

2017

Township of Manalapan Fire District No. 1 Budget

<http://manalapanfiredistrict1.com/>

Department Of



Community
Affairs

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

TOWNSHIP OF MANALAPAN
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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: _____

2017 PREPARER'S CERTIFICATION

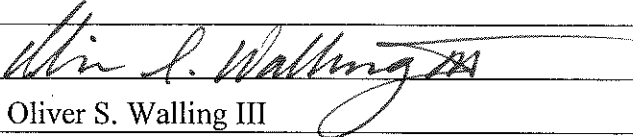
TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

2017 PREPARER'S CERTIFICATION OTHER ASSETS

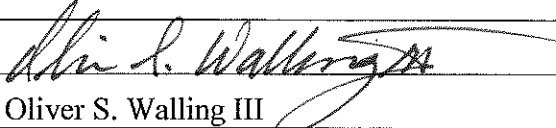
TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

2017 APPROVAL CERTIFICATION

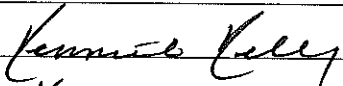
TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 14th day of December, 2016.

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:	KENNETH KELLY		
Title:	CLERK		
Address:	683 Tennent Road Manalapan, NJ 07726		
Phone Number:	732-552-1674	Fax Number:	732-446-1336
E-mail address:	COMMITTEE261@AOL.COM		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: http://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
- N/A The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

KENNETH KAY

Title of Officer Certifying compliance

CLERK

Signature

Kenneth Kay

2017 FIRE DISTRICT BUDGET RESOLUTION

MANALAPAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Township of Manalapan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2016; 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 \$1,687,576 which includes an amount to be raised by taxation of \$1,687,576, and Total Appropriations of \$1,687,576; and

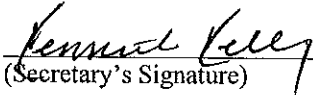
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 14, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 11, 2017.


(Secretary's Signature)

12-14-16
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Spector	✓			
Kelly	✓			
Schmatz	✓			
LaRocca	✓			
Caruana	✓			

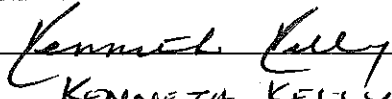
2017 ADOPTION CERTIFICATION

TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 11th day of January, 2017.

Officer's Signature:			
Name:	KENNETH KELLY		
Title:	CLERK		
Address:	683 Tennent Road Manalapan, NJ 07726		
Phone Number:	732-552-1674	Fax Number:	732-446-1336
E-mail address:	COMMISSA 261 @ AOL.COM		

2017 ADOPTED BUDGET RESOLUTION

MANALAPAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Township of Manalapan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 11, 2017; 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

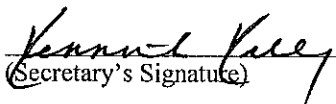
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,687,576, which includes amount to be raised by taxation of \$1,687,576, and Total Appropriations of \$1,687,576; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 11, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,687,576, which includes amount to be raised by taxation of \$1,687,576, and Total Appropriations of \$1,687,576; 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)

1-19-17
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Spector	X			
Kelly	X			
Schmatz				X
LaRocca	X			
Caruana	X			

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

MANALAPAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The overall 2017 proposed budget increased by \$87,921 (5.5%) over the 2016 Budget; this increase is attributed to the following changes in the 2017 Budget:

- **Unrestricted Fund Balance Utilized decreased by \$194,000 (100.0%),**
- **Insurance Expense increased by \$15,442 (11.5%), based on an expected increase in premiums**
- **Office Expenses decreased by \$10,000 (18.1%) based on actual usage in 2016.**
- **Professional Fees increased by \$2,000 (14.0%), based on a normal increases in fees.**
- **Fire Prevention & Training decreased by \$14,000 (31.8%) based on expected usage**
- **Truck Operations increased by \$30,000 (33.7%) based on anticipated repairs and fuel cost**
- **Cash Deficit increased by \$31,774 (100.0%) explained below**
- **Interest on Debt increased by \$14,806 (602.6%), which is explained in detail in item 5 below.**

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 Amount to Be Raised by Taxation increased by \$281,921 (20.1%), in which the Board is not utilizing any surplus funds in the proposed Budget. The tax rate is increasing by \$.007 per \$100 of assessed property values.

