

2024

Manalapan Township FD No. 1

Fire District Budget

ManalapanFireDistrict1.com



Division of Local Government Services

2024

Manalapan Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By: _____ Date: _____

2024 PREPARER'S CERTIFICATION

Manalapan Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 stature 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: | KStrack@koernercpa.com |
| Name: | Katherine M. Strack |
| Title: | CPA |
| Address: | 10 Allen St., Ste 3A Toms River, NJ 08753 |
| Phone Number: | (732) 244-2323 |
| Fax Number: | (732) 244-1571 |
| E-mail Address: | KStrack@koernercpa.com |

2024 PREPARER'S CERTIFICATION OTHER ASSETS

Manalapan Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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: | KStrack@koernercpa.com |
| Name: | Katherine M. Strack |
| Title: | CPA |
| Address: | 10 Allen St., Ste 3A Toms River, NJ 08753 |
| Phone Number: | (732) 244-2323 |
| Fax Number: | (732) 244-1571 |
| E-mail Address: | KStrack@koernercpa.com |

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

| | |
|-------------------------------------|----------------------------|
| Fire District's Web Address: | ManalapanFireDistrict1.com |
|-------------------------------------|----------------------------|

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

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

2024 APPROVAL CERTIFICATION

Manalapan Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of 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 December 18, 2023.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the Board of Commissioners thereof.

| | |
|-----------------------------|--|
| Officer's Signature: | RDiTota@gcfire.org |
| Name: | Robert DiTota |
| Title: | Commissioner |
| Address: | PO Box 395, Manalapan, NJ 07726 |
| Phone Number: | (732) 552-1674 |
| Fax Number: | (732) 446-1336 |
| E-mail Address: | RDiTota@gcfire.org |

2024 FIRE DISTRICT BUDGET RESOLUTION

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Manalapan Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 18, 2023; 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 \$4,351,153.00 which includes an amount to be raised by taxation of \$2,843,162.00 and Total Appropriations of \$4,351,153.00; 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 18, 2023 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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 17, 2024.

RDiTota@gcfire.org

(Secretary's Signature)

12/18/2023

(Date)

Board of Commissioners Recorded Vote

| Member | Aye | Nay | Abstain | Absent |
|----------------|-----|-----|---------|--------|
| Alan Spector | X | | | |
| George Schmatz | X | | | |
| Robert DiTota | X | | | |
| Daniel LaRocca | X | | | |
| Andrew Macchio | X | | | |

2024 ADOPTION CERTIFICATION

Manalapan Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 January 17, 2024.

| | | | |
|-----------------------------|---------------------------------|-------------|----------------|
| Officer's Signature: | | | |
| Name: | Robert DiTota | | |
| Title: | Commissioner | | |
| Address: | PO Box 395, Manalapan, NJ 07726 | | |
| Phone Number: | (732) 552-1674 | Fax: | (732) 446-1336 |
| E-mail address: | RDiTota@gcfire.org | | |

2024 ADOPTED BUDGET RESOLUTION

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for the Manalapan Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 17, 2024; 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 \$4,351,153.00 which includes amount to be raised by taxation of \$2,843,162.00, and Total Appropriations of \$4,351,153.00; 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 17, 2024 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$4,351,153.00, which includes amount to be raised by taxation of \$2,843,162.00, and Total Appropriations of \$4,351,153.00; 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)

(Date)

Board of Commissioners Recorded Vote

| Member | Aye | Nay | Abstain | Absent |
|----------------|-----|-----|---------|--------|
| Alan Spector | | | | |
| George Schmatz | | | | |
| Robert DiTota | | | | |
| Daniel LaRocca | | | | |
| Andrew Macchio | | | | |

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. When is the Fire District's annual election? (February and/or November)
If November, was the resolution submitted to the Division?

| |
|----------|
| February |
| |

2. Complete a brief statement on the 2024 proposed Annual Budget and make comparison to the 2023 adopted budget.

~ The 2024 budget is increasing approximately \$1,820,492 (71.9%) from 2023.
~ For 2024 \$1,500,000 of Unrestricted Fund Balance will be utilized to reduced the tax rate increase.
~ The tax rate is anticipated to increase from \$0.037 to \$0.050 per \$100 of assessed value.
~ The 2024 budget includes Capital Appropriatins of \$2,050,000 for the purchase of two (2) new pumpers and \$14,150 for Future Capital Outlays.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

