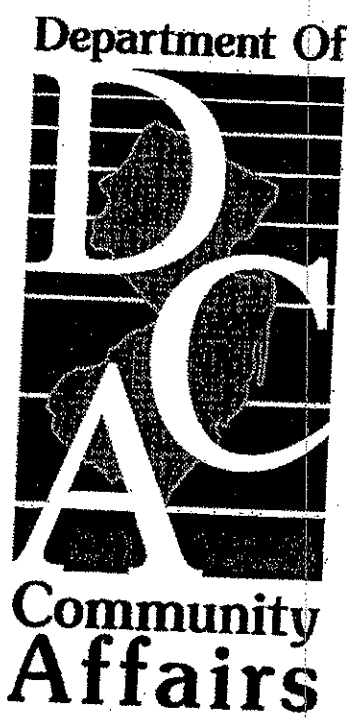


2018

# Township of Jackson

## Fire District No. 2 Budget

<http://jacksonfiredistrict2.org>  
(Web Address)



Division of Local Government Services

**2018 FIRE DISTRICT BUDGET**

**Certification Section**

2018

**TOWNSHIP OF JACKSON**  
**FIRE DISTRICT NO. 2 BUDGET**

FISCAL YEAR: January 1, 2018 to December 31, 2018

*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: *C.M. Zappacosta* Date: *1/9/18*

**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: *Christina M. Zappacosta* Date: *1/27/18*

# 2018 PREPARER'S CERTIFICATION

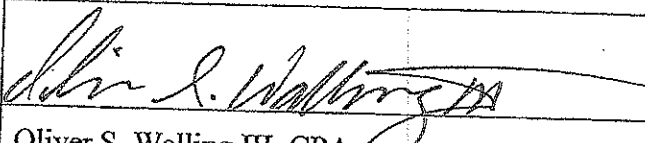
## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Oliver S. Walling III, 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:	owalling@koerner CPA.com		

**2018 PREPARER'S CERTIFICATION  
OTHER ASSETS**

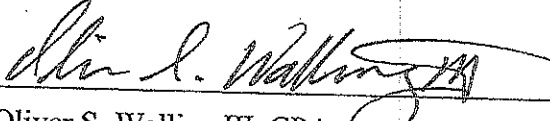
**TOWNSHIP OF JACKSON**

**FIRE DISTRICT NO. 2 BUDGET**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	Oliver S. Walling III, 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:	owalling@koernercpa.com		

# 2018 APPROVAL CERTIFICATION

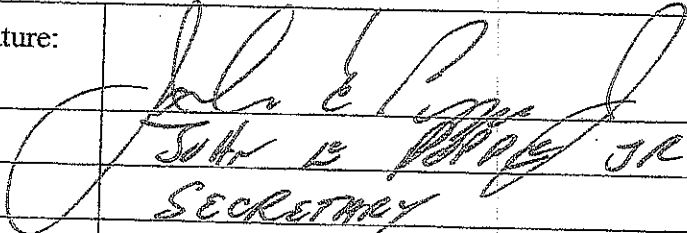
## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 14th day of December, 2017.

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. Pappas Jr		
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
- N/A 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 Pennington Jr*

Title of Officer Certifying compliance

*Treasurer*

Signature

*Robert R Pennington Jr*

# 2018 FIRE DISTRICT BUDGET RESOLUTION

## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2

**FISCAL YEAR:** January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2017; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,942,630, which includes an amount to be raised by taxation of \$1,829,075, and Total Appropriations of \$1,942,630; and

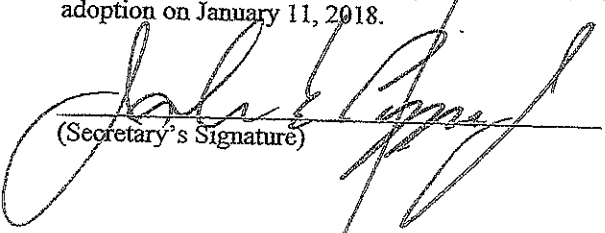
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 14, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 11, 2018.

  
(Secretary's Signature)

  
(Date)

#### Board of Commissioners Recorded Vote

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

OK



# 2018 FIRE DISTRICT BUDGET RESOLUTION

## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2

**FISCAL YEAR:** January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2017; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,942,630, which includes an amount to be raised by taxation of \$1,829,075, and Total Appropriations of \$1,942,630; and

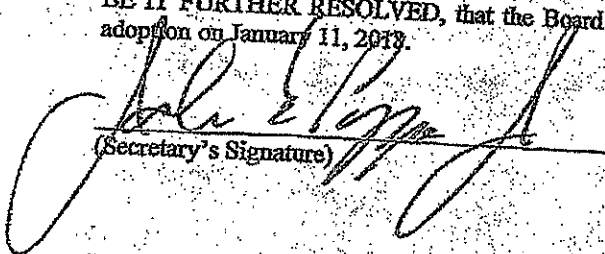
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 14, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 11, 2018.

