

2010

NEW

TOWNSHIP OF JACKSON

Fire District No. 4
Budget

Department Of



Community
Affairs

Division of Local Government Services

2010

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: From January 1, 2010 to December 31, 2010

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: [Signature] Date: 1/13/10

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: [Signature] Date: 1/22/10

PREPARER'S CERTIFICATION

2010

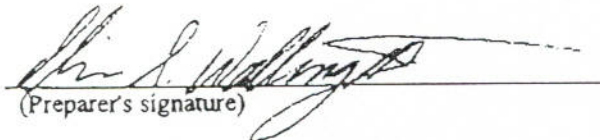
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: From January 1, 2010 to December 31, 2010

It is hereby certified that the Fire District No. 4 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioners' resolve with respect to statute in that; all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated, all items of appropriation are properly set forth and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District No. 4.

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


(Preparer's signature)

Oliver S. Walling III, CPA
(Print Name)

Accountant
(Title)

PO Box 2103
(Address)

Toms River, NJ 08754-2103
(City, State Zip Code)

732-244-2323/732-244-1571
(Phone number) (Fax number)

owalling@koernercpa.com
(e-mail)

PREPARER'S CERTIFICATION
OTHER ASSETS

2010

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: From January 1, 2010 to December 31, 2010

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A 40A:2-21.

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


(Preparer's signature)

Oliver S. Walling III, CPA
(Print Name)

Accountant
(Title)

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(Address)

Toms River, NJ 08754-2103
(City, State Zip Code)

732-244-2323/732-244-1571
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owalling@koermercpa.com
(e-mail)

APPROVAL CERTIFICATION

2010

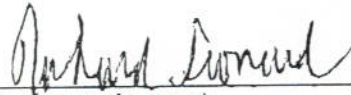
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: From January 1, 2010 to December 31, 2010

It is hereby certified that the Fire District No. 4 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Township of Jackson Fire District No. 4, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 10th day of December, 2009.

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



(Secretary's signature)



(Print Name)

(Title)

(Address)

(City, State Zip Code)

(Phone number) (ext)

(Fax number)

(e-mail)

2010 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Jackson Township Fire District No. 4		
Address:	465A North County Line Road		
City, State, Zip:	Jackson	NJ	08527
Phone Number: (ext)	732-928-1434	Fax:	732-928-8220

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

Chairman:	Peter Kitay		
Phone Number: (ext.)	732-928-1434	Fax:	732-928-8220
E-mail:	JMFCSTA54@yahoo.com		

Secretary/ Treasurer:	Bill Allmann		
Phone Number: (ext.)	732-928-1434	Fax:	732-928-8220
E-mail:	JMFCSTA54@yahoo.com		

Name of Auditor:	Rodney R. Haines, CPA, RMA		
Name of Firm:	Holman & Frenia, P.C.		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone Number: (ext.)	609-953-0612	Fax:	609-953-8443
E-mail:	Rodney@holmanfrenia.com		

Membership of Board of Commissioners (Full Name)	Title
Peter Kitay	Chairperson
John Sherry	Vice Chairperson
Bill Allman	Treasurer
Richard Leonard	Secretary
Jack Bollentin	

2010 BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4

FISCAL YEAR: From January 1, 2010 to December 31, 2010

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 4 for the fiscal year beginning January 1, 2010 and ending December 31, 2010 has been presented before the Board of Commissioners of the Fire District No. 4 at its open public meeting of December 10, 2009; 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 \$1,511,224, which includes amount to be raised by taxation of \$1,420,998, and Total Appropriations of \$1,511,224; and

WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No. 4 has taken into account the assessed valuation of taxable property in the Fire District No. 4,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Jackson Fire District No. 4, at an open public meeting held on December 10, 2009 that the Annual Budget, including appended Supplemental Schedules, of the Township of Jackson Fire District No. 4 for the fiscal year beginning January 1, 2010 and ending December 31, 2010 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Fire District No. 4 's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Township of Jackson Fire District No. 4 will consider the Annual Budget for adoption on January 14, 2010.


