

2016

Township of Jackson
Fire District No. 4 Budget

<http://www.jacksonfiredist4.org>

Department Of



Community
Affairs

Division of Local Government Services

2016 FIRE DISTRICT BUDGET

Certification Section

2016

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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: _____

2016 PREPARER'S CERTIFICATION

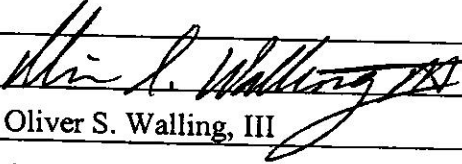
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 Suite 3 Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koernercpa.com		

**2016 PREPARER'S CERTIFICATION
OTHER ASSETS**

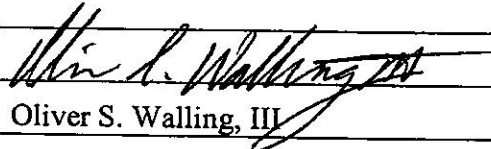
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 Suite 3 Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koerner CPA.com		

2016 APPROVAL CERTIFICATION

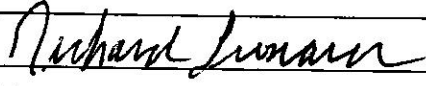
TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 10th day of December, 2015.

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:	Richard Leonard		
Title:	Clerk		
Address:	465A North County Line Road		
Phone Number:	732-928-1434	Fax Number:	732-928-8220
E-mail address:	redtacoma600@aol.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: http://www.jacksonfiredist4.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.

- X A description of the Fire District's mission and responsibilities
- X Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- X The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- X Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- X The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- X 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
- X 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
- X 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
- X 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.

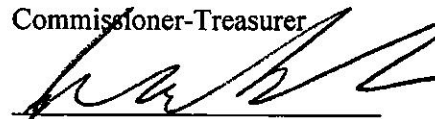
Name of Officer Certifying compliance

Raymond Torres Jr.

Title of Officer Certifying compliance

Commissioner-Treasurer

Signature



2016 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2015; 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 \$1,567,931, which includes an amount to be raised by taxation of \$1,529,174, and Total Appropriations of \$1,567,931; and

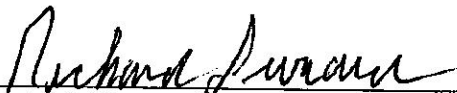
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 10, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 14, 2016.


(Secretary's Signature)

12/10/15
(Date)

Board of Commissioners Recorded Vote

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

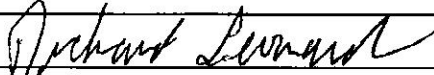
2016 ADOPTION CERTIFICATION

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4 BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 14 day of January, 2016.

Officer's Signature:			
Name:	Richard Leonard		
Title:	Clerk		
Address:	465A North County Line Road, Jackson, NJ 08527		
Phone Number:	732-928-1434	Fax Number:	732-928-8220
E-mail address:	redtacoma600@aol.com		

2016 ADOPTED BUDGET RESOLUTION
TOWNSHIP OF JACKSON
FIRE DISTRICT NO. 4

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Township of Jackson Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 14, 2016; 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 \$ 1,579,307, which includes amount to be raised by taxation of \$1,540,550, and Total Appropriations of \$1,579,307; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 14, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,579,307, which includes amount to be raised by taxation of \$1,540,550, and Total Appropriations of \$1,579,307; 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.

Richard Leonard
 (Secretary's Signature)

1/14/16
 (Date)

Board of Commissioners Recorded Vote

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

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 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 2016 Budget is increasing by approximately \$32,000 which is a 2.1% increase. (within the Cap) The line items that are changing by 10% or more are as follows:

Building Renovation and Firefighting equipment were in a combined line item. In the 2016 budget they are broken out into their own line items. Building Renovation increased \$4,259 (11.3%) due to repairs needed at the substation. Firefighting equipment increased \$34,500 (100%) due to the breakout of a combined line item. This line item is specific to life saving equipment needed for the 2016 year.

