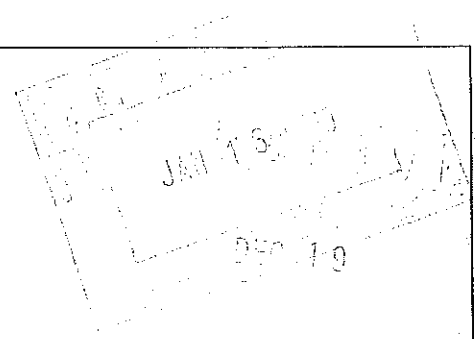


2019



# Township of Manalapan

## Fire District No. 1 Budget

<http://manalapanfiredistrict1.com>

Department Of



Community  
**Affairs**

Division of Local Government Services

# **2019 FIRE DISTRICT BUDGET**

## **Certification Section**

2019

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

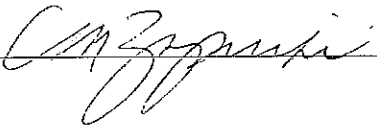
**FISCAL YEAR: January 1, 2019 to December 31, 2019**

*For Division Use Only*

**CERTIFICATION OF APPROVED BUDGET**

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

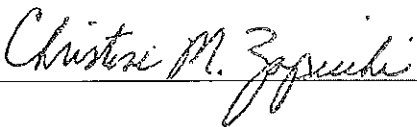
*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By:  Date: 1/7/19

**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*

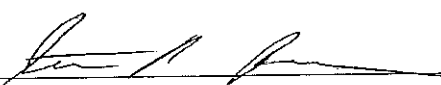
By:  Date: 1/24/19

**2019 PREPARER'S CERTIFICATION**  
**TOWNSHIP OF MANALAPAN**  
**FIRE DISTRICT NO. 1 BUDGET**

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

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:	Steven R. Burns, 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:	<a href="mailto:sburns@koerner CPA.com">sburns@koerner CPA.com</a>		

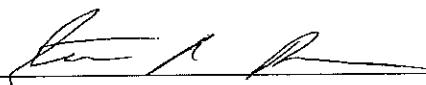
# 2019 PREPARER'S CERTIFICATION OTHER ASSETS

## TOWNSHIP OF MANALAPAN FIRE DISTRICT NO. 1 BUDGET

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

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.

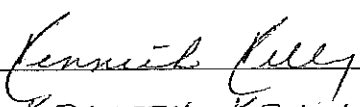
Preparer's Signature:			
Name:	Steven R. Burns, CPA		
Title:	Accountant		
Address:	10 Allen Street Suite 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address:	<a href="mailto:sburns@koernercpa.com">sburns@koernercpa.com</a>		

**2019 APPROVAL CERTIFICATION**  
**TOWNSHIP OF MANALAPAN**  
**FIRE DISTRICT NO. 1 BUDGET**

**FISCAL YEAR:    January 1, 2019 to December 31, 2019**

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 17<sup>th</sup> day of December, 2018.

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:	COMMISSIONER		
Address:	PO Box 395 Manalapan, NJ 07726		
Phone Number:	732-552-1674	Fax Number:	732-446-1336
E-mail address:	COMMISH261 @ AOL.COM		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	<a href="http://manalapanfiredistrict1.com">http://manalapanfiredistrict1.com</a>
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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

COMMISSIONER

Signature

Kenneth Kelly

# 2019 FIRE DISTRICT BUDGET RESOLUTION

## TOWNSHIP OF MANALAPAN

### FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

WHEREAS, the Annual Budget for the Township of Manalapan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 17, 2018; 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 \$1,807,547, which includes an amount to be raised by taxation of \$1,807,547, and Total Appropriations of \$1,807,547; and

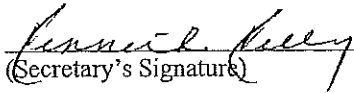
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 17, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 16, 2019.