(Secretary's Signature)

12/10/09
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Allman	✓			
Bollentin	✓			
Kitay	✓			
Leonard	✓			
Sherry				✓

2010 BUDGET MESSAGE

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: From January 1, 2010 to December 31, 2010

1. Complete a brief statement on the 2010 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any. **The 2010 proposed budget reflects an increase of \$43,102. The major increases are salaries, benefits, and radios. The Board anticipates hiring another firefighter to meet the needs of the community. Radios are increasing to coincide with state and county changes. These increases are being offset by decreases in purchases of nonbondable assets.**
2. Complete a brief statement describing the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **The amount to be raised by taxation is increasing by \$53,302. Fund balance utilized is being decreased by \$3,200. There is no change expected in the fire tax rate due to the increase in rateables.**
3. Include a statement explaining how the District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the district to exceed the Levy Cap, and how they are being addressed by a waiver request or referendum. **The 2010 proposed budget is less than the Levy Cap.**
4. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years. **In 2009 the district paid the final bond payment on the building reducing debt service for 2010. The Board has appropriated \$200,000 for the future purchase of fire apparatus.**
5. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year, pursuant to N.J.S.A 40A:14-78.6, then an explanation as to reasons for occurrence must be disclosed. **N/A**
6. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts. **NO**
7. Complete the following based on the municipal assessor's latest information, pursuant to N.J.S. 54:4-35:

7a. Total Assessed Valuation of District	<u>\$2,206,102.324</u>
7b. Proposed Tax Rate per \$100 of Assessed Valuation	<u>\$ 0.064</u>
8. Is the fire district providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget, subject to public referendum thereof? **NO**
 - a. If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount? **N/A**

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$61,000 *	\$52,094 *
RESTRICTED FUND BALANCE	* A-2 *	\$0 *	\$0 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$61,000 *	\$52,094 *
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0 *	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0 *	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0 *	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0 *	\$0 *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0 *	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0 *	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0 *	\$0 *
RENTAL INCOME	* *	\$0 *	\$0 *
SALE OF ASSETS	* A-3 *	\$0 *	\$0 *
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$5,000 *	\$12,000 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$5,000 *	\$12,000 *
		=====	=====

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$4,226 *	\$4,226 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0 *	\$0 *
TOTAL OPERATING GRANT REVENUE	* R-3 *	<u>\$4,226 *</u>	<u>\$4,226 *</u>

MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
UNIFORM FIRE SAFETY ACT (P.L. 1983, c. 383)			
RESERVES UTILIZED	* * *	\$0 *	\$0 *
ANNUAL REGISTRATION FEES	* * *	\$10,000 *	\$10,000 *
PENALTIES AND FINES	* * *	\$0 *	\$0 *
OTHER REVENUES	* * *	\$10,000 *	\$10,000 *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	<u>\$20,000 *</u>	<u>\$20,000 *</u>
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$0 *	\$0 *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	<u>\$20,000 *</u>	<u>\$20,000 *</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$90,226 *	\$88,320 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$1,399,447 *	\$1,379,802 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	<u>\$1,489,673 *</u>	<u>\$1,468,122 *</u>

Maximum Allowable Amount to be raised by Taxation
(For Reference Purposes Only from LC1 based on
Information provided by the district- see instructions.)

\$1,459,574

Amount Over Levy Cap

\$0

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

---BUDGETED APPROPRIATIONS---

---OPERATING APPROPRIATIONS---

---ADMINISTRATION---

	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SALARY & WAGES	* A-9 *	\$20,000 *	\$20,000 *
FRINGE BENEFITS	* A-13 *	\$0 *	\$0 *
OTHER EXPENSES	* A-11 *	\$106,400 *	\$105,600 *
TOTAL ADMINISTRATION	* E-1 *	\$126,400 *	\$125,600 *

---COST OF OPERATIONS & MAINTENANCE---

	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SALARY & WAGES	* A-10 *	\$284,749 *	\$227,000 *
FRINGE BENEFITS	* A-14 *	\$165,170 *	\$119,100 *
OTHER EXPENSES	* A-12 *	\$535,500 *	\$610,294 *
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$985,419 *	\$956,394 *

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

---BUDGETED APPROPRIATIONS---

---OPERATING APPROPRIATIONS---

---OPERATING APPROPRIATIONS OFF-SET--- WITH REVENUES	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SALARY & WAGES	* A-15 *	\$37,000 *	\$30,000 *
FRINGE BENEFITS	* A-16 *	\$0 *	\$2,500 *
OTHER EXPENSES	* A-17 *	\$12,000 *	\$10,000 *
TOTAL APPROPRIATIONS OFFSET WITH REVENUES	* E-3 *	\$49,000 *	\$42,500 *

---APPROPRIATIONS FOR DULY INCORPORATED--- FIRST AID/RESCUE SQUAD ASSOC. (N.J.S. 40A:14-85.1)	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$0 *	\$0 *
TOTAL APPROPRIATIONS FOR DULY INCOMP. FIRST AID/RESCUE SQUAD ASSOC.	* E-4 *	\$0 *	\$0 *