~ Unrestricted Fund Balance utilized is increased \$1,031,250 (220.0%) to \$1,500,000 to reduce the tax rate increase furing the current year. ~ Capital Appropriations are increased \$1,550,735 (302.0%) to \$2,064,150. Of this \$2,0050,000 is for the purchase of two (2) new pumpers and \$14,150 is for Future Capital Outlays.
~ Debt Service Payments are anticiapted to increase \$269,757 (177.4%) due to the financing for the two (2) new pumpers.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

~ The amount to be raised by taxation is anticipated to increase \$789,242 (38.4%).
~ The tax rate is anticipated to increase from \$0.037 per \$100 of assessed value to \$0.050 per \$100 of assessed value.
~ Unrestricted Fund Balance of \$1,500,000 is being utilized to reduce the tax rate increase for the current year.
~ The budget is in compliance with the Property Tax Levy Cap without utilizing any available Cap Bank.
~ The current budget is utilizing 25.88% of the unrestricted fund balance available. The remaining fund balacne exceeds the tax levy in the current budget and will not negatively impact the 2025 budget.

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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.

No

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2024 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

Capital appropriations include \$2,050,000 for the purchase of two (2) new pumpers and \$14,150 for Future Capital Outlays. New debt service of \$269,757 annually for the purchase of the new pumpers will begin in 2024 and continue through 2033. The budget also includes debt service of \$152,082 for the payment of the ladder truck. The final payment for the ladder truck will be made in 2028.

8. 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

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

9. 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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

10. 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 | \$ | 5,686,361,500.00 |
| Proposed Tax Rate per \$100 of Assessed Valuation | \$ | 0.0500 |

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

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

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

| | | | |
|----|--|-----|--|
| No | | Yes | |
|----|--|-----|--|

FIRE DISTRICT CONTACT INFORMATION

2024

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

| | | | |
|-------------------------------|--|-------------|----------------|
| Name of Fire District: | Manalapan Township FD No. 1 | | |
| <i>Address:</i> | PO Box 395 | | |
| <i>City, State, Zip:</i> | Manalapan | NJ | 07726 |
| <i>Phone: (ext.)</i> | (732) 446-8403 | <i>Fax:</i> | (732) 446-1336 |
| <i>Fire District E-mail:</i> | Clerk@ManalapanFireDistrict1.com | | |

| | | | |
|----------------------------|--|-------------|----------------|
| Preparer's Name: | Katherine M. Strack | | |
| <i>Preparer's Address:</i> | 10 Allen St., Ste 3A | | |
| <i>City, State, Zip:</i> | Toms River | NJ | 08753 |
| <i>Phone: (ext.)</i> | (732) 244-2323 | <i>Fax:</i> | (732) 244-1571 |
| <i>E-mail:</i> | KStrack@koerner CPA.com | | |

| | | | |
|----------------------|--|-------------|----------------|
| Chairperson: | Alan Spector | | |
| <i>Phone: (ext.)</i> | (732) 446-8403 | <i>Fax:</i> | (732) 446-1336 |
| <i>E-mail:</i> | ASpector@Twp.Manalapan.NJ.US | | |

| | | | |
|----------------------|--|-------------|----------------|
| Secretary: | Robert DiTota | | |
| <i>Phone: (ext.)</i> | (732) 446-8403 | <i>Fax:</i> | (732) 446-1336 |
| <i>E-mail:</i> | RDiTota@gcfire.org | | |

| | | | |
|----------------------|--|-------------|----------------|
| Treasurer: | George Schmatz | | |
| <i>Phone: (ext.)</i> | (732) 446-8403 | <i>Fax:</i> | (732) 446-1336 |
| <i>E-mail:</i> | GSchmatz@gcfire.org | | |

| | | | |
|--------------------------|--|-------------|----------------|
| Name of Auditor: | Lauren Holman, CPA | | |
| <i>Name of Firm:</i> | Holman, Frenia, Allison, P.C. | | |
| <i>Address:</i> | 1985 Cedar Bridge Ave., Suite 3 | | |
| <i>City, State, Zip:</i> | Lakewood | NJ | 08701 |
| <i>Phone: (ext.)</i> | (732) 797-1333 | <i>Fax:</i> | (732) 797-1002 |
| <i>E-mail:</i> | LHolman@hfacpas.com | | |

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below completely.

