

2015

Manalapan Township
Fire District
1

Fire District Budget

manalapanfiredistrict1.com

Department Of



Community
Affairs

Division of Local Government Services

PHOTOCOPY

2015

Manalapan Twp. Fire District 1

FIRE DISTRICT BUDGET

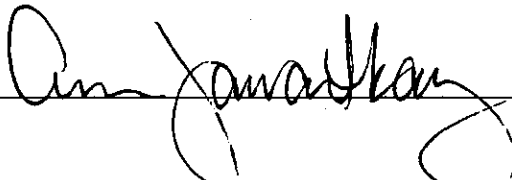
FISCAL YEAR: January 1, 2015 to December 31, 2015

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.

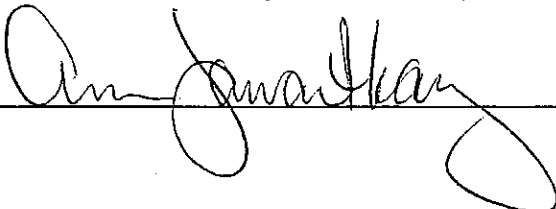
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 1/21/15

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: 2/25/15



**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

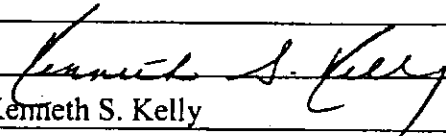
Manalapan Twp. Fire District 1

FIRE DISTRICT 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:	Kenneth S. Kelly		
Title:	Commissioner		
Address:	683 Tennent Road, Manalapan NJ 07726		
Phone Number:	732-522-1676	Fax Number:	732-446-1336
E-mail address:	Commish261@aol.com		

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

Manalapan Twp. Fire District 1

FIRE DISTRICT BUDGET

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

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Preparer's Signature:			
Name:	Kenneth S. Kelly		
Title:	Commissioner		
Address:	683 Tennent Road, Manalapan NJ 07726		
Phone Number:	732-522-1676	Fax Number:	732-446-1336
E-mail address:	Commish261@aol.com		



FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: Manalapanfiredistrict1.com

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

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other 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.

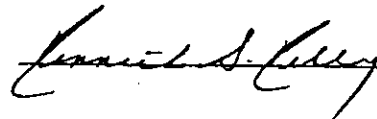
Name of Officer Certifying compliance

Kenneth S. Kelly

Title of Officer Certifying compliance

Commissioner

Signature



FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	Manalapanfiredistrict1.com
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Name of Officer Certifying compliance _____
_Kenneth S. Kelly _____

Title of Officer Certifying compliance _____
_Commissioner _____

Signature _____



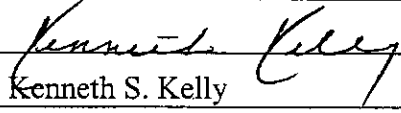
2015 ADOPTION CERTIFICATION

Manalapan Twp. Fire District 1

FIRE DISTRICT 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 21st day of January, 2015.

Officer's Signature:			
Name:	Kenneth S. Kelly		
Title:	Commissioner		
Address:	683 Tennent Road, Manalapan NJ 07726		
Phone Number:	732-522-1676	Fax Number:	732-446-1336
E-mail address:	Commish261@aol.com		

2015 ADOPTED BUDGET RESOLUTION

Manalapan Twp. Fire District 1

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

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 1 (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 21, 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

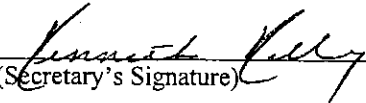
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,574,655 , which includes amount to be raised by taxation of \$1,420,655 , and Total Appropriations of \$1,574,655 ; and

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, 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, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ 1,574,655 , which includes amount to be raised by taxation of \$1,420,655 , and Total Appropriations of \$ 1,574,655 ; and

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

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


(Secretary's Signature)

1-21-15
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
A. Spector	x			
K. Kelly	x			
G. Schmatz	x			
L. Caruana	x			
D. LaRocca	x			

2015 FIRE DISTRICT BUDGET
Narrative and Information Section

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:	Manalapan Township Fire District 1		
Address:	683 Tennent Road		
City, State, Zip:	Manalapan	NJ	07726
Phone: (ext.)	732-536-2881	Fax:	732-446-1336