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 proposed 2017 Budget is utilizing all \$55,543 in their Levy Cap Bank. In addition, the Board is proposing a referendum from the voters to exceed the Ley Cap by \$118,000 for the purpose of a chief's vehicle and repairs to the firehouse.

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.

In 2016, the Board made the final payment on an existing lease agreement. In addition, the Board entered into a five year lease agreement with PNC Equipment Financial for the purchase of a new Pierce Pumper, with a total principal value of \$594,401, beginning in 2017. The Board has five annual payments of \$127,710 and \$95,936 in 2021. Also, the Board has no provisions for additional capital purchases in the 2017 proposed budget.

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.

In 2017 the Board entered into a five year lease agreement, according to the agreement the lease should have begun in 2017, however the leasing company erroneously billed the initial lease payment in 2016, in which the Board did not have a provision in the approved Budget. Consequently, the Board made the initial lease payment of \$31,774 in 2016.

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	\$3,768,303,200
Proposed Tax Rate per \$100 of Assessed Valuation	\$.045

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

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2017

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

Name of Fire District:	Manalapan Fire District No. 1		
Address:	P.O. Box 395		
City, State, Zip:	Manalapan	NJ	07726
Phone: (ext.)	732-446-8403	Fax:	732-446-1336

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

Chairman:	Alan Spector		
Phone: (ext.)	732-552-1674	Fax:	732-446-1336
E-mail:			

Secretary/Treasurer:	Kenneth Kelly		
Phone: (ext.)	732-552-1674	Fax:	732-446-1336
E-mail:			

Name of Auditor:	Rodney R. Haines CPA RMA		
Name of Firm:	Holman Frenia Allison, P.C.		
Address:	680 Hooper Avenue		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-797-1333	Fax:	732-797-1022
E-mail:	rhaines@hfcpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

MANALAPAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED) MANALAPAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

- 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? **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? **N/A** 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) 1990
- b) 40
- c) 22
- d) Automatic increase
- e) \$188,000
- f) VFIS submits a report annually

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

MANALAPAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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.

Current Commissioners & Officers:	Compensation:	Other Public Compensation:
Alan Spector	\$7,920	\$0
Kenneth Kelly	\$7,920	\$0
George Schmatz	\$7,920	\$0
Daniel LaRocca	\$7,920	\$0
Lou Caruana	\$7,920	\$0

- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

N/A

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2015.

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

Fire District Schedule of Commissioners and Officers (Continued)

Manalapan Fire District #1
Monmouth County

Reportable Compensation from Fire
District (W-2/ 1099)

Name	Title	Average Hours per Week Dedicated to Position	Position		Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	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
			Commissioner	Former Officer										
1 Alan Spector	Commissioner	10 X			\$ 7,920			\$ 7,920	Manalapan Twp.	Director of Public Works	40	\$ 111,100		\$ 119,020
2 Kenneth Kelly	Commissioner	10 X			7,920			7,920	Manalapan Twp.	Auto Mechanic Electrical Inspector	40	84,857		7,920
3 Denny LaRocca	Commissioner	10 X			7,920			7,920	Manalapan Twp.	Inspector	40	4,500		72,777
4 George Schmatz	Commissioner	10 X			7,920			7,920	Manalapan Twp.	Custodian	40	70,683		12,420
5 Lou Caruana	Commissioner	10 X			7,920			7,920	State of New Jersey	Detective Building Inspector	40	87,427		78,603
6 Paul Kwiecinski	Chief	20		X					Manalapan Twp.		40	86,857		87,427
7 Steve Burdick	President	10		X										86,857
8														-
9														-
10														-
11														-
12														-
13														-
14														-
15														-
Total:					\$ 39,600	\$ -	\$ -	\$ 39,600				\$ 425,424	\$ -	\$ 465,024

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:

**Manalapan Fire District #1
Monmouth County**

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

Schedule of Accumulated Liability for Compensated Absences

Manalapan Fire District #1
Monmouth 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, 2016	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
N/A					
Total liability for accumulated compensated absences at January 1, 2016					\$ -

2017 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:
County:

Manalapan Fire District #1
Monmouth County

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$ 1,405,655
Cap Bank Available from 2014 (See Levy Cap Certification)	5,981
Cap Bank Available from 2015 (See Levy Cap Certification)	-
Cap Bank Available from 2016 (See Levy Cap Certification)	55,543
Cap Bank Used from 2014	5,981
Cap Bank Used from 2015	-
Cap Bank Used from 2016	55,543
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	-
Assessed Valuation of District for adopted budget	3,765,776,700
New Ratables - Increase in Valuations (New Construction and Additions)	2,526,500
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.038
Projected Tax Rate based upon Proposed Levy	0.044783445

