

2015

Township of Jackson Fire District No. 4 Budget

<http://www.jacksonfiredistrict4.org/>

Department Of



**Community
Affairs**

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

TOWNSHIP OF JACKSON
FIRE DISTRICT NO.4 BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2015 PREPARER'S CERTIFICATION


TOWNSHIP OF JACKSON

FIRE DISTRICT NO.4 BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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		
Title:	Accountant		
Address:	10 Allen Street Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koernercpa.com		

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

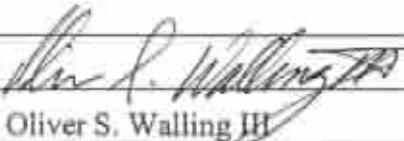
TOWNSHIP OF JACKSON

FIRE DISTRICT NO.4 BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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		
Title:	Accountant		
Address:	10 Allen Street Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

2015 APPROVAL CERTIFICATION


TOWNSHIP OF JACKSON

FIRE DISTRICT NO.4 BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 11th day of December, 2014.

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 P. SHERRY		
Title:	VICK PRE		
Address:	465-A North County Line Road, Jackson, NJ 08527		
Phone Number:	732-928-1434	Fax Number:	732-928-8220
E-mail address:			

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: http://www.jacksonfiredistrict4.org/

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

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *N/A*
- 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

Brian Ruditsky

Title of Officer Certifying compliance

[Signature]

Signature

Commissioner

2015 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 11, 2014; 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 \$1,535,936, which includes an amount to be raised by taxation of \$1,497,034, and Total Appropriations of \$1,535,936; 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 11, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 8, 2015.


 (Secretary's Signature)

12/11/14
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
John Bollentin	✓			
John Sherry	✓			
Richard Leonard, Jr.				✓
Brian Ruditsky	✓			
Raymond Torres, Jr.				✓

2015 ADOPTION CERTIFICATION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO.4 BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 ___ day of _____, 2015.

Officer's Signature:			
Name:			
Title:			
Address:	465-A North County Line Road, Jackson, NJ 08527		
Phone Number:	732-928-1434	Fax Number:	732-928-8220
E-mail address:			

2015 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 8, 2015; 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 \$1,535,936, which includes amount to be raised by taxation of \$1,497,034, and Total Appropriations of \$1,535,936; 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 8, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,535,936, which includes amount to be raised by taxation of \$1,497,034, and Total Appropriations of \$1,535,936; and

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

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

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
John Bollentin				
John Sherry				
Richard Leonard, Jr.				
Brian Ruditsky				
Raymond Torres, Jr.				

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF JACKSON

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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 2015 Budget is increasing by \$20,560 which is an increase of 1.4%. The line items that are changing by 10% or more are as follows:

Interest income is decreasing by \$2,000 (80%) because balances available for investment are decreasing.

Fire Bureau revenues are increasing by \$10,855 (44.7%) due to fee increases and enforcement efforts.

LOSAP is increasing by \$10,000 (25%) because of rate increases and more members qualifying.

Capital Appropriations are increasing by \$60,000 (60%) because of the reduction in debt service the Board is accumulating funds for the next Capital purchase.

There is no debt service in 2015 because the last payment was made in 2014.

Professional fees are increasing \$15,000 (17.1%) partially to pay for an engineer.

Salaries are increasing \$39,502 (11.1%) per contract.

Insurance is increasing \$15,000 (15.8%) per premium estimate.

Maintenance & Repairs is decreasing by \$17,000 (13.4%) because there are fewer repairs planned.

Supplies are decreasing \$3,000 (10.7%) due to lower fuel costs.

Firefighter Expenses are increasing by \$5,000 (33.3%) because the Board thinks additional amounts will be needed in 2015.

SCBA expense is increasing by \$5,000 (50%) to provide sufficient coverage to the volunteers.

Gear is decreasing by \$10,000 (40%) due to fewer new firefighters in 2015.

Emergency/First Aid Equipment is \$2,000 (28.6%) less in 2015 because they do not need as much in 2015.

Training is down \$4,000 (16.7%) because not as many volunteers will need training.

Joint Board Expenses are down \$45,000 (90%) because there is no Joint Board agreement for 2015.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The 2015 Amount to be Raised by Taxation is increasing by \$11,705 which is an increase of .8%. The District is not utilizing any surplus funds to balance the 2015 Budget.