  
(Secretary's Signature)

12-17-18  
(Date)

Board of Commissioners Recorded Vote

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



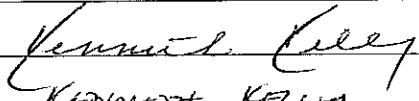
# 2019 ADOPTION CERTIFICATION

## TOWNSHIP OF MANALAPAN

### FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 16<sup>th</sup> day of January, 2019.

Officer's Signature:			
Name:	KENNETH KELLY		
Title:	COMMISSIONER		
Address:	PO Box 395 Manalapan, NJ 07726		
Phone Number:	732-552-1674	Fax Number:	732-446-1336
E-mail address:	COMMISH 261 @ AOL.COM		

**2019 ADOPTED BUDGET RESOLUTION**  
**TOWNSHIP OF MANALAPAN**  
**FIRE DISTRICT NO. 1**

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

WHEREAS, the Annual Budget for the Township of Manalapan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 16, 2019; 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 \$ 1,807,547, which includes amount to be raised by taxation of \$1,807,547, and Total Appropriations of \$1,807,547; 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 16, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,807,547, which includes amount to be raised by taxation of \$1,807,547, and Total Appropriations of \$1,807,547; 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)

1-16-19  
(Date)

**Board of Commissioners Recorded Vote**

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

# **2019 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## TOWNSHIP OF MANALAPAN

### FIRE DISTRICT NO. 1

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 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 2019 Budget is increasing by \$86,077 over the 2018 Budget. The increases and decreases in excess of 10% are as follows:

Cost of Operations – Truck Operations – Aerial Repair is decreasing by 59.4% and Tires is decreasing 71.4% since many of the major repairs were completed in 2018.

Cost of Operations – Fees Medical is decreasing by 20.9% based on actual costs in 2018.

Non-Bondables – Calibration Meters and Traffic Signs are both decreasing 100% since neither items are needed in the 2019 budget.

Length of Service Award is increasing by 13.6% based on service provider.

Capital appropriations decreased by 60.0% because there are no Capital projects funded for 2019. The Board is appropriating \$20,000 for future Capital purchases.

Debt Service Principal and Interest are both increasing due to an additional Lease Purchase beginning in 2019.

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 2019 Budget is increasing by \$86,077. The amount to be raised by taxation is increasing by the same amount. The tax rate is increasing by 0.2 cents to 4.6 cents per \$100. The Board did not utilize 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 5% over 2018. 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 2019 Budget has an appropriation of \$20,000 for future Capital purchase. The budget also has an appropriation for the annual lease purchase payment and an additional lease purchase to begin in 2019.

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	\$3,942,222,300
Proposed Tax Rate per \$100 of Assessed Valuation	\$ .046

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	
----	--	-----	--

# FIRE DISTRICT CONTACT INFORMATION

## 2018

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

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

<b>Preparer's Name:</b>	Steven R. Burns, CPA		
<b>Preparer's Address:</b>	10 Allen Street Suite 3A		
<b>City, State, Zip:</b>	Toms River	NJ	08753
<b>Phone: (ext.)</b>	732-244-2323	<b>Fax:</b>	732-244-1571
<b>E-mail:</b>	sburns@koernercpa.com		

<b>Chairman:</b>	Alan Spector		
<b>Phone: (ext.)</b>	732-552-1674	<b>Fax:</b>	732-446-1571
<b>E-mail:</b>			

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

<b>Name of Auditor:</b>	Lauren Holman, CPA		
<b>Name of Firm:</b>	Holman Frenia Allison, P.C.		
<b>Address:</b>	680 Hooper Avenue		
<b>City, State, Zip:</b>	Toms River	NJ	08753
<b>Phone: (ext.)</b>	732-797-1333	<b>Fax:</b>	732-797-1022
<b>E-mail:</b>	lholman@hfacpas.com		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## TOWNSHIP OF MANALAPAN

### FIRE DISTRICT NO. 1

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

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, 2019 to December 31, 2019

- 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) \$225,000
  - f) VFIS submits a report annually



# FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

## TOWNSHIP OF MANALAPAN

### FIRE DISTRICT NO. 1

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

*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	\$129,778
Kenneth Kelly	\$7,920	\$ - 0 -
George Schmatz	\$7,920	\$8,150
Daniel LaRocca	\$7,920	\$73,358
Lou Caruana	\$7,920	\$50,000

- 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 2016.