Cost of operation added the account Fire Service Agreement JMVFC \$3,500 (100%) A formal resolution accepting the contract between Jackson Township Fire District #4 and Jackson Mills Volunteer Fire Company included a payment for \$3,500 to the volunteers for their services.

Capital Appropriations decreased by \$35,000 (21.9%) because the district did not need to add more funds to that account.

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 2016 Amount to be Raised by Taxation is increasing by \$32,140 which is an increase of 2.1%. The district is not utilizing any surplus funds to balance the 2016 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 2016 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 2016 Budget has an appropriation of \$125,000 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	\$2,216,788,904
Proposed Tax Rate per \$100 of Assessed Valuation	\$.069

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

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

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
----	--	-----	--

FIRE DISTRICT CONTACT INFORMATION 2016

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:	465A 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 Suite 3		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax Number:	732-244-1571
E-mail:	owalling@koernercpa.com		

Chairman:	John Bollentin		
Phone: (ext.)	732-928-1434	Fax:	732-928-8220
E-mail:	jack.bollentin@jacksonfiredist4.org		

Secretary/Treasurer:	Richard Leonard		
Phone: (ext.)	732-928-1434	Fax:	732-928-8220
E-mail:	redtacoma600@aol.com		

Name of Auditor:	Rodney R. Haines, CPA, RMA		
Name of Firm:	Holman Frenia Allison, PC		
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

FIRE DISTRICT NO. 4

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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

The Firehouse does not have gym. Reimbursement for gym fees \$30 per month were given Christian MacNeal, Firefighter.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4

FISCAL YEAR: January 1, 2016 to December 31, 2016

- 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.*
- a) 2003
 - b) 55
 - c) 40
 - d) Automatic increases
 - e) \$50,000
 - f) The Plan Contractor submits an annual report

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF JACKSON

FIRE DISTRICT NO. 4

FISCAL YEAR: January 1, 2016 to December 31, 2016

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	Philip Goldman	\$4,000
Secretary	Richard Leonard	\$4,000
Treasurer	Raymond Torres, Jr.	\$4,000
Commissioner	Brian Ruditsky	\$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.

Fire District Schedule of Commissioners and Officers (Continued)

Jackson Fire District No. 4
Ocean County

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.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Bonus								
1 John Bollentin	President		Commissioner	\$ 4,000			\$ 4,000	N/A					\$ 4,000	
2 Philip Goldman	Vice President		Commissioner	4,000			4,000	N/A					4,000	
3 Richard Leonard	Clerk		Commissioner	4,000			4,000	N/A					4,000	
4 Raymond Torres Jr	Treasurer		Commissioner	4,000			4,000	N/A					4,000	
5 Brian Ruditsky	Asst Clerk/Trea		Commissioner	4,000			4,000	N/A					4,000	
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:				\$ 20,000	\$ -	\$ -	\$ -	\$ 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: 0

Schedule of Health Benefits - Detailed Cost Analysis

Jackson Fire District No. 4
Ocean County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Current Year Cost		% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Current Year	Current Year	Current Year	Current Year	Year Cost	Year Cost	
Active Employees - Health Benefits - Annual Cost													
Single Coverage	3	\$ 12,743	\$ 38,229	3	\$ 11,909	\$ 35,728	\$ 2,501	7.0%	#DIV/0!				
Parent & Child													
Employee & Spouse (or Partner)	2	33,902	67,804	2	31,684	63,368	4,436	7.0%	#DIV/0!				
Family			(26,584)			(26,583)	(1)	0.0%					
Employee Cost Sharing Contribution (enter as negative -)	5		79,449	5		72,513	6,936	9.6%					
Subtotal													
Commissioners - Health Benefits - Annual Cost													
Single Coverage													
Parent & Child													
Employee & Spouse (or Partner)													
Family													
Employee Cost Sharing Contribution (enter as negative -)	0			0									
Subtotal													
Retirees - Health Benefits - Annual Cost													
Single Coverage													
Parent & Child													
Employee & Spouse (or Partner)													
Family													
Employee Cost Sharing Contribution (enter as negative -)	0			0									
Subtotal													
GRAND TOTAL	5		\$ 79,449	5		\$ 72,513	\$ 6,936	9.6%					