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

The 2015 Budget is in compliance with the levy cap.

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

N/A

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

The 2015 Budget has an appropriation of \$160,000 for future Capital purchases.

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

N/A

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

N/A

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

Total Assessed Valuation of District	\$2,200,886,902
Proposed Tax Rate per \$100 of Assessed Valuation	\$.068

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

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

No	<input type="checkbox"/>	Yes	<input type="checkbox"/>
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FIRE DISTRICT CONTACT INFORMATION 2015

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

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

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

Chairman:	John Bollentin		
Phone: (ext.)	732-928-1434	Fax:	732-928-8220
E-mail:			

Secretary/Treasurer:	William Hollingsworth, Sr., Secretary,		
Phone: (ext.)	732-928-1434	Fax:	732-928-8220
E-mail:			

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF JACKSON

FISCAL YEAR: January 1, 2015 to December 31, 2015

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? YES *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*

Commissioner Leonard, Jr. is related to former Commissioner Leonard, Sr.

- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NO

If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO

If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

TOWNSHIP OF JACKSON

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 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? YES *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.*
- 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.*

**Township of Jackson Fire District No. 4
Questionnaire**

	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Positon</u>	<u>Name</u>
8)	1982	Mack	Tractor Tanker	Motor Pool	
	1987	Barbel	Tank Trailer	Motor Pool	
	1986	Mercedes	Brush	Motor Pool	
	1955	Ford	Antique Fire Truck	Motor Pool	
	1997	Ford	Crew Cab	Motor Pool	
	2000	KME	Pumper	Motor Pool	
	2001	KME	Pumper	Motor Pool	
	2004	Chevy	Tahoe	Motor Pool	Fire Police:
	2001	Chevy	Blaze	Safety Officer	Jack Bollentin
	2006	Seagrave	Aerial	Motor Pool	
	2007	Chevy	First Responder	Motor Pool	
	2008	Dodge	Durango	Dupty Chief	Raymond Sheehan
	2012	Chevy	Tahoe	Chief	Michael Lubertazzi
	2014	Pierce	Velocity	Motor Pool	

13) a) 2003 b) 55 c) 38 d)automatic increase e) 40,000 f)Yes

FIRE SERVICE AGREEMENT

THIS AGREEMENT dated this 14 day of August, 2014 by and between the Board of Fire Commissioners Fire District No. 4 Jackson Township Ocean County, New Jersey hereinafter designated as the "Board", and the Jackson Mills Volunteer Fire Company No. 1 hereinafter designated as the "Company".

WITNESSETH:

WHEREAS; the Board of Fire Commissioners is a duly constituted public agency organized pursuant to the provisions of N.J.S.A. 40A:14-70 et. Seq; and

WHEREAS; N.J.S.A. 40A:14-70.1.b. authorizes a Board of Fire Commissioners to contract with a volunteer fire company for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

WHEREAS; the Company is a duly constituted nonprofit corporation organized pursuant to the laws of the State of New Jersey for the purpose of fire suppression/fire protection services; and

WHEREAS; the parties here to desire to enter into a contract to define the rights, duties and responsibilities of each regarding the furnishing of fire protection services to the residents of the fire district.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND COVANTS CONTAINED HEREIN IT IS HEREBY AGREED AS FOLLOWS:

1. **TERM:** This agreement shall have a three (3) year duration commencing on March 1st, 2013 and terminating, unless otherwise renewed and extended, on February 29th, 2016.
2. **DUTIES:** The Company covenants and agrees to provide fire protection / fire suppression services to all persons and properties situated within the borders of Fire District No.4 Jackson Township, Ocean County, New Jersey and to provide said fire services seven (7) days per week, twenty four (24) hours per day, in accordance with any and all applicable rules, regulations, 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 firefighting services. The Company shall operate and utilize any and all equipment and apparatus supplied by the Board for the purpose of fire suppression in accordance with such rules and regulations as may be adopted by the Board. The Company shall provide such 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 governmental function.