  
(Secretary's Signature)

  
(Date)

#### Board of Commissioners Recorded Vote

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

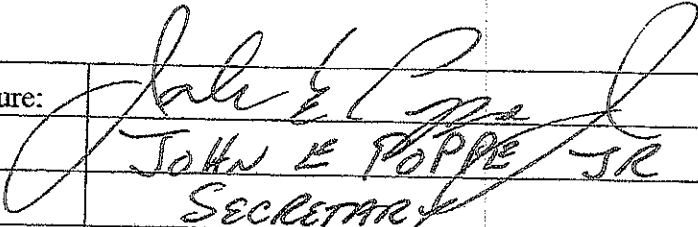
# 2018 ADOPTION CERTIFICATION

## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 11th day of January, 2018.

Officer's Signature:			
Name:	JOHN E POPPE JR		
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		

# 2018 ADOPTED BUDGET RESOLUTION

## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 11, 2018; and

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

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

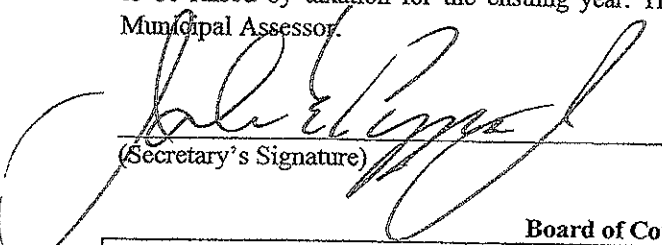
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,942,630, which includes amount to be raised by taxation of \$1,829,075, and Total Appropriations of \$1,942,630; and

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 11, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,942,630, which includes amount to be raised by taxation of \$1,829,075, and Total Appropriations of \$1,942,630; 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)

1/11/2018  
(Date)

#### Board of Commissioners Recorded Vote

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

**2018 FIRE DISTRICT BUDGET**

**Narrative and Information Section**

# 2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 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 2018 Proposed Budget is decreasing by approximately \$490,300 (20.2%) over the 2017 Budget, this decrease can be attributed to the following changes in the 2018 Proposed Budget:

- Unrestricted Fund Balance is decreasing by \$655,000 (100%), which is explained in detail in item #2 below.
- Interest on Investments is increasing by approximately \$1,700 (51.5%), as the Board expects a larger cash balance.
- Revenues offset with Appropriations are decreasing by approximately \$20,900 (17.9%) as the Board has adjusted Fines & Penalties and Other Revenues to reflect actual revenues collected.
- Administration - Fringe Benefits are increasing by approximately \$15,800 (20.0%) due to the increase in PERS.
- Administration - Operating Expenses, Office Expense is increasing by \$1,700 (31%), based on actual usage.
- Administration - Operating Expenses, Travel Expense is decreasing by \$200 (100%), based on actual usage.
- Cost of Operations & Maintenance - Fringe Benefits are increasing by approximately \$47,700 (17.4%), due to the increase in PERS and hiring of two firefighters.
- Cost of Operations & Maintenance - Advertising Expense is increasing by \$1,000 (50%), to reflect an anticipated increase in fees.
- Cost of Operations & Maintenance - Maintenance & Repairs are increasing by \$17,500 (13%), as the Board expects increased costs and anticipated expenditures on existing vehicles and building.
- Cost of Operations & Maintenance - Supplies Expense is increasing by approximately \$8,800 (175%), based on actual usage.
- Cost of Operations & Maintenance - Uniforms & Personal Equipment is decreasing by \$17,000 (46%), based on actual usage.
- Cost of Operations & Maintenance - Physicals is increasing by \$4,000 (40%), based on actual usage.
- Cost of Operations & Maintenance - Non-Bondable Assets are decreasing by \$46,500 (57.4%), as the Board does not expect to need as much new equipment in 2018.
- Appropriations Offset with Revenues - Operating Expenses are decreasing by \$11,400 (17.1%), based on reduced actual revenues.
- Appropriations Offset with Revenues - Replacement Equipment is decreasing by \$9,500 (100%), as the Board does not expect to need as much new equipment in 2018.
- Capital Appropriations are decreasing by \$490,000 (100%), which is explained in detail in item #5 below.
- Interest on Debt Service is decreasing by approximately \$4,800 (25.9%), which is explained in detail in item #5 below.