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)			
(1)	* *	\$0 *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
OTHER DEFERRED CHARGES - (List & Cite Statute)			
(1) Overexpended Capital Purchase	* *	\$0 *	\$800 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
TOTAL DEFERRED CHARGES	* E-5 *	\$0 *	\$800 *
		=====	=====

----DEFICITS FROM OPERATIONS----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
CASH DEFICIT OF PRECEEDING YEAR (N.J.S. 40A:14-78.6)	* E-6 *	\$0 *	\$7,149 *
		=====	=====

LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
	* E-7 *	\$20,000 *	\$20,000 *
		=====	=====

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4

---BUDGETED APPROPRIATIONS---

---CAPITAL APPROPRIATIONS---

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

List Separately

	Project	Date of LFB Approval	Date of Voter Election	Asset Type	Affirmative Vote %	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1)				Asset Type (Select)	-	\$0	\$0
(2)				Asset Type (Select)	-	\$0	\$0
(3)				Asset Type (Select)	-	\$0	\$0
(4)				Asset Type (Select)	-	\$0	\$0
(5)				Asset Type (Select)	-	\$0	\$0
(6)				Asset Type (Select)	-	\$0	\$0

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

List Separately

	Project	Date of LFB Approval	Date of Voter Election	Asset Type	Affirmative Vote %	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1)				Asset Type (Select)	-	\$0	\$0
(2)				Asset Type (Select)	-	\$0	\$0
(3)				Asset Type (Select)	-	\$0	\$0
(4)				Asset Type (Select)	-	\$0	\$0
(5)				Asset Type (Select)	-	\$0	\$0

Total Capital Improvements and Down Payments

C-1 \$0 \$0

RESERVE FOR FUTURE CAPITAL OUTLAYS

C-2 \$200,000 \$0

TOTAL CAPITAL APPROPRIATIONS
(C-1 + C-2)

E-8 \$200,000 \$0

Capital Appropriations offset with Restricted Fund
Capital Appropriations offset with Grant Appropriations
Capital Appropriations offset with Unrestricted Fund

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

----BUDGETED APPROPRIATIONS----

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

----APPROPRIATIONS----

		2010 PROPOSED BUDGET		2009 CURRENT YEAR'S ADOPTED BUDGET
----PRINCIPAL PAYMENTS----	CROSS REF.			
GENERAL OBLIGATION BONDS	* P-1 *	\$65,000	*	\$262,000 *
BOND ANTICIPATION NOTES	* P-2 *	\$0	*	\$0 *
CAPITAL LEASES	* P-3 *	\$28,360	*	\$26,717 *
NON- QUALIFIED CAPITAL LEASES	* P-3a *	\$0	*	\$0
INTERGOVERNMENTAL LOANS	* P-4 *	\$0	*	\$0 *
OTHER BONDS OR NOTES	* P-5 *	\$0	*	\$0 *
TOTAL PRINCIPAL PAYMENTS	* D-1 *	\$93,360	*	\$288,717 *

		2010 PROPOSED BUDGET		2009 CURRENT YEAR'S ADOPTED BUDGET
----INTEREST PAYMENTS----	CROSS REF.			
GENERAL OBLIGATION BONDS	* I-1 *	\$13,750	*	\$23,574 *
BOND ANTICIPATION NOTES	* I-2 *	\$0	*	\$0 *
CAPITAL LEASES	* I-3 *	\$1,744	*	\$3,388 *
NON- QUALIFIED CAPITAL LEASES	* I-3a *	\$0	*	\$0 *
INTERGOVERNMENTAL LOANS	* I-4 *	\$0	*	\$0 *
OTHER BONDS OR NOTES	* I-5 *	\$0	*	\$0 *
TOTAL INTEREST PAYMENTS	* D-2 *	\$15,494	*	\$26,962 *

TOTAL DEBT SERVICE APPROPRIATIONS
(D-1 + D-2)

TOTAL BUDGETED APPROPRIATIONS (E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8+ E-9)	* B-2 *	\$1,489,673	*	\$1,468,122 *
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2010 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4

FISCAL YEAR: From January 1, 2010 to December 31, 2010

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 4 for the fiscal year beginning January 1, 2010 and ending December 31, 2010 has been presented for adoption before the Board of Commissioners of the Township of Jackson Fire District No. 4 at its open public meeting of January 14, 2010; 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 \$1,511,224, which includes amount to be raised by taxation of \$1,420,998 and Total Appropriations of \$1,511,224; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Township of Jackson Fire District No. 4, at an open public meeting held on January 14, 2010 that the Annual Budget of the Township of Jackson Fire District No. 4 for the fiscal year beginning January 1, 2010 and ending December 31, 2010 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,511,224, which includes amount to be raised by taxation of \$1,420,998 and Total Appropriations of \$1,511,224; and,

