

2018

Township of Manalapan

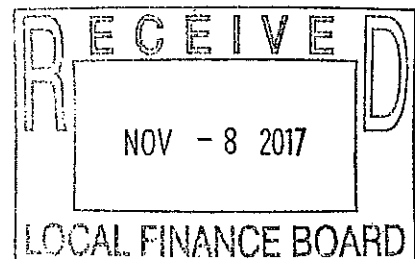
Fire District No. 1 Budget

<http://manalapanfiredistrict1.com>

Department Of



Community
Affairs

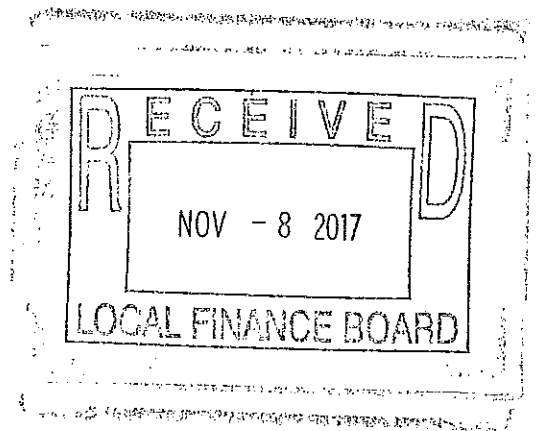


Division of Local Government Services

LOCAL GOVT SERVICES
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2018 FIRE DISTRICT BUDGET

Certification Section



2018

**TOWNSHIP OF MANALAPAN
FIRE DISTRICT NO. 1 BUDGET**

FISCAL YEAR: January 1, 2018 to December 31, 2018

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*

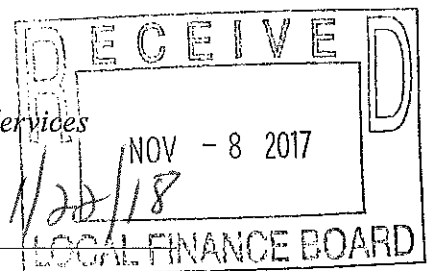
By: C.M. Zappach Date: 12/8/17

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: Christine M. Zappach Date: 11/28/18




2018 PREPARER'S CERTIFICATION
TOWNSHIP OF MANALAPAN
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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, CPA		
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		

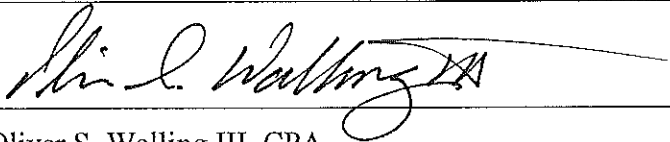
2018 PREPARER'S CERTIFICATION OTHER ASSETS

TOWNSHIP OF MANALAPAN FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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.

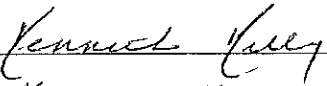
Preparer's Signature:			
Name:	Oliver S. Walling III, CPA		
Title:	Accountant		
Address:	10 Allen Street Suite 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	owalling@koernercpa.com		

2018 APPROVAL CERTIFICATION
TOWNSHIP OF MANALAPAN
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 15th day of November, 2017.

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:	PO Box 395 Manalapan, NJ 07726		
Phone Number:	732-552-1674	Fax Number:	732-446-1336
E-mail address:			

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.

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

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

Name of Officer Certifying compliance

KENNETH KELLY

Title of Officer Certifying compliance

CLERK

Signature

Kenneth Kelly

2018 FIRE DISTRICT BUDGET RESOLUTION

TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Township of Manalapan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 15, 2017; 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 \$1,721,470, which includes an amount to be raised by taxation of \$1,721,470, and Total Appropriations of \$1,721,470; and

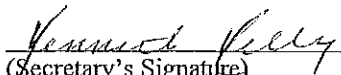
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 November 15, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 December 20, 2017.


(Secretary's Signature)

11-6-17
(Date)

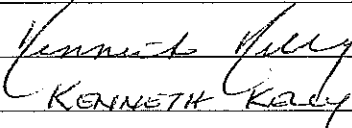
Board of Commissioners Recorded Vote

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

2018 ADOPTION CERTIFICATION
TOWNSHIP OF MANALAPAN
FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 20th day of December, 2017.

