

2012

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

(name)

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2012

MANALAPAN TOWNSHIP

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

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. 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:** _____

PREPARER'S CERTIFICATION

2012

MANALAPAN TOWNSHIP

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 2 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, 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 No. 2.

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 Supplemental Schedules required are completed and attached.

Preparer's Signature:	<i>Ronald C. Petrics</i>		
Name:	RONALD C. PETRICS		
Title:	CPA, RMA		
Address:	1144 HOOPER AVENUE, SUITE 202 TOMS RIVER, NJ 08753		
Phone Number:	732.341.8728	Fax Number:	732.341.8787
E-mail address	rpetrics@withum.com		

**PREPARER'S CERTIFICATION
OTHER ASSETS**

2012

MANALAPAN TOWNSHIP

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, 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 above 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:	<i>Ronald C. Petrics</i>		
Name:	RONALD C. PETRICS		
Title:	CPA, RMA		
Address:	1144 HOOPER AVENUE, SUITE 202 TOMS RIVER, NJ 08753		
Phone Number:	732.341.8728	Fax Number:	732.341.8787
E-mail address	rpetrics@withum.com		

APPROVAL CERTIFICATION

2012

MANALAPAN TOWNSHIP

(Name)

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 2 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Manalapan Township Fire District No. 2 , at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 7th day of December , 2011.

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

Secretary's Signature:			
Name:	JOSEPH F. SPEVAK		
Title:	SECRETARY		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.462.1115	Fax Number:	732.462.2523
E-mail address			

2012 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2		
Address:	P.O. BOX 54		
City, State, Zip:	TENNENT	NJ	07763
Phone Number: (ext)	732.462.1112	Fax:	732.462-2523

Preparer's Name:	RONALD C. PETRICS, CPA, RMA		
Preparer's Address:	1144 HOOPER AVENUE, SUITE 202		
City, State, Zip:	TOMS RIVER	NJ	08753
Preparer's #: (ext.)	732.341.8728	Fax:	732.341.8787
Preparer's Cell #:	NONE		
Preparer's E-mail:	rpetrics@withum.com		

Chairman:	RICHARD W. HOGAN		
Phone Number: (ext.)	732.462.1112	Fax:	732.462.2523
E-mail:			

Secretary/ Treasurer:	JOSEPH F. SPEVAK / TIMOTHY D. KIRKLAND		
Phone Number: (ext.)	732.462.1112	Fax:	732.462.2523
E-mail:			

Name of Auditor:	RONALD C. PETRICS, CPA, RMA		
Name of Firm:	WITHUMSMITH+BROWN, PC		
Address:	1144 HOOPER AVENUE, SUITE 202		
City, State, Zip:	TOMS RIVER	NJ	08753
Phone Number: (ext.)	732.341.8728	Fax:	732.341.8728
E-mail:	rpetrics@withum.com		

Membership of Board of Commissioners (Full Name)	Title
RICHARD W. HOGAN	CHAIRMAN
CHARLES T. WARSHANY	VICE CHAIRMAN
JOSEPH F. SPEVAK	SECRETARY
TIMOTHY D. KIRKLAND	TREASURER
PATRICK FLANNERY	VICE SECRETARY

2012 BUDGET RESOLUTION

Manalapan Township

(Name)

Fire District No. 2

FISCAL YEAR: From January 1, 2012 to December 31, 2012

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of December 7, 2011; 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.) *Include the following as appropriate: [includes a proposed public referendum in the amount of \$ 0 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$ 0 as an appropriation from restricted fund balance to be used as a budget revenue]; and,*

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,312,336, which includes amount to be raised by taxation of \$1,057,156, and Total Appropriations of \$1,312,336; 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 No. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 2, at an open public meeting held on December 7, 2011 that the Annual Budget, including appended Supplemental Schedules, of the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 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 said Fire District No. 2 '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 Manalapan Township Fire District No. 2 will consider the Annual Budget for adoption on January 4, 2012.

(Secretary's Signature)

December 7, 2011
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
RICHARD W. HOGAN				
CHARLES T. WARSHANY				
JOSEPH F. SPEVAK				
TIMOTHY D. KIRKLAND				
PATRICK FLANNERY				

2012 BUDGET MESSAGE

Manalapan Township

(Name)

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2012 to December 31, 2012

1. Complete a brief statement on the 2012 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The 2012 budget reflects a decrease of \$91,121. The decrease is mainly due to a decrease in debt service of \$122,593. The operation on other hand increase slightly by \$31,472.

2. Complete a brief statement describing 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 Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. **If unreserved fund balance is reduced by more than 10%, explain the projected impact on the following year's budget.**

The local fire tax rate is estimated to be \$0.047 per \$100 of assessed value as compared to \$0.047 per \$100 for the 2011 year. The unreserved fund balance utilized for the 2012 and 2011 is \$255,180 and \$245,975, respectively. The restricted fund balance utilized for 2012 is \$0 and 2011 was \$125,000. The unreserved fund balance is reduced by 7%. This is not a concern for the District due to a large unreserved fund balance.

3. Include a statement explaining how the 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 district to exceed the Levy Cap, and how they are being addressed by a referendum.

The District is complying with the property tax levy cap of two percent (2%) on the amount to be raised by taxation including exclusions. The District is not exceeding the CAP and is not requesting any waivers or submitting any referendums. The District is utilizing fund balance to meet the CAP requirements.

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

Not applicable.

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 capital appropriation has remained the same for the 2012 and 2011 years. Debt service for 2012 is \$186,895; 2013 is \$189,835; 2014 is \$182,545; 2015 is \$87,325; 2016 is \$84,175.

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 an explanation as to reasons for occurrence must be disclosed.

Not applicable

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, detail the organization(s) incorporated name and amounts.