Preparer's Name:	Kenneth S. Kelly		
Preparer's Address:	683 Tennent Road		
City, State, Zip:	Manalapan	NJ	07726
Phone: (ext.)	732-522-1676	Fax:	732-446-1336
E-mail:	Commish261@aol.com		

Chairman:	Alan Spector		
Phone: (ext.)	732-522-1674	Fax:	732-446-1336
E-mail:	ASpector@mtnj.org		

Secretary/Treasurer:	Kenneth S. Kelly		
Phone: (ext.)	732-522-1676	Fax:	732-446-1336
E-mail:	Commish261@aol.com		

Name of Auditor:	Kenneth Deitz		
Name of Firm:	Simon and Deitz, LLC, CPA's		
Address:	42 East Main Street, Suite 204		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-3665	Fax:	732-780-4402
E-mail:	deitzfreeholdcpa@gmail.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Manalapan Twp. Fire District 1

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."

2000 Pierce Lance Rescue\Pumper – motor pool
1998 Pierce Lance Pumper – motor pool
1997 Pierce Platform Aerial – motor pool
1999 Ford F-550 Mini-pumper – motor pool
2003 Pierce 75' ladder truck – motor pool
2005 Pierce Lance Pumper – motor pool
1987 Pierce Lance Pumper – motor pool
1988 Dodge Ram Brush Truck – motor pool
2004 Ford Expedition – motor pool
2014 Chevrolet Tahoe command vehicle – Chief Frank Kuka
2014 Chevrolet Tahoe command vehicle – 1st Asst. Chief Paul Kwiecinski
2009 Dodge Durango command vehicle – 2nd Asst. Chief Rob Ditota
2002 Ford F-350 Utility vehicle – motor pool
2012 Ford F-350 Rehab unit – motor pool
2003 Dodge Durango Fire police unit – motor pool
2007 Ford F-350 rapid response unit – motor pool

- 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? no
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? no If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 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.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Manalapan Twp. Fire District 1

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.
- 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.

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)

Manalapan Township Fire District #1
Monmouth

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation from Fire District (health benefits, pension, etc.)	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 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 Alan Spector	Commissioner	10x	Commissioner	\$ 7,920			\$ 7,920	Manalapan Twp	Director of public works	40	\$ 111,100		\$ 119,020	
2 Kenneth Kelly	Commissioner	10x	Commissioner	7,920			7,920	Manalapan Twp	Auto mechanic electrical inspector	40	64,857		72,777	
3 Danny LaRocca	Commissioner	10x	Commissioner	7,920			7,920	Manalapan Twp	inspector	10	4,500		12,420	
4 George Schmatz	Commissioner	10x	Commissioner	7,920			7,920	Manalapan Twp	custodian/bu s driver	40	70,683		78,603	
5 Lou Caruana	Commissioner	10x	Commissioner	7,920			7,920	Manalapan Twp, Monmouth County, Manalapan fire district 2	Construction Official, Fire Marshal, Commissioner	40	133,818		133,818	
6 Richard Hogan	President	10	Commissioner					Manalapan Twp	Building Inspector	40	86,857		86,857	
7 Stephen Burdick	V. President	10	Commissioner					State of NJ	Detective	40	87,427		87,427	
8 Paul Kwiecinski	Chief	20	Commissioner											
9														
10														
11														
12														
13														
14														
15														
Total:				\$ 39,600	\$ -	\$ -	\$ 39,600				\$ 559,242	\$ -	\$ 598,842	

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

Manalapan Township Fire District #1
Monmouth

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	0			0				#DIV/0!
Subtotal								
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 -)	0			0				#DIV/0!
Subtotal								
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 -)	0			0				#DIV/0!
Subtotal								
GRAND TOTAL			\$ -			\$ -		#DIV/0!

