0.0%
Subtotal	0		-	0		-	-	0.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	0.0%
Subtotal	0		-	0		-	-	0.0%
GRAND TOTAL	<u>7</u>		<u>144,283.00</u>	<u>7.00</u>		<u>114,718.00</u>	<u>29,565.00</u>	<u>25.8%</u>

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

Yes

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

Yes

Jackson Township FD No. 2
Ocean

Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2021	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
J. Hanson	43	\$ 23,930.00	X		
J. Langguth	15	\$ 4,232.00	X		
J. Poppe	43	\$ 23,857.00	X		
A. Poppe	40	\$ 16,545.00	X		
S. Rauch	16	\$ 8,539.00	X		
R. Schulte	9.5	\$ 2,636.00	X		
J. Zimmerman	15	\$ 7,518.00	X		
Total liability for accumulated compensated absences at January 1, 2021 (this page only)		\$ 87,257.00			

**2021 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.

Name of Fire District:	Jackson Township FD No. 2
County:	Ocean
Year:	2021

Levy Cap Calculation Summary	
2020 Adopted Budget - Amount to be Raised by Taxation	\$ 2,005,999.00
Cap Bank Available from 2018 (See Levy Cap Certification)	
Cap Bank Available from 2019 (See Levy Cap Certification)	\$ 30,806.00
Cap Bank Available from 2020 (See Levy Cap Certification)	\$ 50,969.00
Cap Bank Used from 2018	
Cap Bank Used from 2019	
Cap Bank Used from 2020	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 2,022,223,773.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 13,765,500.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.100
Projected Tax Rate based upon Proposed Levy	0.099963592

**Jackson Township FD No. 2
Ocean**

	<i>2021 Proposed Budget</i>	<i>2020 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	280,000.00	607,593.00	(327,593.00)	-53.9%
Total Miscellaneous Anticipated Revenues	13,825.00	13,825.00	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	6,600.00	5,600.00	1,000.00	17.9%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Total Revenues Offset with Appropriations	<u>128,590.00</u>	<u>108,500.00</u>	<u>20,090.00</u>	18.5%
Total Revenues and Fund Balance Utilized	429,015.00	735,518.00	(306,503.00)	-41.7%
Amount to be Raised by Taxation to Support Budget	<u>2,035,248.00</u>	<u>2,005,999.00</u>	<u>29,249.00</u>	1.5%
Total Anticipated Revenues	<u>2,464,263.00</u>	<u>2,741,517.00</u>	<u>(277,254.00)</u>	-10.1%
APPROPRIATIONS				
Total Administration	317,256.00	294,751.00	22,505.00	7.6%
Total Cost of Operations & Maintenance	1,696,733.00	1,478,218.00	218,515.00	14.8%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	128,590.00	108,500.00	20,090.00	18.5%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	35,000.00	30,000.00	5,000.00	16.7%
Total Capital Appropriations	200,000.00	679,593.00	(479,593.00)	-70.6%
Total Principal Payments on Debt Service	72,997.00	131,233.00	(58,236.00)	-44.4%
Total Interest Payments on Debt	<u>13,687.00</u>	<u>19,222.00</u>	<u>(5,535.00)</u>	-28.8%
Total Appropriations	<u>2,464,263.00</u>	<u>2,741,517.00</u>	<u>(277,254.00)</u>	-10.1%
ANTICIPATED SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

Jackson Township FD No. 2

Ocean

	2021 Proposed Budget	2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	280,000.00	278,000.00	2,000.00	0.7%
Restricted Fund Balance	-	329,593.00	(329,593.00)	-100.0%
Total Fund Balance Utilized	280,000.00	607,593.00	(327,593.00)	-53.9%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)		-	-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income	13,825.00	13,825.00	-	0.0%
Total Miscellaneous Anticipated Revenues	13,825.00	13,825.00	-	0.0%
Sale of Assets (List Individually)				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1 - TD Bank	6,600.00	5,600.00	1,000.00	17.9%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	6,600.00	5,600.00	1,000.00	17.9%
Other Revenue (List in Detail)				
Other Revenue #1			-	0.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	-	-	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)			-	0.0%
Other Grant #1			-	0.0%
Other Grant #2			-	0.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	0.0%
Annual Registration Fees	128,090.00	108,000.00	20,090.00	18.6%
Penalties and Fines	500.00	500.00	-	0.0%
Other Revenues			-	0.0%
Total Uniform Fire Safety Act	128,590.00	108,500.00	20,090.00	18.5%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	128,590.00	108,500.00	20,090.00	18.5%
TOTAL REVENUES AND FUND BALANCE UTILIZED	429,015.00	735,518.00	(306,503.00)	-41.7%

