

LOCAL GOVT SERVICES

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2013

RECEIVED

MANALAPAN TOWNSHIP FIRE  
DISTRICT NO. 2

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Fire District Budget

Department Of



Community  
**Affairs**

Division of Local Government Services

2013

**MANALAPAN TOWNSHIP  
FIRE DISTRICT NO. 2 BUDGET**

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

*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.*

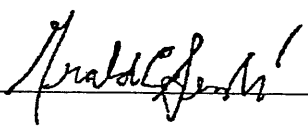
*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

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: 2/1/13

# PREPARER'S CERTIFICATION

2013

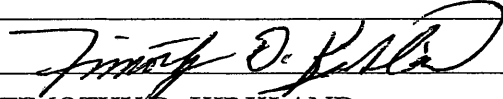
## MANALAPAN TOWNSHIP

### FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

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:			
Name:	TIMOTHY D. KIRKLAND		
Title:	TREASURER		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	Board@MTFCBoard.com		

# PREPARER'S CERTIFICATION OTHER ASSETS

2013

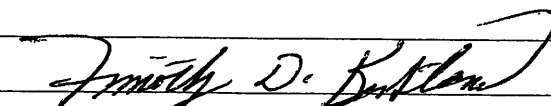
MANALAPAN TOWNSHIP

FIRE DISTRICT NO. 2 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

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:			
Name:	TIMOTHY D. KIRKLAND		
Title:	TREASURER		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	Board@MTFCBoard.com		

# APPROVAL CERTIFICATION

2013

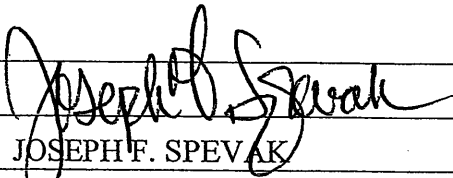
## MANALAPAN TOWNSHIP

### FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

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 5th day of December, 2012.

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:	CLERK		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	Board@MTFCBoard.com		

## 2013 Fire District Information

Please fill out the following information regarding this Fire District:

<b>Name of Fire District:</b>	MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2		
<b>Address:</b>	P.O. BOX 54		
<b>City, State, Zip:</b>	TENNENT	NJ	07763
<b>Phone Number: (ext)</b>	732.866.8923	<b>Fax:</b>	732.462.2523

<b>Preparer's Name:</b>	TIMOTHY D. KIRKLAND		
<b>Preparer's Address:</b>	P.O. BOX 54		
<b>City, State, Zip:</b>	TENNENT	NJ	07763
<b>Preparer's #: (ext.)</b>	732.866.8923	<b>Fax:</b>	732.462.2523
<b>Preparer's Cell #:</b>			
<b>Preparer's E-mail:</b>	Board@MTFCBoard.com		

<b>Chairman:</b>	RICHARD W. HOGAN		
<b>Phone Number: (ext.)</b>	732.866.8923	<b>Fax:</b>	732.462.2523
<b>E-mail:</b>	Board@MTFCBoard.com		

<b>Secretary/ Treasurer:</b>	JOSEPH F. SPEVAK / TIMOTHY D. KIRKLAND		
<b>Phone Number: (ext.)</b>	732.866.8923	<b>Fax:</b>	732.462.2523
<b>E-mail:</b>	Board @ MTFCBoard.com		

<b>Name of Auditor:</b>	RONALD C. PETRICS, CPA, RMA		
<b>Name of Firm:</b>	WITHUMSMITH+BROWN, PC		
<b>Address:</b>	1144 HOOPER AVENUE, SUITE 202		
<b>City, State, Zip:</b>	TOMS RIVER	NJ	08753
<b>Phone Number: (ext.)</b>	732.341.8728	<b>Fax:</b>	732.341.8787
<b>E-mail:</b>	rpetrics@withum.com		

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

# 2013 BUDGET RESOLUTION

## MANALAPAN TOWNSHIP

### Fire District No. 2

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of December 5, 2012; 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 **\$1,338,644**, which includes amount to be raised by taxation of **\$1,076,763**, and Total Appropriations of **\$1,338,644**; 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 Manalapan Township Fire District No. 2, at an open public meeting held on December 5, 2012 that the Annual Budget, including appended Supplemental Schedules, of the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 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 2, 2013.