Yes, Englishtown / Manalapan First Aid Squad, Inc. \$12,000

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

7a. Total Assessed Valuation of District	\$	2,249,268,069
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.047

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:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>	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:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>
-----	-------------------------------------	------	--------------------------

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$255,180	\$245,975 *
RESTRICTED FUND BALANCE	* A-2 *	\$0	\$125,000 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$255,180	\$370,975 *
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0	\$0 *
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0	\$0 *
RENTAL INCOME	* *	\$0	\$0 *
SALE OF ASSETS	* A-3 *	\$0	*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$0	\$0 *
OTHER REVENUE	* A-5 *	\$0	\$0 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$0	\$0 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* *	\$0 *	\$0 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0 *	\$0 *
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$0 *	\$0 *
		=====	=====

MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

	CROSS REF.	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
-----	-----	-----	-----
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 REVENUES	* A-7 *	\$0 *	\$0 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$0 *	\$0 *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$0 *	\$0 *
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$255,180 *	\$370,975 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$1,057,156 *	\$1,032,482 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$1,312,336 *	\$1,403,457 *
		=====	=====

Maximum Allowable Amount to be raised by Taxation
(For Reference Purposes Only from LC1 based on
Information provided by the district- see instructions.)

\$1,072,906

Amount Over Levy Cap

\$0

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----- ADMINISTRATION----- -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	* A-9 *	\$82,345 *	\$76,005 *
FRINGE BENEFITS	* A-13 *	\$15,000 *	\$13,000 *
OTHER EXPENSES	* A-11 *	\$121,150 *	\$120,150 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$218,495 *	\$209,155 *
		=====	=====

----- COST OF OPERATIONS & MAINTENANCE----- -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	* A-10 *	\$16,520 *	\$13,918 *
FRINGE BENEFITS	* A-14 *	\$0 *	\$0 *
OTHER EXPENSES	* A-12 *	\$640,426 *	\$618,896 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$656,946 *	\$632,814 *
		=====	=====

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

			2012	2011
----OPERATING APPROPRIATIONS OFF-SET----	CROSS	PROPOSED	CURRENT YEAR'S	
WITH REVENUES	REF.	BUDGET	ADOPTED	
			BUDGET	
SALARY & WAGES	* A-15 *	\$0 *	\$0 *	*
FRINGE BENEFITS	* A-16 *	\$0 *	\$0 *	*
OTHER EXPENSES	* A-17 *	\$0 *	\$0 *	*
TOTAL APPROPRIATIONS OFFSET				
WITH REVENUES	* E-3 *	\$0 *	\$0 *	*
		=====	=====	

			2012	2011
----APPROPRIATIONS FOR DULY INCORPORATED----	CROSS	PROPOSED	CURRENT YEAR'S	
FIRST AID/RESCUE SQUAD ASSOC.	REF.	BUDGET	ADOPTED	
(N.J.S. 40A:14-85.1)			BUDGET	
VEHICLES	* *	\$0 *	\$0 *	*
EQUIPMENT	* *	\$0 *	\$0 *	*
MATERIALS & SUPPLIES	* *	\$12,000 *	\$10,000 *	*
TOTAL APPROPRIATIONS FOR DULY				
INCorp. FIRST AID/RESCUE SQUAD ASSOC.	* E-4 *	\$12,000 *	\$10,000 *	*
		=====	=====	

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----BUDGETED APPROPRIATIONS----

-----DEFERRED CHARGES----- -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)			
(1)	* *	\$0 *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
OTHER DEFERRED CHARGES - (List & Cite Statute)			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	* *	n/a *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
TOTAL DEFERRED CHARGES	* E-5 *	\$0 *	\$0 *

-----DEFICITS FROM OPERATIONS----- -----	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
CASH DEFICIT OF PRECEEDING YEAR (N.J.S. 40A:14-78.6)	* E-6 *	\$0 *	\$0 *

	CROSS REF. -----	2012 PROPOSED BUDGET -----	2011 CURRENT YEAR'S ADOPTED BUDGET -----
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	* E-7 *	\$50,000 *	\$54,000 *

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2

----BUDGETED APPROPRIATIONS----

----CAPITAL APPROPRIATIONS----

	2012 PROPOSED BUDGET	2011 CURRENT YEAR'S ADOPTED BUDGET
--	----------------------------	---

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

List Project Separately	Date of Voter Approval	Asset Type	Affirmative Vote %		
(1) Restoration Floors & Walls	12/14/2010	Bldg Improvements	* 100% *	\$0 *	\$125,000 *
(2) Sewer & Building Improvements		Bldg Improvements	* *	\$125,000 *	\$0 *
(3)		Asset Type (Select)	* *	\$0 *	\$0 *
(4)		Asset Type (Select)	* *	\$0 *	\$0 *
(5)		Asset Type (Select)	* *	\$0 *	\$0 *
(6)		Asset Type (Select)	* *	\$0 *	\$0 *

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

List Separately Project	Date of Voter Approval	Asset Type	Affirmative Vote %		
(1)		Asset Type (Select)	* *	\$0 *	\$0 *
(2)		Asset Type (Select)	* *	\$0 *	\$0 *
(3)		Asset Type (Select)	* *	\$0 *	\$0 *
(4)		Asset Type (Select)	* *	\$0 *	\$0 *
(5)		Asset Type (Select)	* *	\$0 *	\$0 *

Total Capital Improvements/Down Payments

* C-1 * \$125,000 * \$125,000 *

RESERVE FOR FUTURE CAPITAL OUTLAYS

* C-2 * \$63,000 * \$63,000 *

TOTAL CAPITAL APPROPRIATIONS

* E-8 * \$188,000 * \$188,000 *

(C-1 + C-2)

Capital Appropriations offset with Restricted Fund
Capital Appropriations offset with Grants
Capital Appropriations offset with Unrestricted Fund

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----BUDGETED APPROPRIATIONS----