- 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:

| |
|---|
| 0 |
|---|

- 3) Does the fire district have any amounts receivable from current or former commissioners, officers, or employees?

| |
|----|
| No |
|----|

If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.

| |
|--|
| |
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- 4) 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," provide 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.

| |
|--|
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|--|

- 5) 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," provide a description of the transaction including the name and position of the individual and the amount expended.

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| |
|--|

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

6) Use the "**Vehicle List**" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current or former commissioners or employees for severance or termination? No

If "yes", provide an explanation including amount paid.

8) 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", provide an explanation including amount paid.

9) 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

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? N/A

If "yes," attach in FAST a copy of the agreement.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan? Yes

If "yes," indicate:

- a) the year it was implemented 1990
- b) the total number of volunteer members presently eligible to participate 34
- c) the total number of volunteer members presently vested 21
- d) whether the annual contribution for each vested member is fixed or based on an automatic increase Auto Increase
- e) the total LOSAP budgeted for the current year \$ 348,061.00
- f) the Fire District's LOSAP Plan Contractor VFIS
- g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88? Yes

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget? No

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Manalapan Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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.

Manalapan Township FD 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 | |
|------------------|-------|--|--------------|----------------|----------------------|-------|---|--|---------------------------------------|--------------|
| | | | Commissioner | Former Officer | | | | | | |
| 1 Alan Spector | | | X | | \$ 8,130.00 | | | | \$ 8,130.00 | |
| 2 George Schmatz | | | X | | \$ 8,130.00 | | | | \$ 8,130.00 | |
| 3 Robert DiTota | | | X | | \$ 8,130.00 | | | | \$ 8,130.00 | |
| 4 Daniel LaRocca | | | X | | \$ 8,130.00 | | | | \$ 8,130.00 | |
| 5 Andrew Macchio | | | X | | \$ 8,130.00 | | | | \$ 8,130.00 | |
| 6 | | | | | | | | | - | |
| 7 | | | | | | | | | - | |
| 8 | | | | | | | | | - | |
| 9 | | | | | | | | | - | |
| 10 | | | | | | | | | - | |
| 11 | | | | | | | | | - | |
| 12 | | | | | | | | | - | |
| 13 | | | | | | | | | - | |
| 14 | | | | | | | | | - | |
| 15 | | | | | | | | | - | |
| Total: | | | | | \$ 40,650.00 | \$ - | \$ - | \$ - | \$ - | \$ 40,650.00 |

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

Manalapan Township FD No. 1
Monmouth

| | # of Covered Members (Medical & Rx) | | 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) |
|---|-------------------------------------|----------|---|----------|-------------------------------------|--|---------------------------------------|-------------------------|------------------------|-----------------------|
| | Budget | Proposed | Budget | Proposed | | | | | | |
| Active Employees - Health Benefits - Annual Cost | | | | | | | | | | |
| Single Coverage | N/A | | | | #VALUE! | | | | #VALUE! | 0.0% |
| Parent & Child | | | | | - | | | | - | 0.0% |
| Employee & Spouse (or Partner) | | | | | - | | | | - | 0.0% |
| Family | | | | | - | | | | - | 0.0% |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | | | | | 0.0% |
| Subtotal | 0 | | | | #VALUE! | 0 | | | #VALUE! | 0.0% |
| Commissioners - Health Benefits - Annual Cost | | | | | | | | | | |
| Single Coverage | | | | | - | | | | - | 0.0% |
| Parent & Child | | | | | - | | | | - | 0.0% |
| Employee & Spouse (or Partner) | | | | | - | | | | - | 0.0% |
| Family | | | | | - | | | | - | 0.0% |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | | | | | 0.0% |
| Subtotal | 0 | | | | - | 0 | | | - | 0.0% |
| Retirees - Health Benefits - Annual Cost | | | | | | | | | | |
| Single Coverage | | | | | - | | | | - | 0.0% |
| Parent & Child | | | | | - | | | | - | 0.0% |
| Employee & Spouse (or Partner) | | | | | - | | | | - | 0.0% |
| Family | | | | | - | | | | - | 0.0% |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | | | | | 0.0% |
| Subtotal | 0 | | | | - | 0 | | | - | 0.0% |
| GRAND TOTAL | 0 | | | | #VALUE! | | | | #VALUE! | 0.0% |

| |
|--|
| |
| |

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

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.