2017 Budget Summary

Manalapan Fire District #1 Monmouth County

	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ 194,000	\$ (194,000)	-100.0%
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	-	194,000	(194,000)	-100.0%
Amount to be Raised by Taxation to Support Budget	<u>1,687,576</u>	<u>1,405,655</u>	<u>281,921</u>	20.1%
Total Anticipated Revenues	<u>1,687,576</u>	<u>1,599,655</u>	<u>87,921</u>	5.5%
APPROPRIATIONS				
Total Administration	502,360	508,918	(6,558)	-1.3%
Total Cost of Operations & Maintenance	777,527	788,272	(10,745)	-1.4%
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, Preceding Year (N.J.S.A. 40A:14-78.6)	31,774	-	31,774	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	188,000	178,727	9,273	5.2%
Total Capital Appropriations	60,000	-	60,000	#DIV/0!
Total Principal Payments on Debt Service	110,652	121,281	(10,629)	-8.8%
Total Interest Payments on Debt	<u>17,263</u>	<u>2,457</u>	<u>14,806</u>	602.6%
Total Appropriations	<u>1,687,576</u>	<u>1,599,655</u>	<u>87,921</u>	5.5%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

Manalapan Fire District #1 Monmouth County

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -	\$ 194,000	\$ (194,000)	-100.0%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	-	194,000	(194,000)	-100.0%
<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	-	-	-	#DIV/0!
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/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)	-	-	-	#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!
<i>Revenues Offset with Appropriations</i>				
<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	\$ -	\$ 194,000	\$ (194,000)	-100.0%

2017 Appropriations Schedule

Manalapan Fire District #1 Monmouth County

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 9,275	\$ 9,275	\$ -	0.0%
Commissioners	\$ 39,600	\$ 39,600	-	0.0%
Fringe Benefits	4,123	4,123	-	0.0%
Total Administration - Personnel	52,998	52,998	-	0.0%
Administration - Other (List)				
Other Admin Expense #1 - Insurance	149,750	134,308	15,442	11.5%
Other Admin Expense #2 - Building Maintenance & Utilities	208,000	208,000	-	0.0%
Other Admin Expense #3 - See Attached Schedules	91,612	113,612	(22,000)	-19.4%
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	449,362	455,920	(6,558)	-1.4%
Total Administration	502,360	508,918	(6,558)	-1.3%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1 - Firehouse Rent	173,907	170,497	3,410	2.0%
Other Operations & Maintenance Expense #2 - Hydrant Rental	309,450	294,715	14,735	5.0%
Other Operations & Maintenance Expense #3 - See Attached Schedule	136,870	106,870	30,000	28.1%
Contingent Expenses	10,000	10,000	-	0.0%
Other Assets, Non-Bondable #1 - Equipment, Radios, & Communications	147,300	147,300	-	0.0%
Other Assets, Non-Bondable #2 - Command Vehicle	-	58,890	(58,890)	-100.0%
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	777,527	788,272	(10,745)	-1.4%
Total Operations & Maintenance	777,527	788,272	(10,745)	-1.4%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
Appropriations Offset with Revenue - Other (List)				
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!
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)	31,774	-	31,774	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	188,000	178,727	9,273	5.2%
Total Capital Appropriations	60,000	-	60,000	#DIV/0!
Total Principal Payments on Debt Service	110,652	121,281	(10,629)	-8.8%
Total Interest Payments on Debt	17,263	2,457	14,806	602.6%
TOTAL APPROPRIATIONS	\$ 1,687,576	\$ 1,599,655	\$ 87,921	5.5%

**2017 APPROPRIATIONS SCHEDULE
SUPPLEMENTAL SCHEDULES**

**Lindenwold Fire District #1
Camden County**

Admin - Operating	<u>2017</u>	<u>2016</u>
Office Expense, Equipment Lease & Payroll Expense	45,312	55,312
Professional Fees	16,300	14,300
Fire Prevention & Training	<u>30,000</u>	<u>44,000</u>
Total Additional Administration Operating Expense	<u>91,612</u>	<u>113,612</u>
Cost of Operations - Operating	<u>2017</u>	<u>2016</u>
Truck Operations	119,000	89,000
Fees - Medical	<u>17,870</u>	<u>17,870</u>
Total Additional Cost of Operations Expense	<u>136,870</u>	<u>106,870</u>