**Jackson Township FD No. 2
Ocean**

	<i>2021 Proposed Budget</i>	<i>2020 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	163,464.00	154,965.00	8,499.00	5.5%
Commissioners	8,750.00	8,750.00	-	0.0%
Fringe Benefits	74,942.00	70,936.00	4,006.00	5.6%
Total Administration - Personnel	<u>247,156.00</u>	<u>234,651.00</u>	<u>12,505.00</u>	<u>5.3%</u>
<i>Administration - Other (List)</i>				
Other Administration Expense #1 - Election Expense	13,000.00	3,000.00	10,000.00	333.3%
Other Administration Expense #2			-	0.0%
Other Administration Expense #3 - See Supplemental Schedule	57,100.00	57,100.00	-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	<u>70,100.00</u>	<u>60,100.00</u>	<u>10,000.00</u>	<u>16.6%</u>
Total Administration	<u>317,256.00</u>	<u>294,751.00</u>	<u>22,505.00</u>	<u>7.6%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	648,231.00	579,006.00	69,225.00	12.0%
Fringe Benefits	343,962.00	273,972.00	69,990.00	25.5%
Total Operations & Maintenance - Personnel	<u>992,193.00</u>	<u>852,978.00</u>	<u>139,215.00</u>	<u>16.3%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 - Advertising Expense	3,000.00	3,000.00	-	0.0%
Other Operations & Maintenance Expense #2 - Insurance	175,000.00	175,000.00	-	0.0%
Other Operations & Maintenance Expense #3 - See Supplemental Schedule	443,540.00	375,240.00	68,300.00	18.2%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1 - Replacement Equipment	10,000.00	10,000.00	-	0.0%
Other Assets, Non-Bondable #2 - Extrication Equipment	10,000.00	10,000.00	-	0.0%
Other Assets, Non-Bondable #3 - See Supplemental Schedule	63,000.00	52,000.00	11,000.00	21.2%
Total Operations & Maintenance - Other	<u>704,540.00</u>	<u>625,240.00</u>	<u>79,300.00</u>	<u>12.7%</u>
Total Operations & Maintenance	<u>1,696,733.00</u>	<u>1,478,218.00</u>	<u>218,515.00</u>	<u>14.8%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	68,000.00	48,000.00	20,000.00	41.7%
Fringe Benefits	6,800.00	4,800.00	2,000.00	41.7%
Total Appropriations Offset with Revenue - Personnel	<u>74,800.00</u>	<u>52,800.00</u>	<u>22,000.00</u>	<u>41.7%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1 - Operating Expenses	53,790.00	55,700.00	(1,910.00)	-3.4%
Other Expense #2			-	0.0%
Other Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	<u>53,790.00</u>	<u>55,700.00</u>	<u>(1,910.00)</u>	<u>-3.4%</u>
Total Appropriations Offset with Revenue	<u>128,590.00</u>	<u>108,500.00</u>	<u>20,090.00</u>	<u>18.5%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	35,000.00	30,000.00	5,000.00	16.7%
Total Capital Appropriations	200,000.00	679,593.00	(479,593.00)	-70.6%
Total Principal Payments on Debt Service	72,997.00	131,233.00	(58,236.00)	-44.4%
Total Interest Payments on Debt	13,687.00	19,222.00	(5,535.00)	-28.8%
TOTAL APPROPRIATIONS	<u><u>2,464,263.00</u></u>	<u><u>2,741,517.00</u></u>	<u><u>(277,254.00)</u></u>	<u><u>-10.1%</u></u>