- 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 \$184,100 (11.2%), in which the Board is not utilizing any surplus funds in the proposed Budget, and the tax rate increased by \$.008 per \$100 of assessed property values.**

- 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 utilizing \$93,797 from the Cap Bank.**

- 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

- 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 2018 Proposed Budget contains appropriations for the principal and interest payments on an existing lease purchase contract. The 2018 Proposed Budget contains no capital appropriations.**

- 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

- 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

- 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	\$2,010,499,181
Proposed Tax Rate per \$100 of Assessed Valuation	\$.091

- 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	<input checked="" type="checkbox"/>	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

## 2018

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

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

<b>Preparer's Name:</b>	Oliver S. Walling III, CPA		
<b>Preparer's Address:</b>	10 Allen Street Suite 3A		
<b>City, State, Zip:</b>	Toms River	NJ	08753
<b>Phone: (ext.)</b>	732-244-2323	<b>Fax:</b>	732-244-1571
<b>E-mail:</b>	owalling@koernercpa.com		

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

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

<b>Name of Auditor:</b>	Robert Elliott, CPA		
<b>Name of Firm:</b>	Mohel, Elliott, Bauer & Gass, CPAs, P.A.		
<b>Address:</b>	1339 River Avenue		
<b>City, State, Zip:</b>	Lakewood	NJ	08701
<b>Phone: (ext.)</b>	732-363-6500	<b>Fax:</b>	732-363-0675
<b>E-mail:</b>	rdelliott@mebgcpa.com		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## TOWNSHIP OF JACKSON

### FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2018 to December 31, 2018

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? NOIf 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) NOIf 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, 2018 to December 31, 2018

- 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, 2018 to December 31, 2018

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	\$142,950
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 2015.

**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	Position	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 in Column N	Average Hours per Week Dedicated to Positions at 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
				Commissioner	Former Officer	Base Salary/ Stipend							
1 Vincent Rubio	President	As needed	X		\$ 1,750			Jackson Twp	40	\$ 116,900	\$ 24,300	\$ 142,950	
2 John Ryan	Vice-Pres	As needed	X		1,750			N/A				1,750	
3 Robert Redington	Treasurer	As needed	X		1,750			Lakewood Twp			66,978	68,728	
4 John Poppe III	Secretary	As needed	X		1,750			N/A				1,750	
5 Merritt Fleming	Liaison	As needed	X		1,750			N/A				1,750	
6													
7													
8													
9													
0													
1													
2													
3													
4													
5													
Total:					\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ 8,750	\$ 116,900	\$ 91,278	\$ 216,928

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						
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	1	1	20,100	20,100	20,100	1	20,100	20,100	-	#DIV/0!
Parent & Child	3	2	23,500	23,500	69,500	2	23,500	34,950	34,950	100.0%
Employee & Spouse (or Partner)	4	5	32,700	32,700	130,800	5	32,700	163,500	(32,700)	-20.0%
Family										
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	8	8	196,190	196,190	196,190	8	192,450	192,450	3,740	1.9%
<b>Commissioners - Health Benefits - Annual Cost</b>										
Single Coverage	0	0	-	-	-	0	-	-	-	#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!
<b>Retirees - Health Benefits - Annual Cost</b>										
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!
<b>GRAND TOTAL</b>	<b>8</b>	<b>8</b>	<b>\$ 196,190</b>	<b>\$ 196,190</b>	<b>\$ 196,190</b>	<b>8</b>	<b>\$ 192,450</b>	<b>\$ 192,450</b>	<b>\$ 3,740</b>	<b>1.9%</b>

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



**2018 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**

2017 Adopted Budget - Amount to be Raised by Taxation	\$ 1,644,914
Cap Bank Available from 2015 (See Levy Cap Certification)	
Cap Bank Available from 2016 (See Levy Cap Certification)	205,572
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Used from 2015	
Cap Bank Used from 2016	93,797
Cap Bank Used from 2017	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,997,562,681
New Ratables - Increase in Valuations (New Construction and Additions)	12,936,500
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.083
Projected Tax Rate based upon Proposed Levy	0.090976162