  
(Secretary's Signature)

December 5, 2012  
(Date)

#### Board of Commissioners Recorded Vote

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

# 2013 BUDGET MESSAGE

## MANALAPAN TOWNSHIP

### Fire District No. 2 Budget

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

1. Complete a brief statement on the 2013 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The 2013 budget reflects an increase of \$26,308. The increase results from an increase in administration of \$6,056, an increase in operations and maintenance of \$16,312, increase in LOSAP of \$1,000 and increase in debt service of \$2,940.

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 2012 year. The unreserved fund balance utilized for the 2013 and 2012 is \$261,881 and \$255,180, respectively. The restricted fund balance was not utilized for 2013 and 2012. The unreserved fund balance is reduced by 10.18%. This is not a concern for the District due to a large excess of 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 2013 and 2012 years. Debt service for 2013 is \$189,835; 2014 is \$182,545; 2015 is \$87,325; 2016 is \$84,175; 2017 is \$81,025.

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	\$	2,290,250,400
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"/>
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# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$261,881	\$255,180
RESTRICTED FUND BALANCE	* A-2 *	\$0	\$0
<b>TOTAL FUND BALANCE UTILIZED</b>	<b>* R-1 *</b>	<b>\$261,881</b>	<b>\$255,180</b>
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL 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
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	<b>* R-2 *</b>	<b>\$0</b>	<b>\$0</b>
		=====	=====

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE-----	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$0	* \$0 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0	* \$0 *
<b>TOTAL OPERATING GRANT REVENUE</b>	* R-3 *	\$0	* \$0 *
		=====	=====

### MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL 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 *
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	* A-7 *	\$0	* \$0 *
<b>OTHER REVENUES OFFSET WITH APPROPRIATIONS</b>	* A-8 *	\$0	* \$0 *
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	* R-4 *	\$0	* \$0 *
		=====	=====
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$261,881	* \$255,180 *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>	* R-5 *	\$1,076,763	* \$1,057,156 *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	* B-2 *	\$1,338,644	* \$1,312,336 *
		=====	=====

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

Amount Over Levy Cap \$0

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----BUDGETED APPROPRIATIONS----

#### ----OPERATING APPROPRIATIONS----

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#### ----ADMINISTRATION----

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	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SALARY & WAGES	* A-9 *	\$86,481 *	\$82,345 *
FRINGE BENEFITS	* A-13 *	\$16,000 *	\$15,000 *
OTHER EXPENSES	* A-11 *	\$122,070 *	\$121,150 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$224,551 *	\$218,495 *
		=====	=====

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
SALARY & WAGES	* A-10 *	\$12,456 *	\$16,520 *
FRINGE BENEFITS	* A-14 *	\$0 *	\$0 *
OTHER EXPENSES	* A-12 *	\$660,802 *	\$640,426 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$673,258 *	\$656,946 *
		=====	=====

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----BUDGETED APPROPRIATIONS----

#### ----OPERATING APPROPRIATIONS----

----OPERATING APPROPRIATIONS OFF-SET---- WITH REVENUES -----	CROSS REF. -----	2013 PROPOSED BUDGET -----	2012 CURRENT YEAR FINAL BUDGET -----
SALARY & WAGES	* A-15 *	\$0 *	\$0 *
FRINGE BENEFITS	* A-16 *	\$0 *	\$0 *
OTHER EXPENSES	* A-17 *	\$0 *	\$0 *
<b>TOTAL APPROPRIATIONS OFFSET WITH REVENUES</b>	<b>* E-3 *</b>	<b>\$0 *</b> =====	<b>\$0 *</b> =====