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

<i>Line Item:</i>	<i>Proposed 2021 Amount</i>	<i>Adopted 2020 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Other Administration Expense #3			-	0.0%
Office Expense	7,100.00	7,100.00	-	0.0%
Professional Services	50,000.00	50,000.00	-	0.0%
			-	0.0%
Total	57,100.00	57,100.00	-	0.0%
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FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	Proposed 2021 Amount	Adopted 2020 Amount	\$ Change Proposed vs. Adopted	% Change Proposed vs. Adopted
Other Operations & Maintenance Expense #3			-	0.0%
Maintenance & Repairs - Buildings	40,000.00	40,000.00	-	0.0%
Maintenance & Repairs - Equipment	17,000.00	17,500.00	(500.00)	-2.9%
Maintenance & Repairs - Apparatus	175,000.00	110,000.00	65,000.00	59.1%
Hydrant Rental	42,140.00	42,140.00	-	0.0%
Supplies Expense	14,000.00	13,700.00	300.00	2.2%
Training & Education	12,000.00	12,000.00	-	0.0%
Uniforms	10,000.00	10,000.00	-	0.0%
Utilities	43,000.00	43,000.00	-	0.0%
Fire Supression Contracts	41,400.00	41,000.00	400.00	1.0%
Payroll Service Fees	5,500.00	5,500.00	-	0.0%
Physicals	14,000.00	14,000.00	-	0.0%
Fuel	26,000.00	26,400.00	(400.00)	-1.5%
Expense Reimbursement	3,500.00	-	3,500.00	0.0%
			-	0.0%
Total	443,540.00	375,240.00	68,300.00	18.2%
			-	0.0%
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FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Jackson Township FD No. 2

FISCAL YEAR: January 1, 2021 to December 31, 2021

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

<i>Line Item:</i>	<i>Proposed 2021 Amount</i>	<i>Adopted 2020 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Other Assets, Non-Bondable #3			-	0.0%
SCBA	18,000.00	15,000.00	3,000.00	20.0%
Hose	10,000.00	5,000.00	5,000.00	100.0%
Pagers	5,000.00	2,000.00	3,000.00	150.0%
Turnout Gear	30,000.00	30,000.00	-	0.0%
			-	0.0%
Total	63,000.00	52,000.00	11,000.00	21.2%
			-	0.0%
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Jackson Township FD No. 2

Ocean

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2021 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2021 Proposed Budget Fringe Benefits</i>
Position #1 - Administrator	1.00	\$ 119,024.00	\$ 119,024.00	\$ 27,276.00		\$ 32,230.00	\$ 11,902.00	\$ 71,408.00
Position #2 - Secretary	1.00	\$ 37,440.00	\$ 37,440.00				\$ 3,744.00	\$ 3,744.00
Position #3 - IT Director	1.00	\$ 400.00	\$ 400.00				\$ 40.00	\$ 40.00
Position #4 - Commissioners W/H			\$ -				\$ 875.00	\$ 875.00
Position #5 - Health Benefit W/H			\$ -			\$ (1,785.00)		\$ (1,785.00)
Position #6 - Admin Overtime	1.00	\$ 6,600.00	\$ 6,600.00				\$ 660.00	\$ 660.00
Position #7			\$ -					\$ -
Position #8			\$ -					\$ -
Total Administration	4.00		\$ 163,464.00	\$ 27,276.00	\$ -	\$ 30,445.00	\$ 17,221.00	\$ 74,942.00

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2021 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2021 Proposed Budget Fringe Benefits</i>
Position #1 - Firefighter - Lt. JP	1.00	\$ 119,024.00	\$ 119,024.00		\$ 34,112.00	\$ 21,249.00	\$ 11,902.00	\$ 67,263.00
Position #2 - Firefighter - Lt. JH	1.00	\$ 69,024.00	\$ 69,024.00		\$ 34,112.00	\$ 32,896.00	\$ 6,902.00	\$ 73,910.00
Position #3 - Firefighter - AP	1.00	\$ 95,014.00	\$ 95,014.00		\$ 27,231.00	\$ 23,428.00	\$ 9,501.00	\$ 60,160.00
Position #4 - Firefighter - JZ	1.00	\$ 108,000.00	\$ 108,000.00		\$ 30,953.00	\$ 32,896.00	\$ 10,800.00	\$ 74,649.00
Position #5 - Firefighter - JL	1.00	\$ 67,977.00	\$ 67,977.00		\$ 19,482.00	\$ 11,523.00	\$ 6,798.00	\$ 37,803.00
Position #6 - Firefighter - RS	1.00	\$ 67,727.00	\$ 67,727.00		\$ 19,411.00	\$ 20,684.00	\$ 6,773.00	\$ 46,868.00
Position #7 - Firefighter OT	1.00	\$ 65,940.00	\$ 65,940.00				\$ 6,594.00	\$ 6,594.00
Position #8 - Firefighter (New)	1.00	\$ 47,525.00	\$ 47,525.00				\$ 4,753.00	\$ 4,753.00
Position #9 - Health Benefit W/H			\$ -			\$ (28,838.00)		\$ (28,838.00)
Position #10 - Acting Lieutenant	1.00	\$ 8,000.00	\$ 8,000.00				\$ 800.00	\$ 800.00
Position #11			\$ -					\$ -
Position #12			\$ -					\$ -
Position #13			\$ -					\$ -
Position #14			\$ -					\$ -
Total Operation & Maintenance	9.00		\$ 648,231.00	\$ -	\$ 165,301.00	\$ 113,838.00	\$ 64,823.00	\$ 343,962.00