FIRE SERVICE AGREEMENT

3. **CONSIDERATION:** As a consideration for the services to be provided to the Board by the Company, the Board grants the Company the right to operate the "Banquet Hall" as a commercial rental facility. The banquet hall includes the kitchen and prep kitchen. The Company may keep and use the proceeds from said rental hall for the usual and customary expenses incidental to the operations of a volunteer fire company. The Company is solely responsible for all costs and expenses incidental to the maintenance and operation of the banquet hall including, but not limited to, replacement and/or repairs of chairs, tables, and other equipment used in said facility. The Company shall pay the sum of ONE DOLLAR (\$1.00) per annum to the Board. Said payment shall be made by March 1st of each year. The Board reserve the right to use the banquet hall for public meetings and events such as but not limited to, elections and referendums as the need may arise. Should the Board require the use of the banquet hall, they shall provide notice to the Company's hall manager and/or Executive Board of the date and time such use is required at least 48 hours in advance providing that an existing booking does not already exist Where a contract has been signed and completed.

Fire Commissioners shall have the right to utilize the banquet hall facility once per calendar year at no cost or expense to said commissioner in consideration of their service to the community. Commissioners wishing to use the banquet hall shall provide notice to the Company's hall manager and/or Executive Board of the date and time such use is required at least (3) weeks prior to the desired date providing that existing booking does not already exist Where a contract has been signed and completed.

The Board will issue class B uniforms to all Company members that have successfully completed the appropriate schooling of Fire Fighter and/or Fire Police and that have achieved the status of active member within Company according to the Company's By-Laws. Class B Uniforms will consist of pants, belt, duty shirt, job shirt, jacket and a hat.

The Board grants the Company the right to operate the "Picnic grounds". The Board will provide the necessary equipment and supplies while the Company is responsible for performing all regular maintenance of the picnic grounds such as cutting grass, spraying for bugs such as ticks.

Gym reimbursements will be made in the amount of THIRTY DOLLARS (\$30.00) on a monthly basis to members of the Company that can provide proof that they have attended a gym six (6) times for a minimum of one (1) hour per visit within a calendar month. Appropriate documentation must be submitted to the Board in order for the member to receive his or her reimbursement.

An allowance of THREE HUNDRED DOLLARS (\$300.00) will be granted to each member of the Company within the fourth quarter of 2015. Said allowance may be used only at approved vendor(s) that will be determined by the Board. This allowance may only be used to purchase approved items that are related to the duties and/or class b uniforms of a volunteer firefighter and/or fire police officer.

FIRE SERVICE AGREEMENT

4. **MAINTENANCE AND REPAIR:** The Commissioners shall be responsible for the payment of all costs for the maintenance and repair of all firefighting equipment and apparatus supplied by the Board to the Company in accordance with the budget adopted by the Board of Fire Commissioners at the annual referendum.

5. **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 and effect for the benefit of the Company, liability insurance, insuring the Company against any and all 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 or in connection with the performance of firefighting services by the Company. The limits of said policy shall not be less than \$1,000,000.00 for injuries to one person and \$2,000,000.00 for injuries to more than one person, in any one accident or occurrence and for loss or damages to the property of any person or persons, for not less than \$1,000,000.00. The Board shall also provide general hazard and fire insurance for the above described premises in an amount not less than \$1,000,000.00 naming the Company as an additional insured.

6. **QUARTERLY ACCOUNTING:** The Company shall provide to the Board, on a quarterly basis and accounting of all public monies received and expenditures made by it of public funds.

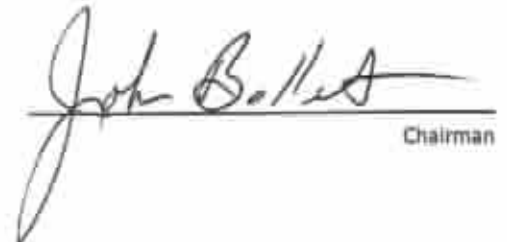
7. **AGREEMENT SUBJECT TO MUNICIPAL PAYMENTS:** The terms of this agreement are contingent upon the approval of the annual budget of the Board by the voters of Fire District No. 4 as provided by statute. In the event the budget is not approved for any year during the terms of this agreement, or in the event that the Township of Jackson does not make the quarterly payment of tax revenue as required by statute, any payments due the Company shall be suspended and tolled without penalty, until the budget is fixed by the Township Committee as required by statute.