2017 Schedule of Salaries and Benefits

Mahalapan Fire District #1
Monmouth County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages		PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits	
Position #1 - Secretary/Assistant	1	\$ 9,275	\$ 9,275	\$ 2,027				\$ 2,096	\$ 4,123	
Position #2	-	-	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-	-	-
Total Administration			\$ 9,275	\$ 2,027	\$ -	\$ -	\$ -	\$ 2,096	\$ 4,123	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages		PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 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	2017 Proposed Budget Salary & Wages		PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 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			\$ 9,275	\$ 2,027	\$ -	\$ -	\$ -	\$ 2,096	\$ 4,123	

2017 Proposed Capital Budget

Manalapan Fire District #1
Monmouth County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted Budget
Capital Improvement #1 - Utility Vehicle	Vehicle		12/14/16	100%	\$ 60,000	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					60,000	-

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted 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					60,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					-	-
TOTAL CAPITAL APPROPRIATIONS					\$ 60,000	\$ -

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

Debt Service Schedule - Principal

Manalapan Fire District #1
Monmouth County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	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 - Pumper				121,281	110,652	117,284	120,339	123,474	94,712			566,461
Capital Lease #2 - Pumper												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				121,281	110,652	117,284	120,339	123,474	94,712			566,461
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				\$ 121,281	\$ 110,652	\$ 117,284	\$ 120,339	\$ 123,474	\$ 94,712	\$ -	\$ -	\$ 566,461

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

Debt Service Schedule - Interest

Manalapan Fire District #1
Monmouth County

	Current Year (2016)	2017	2018	2019	2020	2021	2022	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 - Pumper	2,457								-
Capital Lease #2 - Pumper	-	17,263	10,631	7,576	4,441	1,224			41,134
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	2,457	17,263	10,631	7,576	4,441	1,224			41,134
<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	\$ 2,457	\$ 17,263	\$ 10,631	\$ 7,576	\$ 4,441	\$ 1,224	\$ -	\$ -	\$ 41,134

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.

2017 Fund Balance Reconciliation

Manalapan Fire District #1 Monmouth County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 179,851
Less: Utilized in 2016 Adopted Budget	194,000
Proposed balance available	(14,149)
Estimated results of operations for the year ending December 31, 2016	50,000
Anticipated balance December 31, 2016	35,851
Less: Fund Balance utilized in 2017 Proposed Budget	-
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 35,851</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ -
Less: Utilized in 2016 Adopted Budget	-
Proposed balance available	-
Estimated results of operations for the year ending December 31, 2016	-
Anticipated balance December 31, 2016	-
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ -</u>

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

2017 Referendums

Manalapan Fire District #1 Monmouth County

Summary of Referendum Line Items	2017 Proposed Budget Amount Requested	2016 Final Budget
Utility Vehicle	\$ 60,000	
Maintenance & Repairs - Building	58,000	
Total Referendum Line Items	\$ 118,000	\$ -

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	2017 Proposed Budget Amount Requested	2016 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2017 Levy Cap Summary

Manalapan Fire District #1 Monmouth County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,405,655
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,405,655</u>
Plus: 2% Cap Increase	<u>28,113</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,433,768</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	4,177
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	9,273
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	<u>60,000</u>
Total Exclusions	<u>73,450</u>

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 2,526,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$0.038 960</u>

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2014	5,981
Amount Utilized from Levy Cap Bank from 2015	-
Amount Utilized from Levy Cap Bank from 2016	<u>55,543</u>
Maximum Tax Levy Before Referendum	1,569,702
Amount Proposed for Levy Cap Referendum	<u>118,000</u>
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>\$ 1,687,702</u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,687,576
Cap Bank Available from Prior Year (2014) for 2017 Budget	5,981
Cap Bank Available from Prior Year (2015) for 2017 Budget	<u>-</u>
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget	-
Cap Bank Available from Prior Year (2016) for 2017 Budget	<u>55,543</u>
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget	-
Cap Bank from Current Year (2017) Available for 2018 Budget	<u>(179,398)</u>
Cap Bank Available from 2017 for 2018 Budget	<u><u>\$ -</u></u>

Manalapan Fire District #1
Monmouth County

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2017 Levy Cap Exclusion Calculations

Manalapan Fire District #1 Monmouth County

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$ 2,027
2017 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	2,027
2016 Adopted Budget PERS Contribution	2,027
2016 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	2,027
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$ 188,000
2016 Adopted Budget LOSAP Appropriation	178,727
LOSAP Exclusion (+/-)	\$ 9,273