## 2018 Budget Summary

### Jackson Township Fire District No. 2 Ocean County

	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ -	\$ 655,500	\$ (655,500)	-100.0%
Total Miscellaneous Anticipated Revenues	12,955	12,745	210	1.6%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	5,000	3,300	1,700	51.5%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>95,600</u>	<u>116,500</u>	<u>(20,900)</u>	-17.9%
Total Revenues and Fund Balance Utilized	113,555	788,045	(674,490)	-85.6%
Amount to be Raised by Taxation to Support Budget	<u>1,829,075</u>	<u>1,644,914</u>	<u>184,161</u>	11.2%
Total Anticipated Revenues	<u>1,942,630</u>	<u>2,432,959</u>	<u>(490,329)</u>	-20.2%
<b>APPROPRIATIONS</b>				
Total Administration	338,473	321,150	17,323	5.4%
Total Cost of Operations & Maintenance	1,331,536	1,328,288	3,248	0.2%
Total Appropriations Offset with Revenue	95,600	116,500	(20,900)	-17.9%
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	-	490,000	(490,000)	-100.0%
Total Principal Payments on Debt Service	123,236	118,419	4,817	4.1%
Total Interest Payments on Debt	<u>13,785</u>	<u>18,602</u>	<u>(4,817)</u>	-25.9%
Total Appropriations	<u>1,942,630</u>	<u>2,432,959</u>	<u>(490,329)</u>	-20.2%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!



## 2018 Revenue Schedule

Jackson Township Fire District No. 2  
Ocean County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ -	\$ 655,500	\$ (655,500)	-100.0%
Restricted Fund Balance	-	-	-	#DIV/0!
<b>Total Fund Balance Utilized</b>	<b>-</b>	<b>655,500</b>	<b>(655,500)</b>	<b>-100.0%</b>
<b>Miscellaneous Anticipated Revenues</b>				
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	12,955	12,745	210	1.6%
<b>Total Miscellaneous Anticipated Revenues</b>	<b>12,955</b>	<b>12,745</b>	<b>210</b>	<b>1.6%</b>
<b>Sale of Assets (List Individually)</b>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
<b>Total Sale of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Investment Account #1 - TD Bank	5,000	3,300	1,700	51.5%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
<b>Total Interest on Investments &amp; Deposits</b>	<b>5,000</b>	<b>3,300</b>	<b>1,700</b>	<b>51.5%</b>
<b>Other Revenue (List in Detail)</b>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Operating Grant Revenue (List in Detail)</b>				
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!
<b>Total Operating Grant Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Revenues Offset with Appropriations</b>				
<b>Uniform Fire Safety Act (P.L.1983,c.383)</b>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	88,900	89,000	(100)	-0.1%
Penalties and Fines	6,700	18,000	(11,300)	-62.8%
Other Revenues	-	9,500	(9,500)	-100.0%
<b>Total Uniform Fire Safety Act</b>	<b>95,600</b>	<b>116,500</b>	<b>(20,900)</b>	<b>-17.9%</b>
<b>Other Revenues Offset with Appropriations (List)</b>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
<b>Total Other Revenues Offset with Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Revenues Offset with Appropriations</b>	<b>95,600</b>	<b>116,500</b>	<b>(20,900)</b>	<b>-17.9%</b>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 113,555</b>	<b>\$ 788,045</b>	<b>\$ (674,490)</b>	<b>-85.6%</b>