----DEBT SERVICE FOR CAPITAL----

----APPROPRIATIONS----

			2012		2011
			PROPOSED		CURRENT YEAR'S
	CROSS		BUDGET		ADOPTED
	REF.				BUDGET
GENERAL OBLIGATION BONDS	* P-1 *		\$150,000	*	\$250,000 *
BOND ANTICIPATION NOTES	* P-2 *		\$0	*	\$0 *
CAPITAL LEASES	* P-3 *		\$0	*	\$0 *
INTERGOVERNMENTAL LOANS	* P-4 *		\$0	*	\$0 *
OTHER BONDS OR NOTES	* P-5 *		\$0	*	\$0 *
TOTAL PRINCIPAL PAYMENTS	* D-1 *		\$150,000	*	\$250,000 *

			2012		2011
			PROPOSED		CURRENT YEAR'S
	CROSS		BUDGET		ADOPTED
	REF.				BUDGET
GENERAL OBLIGATION BONDS	* I-1 *		\$36,895	*	\$49,425 *
BOND ANTICIPATION NOTES	* I-2 *		\$0	*	\$10,063 *
CAPITAL LEASES	* I-3 *		\$0	*	\$0 *
INTERGOVERNMENTAL LOANS	* I-4 *		\$0	*	\$0 *
OTHER BONDS OR NOTES	* I-5 *		\$0	*	\$0 *
TOTAL INTEREST PAYMENTS	* D-2 *		\$36,895	*	\$59,488 *

TOTAL DEBT SERVICE APPROPRIATIONS
(D-1 + D-2)

* E-9 * \$186,895 * \$309,488 *

TOTAL BUDGETED APPROPRIATIONS
(E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8+ E-9)

* B-2 * \$1,312,336 * \$1,403,457 *

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----BUDGETED APPROPRIATIONS----

		2012 Proposed Budget Amount Requested	2011 Adopted Budget Amount Requested
----Summary of Referendum Line Items----		SS Page Number	
Insert new rows here			
		\$0	\$0
TOTAL Referendum Line Items		\$0	\$0

Tax Levy Requested minus Maximum Allowable Levy \$0
 As this page is adjusted this amount changes should = \$0
 (For Reference Purposes Only - from LC1 based on
 Information provided by the district- see instructions.)

		2012 Proposed Budget Amount Requested	2011 Adopted Budget Amount Requested
----Summary of Release of Restricted Fund Balance Referendum Line Items----			
Insert new rows here			
		\$0	\$0
TOTAL of Release of Restricted Fund Balance		\$0	\$0

(List amounts as furnished and certified by each Provider)

[illegible]

2012 ADOPTION CERTIFICATION

Manalapan Township

(Name)

Fire District No. 2 Budget

FISCAL YEAR: From January 1, 2012 to December 31, 2012

It is hereby certified that the Fire District No. 2 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Manalapan Township Fire District No. 2, pursuant to N.J.A.C. 5:31-2.4, on the 4th day of January, 2012.

Secretary's Signature:			
Name:	JOSEPH F. SPEVAK		
Title:	SECRETARY		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.462.1112	Fax Number:	732.462.2523
E-mail address			

2012 ADOPTED BUDGET RESOLUTION

Manalapan Township

(Name)

Fire District No. 2

FISCAL YEAR: From January 1, 2012 to December 31, 2012

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 has been presented for adoption before the Board of Commissioners of the Manalapan Township Fire District No. 2 at its open public meeting of January 4, 2012; 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.)*[include as appropriate: includes a proposed public referendum in the amount of \$ 0 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$ 0 as an appropriation from restricted fund balance to be used as a budget revenue]*; and,

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,312,336, which includes amount to be raised by taxation of \$1,057,156 and Total Appropriations of \$1,312,336; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Manalapan Township Fire District No. 2, at an open public meeting held on January 4, 2012 that the Annual Budget of the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2012 and ending December 31, 2012 is hereby adopted and, [subject to the proposed referendum being approved by 50 percent of the voters] shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,312,336, which includes amount to be raised by taxation of \$1,057,156 and Total Appropriations of \$1,312,336; 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 of money 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)

January 4, 2012
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
RICHARD W. HOGAN				
CHARLES. T. WARSHANY				
JOSEPH F. SPEVAK				
TIMOTHY D. KIRKLAND				
PATRICK FLANNERY				

2012

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

(name)

Supplemental Schedules

Department Of



Community
Affairs

Division of Local Government Services

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2012 PROPOSED BUDGET	
-----	-----	-----	
(1) BEGINNING BALANCE JAN. 1, 2011	* AUDIT *	\$638,507	*
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$245,975	*
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$392,532	*
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	\$200,000	*
(5) ANTICIPATED BALANCE - DEC. 31, 2011 (Line 3 + Line 4)	* *	\$592,532	*
(6) UTILIZED IN PROPOSED BUDGET - 2012	* A-1 *	\$255,180	*
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2012 BUDGET (Line 5 - Line 6)	* *	\$337,352	*
		=====	

----RESTRICTED FUND BALANCE----	CROSS REF.	2012 PROPOSED BUDGET	
-----	-----	-----	
(8) BEGINNING BALANCE JAN. 1, 2011	* AUDIT *	\$320,043	*
(9) Utilized in Current Year's Adopted Budget	* *	\$125,000	*
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$195,043	*
(11) Estimated Results of Operations in Current Budget	* *	\$63,000	*
(12) ANTICIPATED BALANCE - DEC. 31, 2011 (Line 10 + Line 11)	* *	\$258,043	*
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *		*
B. Release Referendum Resolution (Page 10A)	* *		*
Total Proposed Use of Restricted Fund Balance			
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2012 BUDGET (Line 12 - Line 13A - 13B)	* *	\$258,043	*
		=====	

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

----SALE OF ASSETS----

DESCRIPTION OF ASSET
(list individually)

CROSS
REF.

PURCHASE
BASIS

2012
PROPOSED
SALE VALUE

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
TOTAL SALE OF ASSETS	*	A-3 *	*	*

----INTEREST ON INVESTMENTS---- AND DEPOSITS (N.J.S.A. 40A:5-15.1)

INVESTMENTS/ACCOUNTS (List Each)

CROSS
REF.