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 127,915
2015 Adopted Budget Total Debt Service Appropriation	123,738
Debt Service Exclusion	\$ 4,177

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$ 60,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2017 Base Amount	60,000
2016 Adopted Budget Total Capital Appropriation	-
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2016 Base Amount	-
Capital Expenditure Exclusion	\$ 60,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017	
2017 Proposed Budget Administration Health Insurance Appropriation	\$ -
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Proposed Budget Group Health Insurance	-
2016 Adopted Budget Administration Health Insurance Appropriation	-
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2017 Increase in Appropriation	\$ -

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Manalapan County: Monmouth
Fire District Code: F01 Total Number of Fire Districts: 2

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 3,765,776,700 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 2,569,800 (2a)

— \$ 43,300 (2b)

= \$ 2,526,500 (2c)

Ananda N. Karunan
Assessor Signature

10/19/16 11/14/16 Revised
Date

TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

0.038 (3)

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

\$ 96.07 (4)

[Signature]
Tax Collector Signature

11/14/16
Date



State of New Jersey
Department of Community Affairs
Division of Local Government Services
Bureau of Authority Regulation
Fire District Levy Cap Certification for Fiscal Year 2017

Fire District: Manalapan Township Fire District No. 1

Municipality: Manalapan

County: Monmouth

FD-Code: 1326-01

2016 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$1,461,198**

Amount to be Raised by Taxation: **\$1,405,655**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2016	\$55,543	\$0	\$0	\$0	\$55,543
	2015	\$0	\$786	\$0	\$0	\$0
	2014	\$5,981	\$0	\$0	\$0	\$5,981
Levy Cap Bank Totals		\$61,524	\$786	\$0	\$0	\$61,524

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2013	\$0	\$86,176	\$0	\$0	\$0
	2012	\$112,558	\$0	\$786	\$111,772	\$0
	2011	\$87,350	\$0	\$86,176	\$1,174	\$0
Levy Cap Bank Totals		\$199,908	\$86,176	\$86,962	\$112,946	\$0

Named Insured:
 MANALAPAN TOWNSHIP BOARD OF FIRE
 COMMISSIONERS DISTRICT #1

Policy Number: VFIS-TR-2068340-00/000
 Policy Period: From 01-01-2015
 To 01-01-2016

ITEM THREE: Schedule of Your Auto Coverage

Auto Schedule Summary

Veh. Num.	Year	Make	Model	PE Code	V.I.N.	Value
1	1987	PIERCE	PUMPER LDH 12/13	PLDH	1P9CT01J2HA040474	\$ 525,000
2	1988	DODGE	BRUSH VEH	BV	1B7EW2458JS578083	\$ 17,400
3	1997	PIERCE	AERIAL DEV	AD	4P1CT02G7VA000469	\$ 750,000
4	1997	PIERCE LANCE	PUMPER LDH	PLDH	4P1CT02G0VA000457	\$ 525,000
5	1999	PIERCE	MINI PUMPER	MP	1PDAF57FXED40525	\$ 150,000
6	2002	FORD	SERVICE	OTH	1FTNW21S12ED10762	ACV
7	2003	DODGE	DURANGO	OTH	1P4HS48N43F567837	ACV
8	2003	PIERCE LANCE	AERIAL DEV	AD	4P1CT02H63A003160	\$ 625,301
9	2004	FORD	EXPEDITION	OTH	1FMPU16L84LB54188	ACV
10	2005	PIERCE LANCE	PUMPER LDH	PLDH	4P1CL01H65A005544	\$ 603,160
11	2007	FORD	F350	OTH	1FDW37YX7EA47079	ACV
12	2006	TRIVAN	TRAILER	OTH	1T9HVACC56F833733	\$ 70,000
13	2009	DODGE	DURANGO	OTH	1D8HB38P59F712631	ACV
14	2012	FORD	F350	OTH	1FT8W3BT5CEB44094	\$ 51,130
15	2012	PIERCE ARROW	PUMPER LDH	PLDH	4P1CA01DXCA012609	\$ 790,000
16	2010	CM	TRAILER	OTH	5A3C824D7AL000986	\$ 5,000
17	2014	CHEVY	TAHOE	OTH	1GNSK2B05ER185891	\$ 43,140
18	2014	CHEVY	TAHOE	OTH	1GNSK2B06ER186497	\$ 43,140

**FIRE DISTRICT SPECIAL MEETING
(N.J.S.A. 40A:14-84)
RESULTS CERTIFICATION**

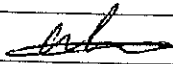
Please attach a copy of the Fire District Notice and Affidavit of Special Meeting Posting to this form when it is submitted.