## 2018 Appropriations Schedule

Jackson Township Fire District No. 2  
Ocean County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Administration - Personnel</b>				
Salary & Wages (excluding Commissioners)	\$ 176,175	\$ 176,175	\$ -	0.0%
Commissioners	8,750	8,750	-	0.0%
Fringe Benefits	94,948	79,125	15,823	20.0%
<b>Total Administration - Personnel</b>	<b>279,873</b>	<b>264,050</b>	<b>15,823</b>	<b>6.0%</b>
<b>Administration - Other (List)</b>				
Other Admin. Expense #1 - Election Expense	1,500	1,500	-	0.0%
Other Admin. Expense #2	-	-	-	#DIV/0!
See Supplemental Schedule	57,100	55,600	1,500	2.7%
<b>Contingent Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
See Supplemental Schedule	-	-	-	#DIV/0!
<b>Total Administration - Other</b>	<b>58,600</b>	<b>57,100</b>	<b>1,500</b>	<b>2.6%</b>
<b>Total Administration</b>	<b>338,473</b>	<b>321,150</b>	<b>17,323</b>	<b>5.4%</b>
<b>Cost of Operations &amp; Maintenance - Personnel</b>				
Salary & Wages	446,530	459,690	(13,160)	-2.9%
Fringe Benefits	322,256	274,598	47,658	17.4%
<b>Total Operations &amp; Maintenance - Personnel</b>	<b>768,786</b>	<b>734,288</b>	<b>34,498</b>	<b>4.7%</b>
<b>Cost of Operations &amp; Maintenance - Other (List)</b>				
Other Operations & Maintenance Expense #1 - Advertising Expense	3,000	2,000	1,000	50.0%
Other Operations & Maintenance Expense #2 - Insurance	165,000	165,000	-	0.0%
See Supplemental Schedule	360,250	346,000	14,250	4.1%
<b>Contingent Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Other Assets, Non-Bondable #1 - Replacement Equipment	10,000	27,000	(17,000)	-63.0%
Other Assets, Non-Bondable #2 - Extermination Equipment	7,000	24,000	(17,000)	-70.8%
See Supplemental Schedule	17,500	30,000	(12,500)	-41.7%
<b>Total Operations &amp; Maintenance - Other</b>	<b>562,750</b>	<b>594,000</b>	<b>(31,250)</b>	<b>-5.3%</b>
<b>Total Operations &amp; Maintenance</b>	<b>1,331,536</b>	<b>1,328,288</b>	<b>3,248</b>	<b>0.2%</b>
<b>Appropriations Offset with Revenue - Personnel</b>				
Salary & Wages	38,000	38,000	-	0.0%
Fringe Benefits	2,200	2,200	-	0.0%
<b>Total Appropriations Offset with Revenue - Personnel</b>	<b>40,200</b>	<b>40,200</b>	<b>-</b>	<b>0.0%</b>
<b>Appropriations Offset with Revenue - Other (List)</b>				
Other Expense #1 - Operating Expenses	55,400	66,800	(11,400)	-17.1%
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
<b>Contingent Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Other Assets, Non-Bondable #1 - Replacement Equipment	-	9,500	(9,500)	-100.0%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
<b>Total Appropriations Offset with Revenue - Other</b>	<b>55,400</b>	<b>76,300</b>	<b>(20,900)</b>	<b>-27.4%</b>
<b>Total Appropriations Offset with Revenue</b>	<b>95,600</b>	<b>116,500</b>	<b>(20,900)</b>	<b>-17.9%</b>
<b>Duly Incorporated First Aid/Rescue Squad Associations</b>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
<b>Total Duly Incorporated First Aid/Rescue Squad Associations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Emergency Appropriations &amp; Deferred Charges (List)</b>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
<b>Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Deferred Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
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%
<b>Total Capital Appropriations</b>	<b>-</b>	<b>490,000</b>	<b>(490,000)</b>	<b>-100.0%</b>
<b>Total Principal Payments on Debt Service</b>	<b>123,236</b>	<b>118,419</b>	<b>4,817</b>	<b>4.1%</b>
<b>Total Interest Payments on Debt</b>	<b>13,785</b>	<b>18,602</b>	<b>(4,817)</b>	<b>-25.9%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,942,630</b>	<b>\$ 2,432,959</b>	<b>\$ (490,329)</b>	<b>-20.2%</b>

**2018 APPROPRIATIONS SCHEDULES  
SUPPLEMENTAL SCHEDULES**

**Jackson Township Fire District # 2  
Ocean**

Admin - Operating	2018	2017
	<hr/>	<hr/>
Office Expense	7,100	5,400
Professional Services	50,000	50,000
Travel Expenses	-	200
	<hr/>	<hr/>
<b>Total Additional Administration Operating Expense</b>	<b>57,100</b>	<b>55,600</b>
	<hr/> <hr/>	<hr/> <hr/>
Cost of Operations - Operating	2018	2017
	<hr/>	<hr/>
Maintenance & Repairs - Buildings	40,000	30,000
Maintenance & Repairs - Equipment	17,500	20,000
Maintenance & Repairs - Apparatus	100,000	90,000
Hydrant Rental	36,000	38,000
Supplies Expense	13,750	5,000
Training & Education	10,000	10,000
Uniforms & Personal Equipment	20,000	37,000
Utilities	43,000	40,000
Fire Suppression-Contracts	40,500	40,500
Payroll Service Fees	5,500	5,500
Physicals	14,000	10,000
Fuel	20,000	20,000
	<hr/>	<hr/>
<b>Total Additional Operating Expenses Operations</b>	<b>360,250</b>	<b>346,000</b>
	<hr/> <hr/>	<hr/> <hr/>
Cost of Operations - Other Assets, Non-Bondable	2018	2017
	<hr/>	<hr/>
SCBA	13,500	20,000
Hose	2,000	5,000
Pagers	2,000	5,000
	<hr/>	<hr/>
<b>Total Additional Cost of Operations Other Assets</b>	<b>17,500</b>	<b>30,000</b>
	<hr/> <hr/>	<hr/> <hr/>