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

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


(Secretary's Signature)

1/14/10
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Alliman				✓
Bollentin	✓			
Kitay	✓			
Leonard				✓
Sherry	✓			

Jackson Township Fire District # 4 (Ocean)

---BUDGETED APPROPRIATIONS---

		SS Page Number	2010 Proposed Budget Waiver Request	2009 Adopted Budget Waiver Request
---- Summary of Waiver Line Items ----				
Insert new rows here			\$0	\$0
TOTAL Waiver Line Items			\$0	\$0

		SS Page Number	2010 Proposed Budget Amount Requested	2009 Adopted Budget Amount Requested
---- Summary of Referendum Line Items ----				
Insert new rows here			\$0	\$0
TOTAL Referendum Line Items			\$0	\$0

Tax Levy Requested minus Maximum Allowable Levy
 As this page is adjusted this amount changes should = \$0
 (For Reference Purposes Only - from LC1 based on
 Information provided by the district- see instructions.)

\$0

2010

TOWNSHIP OF JACKSON

Fire District No. 4

Supplemental
Schedules

Department Of



Community
Affairs

Division of Local Government Services

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

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

-----UNRESTRICTED FUND BALANCE-----	CROSS REF.	2010 PROPOSED BUDGET
-----	-----	-----
(1) BEGINNING BALANCE JAN. 1, 2009	* AUDIT *	\$366,044 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$52,094 *
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$313,950 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	*
(5) ANTICIPATED BALANCE - DEC. 31, 2009 (Line 3 + Line 4)	* *	\$313,950 *
(6) UTILIZED IN PROPOSED BUDGET - 2010	* A-1 *	\$61,000 *
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2010 BUDGET (Line 5 - Line 6)	* *	\$252,950 *

-----RESTRICTED FUND BALANCE-----	CROSS REF.	2010 PROPOSED BUDGET
-----	-----	-----
(8) BEGINNING BALANCE JAN. 1, 2009	* AUDIT *	\$255,146 *
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$255,146 *
(11) Estimated Results of Operations in Current Budget	* *	*
(12) ANTICIPATED BALANCE - DEC. 31, 2009 (Line 10 + Line 11)	* *	\$255,146 *
(13) Utilized in Proposed Budget - 2010	* A-2 *	*
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2010 BUDGET (Line 12 - Line 13)	* *	\$255,146 *

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

----SUPPLEMENTAL SCHEDULES----

---SALE OF ASSETS---

	DESCRIPTION OF ASSET (list individually)	CROSS REF.	PURCHASE BASIS	2010 PROPOSED SALE VALUE
(1)		*		*
(2)		*		*
(3)		*		*
	TOTAL SALE OF ASSETS	A-3		

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

	INVESTMENTS/ACCOUNTS (List Each)	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1)	TD Bank	*	\$5,000	\$12,000
(2)		*		*
(3)		*		*
(4)		*		*
(5)		*		*
(6)		*		*
(7)		*		*
	TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	A-4	\$5,000	\$12,000

---OTHER REVENUE---

	LIST IN DETAIL:	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1)		*		*
(2)		*		*
(3)		*		*
(4)		*		*
(5)		*		*
	TOTAL OTHER REVENUE	A-5		

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

-----SUPPLEMENTAL SCHEDULES-----

---OTHER GRANTS &---
ENTITLEMENTS

CROSS
REF.

2010
PROPOSED
BUDGET

2009
CURRENT YEAR'S
ADOPTED
BUDGET

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*
TOTAL OTHER GRANTS & ENTITLEMENTS	* A-6 *	-----	-----	-----
		=====	=====	=====

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

CROSS
REF.