**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

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

Name	Title	Average Hours per Week Dedicated to Position	Position		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.)	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
			Commissioner	Former Officer											
1 Alan Spector	Chair	As Needed	X		\$ 7,920				\$ 7,920	Manalapan Twp	Director	40	\$ 129,778	\$	\$ 137,698
2 Kenneth Kelly	Commissioner	As Needed	X		7,920				7,920	N/A	Public Works				7,920
3 Daniel LaRocca	Commissioner	As Needed	X		7,920				7,920	Manalapan Twp	Mechanic	40	73,358		81,278
4 George Schmatz	Commissioner	As Needed	X		7,920				7,920	Monroe Twp	EMS	16	8,150		16,070
5 Louis Caruana	Commissioner	As Needed	X		7,920				7,920	Manalapan Twp	Custodian	40	50,000		57,920
6															-
7															-
8															-
9															-
10															-
11															-
12															-
13															-
14															-
15															-
Total:					\$ 39,600	\$ -	\$ -	\$ -	\$ 39,600				\$ 261,286	\$ -	\$ 300,886

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

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

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

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

Legal Basis for Benefit  
(check applicable items)

[illegible]

# **2019 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

**Levy Cap Calculation Summary**

2018 Adopted Budget - Amount to be Raised by Taxation	\$ 1,721,470
Cap Bank Available from 2016 (See Levy Cap Certification)	126
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Available from 2018 (See Levy Cap Certification)	14,059
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	3,937,730,500
New Ratables - Increase in Valuations (New Construction and Additions)	4,491,800
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.044
Projected Tax Rate based upon Proposed Levy	0.045850966

## 2019 Budget Summary

### Manalapan Township Fire District No. 1 Monmouth

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
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>1,807,547</u>	<u>1,721,470</u>	<u>86,077</u>	5.0%
Total Anticipated Revenues	<u>1,807,547</u>	<u>1,721,470</u>	<u>86,077</u>	5.0%
<b>APPROPRIATIONS</b>				
Total Administration	497,299	518,170	(20,871)	-4.0%
Total Cost of Operations & Maintenance	780,385	827,385	(47,000)	-5.7%
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)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	225,000	198,000	27,000	13.6%
Total Capital Appropriations	20,000	50,000	(30,000)	-60.0%
Total Principal Payments on Debt Service	223,361	117,284	106,077	90.4%
Total Interest Payments on Debt	<u>61,502</u>	<u>10,631</u>	<u>50,871</u>	478.5%
Total Appropriations	<u>1,807,547</u>	<u>1,721,470</u>	<u>86,077</u>	5.0%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

# 2019 Revenue Schedule

Manalapan Township Fire District No. 1  
Monmouth

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
<b>Miscellaneous Anticipated Revenues</b>				
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!
<b>Sale of Assets (List Individually)</b>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
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!
<b>Other Revenue (List in Detail)</b>				
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!
<b>Operating Grant Revenue (List in Detail)</b>				
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!
<b>Revenues Offset with Appropriations</b>				
<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!
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	\$ -	\$ -	\$ -	#DIV/0!