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

Schedule of Accumulated Liability for Compensated Absences

Jackson Fire District No. 4
Ocean County

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, 2015	Dollar Value of		Legal Basis for Benefit (check applicable items)		
		Accrued	Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Mark Reynolds	35.8	\$	15,000	x		
John Burmeister Jr	52.7		20,320	x		
Richard Leonard	39.4		13,652	x		
Christian MacNeil	10		1,538	x		
Stanley O'Brien	3		462	x		
Total liability for accumulated compensated absences at January 1, 2015		\$	<u>50,972</u>			

2016 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 in this workbook contain the most current rates and data from the previous fiscal year. The highlighted cells in this workbook will automatically update the information and recalculate the rates for each individual worksheet.

Enter the number of the fire district you own below. This will populate the name of the fire district and the county where the workbook

Name of Fire District:
County:

Jackson Fire District No. 4
Ocean County

Levy Cap Calculation Summary

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 1,497,034
Cap Bank Available from 2013 (See Levy Cap Certification)	17,975
Cap Bank Available from 2014 (See Levy Cap Certification)	13,496
Cap Bank Available from 2015 (See Levy Cap Certification)	92,889
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Cap Bank Used from 2015	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	2,201,134,404
New Ratables - Increase in Valuations (New Construction and Additions)	15,654,500
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.069
Projected Tax Rate based upon Proposed Levy	0.0689815

2016 Budget Summary

Jackson Fire District No. 4 Ocean County

	<u>2016 Proposed Budget</u>	<u>2015 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	500	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	3,257	3,257	-	0.0%
Total Revenues Offset with Appropriations	<u>35,000</u>	<u>35,145</u>	<u>(145)</u>	-0.4%
Total Revenues and Fund Balance Utilized	38,757	38,902	(145)	-0.4%
Amount to be Raised by Taxation to Support Budget	<u>1,529,174</u>	<u>1,497,034</u>	<u>32,140</u>	2.1%
Total Anticipated Revenues	<u>1,567,931</u>	<u>1,535,936</u>	<u>31,995</u>	2.1%
APPROPRIATIONS				
Total Administration	138,800	138,800	-	0.0%
Total Cost of Operations & Maintenance	1,219,131	1,151,991	67,140	5.8%
Total Appropriations Offset with Revenue	35,000	35,145	(145)	-0.4%
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	50,000	-	0.0%
Total Capital Appropriations	125,000	160,000	(35,000)	-21.9%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations	<u>1,567,931</u>	<u>1,535,936</u>	<u>31,995</u>	2.1%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2016 Revenue Schedule

Jackson Fire District No. 4
Ocean County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1 - Shore Community Bank	500	500	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	500	500	-	0.0%
<i>Other Revenue (List in Detail)</i>				
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!
<i>Operating Grant Revenue (List in Detail)</i>				
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%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L. 1983, c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	13,507	14,000	(493)	-3.5%
Penalties and Fines	290	290	-	0.0%
Other Revenues	21,203	20,855	348	1.7%
Total Uniform Fire Safety Act	35,000	35,145	(145)	-0.4%
<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	35,000	35,145	(145)	-0.4%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 38,757	\$ 38,902	\$ (145)	-0.4%