8. **SAVINGS CLAUSE:** The terms and provisions of this agreement are subject to such limitations as may be imposed upon either of the parties by statute or ordinance. Should any provision of this agreement be ruled invalid by a court of competent jurisdiction, such ruling, shall not affect the remaining provisions of this agreement.

FIRE SERVICE AGREEMENT

IN WITNESS WHEREOF, the parties have caused this agreement to be executed by their duly authorized officers and representatives on this 14 day of August, 2014.

COMMISSIONERS FIRE DISTRICT No. 4
TOWNSHIP OF JACKSON


Chairman

ATTEST:

Clark

JACKSON MILLS VOLUNTEER FIRE
COMPANY No. 1


President

ATTEST:

Secretary

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF JACKSON

FISCAL YEAR: January 1, 2015 to December 31, 2015

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.

Chairperson	John Bollentin	\$4,000
Vice-Chairperson	John Sherry	\$4,000
Secretary	Richard Leonard, Jr	\$4,000
Treasurer	Brian Ruditsky	\$4,000
Commissioner	Raymond Torres	\$4,000

- 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 2013.

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.

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

Fire District Schedule of Commissioners and Officers (Continued)

Jackson Township Fire District # 4
Ocean

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)		Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Names of Office Public Entities where individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average hours per Week Dedicated to Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1. Jim Bordin	President		Commissioner	X								4,000
2. John Sherry	Vice President		Officer	X								4,000
3. Richard Leonard	Clerk		Officer	X								4,000
4. Brian Rumsby	Treasurer		Officer	X								4,000
5. Raymond Torres	Asst. Clerk/Treas.		Officer	X								4,000
6.												
7.												
8.												
9.												
10.												
11.												
12.												
13.												
14.												
15.												
Total						\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000

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:

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Township Fire District # 4
Ocean

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	13	5	12,107	\$ 36,321	-	3	\$ 11,273	\$ 33,819	\$ 2,502	7.4%
Parent & Child	-	-	-	-	-	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	2	3	31,103	62,206	-	2	28,960	57,920	4,286	7.4%
Family	-	-	-	(25,523)	-	-	-	(22,935)	(2,588)	11.3%
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	73,004	-	5	-	68,804	4,200	6.1%
Subtotal	15	8	43,210	73,004	-	10	40,233	160,738	20,504	
Commissioners - Health Benefits - Annual Cost										
Single Coverage	-	-	-	-	-	-	-	-	-	#DIV/0!
Parent & Child	-	-	-	-	-	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	-	-	-	-	-	-	-	-	-	#DIV/0!
Family	-	-	-	-	-	-	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-	-	-	#DIV/0!
Subtotal	0	0	-	-	-	0	-	-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage	-	-	-	-	-	-	-	-	-	#DIV/0!
Parent & Child	-	-	-	-	-	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	-	-	-	-	-	-	-	-	-	#DIV/0!
Family	-	-	-	-	-	-	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-	-	-	#DIV/0!
Subtotal	0	0	-	-	-	0	-	-	-	#DIV/0!
GRAND TOTAL	15	8	\$ 43,210	\$ 73,004	\$ -	10	\$ 40,233	\$ 160,738	\$ 20,504	6.1%

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

Schedule of Accumulated Liability for Compensated Absences

Jackson Township Fire District # 4
Ocean

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Mark Reynolds	41.5	\$ 15,000			
John Burmeister	58	15,000			
Brian Alodia	23	5,798			
Richard Leonard	31.5	7,837			
Total liability for accumulated compensated absences at January 1, 2014		<u>\$ 43,635</u>			

2015 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 # 4

County:

Ocean

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,485,329
Cap Bank Available from 2012 (See Levy Cap Certification)		314,590
Cap Bank Available from 2013 (See Levy Cap Certification)		17,575
Cap Bank Available from 2014 (See Levy Cap Certification)		13,496
Cap Bank Used from 2012		
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		3,198,700,202
New Retables - Increase in Valuations (New Construction and Additions)		7,186,700
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.058
Projected Tax Rate based upon Proposed Levy		0.068019556