2012
PROPOSED
BUDGET

2011
CURRENT YEAR'S
ADOPTED
BUDGET

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	*	A-4 *	*	*

----OTHER REVENUE----

LIST IN DETAIL:

CROSS
REF.

2012
PROPOSED
BUDGET

2011
CURRENT YEAR'S
ADOPTED
BUDGET

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
TOTAL OTHER REVENUE	*	A-5 *	*	*

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

----OTHER GRANTS &---- ENTITLEMENTS -----

CROSS
REF.

2012
PROPOSED
BUDGET

2011
CURRENT YEAR'S
ADOPTED
BUDGET

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*

TOTAL OTHER GRANTS & ENTITLEMENTS

* A-6 *

=====

----OTHER REVENUES OFF-SET WITH---- APPROPRIATIONS -----

CROSS
REF.

2012
PROPOSED
BUDGET

2011
CURRENT YEAR'S
ADOPTED
BUDGET

LIST IN DETAIL:

(1)	*	*	*	*
(2)	*	*	*	*
(3)	*	*	*	*
(4)	*	*	*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)	*	*	*	*

TOTAL OTHER REVENUES OFF-SET

* A-8 *

=====

PAGE SS-4

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

----ADMINISTRATION----

SALARY & WAGES (N.J.S. 40A:14-78.7)

2012

TITLE	# of Staff	Annual Compensation	Proposed Budget
COMMISSIONERS	5	\$6,970	\$34,850
OTHER - LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-1		\$47,495
TOTAL ADMINISTRATION S&W	A-9		\$82,345

----COST OF OPERATIONS & MAINTENANCE----

SALARY & WAGES (N.J.S. 40A:14-78.7)

2012

TITLE	# of Staff	Annual Compensation	Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-2		\$16,520
TOTAL COST OF OPERATIONS S&W	A-10		\$16,520

----OTHER COSTS OFFSET BY REVENUES----

SALARY & WAGES (N.J.S. 40A:14-78.7)

2012

TITLE	# of Staff	Annual Compensation	Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
TOTAL Salaries Offset by Revenues	A-15		

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----Salary Expense Appendix (N.J.S.A. 40A:14-78.6)----

		2012	
TITLE		# of Staff	Annual Compensation
Administrative Postions (list Individually)			Proposed Budget
Insert new rows here	Treasurer	1	\$3,806
	Secretary	1	\$1,906
	Administrator	1	\$14,737
	Information Technology	1	\$9,681
	Bookkeeper	1	\$17,365
TOTAL ADMINISTRATION S&W appendix		AP-1	\$47,495

Operation & Maintenance Postions (list Individually)			
Insert new rows here	Vehicle Maintenance Manager	1	\$4,662
	Vehicle Maintenance Assistant	1	\$4,662
	Building Maintenance Supervisor	1	\$4,662
	Training Officer	1	\$2,534
TOTAL COST OF OPERATIONS S&W Appendix		AP-2	\$16,520

Salary Offset by Revenue Postions (list Individually)			
Insert new rows here			
Total Salaries Offset By Revenue Appendix		AP-3	

PAGE SS-5 Appendix

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

-----SUPPLEMENTAL SCHEDULES----- FRINGE BENEFIT COSTS

PROPOSED BUDGET		2012		
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$15,000	\$0	\$0	
Total PERS	\$15,000	\$0	\$0	\$15,000
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$0	\$0	
Total Other Fringe	\$0	\$0	\$0	\$0
TOTAL PROPOSED BUDGET	\$15,000	\$0	\$0	\$15,000
Cross Reference	A-13	A-14	A-16	

ADOPTED BUDGET		2011		
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$13,000	\$0	\$0	
Total PERS	\$13,000	\$0	\$0	\$13,000
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$0	\$0	\$0	
Total Other Fringe	\$0	\$0	\$0	\$0
TOTAL ADOPTED BUDGET	\$13,000	\$0	\$0	\$13,000
Cross Reference	A-13	A-14	A-16	

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

----ADMINISTRATION----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Election		\$3,000	\$3,000
(2) Membership & Due		\$2,000	\$2,000
(3) Office Expense		\$5,000	\$4,000
(4) Appendix brought forward	AP-4	\$101,650	\$101,650
CONTINGENT EXPENSES		\$2,500	\$2,500
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5	\$7,000	\$7,000
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$121,150	\$120,150

----COST OF OPERATIONS----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
OPERATING - (List Individually):			
(1) Insurance		\$125,000	\$125,000
(2) Rental Charges		\$109,566	\$105,352
(3) Maintenance		\$60,000	\$60,000
(4) Appendix brought forward	AP-6	\$258,983	\$241,667
CONTINGENT EXPENSES		\$6,000	\$6,000
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1) SCBA Lease		\$45,877	\$45,877
(2)			
(3) Appendix brought forward	AP-7	\$35,000	\$35,000
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$640,426	\$618,896

----Other Expenses Offset by Revenue----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

	Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
OPERATING - (List Individually):			
(1)			
(2)			
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17		

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

Other Expense Appendix (N.J.S.A. 40A:14-78.6)

Use this page only if additional lines are required on the Supplemental Other Expenses