Officer's Signature:			
Name:	KENNETH KADY		
Title:	CLERK		
Address:	PO Box 395 Manalapan, NJ 07726		
Phone Number:	732-552-1674	Fax Number:	732-446-1336
E-mail address:	COMMISH261 @ AOL.COM		

2018 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Township of Manalapan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 20, 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

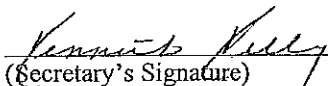
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,721,470, which includes amount to be raised by taxation of \$1,721,470, and Total Appropriations of \$1,721,470; and

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 December 20, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,721,470, which includes amount to be raised by taxation of \$1,721,470, and Total Appropriations of \$1,721,470; 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)

12-20-17
(Date)

Board of Commissioners Recorded Vote

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

2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 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 proposed 2018 Budget is increasing by \$33,894 over the 2017 Budget. The increases and decreases in excess of 10% are as follows:

The firehouse rent increased by 14.7% to cover the increased costs associated with the fire stations.

There was no cash deficit to fund so that decreased by 100%.

Capital appropriations decreased by 16.7% because there are no Capital projects funded for 2018. The Board is appropriating \$50,000 for future Capital purchases.

Professional fees are increasing by \$8,700 to \$25,000. The Board hired an accountant and auditor who have significant knowledge and experience with fire districts.

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 proposed 2018 Budget is increasing by \$33,894. The amount to be raised by taxation is increasing by the same amount. The tax rate remains the same as 2017. The Board did not utilized any surplus to balance the budget.

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

The amount to be raised by taxation is increasing by 2% over 2017. This increase is in compliance with the Property Tax Levy Cap.

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

N/A

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

The proposed 2018 Budget has an appropriation of \$50,000 for future Capital purchase. The budget also has an appropriation for the annual lease purchase payment.

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

N/A

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

N/A

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

Total Assessed Valuation of District	\$3,827,746,100
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

2018

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:	PO Box 395		
City, State, Zip:	Manalapan	NJ	07726
Phone: (ext.)	732-446-8403	Fax:	732-446-1336

Preparer's Name:	Oliver S. Walling III, CPA		
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:	732-446-1571
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@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2018 to December 31, 2018

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)

TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2018 to December 31, 2018

- 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? _____ *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) 46
 - c) 28
 - d) Automatic increase
 - e) \$191,666
 - f) VFIS submits a report annually

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

TOWNSHIP OF MANALAPAN

FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2018 to December 31, 2018

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.

	Compensation	Other Public Compensation
Alan Spector	\$7,920	\$125,000
Kenneth Kelly	\$7,920	\$ - 0 -
George Schmatz	\$7,920	\$8,000
Daniel LaRocco	\$7,920	\$70,000
Lou Caruana	\$7,920	\$76,000

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

N/A

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 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 Township Fire District No. 1
Monmouth County

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

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Reportable Compensation from Fire District (W-2/ 1099)				Total Compensation from 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, etc.)	Total Compensation All Public Entities
					Base Salary/ Stipend	Bonus	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.)								
1 Alan Spector	Chair	As Needed	X		\$ 7,920					\$ 7,920	Manalapan Twp	Director - Public Works	40	\$ 125,000		\$ 132,920
2 Kenneth Kelly	Commissioner	As Needed	X		7,920					7,920	N/A					7,920
3 Danny LaRocco	Commissioner	As Needed	X		7,920					7,920	Manalapan Twp	Mechanic Electrical Inspector	40	70,000		77,920
4 George Schmatz	Commissioner	As Needed	X		7,920					7,920	Manalapan Twp		40	8,000		15,920
5 Lou Caruana	Commissioner	As Needed	X		7,920					7,920	Manalapan Twp	Custodian	40	76,000		83,920
6																-
7																-
8																-
9																-
10																-
11																-
12																-
13																-
14																-
15																-
Total:					\$ 39,600	\$ -	\$ -	\$ -	\$ -	\$ 39,600				\$ 279,000	\$ -	\$ 318,600