# 2019 Appropriations Schedule

Manalapan Township Fire District No. 1  
Monmouth

	2019 Proposed Budget	2018 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	4,252	4,123	129	3.1%
Total Administration - Personnel	53,127	52,998	129	0.2%
<i>Administration - Other (List)</i>				
Other Admin Expense #1 - Insurance	145,860	156,860	(11,000)	-7.0%
Other Admin Expense #2 - Building Maintenance & Utilities	198,000	208,000	(10,000)	-4.8%
See Supplemental Schedule	100,312	100,312	-	0.0%
Contingent Expenses				
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	444,172	465,172	(21,000)	-4.5%
Total Administration	497,299	518,170	(20,871)	-4.0%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	-	-	-	#DIV/0!
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 - Firehouse Rent	218,387	199,387	19,000	9.5%
Other Operations & Maintenance Expense #2 - Hydrant Rental	291,828	321,828	(30,000)	-9.3%
See Supplemental Schedule	109,870	138,870	(29,000)	-20.9%
Contingent Expenses	10,000	10,000	-	0.0%
Other Assets, Non-Bondable #1 - Equipment, Radios, Communications	150,300	157,300	(7,000)	-4.5%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	780,385	827,385	(47,000)	-5.7%
Total Operations & Maintenance	780,385	827,385	(47,000)	-5.7%
<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 &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	225,000	198,000	27,000	13.6%
Total Capital Appropriations	20,000	50,000	(30,000)	-60.0%
Total Principal Payments on Debt Service	223,361	117,284	106,077	90.4%
Total Interest Payments on Debt	61,502	10,631	50,871	478.5%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,807,547</b>	<b>\$ 1,721,470</b>	<b>\$ 86,077</b>	<b>5.0%</b>

**2019 APPROPRIATIONS SCHEDULE  
SUPPLEMENTAL SCHEDULES**

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

Admin - Operating	<u>2019</u>	<u>2018</u>
Office Expense, Equipment Lease & Payroll Expense	45,312	45,312
Professional Fees	25,000	25,000
Fire Prevention & Training	<u>30,000</u>	<u>30,000</u>
<b>Total Additional Administration Operating Expense</b>	<b><u>100,312</u></b>	<b><u>100,312</u></b>
 Cost of Operations - Operating	 <u>2019</u>	 <u>2018</u>
Truck Operations		
Fuel	20,000	20,000
Aerial Repair	10,250	25,250
Ladder & Pump Test	16,000	16,000
Tires	4,000	14,000
Vehicle Maintenance	45,750	45,750
Fees - Medical	<u>13,870</u>	<u>17,870</u>
<b>Total Additional Cost of Operations Expense</b>	<b><u>109,870</u></b>	<b><u>138,870</u></b>
 Nonbondables - Equipment, Radios & Communications		
Uniforms & Gear	25,800	26,800
Radio Upgrade	65,000	65,000
Firefighter Equipment	17,500	17,500
County 911	15,000	15,000
Calibration Meters	-	4,500
Air Pack/Compressor Service	9,000	9,000
Wireless Communications	14,000	14,000
Batteries	1,500	1,500
Traffic Signs	-	1,500
Medical Supplies	<u>2,500</u>	<u>2,500</u>
	<b><u>150,300</u></b>	<b><u>157,300</u></b>

**Other Admin Expense #2 - Building Maintenance & Utilities**

	<u>2019</u>	<u>2018</u>
Utilities	83,000	83,000
Repair siding	40,000	50,000
Repair roof	35,000	35,000
Regular building maintenance	20,000	20,000
Building supplies	<u>20,000</u>	<u>20,000</u>
	<u>198,000</u>	<u>208,000</u>

# 2019 Schedule of Salaries and Benefits

Manalapan Township Fire District No. 1  
Monmouth

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution	PERS Contribution			
Position #1 - Secretary/Assistant	1	\$ 9,275	\$ 9,275	\$ 2,304	\$ 2,304	\$ 1,948	\$ 4,252		
Position #2	-	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-	-
Total Administration			\$ 9,275	\$ 2,304	\$ 2,304	\$ 1,948	\$ 4,252		

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution	PERS Contribution			
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	2019 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PERS Contribution	PERS Contribution			
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	\$ 2,304	\$ 2,304	\$ 1,948	\$ 4,252		

# 2019 Proposed Capital Budget

Manalapan Township Fire District No. 1  
Monmouth

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	20,000	50,000
\$	20,000	\$ 50,000