2015 Budget Summary

Jackson Township Fire District # 4 Ocean

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	2,500	(2,000)	-80.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	3,257	3,257	-	0.0%
Total Revenues Offset with Appropriations	<u>35,145</u>	<u>24,290</u>	<u>10,855</u>	<u>44.7%</u>
Total Revenues and Fund Balance Utilized	38,902	30,047	8,855	29.5%
Amount to be Raised by Taxation to Support Budget	<u>1,497,034</u>	<u>1,485,329</u>	<u>11,705</u>	<u>0.8%</u>
Total Anticipated Revenues	<u>1,535,936</u>	<u>1,515,376</u>	<u>20,560</u>	<u>1.4%</u>
APPROPRIATIONS				
Total Administration	138,800	123,800	15,000	12.1%
Total Cost of Operations & Maintenance	1,151,991	1,150,822	1,169	0.1%
Total Appropriations Offset with Revenue	35,145	24,145	11,000	45.6%
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)	50,000	40,000	10,000	25.0%
Total Capital Appropriations	160,000	100,000	60,000	60.0%
Total Principal Payments on Debt Service	-	75,000	(75,000)	-100.0%
Total Interest Payments on Debt	-	1,609	(1,609)	-100.0%
Total Appropriations	<u>1,535,936</u>	<u>1,515,376</u>	<u>20,560</u>	<u>1.4%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2015 Revenue Schedule

Jackson Township Fire District # 4 Ocean

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ -	-	\$ -	#DIV/0!
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-6B)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Shore Community Bank	500	2,500	(2,000)	-80.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	2,500	(2,000)	-80.0%
Other Revenue (List in Detail)				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	3,257	3,257	-	0.0%
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	3,257	3,257	-	0.0%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L. 1983, c. 383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	14,000	14,000	-	0.0%
Penalties and Fines	290	290	-	0.0%
Other Revenues	20,855	10,000	10,855	108.6%
Total Uniform Fire Safety Act	35,145	24,290	10,855	44.7%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	35,145	24,290	10,855	44.7%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 38,902	\$ 30,047	\$ 8,855	29.5%

2015 Appropriations Schedule

Jackson Township Fire District # 4 Ocean

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ -	\$ -	\$ -	#DIV/0!
Commissioners	20,000	20,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Administration - Personnel	20,000	20,000	-	0.0%
Administration - Other (List)				
Election Expense	1,500	1,500	-	0.0%
Professional Fees	102,500	87,500	15,000	17.1%
Schedule Attached	14,800	14,800	-	0.0%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	118,800	103,800	15,000	14.5%
Total Administration	138,800	123,800	15,000	12.1%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	394,001	354,501	39,502	11.1%
Fringe Benefits	186,754	174,101	12,158	7.0%
Total Operations & Maintenance - Personnel	580,752	528,602	51,650	9.8%
Cost of Operations & Maintenance - Other (List)				
Advertising	2,000	2,000	-	0.0%
Insurance	110,000	95,000	15,000	15.8%
Schedule Attached	390,000	461,645	(71,645)	-15.5%
Contingent Expenses	2,000	2,000	-	0.0%
Vehicle Equipment	30,000	33,800	(3,800)	-11.2%
Building Renovation/Equipment	37,720	27,775	9,954	35.8%
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	571,720	622,220	(50,492)	-8.1%
Total Operations & Maintenance	1,151,991	1,150,822	1,169	0.1%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	20,000	5,000	15,000	300.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	20,000	5,000	15,000	300.0%
Appropriations Offset with Revenue - Other (List)				
Utilities	2,500	9,000	(2,500)	-50.0%
UPSA Expenses	8,145	8,145	-	0.0%
Materials & Supplies	2,800	2,000	800	40.0%
Contingent Expenses	-	-	-	#DIV/0!
Replacement Equipment	1,700	4,000	(2,300)	-57.5%
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	15,145	19,145	(4,000)	-20.9%
Total Appropriations Offset with Revenue	35,145	24,145	11,000	45.6%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.4) 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.0)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	50,000	40,000	10,000	25.0%
Total Capital Appropriations	160,000	100,000	60,000	60.0%
Total Principal Payments on Debt Service	-	75,000	(75,000)	-100.0%
Total Interest Payments on Debt	-	1,600	(1,600)	-100.0%
TOTAL APPROPRIATIONS	\$ 1,535,936	\$ 1,515,378	\$ 20,558	1.4%