2010
PROPOSED
BUDGET

2009
CURRENT YEAR'S
ADOPTED
BUDGET

LIST IN DETAIL:

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

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

----SUPPLEMENTAL SCHEDULES----

----ADMINISTRATION----

SALARY & WAGES (N.J.S. 40A:14-7B.7)

TITLE	# of Staff	Annual Compensation	2010
			Proposed Budget
COMMISSIONERS	5	\$4,000	\$20,000
OTHER - LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-1		
TOTAL ADMINISTRATION S&W	A-9		\$20,000

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

SALARY & WAGES (N.J.S. 40A:14-7B.7)

TITLE	# of Staff	Annual Compensation	2010
			Proposed Budget
LIST INDIVIDUALLY:			
(1) Firefighter - Lt.	1	\$97,000	\$97,000
(2) Firefighter - PT	1	\$30,770	\$30,770
(3) Firefighter	1	\$61,540	\$61,540
(4) Firefighter	1	\$46,051	\$46,051
(5) Appendix brought forward	AP-2		\$70,939
TOTAL COST OF OPERATIONS S&W	A-10		\$306,300

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

SALARY & WAGES (N.J.S. 40A:14-7B.7)

TITLE	# of Staff	Annual Compensation	2010
			Proposed Budget
LIST INDIVIDUALLY:			
(1) Fire Official -PT	1	\$37,000	\$37,000
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
TOTAL Salaries Offset by Revenues	A-15		\$37,000

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

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

			2010	
	TITLE	# of Staff	Annual Compensation	Proposed Budget
	Administrative Postions (list Individually)			
Insert new rows here				
	TOTAL ADMINISTRATION S&W appendix	AP-1		

Operation & Maintenance Postions (list Individually)				
	Firefighter	1	\$18,894	\$18,894
	Firefighter - OT			\$28,000
	Longevity			\$2,494
Insert new rows here				
	TOTAL COST OF OPERATIONS S&W Appendix	AP-2	\$18,894	\$49,388

Salary Offset by Revenue Postions (list Individually)				
Insert new rows here				
	Total Salaries Offset By Revenue Appendix	AP-3		

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

**---SUPPLEMENTAL SCHEDULES---
FRINGE BENEFIT COSTS**

PROPOSED BUDGET Title	2010			Total
	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$37,500	\$0	
Total PFRS	\$0	\$37,500	\$0	\$37,500
(3) Employee Group Health Insurance	\$0	\$99,600	\$0	
Total Group Health Insurance	\$0	\$99,600	\$0	\$99,600
(4) Other Fringe	\$0	\$28,070	\$0	
Total Other Fringe	\$0	\$28,070	\$0	\$28,070
TOTAL PROPOSED BUDGET	\$0	\$165,170	\$0	\$165,170
Cross Reference	A-13	A-14	A-16	

ADOPTED BUDGET Title	2009			Total
	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	
(1) Public Employee RS Contribution	\$0	\$0	\$0	
Total PERS	\$0	\$0	\$0	\$0
(2) Police & Fire RS Contribution	\$0	\$30,000	\$0	
Total PFRS	\$0	\$30,000	\$0	\$30,000
(3) Employee Group Health Insurance	\$0	\$66,000	\$0	
Total Group Health Insurance	\$0	\$66,000	\$0	\$66,000
(4) Other Fringe	\$0	\$23,100	\$2,500	
Total Other Fringe	\$0	\$23,100	\$2,500	\$25,600
TOTAL ADOPTED BUDGET	\$0	\$119,100	\$2,500	\$121,600
Cross Reference	A-13	A-14	A-16	

Jackson Township Fire District # 4 (Ocean)

-----SUPPLEMENTAL SCHEDULES-----

-----ADMINISTRATION-----

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

		2010	2009
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Elections		\$1,500	\$1,500
(2) Professional Fees		\$90,500	\$90,500
(3) Office Expenses		\$10,500	\$10,000
(4) Appendix brought forward	AP-4	\$3,900	\$3,600
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$106,400	\$105,600

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

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

		2010	2009
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Advertising		\$2,000	\$2,000
(2) Insurance		\$84,000	\$84,000
(3) Maintenance & Repairs		\$100,000	\$100,000
(4) Appendix brought forward	AP-6	\$287,500	\$276,000
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1) Prior Year			\$135,000
(2)			
(3) Appendix brought forward	AP-7	\$60,000	
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$535,500	\$610,294

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

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

		2010	2009
	Cross Ref.	Proposed Budget	Current Year Adopted Budget
OPERATING - (List Individually):			
(1) UFSA Supplies & Expenses		\$8,000	\$6,000
(2) Outside Services		\$4,000	\$4,000
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17	\$12,000	\$10,000

Jackson Township Fire District # 4 (Ocean)

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

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

		Cross Ref.	2010 Proposed Budget	2009 Current Year Adopted Budget
ADMINISTRATION				
OPERATING (list individually)				
Insert new rows here	Bond Agent		\$1,500	\$1,500
	Outside Services		\$2,400	\$2,100
Total Additional Administration Operating Expenses		AP-4	\$3,900	\$3,600