Municipality:	Manalapan Township	Fire District #:	1
County:	Monmouth		

OTHER REFERENDUM QUESTIONS

	CAPITAL PROJECTS (N.J.S.A. 40A:14-84)		
	Capital #1 Description of Project: Purchase of utility vehicle	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	\$60,000	\$	\$
Total Votes	#20	#	#
Total "Yes" Votes	#20	#	#
Total "No" Votes	#0	#	#
% of Yes Votes	100%	%	%

It is hereby certified that this referendum (special meeting) complies with the requirements of law pursuant to N.J.S.A. 40A:14-84:

Signed Certification:			Date:	December 14, 2016
Printed Name:	Alan Spector			
Title:	Chairman			
Telephone:	732-446-8415	Fax:	732-446-1336	
E-mail:	aspector@mtnj.org			

Please return the results to the Division within one week of the meeting to authoritiesunit@dca.nj.gov or:

Bureau of Authority Regulation
101 South Broad Street
P.O. Box 803
Trenton, NJ 08625-0803
Fax: (609) 984-7388

AFFIDAVIT OF POSTING SPECIAL MEETING NOTICE

The legal voters, at the annual meeting or at a special meeting called by the commissioners of the fire district, may vote to raise money for a firehouse, apparatus and appliances in connection therewith for fire extinguishing purposes, in an amount not exceeding 5 mills on the dollar of the last assessed valuation of the property in the fire district. The amount so voted for shall be included in the next succeeding annual budget of the fire district under the section for capital appropriations.

Any such special meeting shall be called on 10 days' notice by the board of fire commissioners, to be posted in five public places in the district, setting forth the time, place and object of the meeting and the legal voters shall determine the amount of money to be raised. (N.J.S.A. 40A:14-84)

A separate certification is required to report the results of the special meeting as well as a copy of the notice that was posted.



AFFIDAVIT OF POSTING SPECIAL MEETING

I, the undersigned, hereby certify that a Special Meeting has been called by the Board of Fire Commissioners of Manalapan Township Fire District #1 scheduled for December 14, 2016 at 2:00 pm at 683 Tennent Road, Manalapan, NJ.

I further certify that on December 3rd, 2016, I posted notices in the 5 following locations:

Manalapan Town Hall Notices Board
Manalapan Township DPW
Gordons Corner Fire Company on Tennent Road
Gordons Corner Fire Company on Pease Road
Manalapan Township Senior Center

Signature

ALAN SPECTOR

Printed Name

Chairman

Title

Dated: 12/15/16

AFFIDAVIT OF PUBLICATION

Publisher's Fee \$26.25 Affidavit \$35.00

State of New Jersey } SS.
Monmouth/Ocean Counties

Personally appeared

Danilo G. G. G. G.

Of the Asbury Park Press, a newspaper printed in Freehold, New Jersey and published in Neptune, in said County and State, and of general circulation in said county, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 1 times, once in each issue as follows:

12/07/16 A.D 2016

Danilo G. G. G. G.

Ad Number: 0001777487

Melanie C. Altz
Sworn and subscribed before me, this 7 day of
December, 2016



Ad Number: 0001777487

Run Dates: 12/07/16

MANALAPAN TOWNSHIP
BOARD OF FIRE
COMMISSIONERS
DISTRICT NO. 1

NOTICE OF PUBLIC HEARING
PLEASE TAKE NOTICE that the Manalapan Township Board of Fire Commissioners District No. 1 has fixed the time and place for a Public Hearing for approval of the purchase of a utility truck for Wednesday, December 14, 2016 at from 2:00 p.m. to 9:00 p.m. at the firehouse at 683 Tennent Road, Manalapan, New Jersey. At this time and place members of the public shall have the opportunity to be heard and present comments and objections regarding the purchase of the utility truck. Formal action may be taken at the meeting on the utility truck or on any other matters that come before the Board.

MANALAPAN TOWNSHIP
BOARD OF FIRE
COMMISSIONERS
DISTRICT NO. 1
By: Kenneth Kelly, Clerk

Dated: December 5, 2016
(\$26.25)

0001777487-01