| | |
|-------------------------------|-----------------------------|
| Name of Fire District: | Manalapan Township FD No. 1 |
| County: | Monmouth |
| Year: | 2024 |

| Levy Cap Calculation Summary | |
|---|---------------------|
| 2023 Adopted Budget - Amount to be Raised by Taxation | \$ 2,053,920.00 |
| Cap Bank Available from 2021 (See Levy Cap Certification) | \$ 23,475.00 |
| Cap Bank Available from 2022 (See Levy Cap Certification) | \$ 90,997.00 |
| Cap Bank Available from 2023 (See Levy Cap Certification) | \$ - |
| Cap Bank Used from 2021 | |
| Cap Bank Used from 2022 | |
| Cap Bank Used from 2023 | |
| Changes in Service Provider (+/-) | |
| DLGS Approved Adjustments | |
| Cancelled or Unexpended Referendum Amount (Enter as a positive number) | |
| Assessed Valuation of District for adopted budget | \$ 5,675,335,500.00 |
| New Ratables - Increase in Valuations (New Construction and Additions) | \$ 11,026,000.00 |
| Adopted Fire District Tax Rate (three decimals) per \$100 | \$0.037 |
| Projected Tax Rate based upon Proposed Levy | 0.04999967 |

Budget Summary

Manalapan Township FD No. 1 Monmouth

| | <i>2024 Proposed Budget</i> | <i>2023 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 | 1,500,000.00 | 468,750.00 | 1,031,250.00 | 220.0% |
| Total Miscellaneous Anticipated Revenues | - | - | - | 0.0% |
| Total Sale of Assets | - | - | - | 0.0% |
| Total Interest on Investments & Deposits | 100.00 | 100.00 | - | 0.0% |
| Total Other Revenue | - | - | - | 0.0% |
| Total Operating Grant Revenue | 7,891.00 | 7,891.00 | - | 0.0% |
| Total Revenues Offset with Appropriations | - | - | - | 0.0% |
| Total Revenues and Fund Balance Utilized | 1,507,991.00 | 476,741.00 | 1,031,250.00 | 216.3% |
| Amount to be Raised by Taxation to Support Budget | 2,843,162.00 | 2,053,920.00 | 789,242.00 | 38.4% |
| Total Anticipated Revenues | 4,351,153.00 | 2,530,661.00 | 1,820,492.00 | 71.9% |
| APPROPRIATIONS | | | | |
| Total Administration | 596,765.00 | 596,765.00 | - | 0.0% |
| Total Cost of Operations & Maintenance | 920,338.00 | 920,338.00 | - | 0.0% |
| Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations) | - | - | - | 0.0% |
| Total Appropriated Duly Incorporated First Aid/Rescue Squad | - | - | - | 0.0% |
| Total Deferred Charges | - | - | - | 0.0% |
| Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6) | - | - | - | 0.0% |
| Length of Service Award Program (LOSAP) Contribution | 348,061.00 | 348,061.00 | - | 0.0% |
| Total Capital Appropriations | 2,064,150.00 | 513,415.00 | 1,550,735.00 | 302.0% |
| Total Principal Payments on Debt Service | 281,127.00 | 118,468.00 | 162,659.00 | 137.3% |
| Total Interest Payments on Debt | 140,712.00 | 33,614.00 | 107,098.00 | 318.6% |
| Total Appropriations | 4,351,153.00 | 2,530,661.00 | 1,820,492.00 | 71.9% |
| ANTICIPATED SURPLUS (DEFICIT) | - | - | - | 0.0% |