## 2018 Schedule of Salaries and Benefits

Jackson Township Fire District No. 2  
Ocean County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1 - Administrator	1	\$ 109,360	\$ 109,360	\$ 5,248	\$ 12,030	\$ 37,700	\$ 12,030	\$ 59,973
Position #2 - Secretary	1	56,415	66,415	9,218	7,405	20,100	7,405	36,668
Position #3 - IT Director	1	400	400	-	44	-	44	44
Position #4 - Commissioners	1	-	-	-	963	-	963	963
Position #5 - Health Benefits W/H	1	-	-	-	(2,700)	-	-	(2,700)
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
<b>Total Administration</b>			\$ 176,175	\$ 24,506	\$ -	\$ 50,100	\$ 20,542	\$ 94,948

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1 - Firefighter	1	100,550	100,550	-	56,156	32,700	14,060	79,916
Position #2 - Firefighter	1	92,630	92,630	-	30,277	32,700	10,150	73,167
Position #3 - Firefighter/Inspector	1	65,230	65,230	-	21,254	32,700	9,160	63,154
Position #4 - Firefighter	1	70,840	70,840	-	23,176	23,300	7,800	54,279
Position #5 - Firefighter New	1	46,140	46,140	-	23,800	23,800	12,450	35,450
Position #7 - Firefighter New	1	15,000	15,000	-	1,650	25,300	1,650	35,450
Position #8 - Firefighter	1	10,000	10,000	-	1,100	-	1,100	1,650
Position #9 - Health Benefit W/H	1	-	-	-	(21,940)	-	-	(21,940)
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
<b>Total Operation &amp; Maintenance</b>			\$ 445,530	\$ -	\$ 110,906	\$ 146,090	\$ 65,260	\$ 322,256

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1 - Inspector	1	18,008	18,008	-	-	-	2,300	2,200
Position #2 - Firefighter/Inspector	1	18,000	18,000	-	-	-	-	-
Position #3 - Fire Bureau Secretary	1	1,992	1,992	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
<b>Total Offset by Revenue</b>			\$ 38,008	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200

Total Administration, Operations & Offset by Revenue

	\$ 660,705	\$ 24,506	\$ 110,906	\$ 196,190	\$ 87,802	\$ 419,404
--	------------	-----------	------------	------------	-----------	------------

# 2018 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	2018 Proposed Budget		2017 Adopted Budget	
		Approval	Approval		Budget	Budget	Budget	Budget
Capital Improvement #1 - Generator	Equipment	N/A	11/02/16	100%		\$	75,000	
Capital Improvement #2 - Chief Vehicle	Vehicle	N/A	11/02/16	100%			40,000	
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
<b>Total Capital Improvements</b>								<b>115,000</b>

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2018 Proposed Budget		2017 Adopted Budget	
		Approval	Approval		Budget	Budget	Budget	Budget
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
<b>Total Down Payments</b>								

Total Capital Improvements & Down Payments

**RESERVE FOR FUTURE CAPITAL OUTLAYS**

**TOTAL CAPITAL APPROPRIATIONS**

	-	115,000
		375,000
<b>\$</b>	<b>-</b>	<b>\$ 490,000</b>

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

		\$ 490,000

# 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 (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
<b>General Obligation Bonds</b>												
General Obligation Bond #1												\$
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
<b>Total Principal - General Obligation Bonds</b>												
<b>Bond Anticipation Notes</b>												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
<b>Total Principal - BANS</b>												
<b>Capital Leases</b>												
Capital Lease #1 - Fire Apparatus	03/16/08	56%	12/10/10	50,975	53,969	57,074	60,298					174,221
Capital Lease #2 - Fire Apparatus	02/18/12	100%	05/13/12	67,445	69,377	71,252						140,589
Capital Lease #3												
Capital Lease #4												
<b>Total Principal - Capital Leases</b>				<b>118,419</b>	<b>123,256</b>	<b>128,276</b>	<b>60,298</b>					<b>311,810</b>
<b>Intergovernmental Loans</b>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
<b>Total Principal - Intergovernmental Loans</b>												
<b>Other Bonds or Notes Payable</b>												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
<b>Total Principal - Other Bonds or Notes</b>												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 118,419</b>	<b>\$ 123,256</b>	<b>\$ 128,276</b>	<b>\$ 60,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 311,810</b>