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2021 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2021 Proposed Budget Fringe Benefits</i>
Position #1 - Inspector PT	1.00	\$ 18,000.00	\$ 18,000.00				\$ 1,800.00	\$ 1,800.00
Position #2 - Firefighter/Inspector	1.00	\$ 50,000.00	\$ 50,000.00				\$ 5,000.00	\$ 5,000.00
Position #3			\$ -					\$ -
Position #4			\$ -					\$ -
Position #5			\$ -					\$ -
Position #6			\$ -					\$ -
Position #7			\$ -					\$ -
Position #8			\$ -					\$ -
Total Offset by Revenue	2.00		\$ 68,000.00	\$ -	\$ -	\$ -	\$ 6,800.00	\$ 6,800.00

Total Administration, Operations & Offset by Revenue	15.00		\$ 879,695.00	\$ 27,276.00	\$ 165,301.00	\$ 144,283.00	\$ 88,844.00	\$ 425,704.00
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**Jackson Township FD No. 2
Ocean**

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2021 Proposed Budget</i>	<i>2020 Adopted Budget</i>
Capital Improvement #1 - Chief Truck	Apparatus	February	12/12/19	100%		\$ 50,000.00
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					\$	- \$ 50,000.00

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2021 Proposed Budget</i>	<i>2020 Adopted Budget</i>
Capital Improvement #1 - Downpayment Ladder Truck	Apparatus	06/12/19	09/29/18	80%		\$ 329,593.00
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					\$	- \$ 329,593.00
Total Capital Improvements & Down Payments					\$	- \$ 379,593.00
RESERVE FOR FUTURE CAPITAL OUTLAYS					\$	200,000.00 \$ 300,000.00
TOTAL CAPITAL APPROPRIATIONS					\$	200,000.00 \$ 679,593.00

Capital Appropriations Offset with Restricted Fund	\$ 329,593.00
Capital Appropriations Offset with Grants	
Capital Appropriations Offset with Unrestricted Fund	\$ 200,000.00 \$ 278,000.00

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	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2020	2021	2022	2023	2024	2025	2026	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												\$ -
General Obligation Bond #3												\$ -
General Obligation Bond #4												\$ -
Total Principal - General Obligation Bonds				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Capital Lease #1 - Fire Apparatu	02/16/08	66%	11/10/10	60,298.00								
Capital Lease #2 - Fire Apparatu	09/29/18	80%	06/12/19	70,935.00	72,997.00	75,118.00	77,300.00	79,546.00	81,858.00	84,236.00		471,055.00
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				131,233.00	72,997.00	75,118.00	77,300.00	79,546.00	81,858.00	84,236.00		471,055.00
<i>Intergovernmental Loans</i>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS				131,233.00	72,997.00	75,118.00	77,300.00	79,546.00	81,858.00	84,236.00		471,055.00

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

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	<u>Current Year 2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Thereafter</u>	<u>Total Interest Payments Outstanding</u>
<i>General Obligation Bonds</i>									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
<i>Capital Leases</i>									
Capital Lease #1 - Fire Apparatus	3,473.00								
Capital Lease #2 - Fire Apparatus	15,749.00	13,687.00	11,566.00	9,384.00	7,138.00	4,826.00	2,448.00		49,049.00
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	19,222.00	13,687.00	11,566.00	9,384.00	7,138.00	4,826.00	2,448.00		49,049.00
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	19,222.00	13,687.00	11,566.00	9,384.00	7,138.00	4,826.00	2,448.00		49,049.00

*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			

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UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2020 (1)	\$	1,533,467.00
Less: Utilized in 2020 Adopted Budget	\$	278,000.00
Proposed balance available	\$	1,255,467.00
Estimated results of operations for the year ending December 31, 2020		
Anticipated balance December 31, 2020	\$	1,255,467.00
Less: Fund Balance utilized in 2021 Proposed Budget	\$	280,000.00
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Proposed balance after utilization in 2021 Proposed Budget	\$	975,467.00