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 No. 1
Monmouth County

	# of Covered Members (Medical & Rx) Proposed Budget		Annual Cost Estimate per Employee 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														
Parent & Child														
Employee & Spouse (or Partner)														
Family														
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal														
Commissioners - Health Benefits - Annual Cost														
Single Coverage														
Parent & Child														
Employee & Spouse (or Partner)														
Family														
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal														
Retirees - Health Benefits - Annual Cost														
Single Coverage														
Parent & Child														
Employee & Spouse (or Partner)														
Family														
Employee Cost Sharing Contribution (enter as negative -)														
Subtotal														
GRAND TOTAL														

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

2018 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:

Manalapan Township Fire District No. 1

County:

Monmouth County

Levy Cap Calculation Summary

2017 Adopted Budget - Amount to be Raised by Taxation	\$ 1,687,576
Cap Bank Available from 2015 (See Levy Cap Certification)	-
Cap Bank Available from 2016 (See Levy Cap Certification)	126
Cap Bank Available from 2017 (See Levy Cap Certification)	-
Cap Bank Used from 2015	
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	3,818,738,500
New Ratables - Increase in Valuations (New Construction and Additions)	9,007,600
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.045
Projected Tax Rate based upon Proposed Levy	0.044973464

2018 Budget Summary

Manalapan Township Fire District No. 1 Monmouth County

	<i>2018 Proposed Budget</i>	<i>2017 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	\$ -	\$ -	\$ -	#DIV/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	-	-	-	#DIV/0!
Amount to be Raised by Taxation to Support Budget	<u>1,721,470</u>	<u>1,687,576</u>	<u>33,894</u>	2.0%
Total Anticipated Revenues	<u>1,721,470</u>	<u>1,687,576</u>	<u>33,894</u>	2.0%
APPROPRIATIONS				
Total Administration	518,170	502,360	15,810	3.1%
Total Cost of Operations & Maintenance	827,385	777,527	49,858	6.4%
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)	-100.0%
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	198,000	188,000	10,000	5.3%
Total Capital Appropriations	50,000	60,000	(10,000)	-16.7%
Total Principal Payments on Debt Service	117,284	110,652	6,632	6.0%
Total Interest Payments on Debt	<u>10,631</u>	<u>17,263</u>	<u>(6,632)</u>	-38.4%
Total Appropriations	<u>1,721,470</u>	<u>1,687,576</u>	<u>33,894</u>	2.0%
ANTICIPATED SURPLUS (DEFICIT)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	#DIV/0!

2018 Revenue Schedule

Manalapan Township Fire District No. 1
Monmouth County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#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	\$ -	\$ -	\$ -	#DIV/0!

2018 Appropriations Schedule

Manalapan Township Fire District No. 1
Monmouth County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
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%
<i>Administration - Other (List)</i>				
Other Admin Expense #1 - Insurance	156,860	149,750	7,110	4.7%
Other Admin Expense #2 - Building Maintenance & Utilities	208,000	208,000	-	0.0%
See Supplemental Schedule	100,312	91,612	8,700	9.5%
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
See Supplemental Schedule	-	-	-	#DIV/0!
Total Administration - Other	465,172	449,362	15,810	3.5%
Total Administration	518,170	502,360	15,810	3.1%
<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>				
Other Operations & Maintenance Expense #1 - Firehouse Rent	199,387	173,907	25,480	14.7%
Other Operations & Maintenance Expense #2 - Hydrant Rental	321,828	309,450	12,378	4.0%
See Supplemental Schedule	138,870	136,870	2,000	1.5%
Contingent Expenses	10,000	10,000	-	0.0%
Other Assets, Non-Bondable #1 Equipment, Radios, & Communications	157,300	147,300	10,000	6.8%
Other Assets, Non-Bondable #2 - Command Vehicle	-	-	-	#DIV/0!
See Supplemental Schedule	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	827,385	777,527	49,858	6.4%
Total Operations & Maintenance	827,385	777,527	49,858	6.4%
<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)	-	31,774	(31,774)	-100.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	198,000	188,000	10,000	5.3%
Total Capital Appropriations	50,000	60,000	(10,000)	-16.7%
Total Principal Payments on Debt Service	117,284	110,652	6,632	6.0%
Total Interest Payments on Debt	10,631	17,263	(6,632)	-38.4%
TOTAL APPROPRIATIONS	\$ 1,721,470	\$ 1,687,576	\$ 33,894	2.0%