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
Total Additional Administration Other Assets		AP-5		

		Cross Ref.	2010 Proposed Budget	2009 Current Year Adopted Budget
COST OF OPERATIONS				
OPERATING - (list individually):				
Insert new rows here	Supplies		\$30,000	\$30,000
	Utilities		\$60,000	\$60,000
	Miscellaneous Firefighter Expenses		\$10,000	\$6,000
	SCBA		\$2,500	\$20,000
	Emergency/First Aid Equipment		\$7,000	\$7,000
	Gear		\$16,000	\$14,000
	Radios/Pagers		\$36,000	\$11,000
	Replacement Equipment		\$40,000	\$45,000
	Training		\$19,000	\$18,000
	Hydrant Rental		\$62,000	\$60,000
Fire Prevention		\$5,000	\$5,000	
Total Additional Operating Expenses Operations		AP-6	\$287,500	\$276,000

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here	Building Renovation/Equipment		\$60,000	
Total Additional Cost of Operations Other Assets		AP-7	\$60,000	

		Cross Ref.	2010 Proposed Budget	2009 Current Year Adopted Budget
OTHER EXPENSES OFFSET BY REVENUE				
OPERATING - (list individually):				
Insert new rows here				
Total Additional Operating Expenses Offset by Revenue		AP-8		

OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
Total Costs Offset by Revenue Other Assets		AP-9		

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

---SUPPLEMENTAL SCHEDULES---

---DEBT SERVICE SCHEDULE---

PRINCIPAL PAYMENTS					---DEBT SERVICE SCHEDULE---					
Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Adopted Budget	Proposed Budget	YEARS Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
					2009	2010	2011	2012	2013	2014
General Obligation Bonds										
Building	4/3/91				\$200,000					
Truck 5405	3/30/07			8/9/08	\$62,000	\$65,000	\$68,000	\$71,000	\$74,000	\$75,000
TOTAL PAYMENTS P-1					\$262,000	\$65,000	\$68,000	\$71,000	\$74,000	\$75,000
Bond Anticipation Notes										
TOTAL PAYMENTS P-2										
Qualified Capital Leases										
Truck 5417	5/26/00				\$26,717	\$28,360				
TOTAL PAYMENTS P-3					\$26,717	\$28,360				
Non-Qualified Capital Leases										
TOTAL PAYMENTS P-3a										
Intergovernmental Loans										
TOTAL PAYMENTS P-4										
Other Bonds Or Notes										
TOTAL PAYMENTS P-5										
Total Principal Debt Payments D-1					\$288,717	\$93,360	\$68,000	\$71,000	\$74,000	\$75,000

2010 FIRE DISTRICT BUDGET

Jackson Township Fire District # 4 (Ocean)

---SUPPLEMENTAL SCHEDULES---

INTEREST PAYMENTS

---DEBT SERVICE SCHEDULE---

Institution Name	Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Adopted Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
						2009	2010	2011	2012	2013	2014
General Obligation Bonds											
	Building					\$7,100					
	Truck 5405					\$16,474	\$13,750	\$10,897	\$7,915	\$4,805	\$1,608
	TOTAL PAYMENTS I-1					\$23,574	\$13,750	\$10,897	\$7,915	\$4,805	\$1,608
Bond Anticipation Notes											
	TOTAL PAYMENTS I-2										
Qualified Capital Leases											
	Truck 5417					\$3,388	\$1,744				
	TOTAL PAYMENTS I-3					\$3,388	\$1,744				
Non-Qualified Capital Leases											
	TOTAL PAYMENTS I-3a										
Intergovernmental Loans											
	TOTAL PAYMENTS I-4										
Other Bonds Or Notes											
	TOTAL PAYMENTS I-5										
	Total Interest Debt Payments D-1					\$26,962	\$15,494	\$10,897	\$7,915	\$4,805	\$1,608

STOP!!!!