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 (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
<b>Total Interest - General Obligation Bonds</b>									
<b>Bond Anticipation Notes</b>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
<b>Total Interest Payments - BANs</b>									
<b>Capital Leases</b>									
Capital Lease #1 - Fire Apparatus	12,798	9,862	6,757	3,473					20,092
Capital Lease #2 - Fire Apparatus	5,804	5,923	1,988						5,911
Capital Lease #3									
Capital Lease #4									
<b>Total Interest Payments - Capital Leases</b>	<b>18,602</b>	<b>13,785</b>	<b>8,745</b>	<b>3,473</b>					<b>25,003</b>
<b>Intergovernmental Loans</b>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
<b>Total Interest Payments - Intergovernmental</b>									
<b>Other Bonds or Notes Payable</b>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
<b>Total Interest Payments - Other Bonds or Notes</b>									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 18,602</b>	<b>\$ 13,785</b>	<b>\$ 8,745</b>	<b>\$ 3,473</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,003</b>

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

# 2018 Fund Balance Reconciliation

Jackson Township Fire District No. 2  
Ocean County

## UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 317,279
Less: Utilized in 2017 Adopted Budget	655,500
Proposed balance available	(338,221)
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	(338,221)
Less: Fund Balance utilized in 2018 Proposed Budget	
Plus: Accrued Unfunded Pension Liability (1)	1,437,702
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	\$ 1,099,481

## RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 593,670
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	593,670
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	968,670
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	\$ 968,670

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



# 2018 Referendums

Jackson Township Fire District No. 2  
Ocean County

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
N/A		
<b>Total Referendum Line Items</b>	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy \$ 0  
 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	2018 Proposed Budget Amount Requested	2017 Final Budget
N/A		
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

# 2018 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	\$ 1,644,914
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	1,644,914
Plus: 2% Cap Increase	32,898
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>1,677,812</b>

*Exclusions*

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	50,571
Allowable Increase in Health Care Costs	<del>(3,843)</del>
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	-
Total Exclusions	46,728

Less: Cancelled or Unexpended Referendum Amounts	
Increase in Ratable Valuation (New Construction/Additions)	\$ 12,936,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.083

**ADJUSTED TAX LEVY**

Amount Utilized from Levy Cap Bank from 2015	1,735,278
Amount Utilized from Levy Cap Bank from 2016	<del>1,739,128</del>
Amount Utilized from Levy Cap Bank from 2017	93,797
Maximum Tax Levy Before Referendum	1,829,075
Amount Proposed for Levy Cap Referendum	-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$ 1,829,075</b>

**CAP BANK CALCULATION**

Amount to be Raised by Taxation	\$ 1,829,075
Cap Bank Available from Prior Year (2015) for 2018 Budget	-
Cap Bank Available from Prior Year (2016) for 2018 Budget	205,572
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget	111,775
Cap Bank Available from Prior Year (2017) for 2018 Budget	-
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget	-
Cap Bank from Current Year (2018) Available for 2019 Budget	(93,797)
Cap Bank Available from 2018 for 2019 Budget	\$ -



## 2018 Levy Cap Exclusion Calculations

Jackson Township Fire District No. 2  
Ocean County

### PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ 24,506
2018 Proposed Budget PFRS Contribution Appropriated	110,906
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	135,412
2017 Adopted Budget PERS Contribution	8,983
2017 Adopted Budget PFRS Contribution	75,858
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	84,841
Pension Contribution Exclusion	\$ 50,571

### LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ 40,000
2017 Adopted Budget LOSAP Appropriation	40,000
LOSAP Exclusion (+/-)	\$ -

### DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 137,021
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	137,021
2017 Adopted Budget Total Debt Service Appropriation	137,021
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	137,021
Debt Service Exclusion	\$ -

### CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ -
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	-
2017 Adopted Budget Total Capital Appropriation	490,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	490,000
2017 Base Amount	-
Capital Expenditure Exclusion	\$ -

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	
2018 Proposed Budget Administration Health Insurance Appropriation	\$ 50,100
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	146,090
2018 Proposed Budget Group Health Insurance	196,190
2017 Adopted Budget Administration Health Insurance Appropriation	49,500
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	142,650
2017 Adopted Budget Group Health Insurance	192,150
Net Increase (Decrease)	4,040
Net Increase Divided by 2016 Amount Budgeted = % Increase	2.10%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy	-2.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	4.10%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$ 7,883
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ (3,843)
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 4,040
2018 Increase in Appropriation	\$ 4,040

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 2018 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE**

1. Aggregate assessed value for the fire district for 2017 (pre-budget year). This is the fire district value on October 1 before added assessments. FOR REFERENCE ONLY:

\$ 1,997,562.881 (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.

12,936,586 (2)

18-OCT-17  
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).