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

no
no

Schedule of Accumulated Liability for Compensated Absences

Manalapan Township Fire District #1
Monmouth

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
n/a	n/a	n/a	n/a	n/a	n/a
Total liability for accumulated compensated absences at January 1, 2014		\$	-		

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:
County:

Manalapan Township Fire District #1
Monmouth

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,375,272
Cap Bank Available from 2012 (See Levy Cap Certification)		112,558
Cap Bank Available from 2013 (See Levy Cap Certification)		-
Cap Bank Available from 2014 (See Levy Cap Certification)		5,981
Cap Bank Used from 2012		4,909
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		3,674,907,500
New Ratables - Increase in Valuations (New Construction and Additions)		2,095,200
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.040
Projected Tax Rate based upon Proposed Levy		0.038636224

2015 Budget Summary

Manalapan Township Fire District #1 Monmouth

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 154,000	\$ 154,000	✓ \$ -	0.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	154,000	154,000	-	0.0%
Amount to be Raised by Taxation to Support Budget	(N) 1,420,655	1,375,272	45,383	3.3%
Total Anticipated Revenues	1,574,655	1,529,272	45,383	3.0%
APPROPRIATIONS				
Total Administration	489,563	495,535	(5,972)	-1.2%
Total Cost of Operations & Maintenance	792,272	753,047	39,225	5.2%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	169,082	158,021	11,061	7.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	116,532	112,161	4,371	3.9%
Total Interest Payments on Debt	7,206	10,508	(3,302)	-31.4%
Total Appropriations	1,574,655	1,529,272	45,383	3.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2015 Revenue Schedule

Manalapan Township Fire District #1 Monmouth

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 154,000	\$ 154,000	\$ -	0.0%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	154,000	154,000	-	0.0%
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:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
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)				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/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)			-	#DIV/0!
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<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	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 154,000	\$ 154,000	\$ -	0.0%

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 7,920	\$ 7,920	\$ -	0.0%
Commissioners	\$ 39,600	\$ 39,600	-	0.0%
Fringe Benefits	4,123	-	4,123	#DIV/0!
Total Administration - Personnel	51,643	47,520	4,123	8.7%
<i>Administration - Other (List)</i>				
Office operations, equipment leases, and payroll expenses paid positions	55,312	-	55,312	#DIV/0!
Legal, Audit, and Election	-	57,200	(57,200)	-100.0%
Contingent Expenses	14,300	14,300	-	0.0%
Fire prevention and training	-	11,915	(11,915)	-100.0%
Insurance	44,000	44,000	-	0.0%
Building utilities and maintenance	127,308	123,600	3,708	3.0%
Total Administration - Other	197,000	197,000	-	0.0%
Total Administration	437,920	448,015	(10,095)	-2.3%
Total Administration	489,563	495,535	(5,972)	-1.2%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations & Maintenance - Other (List)</i>				
Truck operations	93,000	93,000	-	0.0%
Fire house rentals	170,497	170,497	-	0.0%
Fire hydrant rentals	294,715	283,380	11,335	4.0%
Contingent Expenses	10,000	10,000	-	0.0%
Equipment, Radio, and communications	141,300	137,300	4,000	2.9%
State mandatory physicals	17,870	19,870	(2,000)	-10.1%
Replacement utility vehicle	64,890	39,000	25,890	66.4%
Total Operations & Maintenance - Other	792,272	753,047	39,225	5.2%
Total Operations & Maintenance	792,272	753,047	39,225	5.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	-	-	-	#DIV/0!
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/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 Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
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)	169,082	158,021	11,061	7.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	116,532	112,161	4,371	3.9%
Total Interest Payments on Debt	7,206	10,508	(3,302)	-31.4%
TOTAL APPROPRIATIONS	\$ 1,574,655	\$ 1,529,272	\$ 45,383	3.0%

2015 Schedule of Salaries and Benefits

Manalapan Township Fire District #1
Monmouth

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
secretary/treasurer assistant	1	\$ 7,920	\$ 7,920	\$ 4,123				\$ 4,123
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 7,920	\$ 4,123				\$ 4,123

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS 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								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$					\$

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS 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 Offset by Revenue			\$					\$
Total Administration, Operations & Offset by Revenue			\$ 7,920	\$ 4,123				\$ 4,123