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

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

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

Next, follow the instructions below:

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

Jackson Township Fire District # 4 (Ocean)

Preparer's First Name:

Preparer's Last Name:

Preparer's Phone Number:

Preparer's email

Jackson Township
 Fire District # 4
 Ocean
 Oliver
 Walling
 732-244-2323

owalling@koerner CPA.com

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

One Year Waivers (Adopted Budget) (Enter as a positive number)

Changes in Service Provider (+/-)

Cancelled or Unexpended Waivers (Enter as a positive number)

Cancelled or Unexpended Referendum Amount

(Enter as a positive number)

Assessed Valuation of District for adopted budget

New Ratables - Increase in Valuations (New Construction and Additions)

Adopted Fire District Tax Rate (per \$100)

	\$1,379,802
	\$ -
	\$ -
	\$ -
	\$ -
	\$2,183,190,700
	\$22,911,624
	\$0.064

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

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

\$0.064

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
151104	Jackson Township Fire District # 4	Ocean	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
Prior Year Amount to be Raised by Taxation for Municipal Purposes			\$1,379,802
Less: One Year Waivers			\$0
Changes in Service Provider (+/-)			\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation			\$1,379,802
Plus 4% Cap increase			\$55,192
Adjusted Tax Levy Prior to Exclusions			\$1,434,994
Exclusions:			
Change in Total Debt Service Appropriation (+/-)		-\$206,824	
Allowable pension increases		\$7,500	
Allowable increase in health care costs		\$9,240	
Changes in LOSAP contributions (+/-)		\$0	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay		\$200,000	
Add Total Exclusions			\$9,916
Less Cancelled or Unexpended Waivers & Referendum Amounts			\$0
Adjusted Tax Levy			\$1,444,910
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)		\$22,911,624	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.064	\$14,663
Maximum Tax Levy Before Waivers and Referendum			\$1,459,574
Amount of Levy Cap Waivers Requested			\$0
Amount Proposed for Levy Cap Referendum			\$0
Maximum Allowable Amount to be Raised by Taxation			\$1,459,574

Health Insurance Exclusion Calculation Sheet

FY 2010 State Health Benefits Program Average Increase: 18.0%

Fire District	COUNTY	EXAMINER										
Jackson Township Fire District # 4	Ocean											
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered.		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Proposed Budget</th> <th style="width: 50%; text-align: center;">Adopted Budget</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td style="text-align: right;">\$99,600</td> <td style="text-align: right;">\$66,000</td> </tr> <tr> <td style="text-align: right;">\$99,600</td> <td style="text-align: right;">\$66,000</td> </tr> <tr> <td style="text-align: right;">\$33,600</td> <td style="background-color: black;"></td> </tr> </tbody> </table>	Proposed Budget	Adopted Budget	\$0	\$0	\$99,600	\$66,000	\$99,600	\$66,000	\$33,600	
Proposed Budget	Adopted Budget											
\$0	\$0											
\$99,600	\$66,000											
\$99,600	\$66,000											
\$33,600												
Administration Health Insurance Appropriation												
Operations & Maintenance Health Insurance Appropriation												
A. Proposed Budget Group Health Insurance												
NET INCREASE (DECREASE)												
1. Net Increase Divided by 2009 Amount Budgeted = % Increase		50.91%										
2. SFY 2010 State Health Average 18%; Less 4% = % Increase added to current levy		14.00%										
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		36.91%										
5. % Increase Exclusion (B2) * 2009 Expended = 2010 appropriation added to levy		\$9,240										
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$21,720										
2010 Net Increase in Appropriation		\$33,600										

Pension Contribution Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 4	Ocean	
Proposed Budget PERS Contribution Appropriated		\$0
Proposed Budget PFRS Contribution Appropriated		\$37,500
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$37,500
Adopted Budget PERS Contribution		\$0
Adopted Budget PFRS Contribution		\$30,000
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$30,000
Pension Contribution Exclusion		\$7,500

LOSAP Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 4	Ocean	
LOSAP - Proposed Budget		\$20,000
LOSAP - Adopted Budget		\$20,000
LOSAP Exclusion (+/-)		\$0

Debt Service Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 4	Ocean	
Total Debt Service Appropriation (Proposed Budget)		\$78,750
Total Qualified Capital Appropriation (Proposed Budget)		\$30,104
Current Year Base Amount		\$78,750
Total Debt Service Appropriation Expended (Adopted Budget)		\$285,574
Total Qualified Capital Appropriation Expended (Adopted Budget)		\$30,105
Adopted Budget Base Amount		\$285,574
Debt Service Exclusion (+/-)		(\$206,824)

Capital Appropriation Calculation Sheet		
Fire District	COUNTY	EXAMINER
Jackson Township Fire District # 4	Ocean	
Total Capital Appropriation (Proposed Budget)		\$200,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$200,000
Total Capital Appropriation (Adopted Budget)		\$0
Capital Appropriation offset from Restricted Fund (Adopted Budget)		\$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)		\$0
Adopted Budget Base Amount		\$0
Capital Expenditure Exclusion (+/-)		\$200,000

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

MUNICIPALITY Jackson Township

COUNTY Ocean

FIRE DISTRICT CODE FO4

TOTAL NUMBER OF FIRE DISTRICTS 4

FILE FORM CNC-3 FOR 2010 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for 2009 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 2,183,190,700 (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.