**2017 APPROPRIATIONS SCHEDULE
SUPPLEMENTAL SCHEDULES**

**Manalapan Fire District No. 1
Monmouth County**

Admin - Operating	<u>2018</u>	<u>2017</u>
Office Expense, Equipment Lease & Payroll Expense	45,312	45,312
Professional Fees	25,000	16,300
Fire Prevention & Training	<u>30,000</u>	<u>30,000</u>
Total Additional Administration Operating Expense	<u>100,312</u>	<u>91,612</u>
Cost of Operations - Operating	<u>2018</u>	<u>2017</u>
Truck Operations	121,000	119,000
Fees - Medical	<u>17,870</u>	<u>17,870</u>
Total Additional Cost of Operations Expense	<u>138,870</u>	<u>136,870</u>

2018 Schedule of Salaries and Benefits

Manalapan Township Fire District No. 1
Monmouth County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	2018 Proposed Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Position #1 Secretary/Assistant	1	\$ 9,275	\$ 9,275	\$ 2,175	\$ 2,175	-	\$ 1,948	\$ 4,123
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 9,275	\$ 2,175	\$ 2,175	-	\$ 1,948	\$ 4,123

Operation & Maintenance Positions (List Individually)	Number of Staff	2018 Proposed Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 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	2018 Proposed Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 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	\$ 2,175	\$ 2,175	-	\$ 1,948	\$ 4,123

2018 Proposed Capital Budget

Manalapan Township Fire District No. 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	2018 Proposed Budget	2017 Adopted Budget
Capital Improvement #1 - Utility Vehicle	Vehicle	N/A	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	2018 Proposed Budget	2017 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					50,000	
TOTAL CAPITAL APPROPRIATIONS					\$ 50,000	\$ 60,000

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

Debt Service Schedule - Principal

Manalapan Township Fire District No. 1
Monmouth County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	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				110,652	117,284	120,339	123,474	94,712				455,809
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				110,652	117,284	120,339	123,474	94,712	-	-	-	455,809
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				\$ 110,652	\$ 117,284	\$ 120,339	\$ 123,474	\$ 94,712	\$ -	\$ -	\$ -	\$ 455,809

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

<p>1. <i>What is the purpose of this study?</i></p> <p>2. <i>What are the research questions?</i></p> <p>3. <i>What is the significance of this study?</i></p> <p>4. <i>What are the limitations of this study?</i></p> <p>5. <i>What are the conclusions of this study?</i></p>	<p>6. <i>What are the implications of this study?</i></p> <p>7. <i>What are the future research directions?</i></p> <p>8. <i>What are the contributions of this study?</i></p> <p>9. <i>What are the strengths of this study?</i></p> <p>10. <i>What are the weaknesses of this study?</i></p>
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Capital Appropriations Offset with Restricted Fund
Capital Appropriations Offset with Grants
Capital Appropriations Offset with Unrestricted Fund

Debt Service Schedule - Interest

Manalapan Township Fire District No. 1
Monmouth County

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1 - Pumper	17,263	10,631	7,576	4,441	1,224				23,872
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	17,263	10,631	7,576	4,441	1,224				23,872
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	\$ 17,263	\$ 10,631	\$ 7,576	\$ 4,441	\$ 1,224	\$ -	\$ -	\$ -	\$ 23,872

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.

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

2018 Fund Balance Reconciliation

Manalapan Township Fire District No. 1 Monmouth County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 251,151
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	251,151
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	251,151
Less: Fund Balance utilized in 2018 Proposed Budget	
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	\$ 251,151

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ (31,773)
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	(31,773)
Estimated results of operations for the year ending December 31, 2017	31,773
Anticipated balance December 31, 2017	-
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	\$ -

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

2018 Referendums

Manalapan Township Fire District No. 1
Monmouth County

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
N/A		
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
N/A		
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 Levy Cap Summary

Manalapan Township Fire District No. 1 Monmouth County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,687,576
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	1,687,576
Plus: 2% Cap Increase	33,752
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	1,721,328

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	148
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	10,000
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	-
Total Exclusions	10,148

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	\$ 9,007,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.045
	4,053
ADJUSTED TAX LEVY	1,735,529