**Manalapan Township FD No. 1
Monmouth**

| | <u>2024 Proposed Budget</u> | <u>2023 Adopted Budget</u> | <u>\$ Increase (Decrease) Proposed vs. Adopted</u> | <u>% Increase (Decrease) Proposed vs. Adopted</u> |
|--|---------------------------------|--------------------------------|--|---|
| Fund Balance Utilized | | | | |
| Unrestricted Fund Balance | 1,500,000.00 | 468,750.00 | 1,031,250.00 | 220.0% |
| Restricted Fund Balance | - | - | - | 0.0% |
| Total Fund Balance Utilized | <u>1,500,000.00</u> | <u>468,750.00</u> | <u>1,031,250.00</u> | <u>220.0%</u> |
| Miscellaneous Anticipated Revenues | | | | |
| Shared Services (N.J.S.A. 40A:65-1 et seq.) | | | - | 0.0% |
| Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11) | | | - | 0.0% |
| Emergency Assistance (N.J.S.A. 40A:14-26) | | | - | 0.0% |
| Municipal Assistance (N.J.S.A. 40A:14-34) | | | - | 0.0% |
| Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35) | | | - | 0.0% |
| Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68) | | | - | 0.0% |
| Leases - Local Municipality (N.J.S.A. 40A:14-83) | | | - | 0.0% |
| Rental Income | | | - | 0.0% |
| Total Miscellaneous Anticipated Revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0%</u> |
| Sale of Assets (List Individually) | | | | |
| Asset #1 | | | - | 0.0% |
| Asset #2 | | | - | 0.0% |
| Asset #3 | | | - | 0.0% |
| Asset #4 | | | - | 0.0% |
| Total Sale of Assets | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0%</u> |
| Interest on Investments & Deposits (List Accounts Separately) | | | | |
| Investment Account #1 - Interest Income | 100.00 | 100.00 | - | 0.0% |
| Investment Account #2 | | | - | 0.0% |
| Investment Account #3 | | | - | 0.0% |
| Investment Account #4 | | | - | 0.0% |
| Total Interest on Investments & Deposits | <u>100.00</u> | <u>100.00</u> | <u>-</u> | <u>0.0%</u> |
| Other Revenue (List in Detail) | | | | |
| Other Revenue #1 | | | - | 0.0% |
| Other Revenue #2 | | | - | 0.0% |
| Other Revenue #3 | | | - | 0.0% |
| Other Revenue #4 | | | - | 0.0% |
| Total Other Revenue | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0%</u> |
| Operating Grant Revenue (List in Detail) | | | | |
| Supplemental Fire Service Act (P.L.1985,c.295) | 7,891.00 | 7,891.00 | - | 0.0% |
| Other Grant #1 | | | - | 0.0% |
| Other Grant #2 | | | - | 0.0% |
| Other Grant #3 | | | - | 0.0% |
| Other Grant #4 | | | - | 0.0% |
| Other Grant #5 | | | - | 0.0% |
| Total Operating Grant Revenue | <u>7,891.00</u> | <u>7,891.00</u> | <u>-</u> | <u>0.0%</u> |
| Revenues Offset with Appropriations | | | | |
| Uniform Fire Safety Act (P.L.1983,c.383) | | | | |
| Reserves Utilized | | | - | 0.0% |
| Annual Registration Fees | | | - | 0.0% |
| Penalties and Fines | | | - | 0.0% |
| Other Revenues | | | - | 0.0% |
| Total Uniform Fire Safety Act | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0%</u> |
| Other Revenues Offset with Appropriations (List) | | | | |
| Other Offset Revenues #1 | | | - | 0.0% |
| Other Offset Revenues #2 | | | - | 0.0% |
| Other Offset Revenues #3 | | | - | 0.0% |
| Other Offset Revenues #4 | | | - | 0.0% |
| Total Other Revenues Offset with Appropriations | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0%</u> |
| Total Revenues Offset with Appropriations | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.0%</u> |
| TOTAL REVENUES AND FUND BALANCE UTILIZED | <u>1,507,991.00</u> | <u>476,741.00</u> | <u>1,031,250.00</u> | <u>216.3%</u> |