----APPROPRIATIONS FOR DULY INCORPORATED---- FIRST AID/RESCUE SQUAD ASSOC. (N.J.S. 40A:14-85.1) -----	CROSS REF. -----	2013 PROPOSED BUDGET -----	2012 CURRENT YEAR FINAL BUDGET -----
VEHICLES	* *	\$0 *	\$0 *
EQUIPMENT	* *	\$0 *	\$0 *
MATERIALS & SUPPLIES	* *	\$12,000 *	\$12,000 *
<b>TOTAL APPROPRIATIONS FOR DULY INCorp. FIRST AID/RESCUE SQUAD ASSOC.</b>	<b>* E-4 *</b>	<b>\$12,000 *</b> =====	<b>\$12,000 *</b> =====

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES----	CROSS	2013	2012
-----	REF.	PROPOSED	CURRENT YEAR
	-----	BUDGET	FINAL BUDGET
		-----	-----
<b>EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)</b>			
(1)	* *	\$0 *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
<b>OTHER DEFERRED CHARGES - (List &amp; Cite Statute)</b>			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	* *	n/a *	\$0 *
(2)	* *	\$0 *	\$0 *
(3)	* *	\$0 *	\$0 *
<b>TOTAL DEFERRED CHARGES</b>	* E-5 *	\$0 *	\$0 *
		=====	=====

----DEFICITS FROM OPERATIONS----	CROSS	2013	2012
-----	REF.	PROPOSED	CURRENT YEAR
	-----	BUDGET	FINAL BUDGET
		-----	-----
<b>CASH DEFICIT OF PRECEEDING YEAR</b>			
<b>(N.J.S. 40A:14-78.6)</b>	* E-6 *	\$0 *	\$0 *
		=====	=====

	CROSS	2013	2012
	REF.	PROPOSED	CURRENT YEAR
	-----	BUDGET	FINAL BUDGET
		-----	-----
<b>LENGTH OF SERVICE AWARD PROGRAM</b>			
<b>(LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)</b>	* E-7 *	\$51,000 *	\$50,000 *
		=====	=====

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2

### ----BUDGETED APPROPRIATIONS----

#### ----CAPITAL APPROPRIATIONS----

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

	List Project Separately	Date of Voter Approval	Asset Type	Affirmative Vote %	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
(1)	Sewer & building improvements	12/17/2011	Bldg Improvements	* 100% *	\$0 *	\$125,000 *
(2)			Asset Type (Select)	* *	\$0 *	\$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 LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
(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 \* \$0 \* \$125,000 \*

##### RESERVE FOR FUTURE CAPITAL OUTLAYS

\* C-2 \* \$188,000 \* \$63,000 \*

##### TOTAL CAPITAL APPROPRIATIONS

(C-1 + C-2)

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

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


# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----BUDGETED APPROPRIATIONS----

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

#### ----APPROPRIATIONS----

			2013		2012
	CROSS		PROPOSED		CURRENT YEAR
	REF.		BUDGET		FINAL BUDGET
-----PRINCIPAL PAYMENTS-----					
GENERAL OBLIGATION BONDS	* P-1 *		\$160,000	*	\$150,000 *
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 *
<b>TOTAL PRINCIPAL PAYMENTS</b>	* D-1 *		<u>\$160,000</u>	*	<u>\$150,000</u> *

			2013		2012
	CROSS		PROPOSED		CURRENT YEAR
	REF.		BUDGET		FINAL BUDGET
-----INTEREST PAYMENTS-----					
GENERAL OBLIGATION BONDS	* I-1 *		\$29,835	*	\$36,895 *
BOND ANTICIPATION NOTES	* I-2 *		\$0	*	\$0 *
CAPITAL LEASES	* I-3 *		\$0	*	\$0 *
INTERGOVERNMENTAL LOANS	* I-4 *		\$0	*	\$0 *
OTHER BONDS OR NOTES	* I-5 *		\$0	*	\$0 *
<b>TOTAL INTEREST PAYMENTS</b>	* D-2 *		<u>\$29,835</u>	*	<u>\$36,895</u> *
<b>TOTAL DEBT SERVICE APPROPRIATIONS</b> (D-1 + D-2)	* E-9 *		<u>\$189,835</u>	*	<u>\$186,895</u> *