**2015 APPROPRIATIONS SCHEDULE
SUPPLEMENTAL SCHEDULES**

Jackson Township Fire District # 4
Ocean

Admin - Operating

	2015	2014
Office Expense	10,500	10,500
Bond Agent	1,500	1,500
Outside Service	<u>2,800</u>	<u>2,800</u>
Total Additional Administration Operating Expense	<u>14,800</u>	<u>14,800</u>

Cost of Operations - Operating

	2015	2014
Maintenance & Repairs	110,000	127,000
Supplies	25,000	28,000
Utilities	65,000	65,000
Miscellaneous Firefighter Expense	20,000	15,000
SCBA	15,000	10,000
Emergency/First Aid Equipment	5,000	7,000
Gear	15,000	25,000
Replacement Equipment	40,000	40,500
Training	20,000	24,000
Training DP	-	145
Hydrant Rental	65,000	65,000
Joint District Expenses	5,000	50,000
Fire Prevention	<u>5,000</u>	<u>5,000</u>
Total Additional Operating Expenses Operations	<u>390,000</u>	<u>461,645</u>

2015 Schedule of Salaries and Benefits

Kachoon Township Fire District #4
Ocean

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFMS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1								
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFMS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Firefighter - 12 Month	1	\$ 109,032	\$ 109,032			\$ 22,029	\$ 15,452	\$ 37,481
Fire Official (FD)	1	\$ 80,271	\$ 80,271			\$ 21,643	\$ 14,237	\$ 35,880
Firefighter - 10 Month	1	\$ 90,000	\$ 90,000			\$ 9,273	\$ 12,814	\$ 21,087
Firefighter - 10 Month	1	\$ 46,466	\$ 46,466			\$ 10,529	\$ 4,780	\$ 17,309
Firefighter - 10 Month	1	\$ 43,234	\$ 43,234			\$ 10,529	\$ 6,332	\$ 16,861
Firefighter - 10 Month	3	\$ 5,000	\$ 25,000		\$ 55,388		\$ 2,253	\$ 2,253
Garage #FFS								
Position #9								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 394,003	\$ -	\$ 55,388	\$ 73,003	\$ 57,868	\$ 186,259

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFMS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Fire Official (FD)	1	\$ 20,000	\$ 20,000					\$ -
Position #1								
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 414,003	\$ -	\$ 55,388	\$ 73,003	\$ 57,868	\$ 186,259

2015 Proposed Capital Budget

Jackson Township Fire District # 4
Ocean

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

List Project Separately	Asset Type	Date of Local		Affirmative	2015 Proposed	
		Finance Board	Date of Voter		Vote	2014 Adopted
		Approval	Approval	Percentage	Budget	Budget
Capital Improvement #1					\$	\$
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements						

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

List Project Separately	Asset Type	Date of Local		Affirmative	2015 Proposed	
		Finance Board	Date of Voter		Vote	2014 Adopted
		Approval	Approval	Percentage	Budget	Budget
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments						
Total Capital Improvements & Down Payments						
RESERVE FOR FUTURE CAPITAL OUTLAYS					160,000	100,000
TOTAL CAPITAL APPROPRIATIONS					\$ 160,000	\$ 100,000

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

5 Year Debt Service Schedule - Principal

Jackson Township Fire District # 4
Ocean

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds											
Aerial Truss	05/24/15	100%	06/03/06	\$ 35,000	-	-	-	-	-	-	\$
General Obligation Bond #1											
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds				75,000							
Bond Anticipation Notes											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANs											
Capital Leases											
Capital Lease #1											
Capital Lease #2											
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases											
Intergovernmental Loans											
Intergovernmental #1											
Intergovernmental #2											
Intergovernmental #3											
Intergovernmental #4											
Total Principal - Intergovernmental Loans											
Other Bonds or Notes Payable											
Other Bonds or Notes #1											
Other Bonds or Notes #2											
Other Bonds or Notes #3											
Other Bonds or Notes #4											
Total Principal - Other Bonds or Notes											
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 75,000							\$ -

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

5 Year Debt Service Schedule - Interest

Jackson Township Fire District # 4
Ocean

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
Aerial Truck	\$ 1,609								\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #6									
Total Interest - General Obligation Bonds	1,609								
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 1,609								\$

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.