Insert additional rows where indicated to ensure they are included in the total

Totals will be reflected on SS-6

		Cross Ref.	2012 Proposed Budget	2011 Current Year Adopted Budget
ADMINISTRATION				
OPERATING (list individually)				
Insert new rows here	Payroll Taxes		\$13,650	\$13,650
	Professional Services		\$50,000	\$50,000
	Travel Expenses		\$20,000	\$20,000
	Communication Expenses		\$18,000	\$18,000
Total Additional Administration Operating Expenses		AP-4	\$101,650	\$101,650
OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here	Office Furn., Fax Machine, File Cabinets, Copy Machine, and AV Equipment		\$7,000	\$7,000
Total Additional Administration Other Assets		AP-5	\$7,000	\$7,000
COST OF OPERATIONS				
OPERATING - (list individually):				
Insert new rows here	Membership & Dues		\$3,500	\$3,500
	Professional Services / Health & Fitness		\$12,000	
	Professional Services / Physicals		\$13,000	\$20,000
	Supplies Expense - Fuel		\$25,000	\$22,000
	Training and Education		\$6,000	\$6,000
	Travel Expenses		\$10,000	\$10,000
	Uniforms and Personal Equipment		\$30,000	\$30,000
	Communication Equipment		\$10,000	\$10,000
	Fire Hydrant Rentals		\$25,000	\$21,000
	Contract Services Provided by Volunteer Fire Co.		\$37,975	\$36,167
	Promotion		\$10,000	\$10,000
	Repairs		\$40,000	\$40,000
	Computer Expense		\$25,000	\$25,000
	Dispatch Service Fee		\$11,508	\$8,000
Total Additional Operating Expenses Operations		AP-6	\$258,983	\$241,667
OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here	Rescue Equipment - Valves, Nozzles, Tools, Fire Ext.		\$10,000	\$10,000
	Emergency Lights, Rope, Foam, Hose, & Lockers		\$25,000	\$25,000
Total Additional Cost of Operations Other Assets		AP-7	\$35,000	\$35,000
OTHER EXPENSES OFFSET BY REVENUE				
OPERATING - (list individually):				
Insert new rows here				
Total Additional Operating Expenses Offset by Revenue		AP-8		
OTHER ASSETS - NON-BONDABLE (list individually):				
Insert new rows here				
Total Costs Offset by Revenue Other Assets		AP-9		

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

PRINCIPAL PAYMENTS

----DEBT SERVICE SCHEDULE----

						YEARS					
						Adopted	Proposed	Proposed	Proposed	Proposed	Proposed
						Budget	Budget	Budget	Budget	Budget	Budget
						2011	2012	2013	2014	2015	2016
Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval							
General Obligation Bonds											
Serial Bond 1996	8/7/96	2/17/96	Majority	5/8/96	*	\$100,000					
Serial Bond 2002	1/15/02	8/6/99	Majority	12/8/99		\$80,000	\$80,000	\$90,000	\$90,000		
Fire District Bonds 2010	4/2/09	12/15/07	60.00%	1/14/09	*	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
					*						
					*						
TOTAL PAYMENTS P-1					*	\$250,000	\$150,000	\$160,000	\$160,000	\$70,000	\$70,000
Bond Anticipation Notes											
BAN 2005	4/2/09	12/15/07	60.00%	1/14/09	*						
					*						
					*						
					*						
TOTAL PAYMENTS P-2					*						
Capital Leases											
					*						
					*						
					*						
TOTAL PAYMENTS P-3					*						
Intergovernmental Loans											
					*						
					*						
					*						
TOTAL PAYMENTS P-4					*						
Other Bonds Or Notes											
					*						
					*						
					*						
TOTAL PAYMENTS P-5					*						
Total Principal Debt Payments D-1					*	\$250,000	\$150,000	\$160,000	\$160,000	\$70,000	\$70,000

2012 FIRE DISTRICT BUDGET

Manalapan Township Fire District # 2 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

INTEREST PAYMENTS

----DEBT SERVICE SCHEDULE----

						Adopted Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
						2011	2012	2013	2014	2015	2016
Description											
Date of											
Project											
Date of											
Voter											
Approval											
% of											
Approval											
Date of											
LFB											
Approval											
General Obligation Bonds											
Insert new rows here	Serial Bond 1996	8/7/96	2/17/96	Majority	5/8/96	*	\$5,700				
	Serial Bond 2002	1/15/02	8/6/99	Majority	12/8/99	*	\$13,800	\$10,120	\$6,210	\$2,070	
	Fire District Bonds 2010	4/2/09	12/15/07	60.00%	1/14/09	*	\$29,925	\$26,775	\$23,625	\$20,475	\$17,325
						*					
						*					
TOTAL PAYMENTS I-1						*	\$49,425	\$36,895	\$29,835	\$22,545	\$17,325
Bond Anticipation Notes											
Insert new rows here	BAN 2005	4/2/09	12/15/07	60.00%	1/14/09	*	\$10,063				
						*					
						*					
						*					
						*					
TOTAL PAYMENTS I-2						*	\$10,063				
Capital Leases											
Insert new rows here						*					
						*					
						*					
						*					
						*					
TOTAL PAYMENTS I-3						*					
Intergovernmental Loans											
Insert new rows here						*					
						*					
						*					
						*					
						*					
TOTAL PAYMENTS I-4						*					
Other Bonds Or Notes											
Insert new rows here						*					
						*					
						*					
						*					
						*					
TOTAL PAYMENTS I-5						*					
Total Interest Debt						*	\$59,488	\$36,895	\$29,835	\$22,545	\$17,325
Payments D-2											\$14,175

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
132602	Manalapan Township Fire District # 2	Monmouth	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
Prior Year Amount to be Raised by Taxation for Municipal Purposes			\$1,032,482
Changes in Service Provider (+/-)			\$0
DLGS Approved Adjustments			\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation			\$1,032,482
Plus 2% Cap increase			\$20,650
Adjusted Tax Levy Prior to Exclusions			\$1,053,132
Exclusions:			
Shared Service Exclusion		\$0	
Change in Total Debt Service Appropriation		\$0	
Allowable pension increases		\$2,000	
Allowable increase in health care costs		\$0	
Changes in LOSAP contributions (+/-)		-\$4,000	
Extraordinary Costs due to a "Declared" Emergency (+/-)		\$0	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay		\$0	
Add Total Exclusions			-\$2,000
Less Cancelled or Unexpended Referendum Amounts			\$0
Adjusted Tax Levy			\$1,051,132
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)		\$46,327,700	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.047	\$21,774
Amount Utilized from Levy Cap Bank from 2011			\$0
Subtotal: Maximum Tax Levy Before Referendum			\$1,072,906
Amount Proposed for Levy Cap Referendum			\$0
Maximum Allowable Amount to be Raised by Taxation			\$1,072,906
Cap Bank Calculation			
Amount To Be Raised By Taxation			\$1,057,156
Cap Bank Available from Prior Year (2011)			\$39,912
Revised Cap Bank from Prior Year (2011)			\$39,912
Cap Bank Available from 2012			\$15,750