<b>TOTAL BUDGETED APPROPRIATIONS</b> (E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8 + E-9)	* B-2 *		<u>\$1,338,644</u>	*	<u>\$1,312,336</u> *
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# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----BUDGETED APPROPRIATIONS----

		2013 Proposed Budget Amount Requested	2012 Final Budget
----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.)

		2013 Proposed Budget Amount Requested	2012 Final Budget
----Summary of Release of Restricted Fund Balance Referendum Line Items----			
Insert new rows here			
TOTAL of Release of Restricted Fund Balance			\$0
			\$0

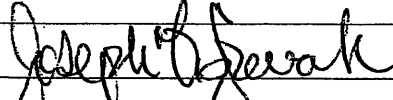
# 2013 ADOPTION CERTIFICATION

## MANALAPAN TOWNSHIP

### Fire District No. 2 Budget

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

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 2nd day of January, 2013.

Secretary's Signature:			
Name:	JOSEPH F. SPEVAK		
Title:	CLERK		
Address:	P.O. 54 TENNENT, NJ 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	Board@MTFCBoard.com		

# 2013 ADOPTED BUDGET RESOLUTION

## MANALAPAN TOWNSHIP

### Fire District No. 2

**FISCAL YEAR: From January 1, 2013 to December 31, 2013**

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 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 2, 2013; 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,

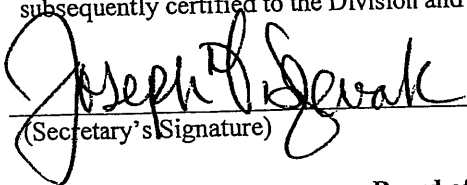
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,338,644, which includes amount to be raised by taxation of \$1,076,763 and Total Appropriations of \$1,338,644; and

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 2, 2013 that the Annual Budget of the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 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 \$1,338,644, which includes amount to be raised by taxation of \$1,076,763 and Total Appropriations of \$1,338,644; 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 2, 2013  
(Date)

**Board of Commissioners Recorded Vote**

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

2013

MANALAPAN TOWNSHIP FIRE  
DISTRICT NO. 2

# Supplemental Schedules

Department Of



Community  
**Affairs**

Division of Local Government Services

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### -----SUPPLEMENTAL SCHEDULES-----

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2013 PROPOSED BUDGET
-----	-----	-----
(1) BEGINNING BALANCE JAN. 1, 2012	* AUDIT *	\$577,236 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	\$255,180 *
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$322,056 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	\$229,100 *
(5) ANTICIPATED BALANCE - DEC. 31, 2012 (Line 3 + Line 4)	* *	\$551,156 *
(6) UTILIZED IN PROPOSED BUDGET - 2013	* A-1 *	\$261,881 *
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2013 BUDGET (Line 5 - Line 6)	* *	\$289,275 *
		=====
---RESTRICTED FUND BALANCE---	CROSS REF.	2013 PROPOSED BUDGET
-----	-----	-----
(8) BEGINNING BALANCE JAN. 1, 2012	* AUDIT *	\$262,802 *
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$262,802 *
(11) Estimated Results of Operations in Current Budget	* *	\$63,000 *
(12) ANTICIPATED BALANCE - DEC. 31, 2012 (Line 10 + Line 11)	* *	\$325,802 *
(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 2013 BUDGET (Line 12 - Line 13A - 13B)	* *	\$325,802 *
		=====

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----SUPPLEMENTAL SCHEDULES----

#### ---SALE OF ASSETS---

DESCRIPTION OF ASSET  
(list individually)

CROSS  
REF.