2015 Proposed Capital Budget

Manalapan Township Fire District #1
Monmouth

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

List Project Separately	Asset Type	Date of Local		Date of Voter		Affirmative	
		Finance Board	Approval	Approval	Vote	Percentage	2014 Adopted
						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		Date of Voter		Affirmative	
		Finance Board	Approval	Approval	Vote	Percentage	2014 Adopted
						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							
TOTAL CAPITAL APPROPRIATIONS							

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

5 Year Debt Service Schedule - Principal

Manalapan Township Fire District #1
Monmouth

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds												
Apparatus payment	02/20/10	91%	07/12/11	\$ 112,161	\$ 116,532	\$ 121,281						\$ 237,813
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				112,161	116,532	121,281						237,813
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				\$ 112,161	\$ 116,532	\$ 121,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,813

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

PK

K Kelly
Notes
to sample to Review Maturity Schedule

5 Year Debt Service Schedule - Interest

Manalapan Township Fire District #1
Monmouth

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
Apparatus payment	\$ 10,508	\$ 7,206	\$ 2,457						\$ 9,663
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	<u>10,508</u>	<u>7,206</u>	<u>2,457</u>						<u>9,663</u>
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	<u>\$ 10,508</u>	<u>\$ 7,206</u>	<u>\$ 2,457</u>						<u>\$ 9,663</u>

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.

3

2015 Fund Balance Reconciliation

Manalapan Township Fire District #1 Monmouth

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$	155,605	
Less: Utilized in 2014 Adopted Budget		154,000	
Proposed balance available		1,605	
Estimated results of operations for the year ending December 31, 2014		250,000	
Anticipated balance December 31, 2014		251,605	
Less: Fund Balance utilized in 2015 Proposed Budget		154,000	
Proposed balance after utilization in 2015 Proposed Budget	\$	97,605	

RESTRICTED FUND BALANCE

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

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

2015 Referendums

Manalapan Township Fire District #1 Monmouth

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

Tax Levy Requested minus Maximum Allowable Levy \$ 0

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

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

**Manalapan Township Fire District #1
Monmouth**

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,375,272
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>1,375,272</u>
Plus: 2% Cap Increase		<u>27,505</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,402,777

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		1,069
Allowable Pension Increases		4,123
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		11,061
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>16,253</u>

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	2,095,200
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.040	<u>838</u>

ADJUSTED TAX LEVY 1,419,869

Amount Utilized from Levy Cap Bank from 2012		4,909
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		<u>1,424,778</u>
Amount Proposed for Levy Cap Referendum		-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION \$ 1,424,778

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,420,655
Cap Bank Available from Prior Year (2012) for 2015 Budget		112,558
Cap Bank Available from Prior Year (2013) for 2015 Budget		-
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		-
Cap Bank Available from Prior Year (2014) for 2015 Budget		<u>5,981</u>
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		5,981
Cap Bank from Current Year (2015) Available for 2016 Budget		<u>(786)</u>
Cap Bank Available from 2015 for 2016 Budget	\$	<u><u>4,123</u></u>

2015 Shared Services Exclusion Worksheet

Manalapan Township Fire District #1
Manmouth

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					
	2014		2015	2014		2015	2014		2015	2014		2015	2014		2015	2014		2015	2014		2015	2014		2015	2014		2015			
	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted		
Total																														

**Manalapan Township Fire District #1
Monmouth**

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 4,123
2015 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	<u>4,123</u>
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	<u>-</u>
Pension Contribution Exclusion	<u>\$ 4,123</u>

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$ 169,082
2014 Adopted Budget LOSAP Appropriation	158,021
LOSAP Exclusion (+/-)	<u>\$ 11,061</u>

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 123,738
2014 Adopted Budget Total Debt Service Appropriation	122,669
Debt Service Exclusion	<u>\$ 1,069</u>

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ -
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	<u>-</u>
2014 Adopted Budget Total Capital Appropriation	-
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	<u>-</u>
Capital Expenditure Exclusion	<u>\$ -</u>

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	-
2015 Proposed Budget Group Health Insurance	<u>-</u>
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	
2014 Adopted Budget Group Health Insurance	<u>-</u>
Net Increase (Decrease)	<u>-</u>
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	<u>\$ -</u>