2015 Fund Balance Reconciliation

Jackson Township Fire District # 4 Ocean

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 840,659
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	<u>840,659</u>
Estimated results of operations for the year ending December 31, 2014	<u> </u>
Anticipated balance December 31, 2014	<u>840,659</u>
Less: Fund Balance utilized in 2015 Proposed Budget	<u> </u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 840,659</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 419,146
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	<u>419,146</u>
Estimated results of operations for the year ending December 31, 2014	<u> </u>
Anticipated balance December 31, 2014	<u>419,146</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	<u> </u>
Less: Restricted Fund Balance released via Referendum Resolution	<u> </u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 419,146</u></u>

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

2015 Referendums

Jackson Township Fire District # 4
Ocean

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Referendum Line Items	\$ -	\$ -

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

\$ -

Summary of Release of Restricted Fund Balance Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2015 Levy Cap Summary

Jackson Township Fire District # 4 Ocean

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,485,329
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,485,329
Plus: 2% Cap Increase		29,707
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,515,036

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		10,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		60,000
Total Exclusions		70,000

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	\$	7,186,700	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.068	4,887

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		1,589,923
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 1,589,923

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,497,034
Cap Bank Available from Prior Year (2012) for 2015 Budget		314,590
Cap Bank Available from Prior Year (2013) for 2015 Budget		17,675
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		17,675
Cap Bank Available from Prior Year (2014) for 2015 Budget		13,496
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		13,496
Cap Bank from Current Year (2015) Available for 2016 Budget		92,889
Cap Bank Available from 2015 for 2016 Budget		\$ 92,889

2015 Shared Services Exclusion Worksheet

Jackson Township Fire District #4
Ocean

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total		
		2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed
Total																				
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Levy Cap Exclusion Calculations

Jackson Township Fire District # 4 Ocean

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	-
2015 Proposed Budget PFRS Contribution Appropriated		55,388
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		55,388
2014 Adopted Budget PERS Contribution (former Page 55-5A Line 1 Total)		56,898
2014 Adopted Budget PFRS Contribution (former Page 55-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		56,898
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	50,000
2014 Adopted Budget LOSAP Appropriation		40,000
LOSAP Exclusion (+/-)	\$	10,000

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	-
2014 Adopted Budget Total Debt Service Appropriation		76,609
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	160,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		160,000
2014 Adopted Budget Total Capital Appropriation		100,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		100,000
Capital Expenditure Exclusion	\$	60,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		73,003
2015 Proposed Budget Group Health Insurance		73,003
2014 Adopted Budget Administration Health Insurance Appropriation (former Page 55-5A Line 3 Admin)		91,301
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page 55-5A Line 3 Operation & Maintenance)		-
2014 Adopted Budget Group Health Insurance		91,301
Net Increase (Decrease)		(18,298)
Net Increase Divided by 2014 Amount Budgeted = % Increase		0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase inside Cap		0.00%
% Increase inside Cap * 2014 Expended = Added Amount inside Cap	\$	-
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2015 Increase in Appropriation	\$	-



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 2015

Fire District: Jackson Township Fire District No. 4
Municipality: Jackson
County: Ocean
FD-Code: 1511-04

2014 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,498,825**
Amount to be Raised by Taxation: **\$1,485,329**

Activity By Calendar Years	Allowable	Applied In	Used From	Expired	Available
2014	\$13,496	\$0	\$0	\$0	\$13,496
2013	\$17,675	\$0	\$0	\$0	\$17,675
2012	\$314,590	\$0	\$0	\$0	\$314,590
2011	\$54,422	\$0	\$0	\$54,422	\$0
Levy Cap Bank Totals	\$400,183	\$0	\$0	\$54,422	\$345,761

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 4 TOTAL NUMBER OF FIRE DISTRICTS 4

FILE FORM CNC-3 FOR 2015 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for 2014 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**
- \$ 2,193,700,202 (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.
- 7,188,700 (2)
- October 15, 2014
DATE
- Joni Naylor Brown*
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).
- 0.00068 (3)
4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45).
- \$ 4,888.96 (4)

October 16, 2014
DATE

Michael W. Campbell
TAX COLLECTOR SIGNATURE

THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FROM CNC-3. THIS FORM MAY BE