Health Insurance Exclusion Calculation Sheet

FY 2012 State Health Benefits Program Average Increase: 10.3%

Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	

These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered

	<u>Proposed Budget</u>	<u>Adopted Budget</u>
Administration Health Insurance Appropriation	\$0	\$0
Operations & Maintenance Health Insurance Appropriation	\$0	\$0
A. Proposed Budget Group Health Insurance	\$0	\$0
NET INCREASE (DECREASE)	\$0	
1. Net Increase Divided by 2011 Amount Budgeted = % Increase	0.00%	
2. SFY 2012 State Health Average <u>10.3%</u> ; Less 2% = % Increase added to current levy	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap	0.00%	
5. % Increase Exclusion (B2) * 2011 Expended = 2012 appropriation added to levy	\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$0	
2012 Increase in Appropriation	\$0	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Proposed Budget PERS Contribution Appropriated		\$15,000
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$15,000
Adopted Budget PERS Contribution		\$13,000
Adopted Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$13,000
Pension Contribution Exclusion		\$2,000

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
LOSAP - Proposed Budget		\$50,000
LOSAP - Adopted Budget		\$54,000
LOSAP Exclusion (+/-)		(\$4,000)

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Total Debt Service Appropriation (Proposed Budget)		\$186,895
Current Year Base Amount		\$186,895
Total Debt Service Appropriation Expended (Adopted Budget)		\$309,488
Adopted Budget Base Amount		\$309,488
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Total Capital Appropriation (Proposed Budget)		\$188,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$188,000
Total Capital Appropriation (Adopted Budget)		\$188,000
Capital Appropriation offset from Restricted Fund (Adopted Budget)		\$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)		\$0
Adopted Budget Base Amount		\$188,000
Capital Expenditure Exclusion		\$0

2012 FIRE DISTRICT BUDGET

If you are preparing this workbook WITHOUT having the Instructions and Reference Guide Documents with you as you complete it, STOP and get them and consult them page by page as you complete the budget.

In addition, preparers should note the following as they complete this workbook:

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells below on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.

6. Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully.

7. Next, follow the instructions below:

Select the fire district (and county) by clicking the green cell below, then click on the arrow on the right side to choose. This will populate the name and county throughout the workbook. Then continue to complete each of the following green cells.

Manalapan Township Fire District # 2 (Monmouth)

Preparer's First Name:
Preparer's Last Name:
Preparer's Phone Number:
Preparer's email:

Manalapan Township
Fire District # 2
Monmouth
Ronald
Petrics
732.341.8728
rpetrics@withum.com

Adopted Budget Amount to be Raised by Taxation to support the District budget (Page 5)

Cap Bank Available for 2012 (See Levy Cap Certification)

Cap Bank Used in 2012

Changes in Service Provider (+/-)

DLGS Approved Adjustments

Cancelled or Unexpended Referendum Amount

(Enter as a positive number)

Assessed Valuation of District for adopted budget

New Ratables - Increase in Valuations (New Construction and Additions)

Adopted Fire District Tax Rate (per \$100)

To print out the Summary Levy Cap Calc Worksheet now, click on the LC 1 tab and click the print icon.

	\$1,032,482
	\$39,912
	2,202,940,369
	\$46,327,700
	\$0.047

Projected Tax Rate based upon Proposed Levy (Page 5 R5)

Division of Local Government Services 2012 Levy Cap Calculation

\$0.047
Page 1

The instructions can be found on the Instruction Tab of the workbook.

Shared Services Calculation Sheet

Fire District		EXAMINER
Manalapan Township Fire District # 2 (Monmouth)		
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations		\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended		\$0
Shared Service Exclusion		\$0

McMANIMON & SCOTLAND, L.L.C.

ATTORNEYS AT LAW

TELEPHONE
(973) 622-1800

ONE RIVERFRONT PLAZA, FOURTH FLOOR
NEWARK, NEW JERSEY 07102-5408

FAX (973) 622-7333
FAX (973) 622-3744

January 30, 2002

Board of Fire Commissioners
of Fire District No. 2,
in the Township of Manalapan,
County of Monmouth, New Jersey

Dear Commissioners:

We have examined a record of proceedings relating to the issuance of \$850,000 Fire District Bonds (the "Bonds") of Fire District No. 2, in the Township of Manalapan, a fire district of the State of New Jersey, situate in the County of Monmouth (the "Fire District"). The Bonds are dated January 15, 2002, mature on January 15 in the principal amount of \$60,000 in each of the years 2003 to 2007, inclusive, \$70,000 in each of the years 2008 to 2010, inclusive, \$80,000 in each of the years 2011, and 2012, and \$90,000 in each of the year 2013 and 2014, and bear interest at the rate of four and sixty hundredths per centum (4.60%) per annum payable semiannually on the fifteenth days of January and July in each year until maturity, commencing January 15, 2003, are in fully registered form, and are issued in the form of one certificate for each year of maturity registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York, which will act as Securities Depository.

The Bonds are not subject to redemption prior to maturity.

The Bonds are issued pursuant to Title 40A, Chapter 14, Section 86, of the New Jersey Statutes, as amended and supplemented, and a resolution of the Board of Fire Commissioners (the "Board") adopted November 7, 2001. The Bonds are authorized by a proposal duly adopted by the Board on June 2, 1999 and approved by the legal voters of the Fire District at the special Fire District election held on August 6, 1999. In addition, on December 8, 1999 the Local Finance Board of the Division of Local Government Services, Department of Community Affairs issued positive findings on the proposed financing.