2016 Appropriations Schedule

Jackson Fire District No. 4
Ocean County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
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)				
Other Admin Expense #1 - Election Expenses	1,500	1,500	-	0.0%
Other Admin Expense #2 - Professional Fees	102,500	102,500	-	0.0%
Other Admin Expense #3 - See Attached Schedules	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	118,800	-	0.0%
Total Administration	138,800	138,800	-	0.0%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	422,185	394,003	28,182	7.2%
Fringe Benefits	177,958	186,259	(8,301)	-4.5%
Total Operations & Maintenance - Personnel	600,143	580,262	19,881	3.4%
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1 - Advertising	2,000	2,000	-	0.0%
Other Operations & Maintenance Expense #2 - Insurance	110,000	110,000	-	0.0%
Other Operations & Maintenance Expense #3 - See Attached Schedules	398,500	390,000	8,500	2.2%
Contingent Expenses	2,000	2,000	-	0.0%
Other Assets, Non-Bondable #1 - Vehicle Equipment	30,000	30,000	-	0.0%
Other Assets, Non-Bondable #2 - Bldg Renovation	41,988	37,729	4,259	11.3%
Other Assets, Non-Bondable #3 - Fire Fighting Equipment	34,500	-	34,500	#DIV/0!
Total Operations & Maintenance - Other	618,988	571,729	47,259	8.3%
Total Operations & Maintenance	1,219,131	1,151,991	67,140	5.8%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	20,000	20,000	-	0.0%
Fringe Benefits			-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	20,000	20,000	-	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1 - Utilities	2,500	2,500	-	0.0%
Other Expense #2 - Fire Bureau Expenses	8,000	8,145	(145)	-1.8%
Other Expense #3 - Materials & Supplies	2,800	2,800	-	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Replacement Equipment	1,700	1,700	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	15,000	15,145	(145)	-1.0%
Total Appropriations Offset with Revenue	35,000	35,145	(145)	-0.4%
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:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	50,000	50,000	-	0.0%
Total Capital Appropriations	125,000	160,000	(35,000)	-21.9%
Total Principal Payments on Debt Service			-	#DIV/0!
Total Interest Payments on Debt			-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 1,567,931	\$ 1,535,936	\$ 31,995	2.1%

**2015 APPROPRIATIONS SCHEDULE
SUPPLEMENTAL SCHEDULES**

**Jackson Township Fire District # 4
Ocean**

Admin - Operating	2016	2015
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	2016	2015
Maintenance & Repairs	110,000	110,000
Supplies	25,000	25,000
Utilities	65,000	65,000
Miscellaneous Firefighter Expense	25,000	20,000
SCBA	15,000	15,000
Emergency/First Aid Equipment	5,000	5,000
Gear	15,000	15,000
Replacement Equipment	40,000	40,000
Training	20,000	20,000
Fire Service Agreement JMVFC	3,500	-
Hydrant Rental	65,000	65,000
Joint District Expenses	5,000	5,000
Fire Prevention	<u>5,000</u>	<u>5,000</u>
 Total Additional Operating Expenses Operations	 <u>398,500</u>	 <u>390,000</u>

2016 Schedule of Salaries and Benefits

Jackson Fire District No. 4
Ocean County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 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	2016 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Firefighter-Lt Reynolds	1	\$ 109,032	\$ 109,032		\$ 16,338	\$ 24,045	\$ 9,813	\$ 50,196
Fire Official UFD-Burmeister Jr.	1	82,218	82,218		15,128	24,045	7,400	46,572
Firefighter-Leonard	1	91,836	91,836		13,313	8,850	8,265	30,429
Firefighter-MacNeil	1	56,167	56,167		8,472	11,140	5,055	24,667
Firefighter-O'Brien	1	50,433	50,433		7,261	11,369	4,539	23,169
Firefighter OT	5	5,000	25,000				2,250	2,250
Clothing Allowance	5	1,500	7,500				675	675
Group PFRS								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 422,185	\$	\$ 60,512	\$ 79,449	\$ 37,997	\$ 177,958

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Fire Official UFD-Burmeister Jr.	1	\$ 20,000	\$ 20,000					\$
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			\$ 442,185	\$	\$ 60,512	\$ 79,449	\$ 37,997	\$ 177,958

2016 Proposed Capital Budget

Jackson Fire District No. 4
Ocean County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2016 Proposed Budget	2015 Adopted Budget
		Approval	Date of Voter Approval			
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 Finance Board Approval		Affirmative Vote Percentage	2016 Proposed Budget	2015 Adopted Budget
		Approval	Date of Voter Approval			
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					125,000	160,000
TOTAL CAPITAL APPROPRIATIONS					\$ 125,000	\$ 160,000

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

5 Year Debt Service Schedule - Principal

Jackson Fire District No. 4
Ocean County

Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
General Obligation Bonds											
General Obligation Bond #1											
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds											
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											

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 Fire District No. 4
Ocean County

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$	\$	\$	\$	\$	\$	\$	\$	\$

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.