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


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

[illegible]

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

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1									\$
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds									-
<b>Bond Anticipation Notes</b>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs									-
<b>Capital Leases</b>									
Capital Lease #1 - Pumper	10,631	7,576	4,441	1,224					13,241
Capital Lease #2		53,926	49,496	44,876	40,058	35,032	29,790	62,088	315,266
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	10,631	61,502	53,937	46,100	40,058	35,032	29,790	62,088	328,507
<b>Intergovernmental Loans</b>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental									-
<b>Other Bonds or Notes Payable</b>									
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									-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ 10,631	\$ 61,502	\$ 53,937	\$ 46,100	\$ 40,058	\$ 35,032	\$ 29,790	\$ 62,088	\$ 328,507

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

# 2019 Fund Balance Reconciliation

## Manalapan Township Fire District No. 1 Monmouth

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 565,297
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	565,297
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	565,297
Less: Fund Balance utilized in 2019 Proposed Budget	
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	\$ 565,297

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 11,151
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	11,151
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	11,151
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 11,151

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



# 2019 Referendums

## Manalapan Township Fire District No. 1 Monmouth

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
N/A		
Total Release of Restricted Fund Balance	\$ -	\$ -

## 2019 Levy Cap Summary

### Manalapan Township Fire District No. 1 Monmouth

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,721,470
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,721,470</u>
Plus: 2% Cap Increase	<u>34,429</u>
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>1,755,899</b>

#### Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	156,948
Allowable Pension Increases	129
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	27,000
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	<u>184,077</u>

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 4,491,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$0.044 1,976</u>
<b>ADJUSTED TAX LEVY</b>	<b>1,941,953</b>

Amount Utilized from Levy Cap Bank from 2016	-
Amount Utilized from Levy Cap Bank from 2017	-
Amount Utilized from Levy Cap Bank from 2018	-
Maximum Tax Levy Before Referendum	<u>1,941,953</u>
Amount Proposed for Levy Cap Referendum	-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b><u>\$ 1,941,953</u></b>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,807,547
Cap Bank Available from Prior Year (2016) for 2019 Budget	126
Cap Bank Available from Prior Year (2017) for 2019 Budget	-
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget	-
Cap Bank Available from Prior Year (2018) for 2019 Budget	<u>14,059</u>
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget	14,059
Cap Bank from Current Year (2019) Available for 2020 Budget	<u>134,406</u>
Cap Bank Available from 2019 for 2020 Budget	<b><u>\$ 134,406</u></b>

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

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## 2019 Levy Cap Exclusion Calculations

Manalapan Township Fire District No. 1  
Monmouth

### PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 2,304
2019 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	2,304
2018 Adopted Budget PERS Contribution	2,175
2018 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	2,175
Pension Contribution Exclusion	\$ 129

### LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 225,000
2018 Adopted Budget LOSAP Appropriation	198,000
LOSAP Exclusion (+/-)	\$ 27,000

### DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 284,863
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	284,863
2018 Adopted Budget Total Debt Service Appropriation	127,915
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	127,915
Debt Service Exclusion	\$ 156,948

### CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 20,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	20,000
2018 Adopted Budget Total Capital Appropriation	50,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	50,000
Capital Expenditure Exclusion	\$ -

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	-
2019 Proposed Budget Administration Health Insurance Appropriation	\$ -
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2019 Proposed Budget Group Health Insurance	-
2018 Adopted Budget Administration Health Insurance Appropriation	-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 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 * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2019 Increase in Appropriation	\$ -

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

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

Municipality: Township of 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.