In our opinion, except insofar as the enforcement thereof may be limited by any applicable bankruptcy, moratorium or similar laws relating to the enforcement of creditors' rights, the Bonds are valid and legally binding obligations of the Fire District, and the Fire District has the power and is obligated to levy ad valorem taxes upon all the taxable real property within the Fire District for the payment of the Bonds and the interest thereon without limitation as to rate or amount.

Board of Fire Commissioners
of Fire District No. 2,
in the Township of Manalapan,
County of Monmouth, New Jersey
January 30, 2002
Page 2

The Fire District has covenanted to comply with any continuing requirements that may be necessary to preserve tax exemption under the Internal Revenue Code of 1986, as amended (the "Code"). In the event that the Fire District continuously complies with its covenant, it is our opinion that interest on the Bonds is not includable in gross income for federal income tax purposes under the current law. In our opinion, the Bonds are not "private activity bonds" as defined in the Code and interest on the Bonds is not an item of tax preference for purposes of computing the federal alternative minimum tax imposed on individuals. Interest on the Bonds held by a corporate taxpayer is included in the relevant income computation for calculation of the federal alternative minimum tax as a result of the inclusion of interest on the Bonds in "adjusted current earnings." We express no opinion regarding other federal tax consequences arising with respect to the Bonds. Further, in our opinion, interest on the Bonds and any gain on the sale thereof are not includable as gross income under the New Jersey Gross Income Tax Act.

Very truly yours,

McManimon & Scotland, LLC

Form **8038-G**

(Rev. November 2000)

Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Governmental Obligations

► Under Internal Revenue Code section 149(e)

► See separate Instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

Part I Reporting Authority		If Amended Return, check here <input type="checkbox"/>	
1 Issuer's name MANALAPAN FIRE DIST. NO. 2		2 Issuer's employer identification number 22-2863304	
3 Number and street (or P.O. box if mail is not delivered to street address) 120 ROUTE 522		Room/suite	4 Report number 3 01
5 City, town, or post office, state, and ZIP code MANALAPAN, NJ 07726		6 Date of issue 4/1/10	
7 Name of issue \$700,000 Fire District Bonds		8 CUSIP number N/A	
9 Name and title of officer or legal representative whom the IRS may call for more information L. Sandbank, Member, McManimon & Scotland		10 Telephone number of officer or legal representative 973-622-1800	

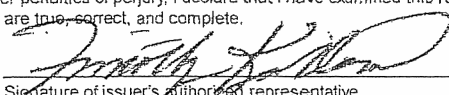
Part II Type of Issue (check applicable box(es) and enter the issue price) See instructions and attach schedule	
11 <input type="checkbox"/> Education	11
12 <input type="checkbox"/> Health and hospital	12
13 <input type="checkbox"/> Transportation	13
14 <input checked="" type="checkbox"/> Public safety	14 700,000
15 <input type="checkbox"/> Environment (including sewage bonds)	15
16 <input type="checkbox"/> Housing	16
17 <input type="checkbox"/> Utilities	17
18 <input type="checkbox"/> Other. Describe ►	18
19 If obligations are TANs or RANs, check box <input type="checkbox"/> If obligations are BANs, check box <input type="checkbox"/>	
20 If obligations are in the form of a lease or installment sale, check box <input type="checkbox"/>	

Part III Description of Obligations. (Complete for the entire issue for which this form is being filed.)				
(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21 4/1/20	\$ 700,000	\$ 700,000	5.50 years	4.5000 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)	
22 Proceeds used for accrued interest	22 0
23 Issue price of entire issue (enter amount from line 21, column (b))	23 700,000
24 Proceeds used for bond issuance costs (including underwriters' discount)	24 0
25 Proceeds used for credit enhancement	25 0
26 Proceeds allocated to reasonably required reserve or replacement fund	26 0
27 Proceeds used to currently refund prior issues	27 700,000
28 Proceeds used to advance refund prior issues	28 0
29 Total (add lines 24 through 28)	29 700,000
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30 0

Part V Description of Refunded Bonds (Complete this part only for refunding bonds.)	
31 Enter the remaining weighted average maturity of the bonds to be currently refunded	Nil years
32 Enter the remaining weighted average maturity of the bonds to be advance refunded	N/A years
33 Enter the last date on which the refunded bonds will be called	4/2/10
34 Enter the date(s) the refunded bonds were issued	4/2/09

Part VI Miscellaneous	
35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35 0
36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (see instructions)	36a 0
b Enter the final maturity date of the guaranteed investment contract	N/A
37 Pooled financings: a Proceeds of this issue that are to be used to make loans to other governmental units	37a 0
b If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the name of the issuer	N/A
c and enter the date of the issue	N/A
38 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box	<input checked="" type="checkbox"/>
39 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box	<input type="checkbox"/>
40 If the issuer has identified a hedge, check box	<input type="checkbox"/>

Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.	
	Signature of issuer's authorized representative 	Date 4/1/10
	Timothy Kirkland Treasurer Type or print name and title	

Manalpan Fire District No. 2
\$700,000 Fire District Bonds
Yield Computation Program

The Bond Issue-Form 8038 Information

Dated Date: 4/1/2010
Issue/Delivery Date: 4/1/2010
Form 8038 Issue Price: 700,000
Final Maturity Date: 4/1/2020
Arbitrage Yield: 4.5000000%
Net Interest Cost: 4.5000000%
Wtd. Average Maturity: 5.50
Final Maturity-Issue Price: 70,000
Final Maturity-SRPM: 70,000

Computation of Arbitrage Yield Issue Price

Principal Amount (SRPM): 700,000.00
Reoffering Premium to U/W:
(OID) or OIP to Issuer:
Preissuance Accrued Interest:
(Credit Enhancement):
Arb. Yield Issue Price: 700,000.00
Amount Deemed Received: 700,000.00
Net U/W Compensation:

		Debt Service Computation				Arbitrage Yield		Price, Discount/Premium, Yield			Wtd. Avg. Maturity		
Date	Principal	Coupon	Annual Interest	Periodic Interest	Total Debt Service	PV Factor	PV Amount	Price	Discount/Premium	Issue Price	Yield	Total Years	Bond Years
4/1/2010						1.0000000000							
10/1/2010				15,750.00	15,750.00	0.9779951099	15,403.42					0.5000	
4/1/2011	70,000.00	4.500%	3,150.00	15,750.00	85,750.00	0.9564744350	82,017.68	100.0000%		70,000.00	4.500%	1.0000	70.00
10/1/2011				14,175.00	14,175.00	0.9354273201	13,259.68					1.5000	
4/1/2012	70,000.00	4.500%	3,150.00	14,175.00	84,175.00	0.9148433447	77,006.94	100.0000%		70,000.00	4.500%	2.0000	140.00
10/1/2012				12,600.00	12,600.00	0.8947123175	11,273.38					2.5000	
4/1/2013	70,000.00	4.500%	3,150.00	12,600.00	82,600.00	0.8750242713	72,277.00	100.0000%		70,000.00	4.500%	3.0000	210.00
10/1/2013				11,025.00	11,025.00	0.8557694583	9,434.86					3.5000	
4/1/2014	70,000.00	4.500%	3,150.00	11,025.00	81,025.00	0.8369383454	67,812.93	100.0000%		70,000.00	4.500%	4.0000	280.00
10/1/2014				9,450.00	9,450.00	0.8185216091	7,735.03					4.5000	
4/1/2015	70,000.00	4.500%	3,150.00	9,450.00	79,450.00	0.8005101310	63,600.53	100.0000%		70,000.00	4.500%	5.0000	350.00
10/1/2015				7,875.00	7,875.00	0.7828949936	6,165.30					5.5000	
4/1/2016	70,000.00	4.500%	3,150.00	7,875.00	77,875.00	0.7656674753	59,626.35	100.0000%		70,000.00	4.500%	6.0000	420.00
10/1/2016				6,300.00	6,300.00	0.7488190466	4,717.56					6.5000	
4/1/2017	70,000.00	4.500%	3,150.00	6,300.00	76,300.00	0.7323413658	55,877.65	100.0000%		70,000.00	4.500%	7.0000	490.00
10/1/2017				4,725.00	4,725.00	0.7162262745	3,384.17					7.5000	
4/1/2018	70,000.00	4.500%	3,150.00	4,725.00	74,725.00	0.7004657941	52,342.31	100.0000%		70,000.00	4.500%	8.0000	560.00
10/1/2018				3,150.00	3,150.00	0.6850521212	2,157.91					8.5000	
4/1/2019	70,000.00	4.500%	3,150.00	3,150.00	73,150.00	0.6699776246	49,008.86	100.0000%		70,000.00	4.500%	9.0000	630.00
10/1/2019				1,575.00	1,575.00	0.6552348406	1,031.99					9.5000	
4/1/2020	70,000.00	4.500%	3,150.00	1,575.00	71,575.00	0.6408164699	45,866.44	100.0000%		70,000.00	4.500%	10.0000	700.00
Totals	700,000.00		31,500.00	173,250.00	873,250.00	PV @ Arb. Yld.	700,000.00	-OID/OIP		700,000.00		Bnd Yrs	3,850.00
Test Yield and PV Target (Issue Price)							0.04500000	700,000.00				WAM	5.5000

Test Yield and PV Target (Issue Price): 0.04500000

Net Interest Cost (NIC) Computation

Total Int. Payments
+ OID or - OIP

RRRR Fund (DSRF) Limit

MADS
125% AADS

WAM 5.5000

Date	Debt Service Computation					Arbitrage Yield		Price, Discount/Premium, Yield			Wtd. Avg. Maturity		
	Principal	Coupon	Annual Interest	Periodic Interest	Total Debt Service	PV Factor	PV Amount	Price	Discount/ Premium	Issue Price	Yield	Total Years	Bond Years

10% Proceeds 70,000.00

- Accrued interest
(a) Net Int. Payments 173,250.00

Issue Price 700,000.00
x Wtd. Average Maturity 5.50
(b) Product 3,850,000

NIC = (a) / (b) 4.500000%

SAMPLE AMORTIZATION SCHEDULE

Lessee: Manalapan Township Fire District No. 2
Date of first payment: 1-Jun-10
Original Balance: \$200,000.00
Total Number of Payments: Five (5)
Number of Payments per year: One (1)

Pmt No.	Due Date	Rental Payment	Applied to Interest	Applied to Principal	*Purchase Option Price
1	1-Jun-10	\$45,876.18	\$9,500.00	\$36,376.18	\$166,525.72
2	1-Jun-11	\$45,876.18	\$7,772.13	\$38,104.05	\$127,310.57
3	1-Jun-12	\$45,876.18	\$5,962.19	\$39,913.99	\$86,526.81
4	1-Jun-13	\$45,876.18	\$4,066.27	\$41,809.91	\$44,111.70
5	1-Jun-14	\$45,876.18	\$2,080.31	\$43,795.87	\$0.00

*Assumes all Rental Payments due to date are paid

2012 BUDGET SEE PAGE 55-6

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY Manalapan Township

COUNTY MONMOUTH

FIRE DISTRICT CODE: F02

TOTAL NUMBER OF FIRE DISTRICTS 2

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the **current tax year** filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 2,202,940,369 (1)

2. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on October 1 of the current calendar tax year *minus* the total valuation of any added assessment tax appeal reductions from the prior year. **Do not include** omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

46,327,700 (2)

10/24/11
DATE


ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District **TAX RATE** from **CURRENT YEAR** (expressed as a decimal, \$ per hundred).

.047 (3)

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

\$ 21774.02 (4)

10/24/11
DATE


TAX COLLECTOR SIGNATURE