2016 Fund Balance Reconciliation

Jackson Fire District No. 4
Ocean County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 910,848
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	<u>910,848</u>
Estimated results of operations for the year ending December 31, 2015	
Anticipated balance December 31, 2015	<u>910,848</u>
Less: Fund Balance utilized in 2016 Proposed Budget	
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 910,848</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 569,916
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	<u>569,916</u>
Estimated results of operations for the year ending December 31, 2015	
Anticipated balance December 31, 2015	<u>569,916</u>
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 569,916</u></u>

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

2016 Referendums

Jackson Fire District No. 4
Ocean County

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 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	2016 Proposed Budget Amount Requested	2015 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2016 Levy Cap Summary

Jackson Fire District No. 4
Ocean County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,497,034	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>1,497,034</u>	
Plus: 2% Cap Increase		29,941	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		<u>1,526,975</u>	
<i>Exclusions</i>			
Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		5,124	
Allowable Increase in Health Care Costs		2,774	
Changes in LOSAP Contributions (+/-)		-	
Extraordinary Costs due to a "Declared" Emergency		-	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-	
Total Exclusions		<u>7,898</u>	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	15,654,500	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.069	
ADJUSTED TAX LEVY		<u>10,802</u>	
Amount Utilized from Levy Cap Bank from 2013		1,545,674	
Amount Utilized from Levy Cap Bank from 2014		-	
Amount Utilized from Levy Cap Bank from 2015		-	
Maximum Tax Levy Before Referendum		<u>1,545,674</u>	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		<u><u>\$ 1,545,674</u></u>	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,529,174	
Cap Bank Available from Prior Year (2013) for 2016 Budget		17,675	
Cap Bank Available from Prior Year (2014) for 2016 Budget		13,496	
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		<u>13,496</u>	
Cap Bank Available from Prior Year (2015) for 2016 Budget		92,889	
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		<u>92,889</u>	
Cap Bank from Current Year (2016) Available for 2017 Budget		16,500	
Cap Bank Available from 2016 for 2017 Budget		<u><u>\$ 16,500</u></u>	

2016 Shared Services Exclusion Worksheet

Jackson Fire District No. 4
Ocean County

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

2016 Levy Cap Exclusion Calculations

Jackson Fire District No. 4
Ocean County

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ -
2016 Proposed Budget PFRS Contribution Appropriated	60,512
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	<u>60,512</u>
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	55,388
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2015 Base Amount	<u>55,388</u>
Pension Contribution Exclusion	<u>\$ 5,124</u>

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ 50,000
20154 Adopted Budget LOSAP Appropriation	50,000
LOSAP Exclusion (+/-)	<u>\$ -</u>

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ -
2015 Adopted Budget Total Debt Service Appropriation	-
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ 125,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
###	-
2016 Base Amount	<u>125,000</u>
2015 Adopted Budget Total Capital Appropriation	160,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	<u>160,000</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ -
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	79,449
2016 Proposed Budget Group Health Insurance	<u>79,449</u>
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	73,003
2015 Adopted Budget Group Health Insurance	<u>73,003</u>
Net Increase (Decrease)	<u>6,446</u>
Net Increase Divided by 2015 Amount Budgeted = % Increase	8.83%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy	3.80%
% Increase less % Increase Exclusion = % Increase Inside Cap	5.03%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	<u>\$ 3,672</u>
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	<u>\$ 2,774</u>
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$ 2,212</u>
2016 Increase in Appropriation	<u>\$ 6,446</u>

Form CNC-3 Fire District
(December 2007)

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

MUNICIPALITY JACKSON TOWNSHIP

COUNTY OCEAN

FIRE DISTRICT CODE 4

TOTAL NUMBER OF FIRE DISTRICTS 4

FILE FORM CNC-3 FOR 2016 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for 2015 (pre-budget year). This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 2,201,134,404 (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.

15,654,500 (2)

6-Oct-15

DATE

Joni Doyle Bono

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).

0.00069 (3)

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

\$ 10,801.61 (4)

10/19/2015

DATE

Michael W. Campbell

TAX COLLECTOR SIGNATURE

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