PURCHASE  
BASIS

2013  
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.

2013  
PROPOSED  
BUDGET

2012  
CURRENT YEAR'S  
FINAL  
BUDGET

(1)  
(2)  
(3)  
(4)  
(5)  
(6)  
(7)

TOTAL INTEREST ON INVESTMENTS  
AND DEPOSITS

*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	A-4	*	*

#### ---OTHER REVENUE---

LIST IN DETAIL:

CROSS  
REF.

2013  
PROPOSED  
BUDGET

2012  
CURRENT YEAR'S  
FINAL  
BUDGET

(1)  
(2)  
(3)  
(4)  
(5)

TOTAL OTHER REVENUE

*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	*	*	*
*	A-5	*	*

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----SUPPLEMENTAL SCHEDULES----

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

CROSS  
REF.  
-----

2013  
PROPOSED  
BUDGET  
-----

2012  
CURRENT YEAR'S  
FINAL  
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.  
-----

2013  
PROPOSED  
BUDGET  
-----

2012  
CURRENT YEAR'S  
FINAL  
BUDGET  
-----

#### LIST IN DETAIL:

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

#### TOTAL OTHER REVENUES OFF-SET

\* A-8 \*

## 2013 FIRE DISTRICT BUDGET

### Manalapan Township Fire District # 2 (Monmouth)

#### ---SUPPLEMENTAL SCHEDULES---

##### ---ADMINISTRATION---

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

TITLE	# of Staff	Annual Compensation	2013
			Proposed Budget
COMMISSIONERS	5	\$7,320	\$36,600

OTHER - LIST INDIVIDUALLY:

(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-1		\$49,881
<b>TOTAL ADMINISTRATION S&amp;W</b>	<b>A-9</b>		<b>\$86,481</b>
		=====	=====

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

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

TITLE	# of Staff	Annual Compensation	2013
			Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-2		\$12,456
<b>TOTAL COST OF OPERATIONS S&amp;W</b>	<b>A-10</b>		<b>\$12,456</b>
		=====	=====

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

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

TITLE	# of Staff	Annual Compensation	2013
			Proposed Budget
LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
<b>TOTAL Salaries Offset by Revenues</b>	<b>A-15</b>		
		=====	=====



# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

				2013
TITLE				
# of Staff				Annual Compensation
Proposed Budget				
<b>Administrative Postions (list Individually)</b>				
Insert new rows here	Treasurer	1	\$3,996	\$3,996
	Secretary	1	\$2,000	\$2,000
	Administrator	1	\$15,480	\$15,480
	Information Technology	1	\$10,165	\$10,165
	Bookkeeper	1	\$18,240	\$18,240
<b>TOTAL ADMINISTRATION S&amp;W appendix</b>		<b>AP-1</b>	<b>\$49,881</b>	<b>\$49,881</b>

<b>Operation &amp; Maintenance Postions (list Individually)</b>				
Insert new rows here	Vehicle Maintenance Manager	1	\$4,896	\$4,896
	Vehicle Maintenance Assistant	1	\$4,896	\$4,896
	Training Officer	1	\$2,664	\$2,664
<b>TOTAL COST OF OPERATIONS S&amp;W Appendix</b>		<b>AP-2</b>	<b>\$12,456</b>	<b>\$12,456</b>

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

PAGE SS-5 Appendix

**2013 FIRE DISTRICT BUDGET**  
**Manalapan Township Fire District # 2 (Monmouth)**

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

<b>PROPOSED BUDGET</b>		<b>2013</b>		
<b>Title</b>	<b>Administra- tion</b>	<b>Cost of Operation and Maintenance</b>	<b>Other Costs Offset by Revenue</b>	<b>Total</b>
(1) Public Employee RS Contribution	\$16,000	\$0	\$0	
Total PERS	\$16,000	\$0	\$0	\$16,000
(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
<b>TOTAL PROPOSED BUDGET</b>	\$16,000	\$0	\$0	\$16,000
<b>Cross Reference</b>	<b>A-13</b>	<b>A-14</b>	<b>A-16</b>	