\$ 3,937,730,500 (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

\$ 6,607,300 (2a)

— \$ 2,115,500 (2b)

= \$ 4,491,800 (2c)

Amanda N. Karamian  
Assessor Signature

10/19/18  
Date

**TAX COLLECTOR**

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

0.044 (3)

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

\$ 1976.39 (4)

[Signature]  
Tax Collector Signature

10/19/18  
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 2019

Fire District: Manalapan Township Fire District No. 1

Municipality: Manalapan

County: Monmouth

FD-Code: 1326-01

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**2018 Levy Cap Calculation Summary**

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Maximum Allowable Amount to be Raised by Taxation: **\$1,735,529**

Amount to be Raised by Taxation: **\$1,721,470**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2018	\$14,059	\$0	\$0	\$0	\$14,059
	2017	\$0	\$61,398	\$0	\$0	\$0
	2016	\$55,543	\$0	\$55,417	\$0	\$126
Levy Cap Bank Totals		\$69,601	\$61,398	\$55,417	\$0	\$14,184

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2015	\$0	\$786	\$0	\$0	\$0
	2014	\$5,981	\$0	\$5,981	\$0	\$0
	2013	\$0	\$86,176	\$0	\$0	\$0
	2012	\$112,558	\$0	\$786	\$111,772	\$0
Levy Cap Bank Totals		\$118,539	\$86,962	\$6,767	\$111,772	\$0

### Auto Schedule Summary

Veh. Num.	Year	Make	Model	PE Code	VIN	Value	Assigned
2	1988	Dodge	Brush Veh	BV	1B7EW2458JS578083	\$17,400	Motor Pool
3	1997	Pierce	Aerial Dev	AD	4P1CT02G7VA000469	\$750,000	Motor Pool
4	1997	Pierce Lance	Pumper LGH	PLDH	4P1CT02GOVA000457	\$525,000	Motor Pool
5	1999	Pierce	Mini Pump	MP	1FDAF57FXED40525	\$150,000	Motor Pool
6	2002	Ford	Service	OTH	1FTNW21S12ED10762	ACV	Motor Pool
8	2003	Pierce Lance	Aerial Dev	AD	4P1CT02H63A003160	\$625,301	Motor Pool
10	2005	Pierce Lance	Pumper LDH	PLDH	4P1CL01H65A005544	\$603,160	Motor Pool
11	2007	Ford	F350	OTH	1FDW37YX7EA47079	ACV	Motor Pool
12	2006	Trivan	Trailer	OTH	1T9HVACC56F833733	\$70,000	Motor Pool
14	2012	Ford	F350	OTH	1FT8W3BT5CEB44094	\$51,130	Motor Pool
15	2012	Pierce Arrow	Pumper LDH	PLDH	4P1CA01DXCA012609	\$790,000	Motor Pool
16	2010	CM	Trailer	OTH	5A3C824D7AL000986	\$5,000	Motor Pool
17	2014	Chevy	Tahoe	OTH	1GNSK2E05ER185891	\$43,140	1st Asst Chief
18	2014	Chevy	Tahoe	OTH	1GNSK2E06ER186497	\$43,140	2nd Asst Chief
	2017	Pierce	Pumper	PLDH	4P1BAAAGF3HA017698	\$690,000	Motor Pool
	2017	Ford	Utility		1FDOW4HT9GEA93212	\$50,000	Motor Pool
	2016	Chevy	Tahoe		1GNSKDEC4GR322778	\$46,000	Chief
	2017	Ford	Pickup		1FT8W3BT3HEE86456	\$45,000	Motor Pool

# Fire District Mail-In Ballot

Fire District No. 1  
Township of Manalapan  
County of Monmouth

Saturday, February 17, 2018

Polling Place:

Gordons Corner Fire Company  
683 Tennent Road  
Manalapan, NJ 07726

*Kenneth S. Kelly*  
Clerk

To vote for any person whose name appears on this ballot mark a cross (X) or plus (+) or check (✓) mark with ink in the place or square at the left of the name of such person.

To vote for any person whose name is not printed upon this ballot write with black ink or paste the name in the blank space.

Do not vote for more candidates than are to be elected.

## For Membership to the Board of Fire Commissioners

(Full Term – 3 Years)

(Vote for Two (2) ONLY)

☐ LOU CARUANA

☐ KENNETH KELLY

☐

☐

If you are in favor of the adoption of the proposition(s) printed below, mark a cross (X) or plus (+) or check (✓) mark with ink in the place or square opposite the word "YES".