.00083 (3)

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

\$ 10,737.38 (4)

10/18/2017  
DATE

Michael W. Campbell  
TAX COLLECTOR SIGNATURE

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



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 2018

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

**2017 Levy Cap Calculation Summary**

Maximum Allowable Amount to be Raised by Taxation: **\$1,644,914**

Amount to be Raised by Taxation: **\$1,644,914**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2017	\$0	\$105,563	\$0	\$0	\$0
	2016	\$291,474	\$0	\$85,902	\$0	\$205,572
	2015	\$2,667	\$0	\$2,667	\$0	\$0
<b>Levy Cap Bank Totals</b>		<b>\$294,140</b>	<b>\$105,563</b>	<b>\$88,569</b>	<b>\$0</b>	<b>\$205,571</b>

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2014	\$16,995	\$0	\$16,995	\$0	\$0
	2013	\$28,614	\$0	\$0	\$28,614	\$0
	2012	\$5,252	\$0	\$0	\$5,252	\$0
	2011	\$962	\$0	\$0	\$962	\$0
<b>Levy Cap Bank Totals</b>		<b>\$51,822</b>	<b>\$0</b>	<b>\$16,995</b>	<b>\$34,828</b>	<b>\$0</b>

Unit	Year	Make	Model	Assigned
5600	2006	Ford	F-250	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	2011	GMC	Yukon	Jesse Lannguth
5611	1998	E-One	Pumper	Station 56 Motor Pool
5621	2006	Spartan	Pumper	Station 56-1 Motor Pool
5624	2002	Ford	Excursion	Charles Bunnell
5639	2005	AMG M-35	6x6 Brush	Station 56-1 Motor Pool
5647	2008	Ford	F-250	Station 56-1 Motor Pool
5700	2009	Ford	Expedition	David Johnson Jr
5701	2008	KME		Station 57 Motor Pool
5705	2011	Spartan/Rosenbauer	Commander/109ft Viper	Station 57 Motor Pool
5708	2003	KME	Excel	Station 57 Motor Pool
5709	1999	Ford/Reading	F-450	Station 57 Motor Pool
5710	2017	Ford	Explorer	Keenan Flemming
5790	2006	Ford	F-250	Daniel Bradley
18207	2013	Ford	Explorer	Scott Rauch

## 2017 Fire Protection Service Agreement

1. **TERM** This agreement shall have a one year duration commencing on **January 1, 2017** and terminating, unless otherwise renewed and extended, on **December 31, 2017**.
2. **DUTIES** The Whitesville Volunteer Fire Company #1 (the Company) agrees to provide fire protection / fire suppression services to all persons and property situated within the boundaries of Fire District #2 in the Township of Jackson and to provide said services seven days a week, twenty four hours a day in accordance with any and all applicable rules, regulation, standards and laws of the State of New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of fire fighting services and activities. The Company shall operate and utilize any and all equipment and apparatus supplied by the Jackson Township Board of Fire Commissioners District #2 (the Board) for the purposes of fire suppression in accordance with such rules and regulations as may be adopted by the Board. The Company shall provide personnel as may be available for the purposes specified herein. The members of the Company shall operate under the supervision and control of the Board and in performing fire duty, shall be deemed to be exercising a government function.
3. **APPROVAL OF PROSPECTIVE FIRE FIGHTERS** All persons seeking membership in the Company shall be subject to criminal background checks and comprehensive medical examinations which shall be paid for by the Board and shall be conducted in accordance with standards established by the Board.
4. **BUILDING USE** The board does hereby grant the Company the privilege to use the premises, building, grounds, utilities, apparatus and equipment located at 81 South Hope Chapel Road Jackson, New Jersey for those operations, meetings, training and assembly as may be necessary for the continued successful operation of the Company.
5. **CONSIDERATION** The Board shall pay the Company, as for the consideration for the promises contained herein, the sum of **ten thousand dollars (\$10,000.00)** per annum. Payment is to be made at the regular public meeting scheduled for November of each calendar year. All monies must be used for the usual and customary expenses incidental to the operation of the fire company and may not be used in any manner that could be construed as individual gain.
6. **MAINTENANCE AND REPAIRS** The Board shall be responsible for the payment of all costs for the maintenance and repair of all firefighting equipment and apparatus as well as the maintenance and operational costs of the buildings and property located at 81 South Hope Chapel Road Jackson, New Jersey, in accordance with the budget adopted by the Board at the annual referendum.
7. **INSURANCE** The board shall provide, at no cost or expense to the individual members of the Company, such insurance as may be legally required, including but not limited to workers compensation and life insurance. The Board shall also provide and keep in full force for the benefit of the Company, public liability insurance, insuring the Company against any and all liability or claims arising out of, occasioned by or resulting from any accident or otherwise in or about the buildings and premises described above and any accident or damage arising out of the performance of fire fighting responsibilities.