22,911,624 (2)

11/12/2009
DATE

Toni Nagle-Rowe
ASSESSOR SIGNATURE

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

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

0.00064 (3)

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

\$ 14,663.44 (4)

11/12/2009
DATE

Michael W. Campbell
TAX COLLECTOR SIGNATURE

4/15/10

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FIRE DISTRICT NO.4 JACKSON TOWNSHIP ACCEPTING THE AUDIT REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

WHEREAS; N.J.S.A. 40A:14-89 requires Boards of Fire Commissioners to authorize the preparation of an annual report on audit of its financial books and records of account; and

WHEREAS; the Board of Fire Commissioners has heretofore employed the services of a registered municipal accountant for the purpose of preparing the audit required by New Jersey Statutes and Administrative Regulations; and

WHEREAS; the Board received the report on audit for the year ended December 31, 2009 at its regularly scheduled meeting of April 15, 2010, reviewed same and finds it to be acceptable as prepared; and

WHEREAS; N.J.S.A. 40A:5A-16 requires that a synopsis of the annual audit be prepared and published by the District, at least once, in a newspaper circulating within the District, and that a copy of the synopsis be filed with the Director of the Local Finance Board within ten days after the date of publication; and

WHEREAS; N.J.S.A. 40A:5A-17 requires the Board of Fire Commissioners to certify to the Local Finance Board by resolution that each Commissioner has personally reviewed the annual audit report, specifically referencing the sections of the audit report entitled "General Comments and Recommendations", and to evidence same by group affidavit in the form prescribed by the Local Finance Board.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Fire Commissioners of Fire District No.4 Jackson Township that the report on audit for the year ended December 31, 2009 be and the same is hereby accepted.

BE IT FURTHER RESOLVED, that a synopsis of said report on audit be published in the official newspaper of the District and that the members of the Board execute the required Annual Group Affidavit and forward same, together with a copy of this Resolution, to the District's Auditor for filing with the Local Finance Board.

Moved by: Allmann

Seconded by: Sherry

Roll Call Vote: Allmann
Boilentin
Kitay
Leonard
Sherry

Ayes: 5

Nays: 0

Absent: N/A

Abstain: N/A

Certified to be a true copy of a Resolution adopted on the 15 day of April, 2010 by the Board of Fire Commissioners, Fire District No.4 Jackson Twp.

Richard Leonard, Clerk

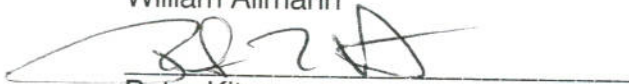
**ANNUAL AUDIT REVIEW
GROUP AFFIDAVIT**

We, the undersigned members of the Board of Fire Commissioners of Fire District No.4 Jackson Township, being of full age, duly sworn according to law, upon our oath depose and say:

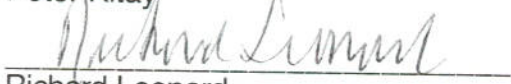
1. The undersigned are the duly elected members of the Board of Fire Commissioners of Fire District No.4 Jackson Township, Ocean Cty. N.J.
2. In the performance of our duties, and pursuant to the provisions of N.J.S.A. 40A:5A-17 we have reviewed the Annual Report on Audit for the year ended 12/31/09 which has been duly filed with the Clerk of the Township of Jackson in accordance with the provisions of N.J.S.A.40A: 5A-15.
3. The undersigned do hereby certify that we have reviewed and are familiar with the sections of the Report on Audit entitled "GENERAL COMMENTS " and " RECOMMENDATIONS " .



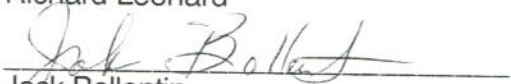
William Allmann



Peter Kitay



Richard Leonard

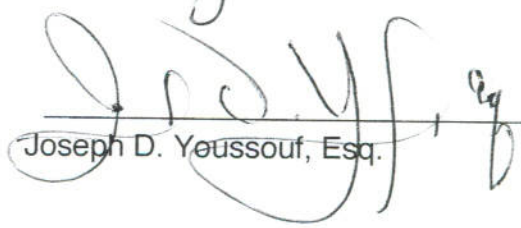


Jack Bollentin



John Sherry

Signed and Sealed this 13th day
of May, 2010.



Joseph D. Youssouf, Esq.