**Manalapan Township FD No. 1
Monmouth**

| | <u>2024 Proposed Budget</u> | <u>2023 Adopted Budget</u> | <u>\$ Increase (Decrease) Proposed vs. Adopted</u> | <u>% Increase (Decrease) Proposed vs. Adopted</u> |
|---|---------------------------------|--------------------------------|--|---|
| <i>Administration - Personnel</i> | | | | |
| Salary & Wages (excluding Commissioners) | 11,330.00 | 11,330.00 | - | 0.0% |
| Commissioners | 40,650.00 | 40,650.00 | - | 0.0% |
| Fringe Benefits | 8,470.00 | 8,470.00 | - | 0.0% |
| Total Administration - Personnel | 60,450.00 | 60,450.00 | - | 0.0% |
| <i>Administration - Other (List)</i> | | | | |
| Other Administration Expense #1 - Insurance | 165,000.00 | 165,000.00 | - | 0.0% |
| Other Administration Expense #2 - See Supplemental List | 253,965.00 | 253,965.00 | - | 0.0% |
| Other Administration Expense #3 - See Supplemental List | 117,350.00 | 117,350.00 | - | 0.0% |
| Contingent Expenses | | | - | 0.0% |
| Other Assets, Non-Bondable #1 | | | - | 0.0% |
| Other Assets, Non-Bondable #2 | | | - | 0.0% |
| Other Assets, Non-Bondable #3 | | | - | 0.0% |
| Total Administration - Other | 536,315.00 | 536,315.00 | - | 0.0% |
| Total Administration | 596,765.00 | 596,765.00 | - | 0.0% |
| <i>Cost of Operations & Maintenance - Personnel</i> | | | | |
| Salary & Wages | - | | - | 0.0% |
| Fringe Benefits | - | | - | 0.0% |
| Total Operations & Maintenance - Personnel | - | - | - | 0.0% |
| <i>Cost of Operations & Maintenance - Other (List)</i> | | | | |
| Other Operations & Maintenance Expense #1 - Firehouse Rent | 241,488.00 | 241,488.00 | - | 0.0% |
| Other Operations & Maintenance Expense #2 - Hydrant Rental | 343,800.00 | 343,800.00 | - | 0.0% |
| Other Operations & Maintenance Expense #3 - See Supplemental List | 139,800.00 | 139,800.00 | - | 0.0% |
| Contingent Expenses | 10,000.00 | 10,000.00 | - | 0.0% |
| Other Assets, Non-Bondable #1 - See Supplemental List pg 2 | 185,250.00 | 185,250.00 | - | 0.0% |
| Other Assets, Non-Bondable #2 | | | - | 0.0% |
| Other Assets, Non-Bondable #3 | | | - | 0.0% |
| Total Operations & Maintenance - Other | 920,338.00 | 920,338.00 | - | 0.0% |
| Total Operations & Maintenance | 920,338.00 | 920,338.00 | - | 0.0% |
| <i>Appropriations Offset with Revenue - Personnel</i> | | | | |
| Salary & Wages | - | | - | 0.0% |
| Fringe Benefits | - | | - | 0.0% |
| Total Appropriations Offset with Revenue - Personnel | - | - | - | 0.0% |
| <i>Appropriations Offset with Revenue - Other (List)</i> | | | | |
| Other Expense #1 | | | - | 0.0% |
| Other Expense #2 | | | - | 0.0% |
| Other Expense #3 | | | - | 0.0% |
| Contingent Expenses | | | - | 0.0% |
| Other Assets, Non-Bondable #1 | | | - | 0.0% |
| Other Assets, Non-Bondable #2 | | | - | 0.0% |
| Other Assets, Non-Bondable #3 | | | - | 0.0% |
| Total Appropriations Offset with Revenue - Other | - | - | - | 0.0% |
| Total Appropriations Offset with Revenue | - | - | - | 0.0% |
| <i>Duly Incorporated First Aid/Rescue Squad Associations</i> | | | | |
| Vehicles | | | - | 0.0% |
| Equipment | | | - | 0.0% |
| Materials & Supplies | | | - | 0.0% |
| Total Duly Incorporated First Aid/Rescue Squad Associations | - | - | - | 0.0% |
| <i>Emergency Appropriations & Deferred Charges (List)</i> | | | | |
| Emergency Appropriation #1 | | | - | 0.0% |
| Emergency Appropriation #2 | | | - | 0.0% |
| Emergency Appropriation #3 | | | - | 0.0% |
| Deferred Charge #1 (cite statute) | | | - | 0.0% |
| Deferred Charge #2 (cite statute) | | | - | 0.0% |
| Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b) | | | - | 0.0% |
| Total Deferred Charges | - | - | - | 0.0% |
| Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6) | | | - | 0.0% |
| Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6) | 348,061.00 | 348,061.00 | - | 0.0% |
| Total Capital Appropriations | 2,064,150.00 | 513,415.00 | 1,550,735.00 | 302.0% |
| Total Principal Payments on Debt Service | 281,127.00 | 118,468.00 | 162,659.00 | 137.3% |
| Total Interest Payments on Debt | 140,712.00 | 33,614.00 | 107,098.00 | 318.6% |
| TOTAL APPROPRIATIONS | 4,351,153.00 | 2,530,661.00 | 1,820,492.00 | 71.9% |