<b>FINAL BUDGET</b>		<b>2012</b>		
<b>Title</b>	<b>Administra- tion</b>	<b>Cost of Operation and Maintenance</b>	<b>Other Costs Offset by Revenue</b>	<b>Total</b>
(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
<b>TOTAL FINAL BUDGET</b>	\$15,000	\$0	\$0	\$15,000
<b>Cross Reference</b>	<b>A-13</b>	<b>A-14</b>	<b>A-16</b>	

# 2013 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----SUPPLEMENTAL SCHEDULES----

#### ----ADMINISTRATION----

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

	Cross Ref.	2013 Proposed Budget	2012 Current Year Final Budget
OPERATING - (List Individually):			
(1) Election		\$3,000	\$3,000
(2) Membership & due		\$2,000	\$2,000
(3) Office expense		\$5,000	\$5,000
(4) Appendix brought forward	AP-4	\$102,570	\$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
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	<b>\$122,070</b>	<b>\$121,150</b>

#### ----COST OF OPERATIONS----

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

	Cross Ref.	2013 Proposed Budget	2012 Current Year Final Budget
OPERATING - (List Individually):			
(1) Insurance		\$134,000	\$125,000
(2) Rental charges		\$113,950	\$109,566
(3) Maintenance		\$65,000	\$60,000
(4) Appendix brought forward	AP-6	\$260,975	\$258,983
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
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	<b>\$660,802</b>	<b>\$640,426</b>

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

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

	Cross Ref.	2013 Proposed Budget	2012 Current Year Final 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		
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>		

# 2013 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.	2013 Proposed Budget	2012 Current Year Final Budget
<b>ADMINISTRATION</b>			
OPERATING (list individually)			
Insert new rows here		\$14,570	\$13,650
		\$50,000	\$50,000
		\$20,000	\$20,000
		\$18,000	\$18,000
		\$18,000	\$18,000
<b>Total Additional Administration Operating Expenses</b>		<b>AP-4</b>	<b>\$102,570</b>

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
<b>Total Additional Administration Other Assets</b>		<b>AP-5</b>	<b>\$7,000</b>

<b>COST OF OPERATIONS</b>			
OPERATING - (list individually):			
Insert new rows here	Membership & dues	\$3,500	\$3,500
	Professional services - health & fitness	\$12,000	\$12,000
	Professional services - physicals	\$13,000	\$13,000
	Supplies expense - fuel	\$25,000	\$25,000
	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	\$25,000
	Contract services - provided by volunteer fire co.	\$37,975	\$37,975
	Promotion	\$10,000	\$10,000
	Repairs	\$40,000	\$40,000
	Computer expense	\$27,000	\$25,000
	Dispatch service fee	\$11,500	\$11,508
<b>Total Additional Operating Expenses Operations</b>		<b>AP-6</b>	<b>\$260,975</b>

OTHER ASSETS - NON-BONDABLE (list individually):			
Insert new rows here	Rescue equip - valves, nozzles, tools, fire extinguishers	\$10,000	\$10,000
	Emergency lights, rope, foam, hose, and lockers	\$25,000	\$25,000
<b>Total Additional Cost of Operations Other Assets</b>		<b>AP-7</b>	<b>\$35,000</b>

<b>OTHER EXPENSES OFFSET BY REVENUE</b>			
OPERATING - (list individually):			
Insert new rows here			
<b>Total Additional Operating Expenses Offset by Revenue</b>		<b>AP-8</b>	

OTHER ASSETS - NON-BONDABLE (list individually):			
Insert new rows here			
<b>Total Costs Offset by Revenue Other Assets</b>		<b>AP-9</b>	