RESTRICTED FUND BALANCE

Beginning balance January 1, 2020 (1)	\$	658,249.00
Less: Utilized in 2020 Adopted Budget	\$	329,593.00
Proposed balance available	\$	328,656.00
Estimated results of operations for the year ending December 31, 2020		
Anticipated balance December 31, 2020	\$	328,656.00
Less: Restricted Fund Balance used in 2021 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution	\$	-
Proposed balance after utilization in 2021 Proposed Budget	\$	328,656.00

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

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Summary of Referendum Line Items	<i>2021 Proposed Budget Amount Requested</i>	<i>2020 Final Budget</i>
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	<i>2021 Proposed Budget Amount Requested</i>	<i>2020 Final Budget</i>
N/A		
Total Release of Restricted Fund Balance	\$ -	\$ -

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LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	2,005,999.00
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	2,005,999.00
Plus: 2% Cap Increase	40,119.98
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	2,046,118.98

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	36,658.00
Allowable Increase in Health Care Costs	917.74
Changes in LOSAP Contributions (+/-)	5,000.00
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	-
Total Exclusions	42,575.74

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	13,765,500.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.100
	13,765.50

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2018	-
Amount Utilized from Levy Cap Bank from 2019	-
Amount Utilized from Levy Cap Bank from 2020	-
Maximum Tax Levy Before Referendum	2,102,460.22

Amount Proposed for Levy Cap Referendum	-
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MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION

2,102,460.22

CAP BANK CALCULATION

Amount to be Raised by Taxation	2,035,248.00
Cap Bank Available from Prior Year (2018) for 2021 Budget	-
Cap Bank Available from Prior Year (2019) for 2021 Budget	30,806.00
Revised Cap Bank from Prior Year (2020) Available for 2021 Budget	30,806.00
Cap Bank Available from Prior Year (2020) for 2021 Budget	50,969.00
Revised Cap Bank from Prior Year (2020) Available for 2022 Budget	50,969.00
Cap Bank from Current Year (2021) Available for 2022 Budget	67,212.22
Cap Bank Available from (2021) for 2022 Budget	67,212.22

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PENSION CONTRIBUTION CALCULATION

2021 Proposed Budget PERS Contribution Appropriated	\$ 27,276.00
2021 Proposed Budget PFRS Contribution Appropriated	\$ 165,301.00
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2021 Base Amount	\$ 192,577.00
2020 Adopted Budget PFRS Contribution	\$ 131,350.00
2020 Adopted Budget PERS Contribution	\$ 24,569.00
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2020 Base Amount	\$ 155,919.00
Pension Contribution Exclusion	\$ 36,658.00

LOSAP CALCULATION

2021 Proposed Budget LOSAP Appropriation	\$ 35,000.00
2020 Adopted Budget LOSAP Appropriation	\$ 30,000.00
LOSAP Exclusion (+/-)	\$ 5,000.00

DEBT SERVICE CALCULATION

2021 Proposed Budget Total Debt Service Appropriation	\$ 86,684.00
2021 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2021 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2021 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2021 Base Amount	\$ 86,684.00
2020 Adopted Budget Total Debt Service Appropriation	\$ 150,455.00
2020 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2020 Adopted Budget Capital Appropriation Offset from Grant Fund	\$ -
2020 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2021 Base Amount	\$ 150,455.00
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2021 Proposed Budget Total Capital Appropriation	\$ 200,000.00
2021 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2021 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2021 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ 200,000.00
2021 Base Amount	\$ -
2020 Adopted Budget Total Capital Appropriation	\$ 679,593.00
2020 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ 329,593.00
2020 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2020 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ 278,000.00
2020 Base Amount	\$ 72,000.00
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2021	2.8%
2021 Proposed Budget Administration Health Insurance Appropriation	\$ 30,445.00
2021 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 113,838.00
2021 Proposed Budget Group Health Insurance	\$ 144,283.00
2020 Adopted Budget Administration Health Insurance Appropriation	29,995
2020 Adopted Budget Operations & Maintenance Health Insurance Appropriation	84,723
2020 Adopted Budget Group Health Insurance	\$ 114,718.00
Net Increase (Decrease)	\$ 29,565.00
Net Increase Divided by 2020 Amount Budgeted = % Increase	25.77%
SFY 2021 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.80%
% Increase less % Increase Exclusion = % Increase Inside Cap	24.97%
% Increase Inside Cap * 2020 Expended = Added Amount Inside Cap	\$ 28,647.26
% Increase Exclusion * 2020 Expended = 2021 Appropriation Added to Levy	\$ 917.74
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 26,352.90
2021 Increase in Appropriation	\$ 29,565.00