Amount Utilized from Levy Cap Bank from 2015

Amount Utilized from Levy Cap Bank from 2016

Amount Utilized from Levy Cap Bank from 2017

Maximum Tax Levy Before Referendum	1,735,529
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$ 1,735,529

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,721,470
Cap Bank Available from Prior Year (2015) for 2018 Budget	-
Cap Bank Available from Prior Year (2016) for 2018 Budget	126
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget	126
Cap Bank Available from Prior Year (2017) for 2018 Budget	-
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget	-
Cap Bank from Current Year (2018) Available for 2019 Budget	14,059
Cap Bank Available from 2018 for 2019 Budget	\$ 14,059

Manalapan Township Fire District No. 1
Monmouth County

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2018 Levy Cap Exclusion Calculations

Manalapan Township Fire District No. 1 Monmouth County

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ 2,175
2018 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	2,175
2017 Adopted Budget PERS Contribution	2,027
2017 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	2,027
Pension Contribution Exclusion	\$ 148

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ 198,000
2017 Adopted Budget LOSAP Appropriation	188,000
LOSAP Exclusion (+/-)	\$ 10,000

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 127,915
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	127,915
2017 Adopted Budget Total Debt Service Appropriation	127,915
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	127,915
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ 50,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	50,000
2017 Adopted Budget Total Capital Appropriation	60,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	60,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	-
2018 Proposed Budget Administration Health Insurance Appropriation	\$ -
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Proposed Budget Group Health Insurance	-
2017 Adopted Budget Administration Health Insurance Appropriation	-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2017 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2018 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.

\$ 3,818,738,500 (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

\$ 9,007,600 (2a)

— \$ 0 (2b)

= \$ 9,007,600 (2c)


Assessor Signature

10/13/17
Date

TAX COLLECTOR

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

0.045 (3)

4. Amount of permitted revenue increase =
Line 2c * Line 3

\$ 4,053.42 (4)

(N.J.S.A. 40A:4-45.45)


Tax Collector Signature

10/16/17
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 2018

Fire District: Manalapan Township Fire District No. 1
Municipality: Manalapan
County: Monmouth
FD-Code: 1326-01

2017 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: \$1,687,576

Amount to be Raised by Taxation: \$1,687,576

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2017	\$0	\$61,398	\$0	\$0	\$0
	2016	\$55,543	\$0	\$55,417	\$0	\$126
	2015	\$0	\$786	\$0	\$0	\$0
Levy Cap Bank Totals		\$55,543	\$62,184	\$55,417	\$0	\$126

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2014	\$5,981	\$0	\$5,981	\$0	\$0
	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		\$205,889	\$86,176	\$92,943	\$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	PLDH	1P9CT01J2HA040474	\$ 525,000
2	1988	DODGE	BUSH VEH	BV	1B7EM2458JS578083	\$ 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	1FDAP57FXED40525	\$ 150,000
6	2002	FORD	SERVICE	OTH	1FTNW21S12ED10762	ACV
7	2003	DODGE	DURANGO	OTH	1P4HS48N43P567837	ACV
8	2003	PIERCE LANCE	AERIAL DEV	AD	4P1CT02H63A003160	\$ 625,301
9	2004	FORD	EXPEDITION	OTH	1FMEU16L84LE54188	ACV
10	2005	PIERCE LANCE	PUMPER LDH	PLDH	4P1CT01H65A005544	\$ 603,160
11	2007	FORD	F350	OTH	1FDPB7YX7EA47079	ACV
12	2006	TRIVAN	TRAILER	OTH	1T9HVAC56F833733	\$ 70,000
13	2009	DODGE	DURANGO	OTH	1D8H538P59F712631	ACV
14	2012	FORD	F350	OTH	1FT6B3BT5CEB44094	\$ 51,130
15	2012	PIERCE ARROW	PUMPER LDH	PLDH	4P1CA01DXCA012609	\$ 790,000
16	2010	CH	TRAILER	OTH	5A3C824D7AL008986	\$ 5,000
17	2014	CHEVY	TARQUE	OTH	1GN5K2E0SERT85891	\$ 43,140
18	2014	CHEVY	TARQUE	OTH	1GN5K2E06ERT885497	\$ 43,140
	2017	PIERCE	PUMPER	PLDH	4P1BAA6F3HA017698	690,000