If you are opposed thereto, mark a cross (X) or plus (+) or check (✓) mark with ink in the place or square opposite the word "NO".

### Manalapan Fire District No. 1 2018 Proposed Budget

<input type="checkbox"/>	YES
<input type="checkbox"/>	NO

FIRE PREVENTION AND TRAINING	30,000
LEGAL, AUDIT, AND ELECTION EXPENCES	25,000
ADMINISTRATIVE EXPENSES	45,312
RADIO, COMMUNICATIONS, AND EQUIPMENT	157,300
FIREHOUSE RENTALS	199,387
TRUCK OPERATIONS	121,000
LO-SAP	198,000
CONTINGENCIES	10,000
FIRE HYDRANT RENTALS	321,828
PAID POSITIONS	52,998
BUILDING UTILITIES AND MAINTENANCE	208,000
STATE MANDATORY PHYSICALS	17,870
APPARATUS PAYMENT	127,915
INSURANCE	156,860
CAPITOL PURCHASES	50,000
AMOUNT TO BE RAISED BY TAXES	1,721,470

<input type="checkbox"/>	YES
<input type="checkbox"/>	NO

### Question 1

Shall the Board be authorized to purchase a 2018 tower ladder pumper fire truck by a lease purchase at a cost, including financing and all related expenses and costs, not to exceed \$1,300,000?

Exhibit D



TOWNSHIP OF MANALAPAN  
BOARD OF FIRE COMMISSIONERS  
DISTRICT NO. 1

P.O. Box 395  
Manalapan, NJ 07726

732-536-2881  
Fax 732-536-9041

February 20, 2018

Tara Lovrich, Administrator  
Township of Manalapan  
120 Route 522  
Manalapan, NJ 07726

I, Kenneth S. Kelly, hereby certify the annual election of the Board of Fire Commissions to be true.

2018 Budget	Yes - 61	No - 9
Absentee	3	1
Total Budget Votes	Yes - 64	No - 10
Truck Question	Yes - 61	No - 10
Absentee	3	1
Total Question Votes	Yes - 64	No - 11

For Commissioner	Lou Caruana	71 votes
	Absentee	4 votes
	Total	75 votes

	Kenneth Kelly	52 votes
	Absentee	4 votes
	Total	56 votes

Clerks: Patricia Dantone, Karen Oliver & Loretta Vaughn.

Sincerely,

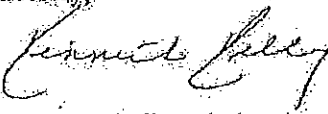
  
Kenneth S. Kelly, Clerk

Exhibit E

## Manalapan Fire District #1 Gordons Corner Fire Co.

Compound Period: Annual

Nominal Annual Rate: 4.300%

## CASH FLOW DATA

Event	Date	Amount	Number
1 Loan	12/15/2018	1,254,212.13	1
2 Payment	12/15/2019	156,947.64	10

## AMORTIZATION SCHEDULE - Normal Amortization

Date	Payment	Interest	Principal
Loan 12/15/2018			
1 12/15/2019	156,947.64	53,925.72	103,021.92
2 12/15/2020	156,947.64	49,496.22	107,451.42
3 12/15/2021	156,947.64	44,876.27	112,071.37
4 12/15/2022	156,947.64	40,057.69	116,889.95
5 12/15/2023	156,947.64	35,031.92	121,915.72
6 12/15/2024	156,947.64	29,790.07	127,157.57
7 12/15/2025	156,947.64	24,322.84	132,624.80
8 12/15/2026	156,947.64	18,620.55	138,327.09
9 12/15/2027	156,947.64	12,673.08	144,274.56
10 12/15/2028	156,947.64	6,469.91	150,477.73
Grand Totals	1,569,476.40	315,264.27	1,254,212.13