**2013 FIRE DISTRICT BUDGET**

**Manalapan Township Fire District # 2 (Monmouth)**

**----SUPPLEMENTAL SCHEDULES----**

**PRINCIPAL PAYMENTS**

**---DEBT SERVICE SCHEDULE---**

							<b>YEARS</b>					
							<b>Final Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>
							<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Description</b>												
<b>Date of Project</b>												
<b>Date of Voter Approval</b>												
<b>% of Approval</b>												
<b>Date of LFB Approval</b>												
<b>General Obligation Bonds</b>												
Insert new rows here	Serial Bond 2002	01/15/02	08/06/99	Majority	12/08/99	*	\$80,000	\$90,000	\$90,000			
	Fire District Bonds 2010	04/02/09	12/15/07	60.00%	01/14/09	*	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-1</b>							\$150,000	\$160,000	\$160,000	\$70,000	\$70,000	\$70,000
<b>Bond Anticipation Notes</b>												
Insert new rows here						*						
						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-2</b>												
<b>Capital Leases</b>												
Insert new rows here						*						
						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-3</b>												
<b>Intergovernmental Loans</b>												
Insert new rows here						*						
						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-4</b>												
<b>Other Bonds Or Notes</b>												
Insert new rows here						*						
						*						
						*						
						*						
						*						
<b>TOTAL PAYMENTS P-5</b>												
<b>Total Principal Debt Payments D-1</b>							\$150,000	\$160,000	\$160,000	\$70,000	\$70,000	\$70,000

**2013 FIRE DISTRICT BUDGET**

**Manalapan Township Fire District # 2 (Monmouth)**

**—SUPPLEMENTAL SCHEDULES—**

**INTEREST PAYMENTS**

**—DEBT SERVICE SCHEDULE—**

						Final Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
						2012	2013	2014	2015	2016	2017
Description											
General Obligation Bonds											
Insert new rows here	Serial Bond 2002	01/15/02	08/06/99	Majority	12/08/99	*	\$10,120	\$6,210	\$2,070		
	Fire District Bonds 2010	04/02/09	12/15/07	60.00%	01/14/09	*	\$26,775	\$23,625	\$20,475	\$17,325	\$14,175
						*					
						*					
						*					
<b>TOTAL PAYMENTS I-1</b>						*	\$36,895	\$29,835	\$22,545	\$17,325	\$14,175
<b>Bond Anticipation Notes</b>											
Insert new rows here						*					
						*					
						*					
						*					
						*					
<b>TOTAL PAYMENTS I-2</b>						*					
<b>Capital Leases</b>											
Insert new rows here						*					
						*					
						*					
						*					
						*					
<b>TOTAL PAYMENTS I-3</b>						*					
<b>Intergovernmental Loans</b>											
Insert new rows here						*					
						*					
						*					
						*					
						*					
<b>TOTAL PAYMENTS I-4</b>						*					
<b>Other Bonds Or Notes</b>											
Insert new rows here						*					
						*					
						*					
						*					
						*					
<b>TOTAL PAYMENTS I-5</b>						*					
<b>Total Interest Debt Payments D-2</b>						*	\$36,895	\$29,835	\$22,545	\$17,325	\$14,175
											\$11,025

Fire District Summary Levy Cap Calculation			
FDCode	Fire District	COUNTY	EXAMINER
000000	Select from cell B13	Instruction Tab	
<b>Model Fire District Tax Levy Calculation Worksheet</b>			
<b>Levy Cap Calculation</b>			
Prior Year Amount to be Raised by Taxation for Municipal Purposes			\$1,057,156
Changes in Service Provider (+/-)			\$0
DLGS Approved Adjustments			\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation			\$1,057,156
Plus 2% Cap increase			\$21,143
<b>Adjusted Tax Levy Prior to Exclusions</b>			<b>\$1,078,299</b>
Exclusions:			
Shared Service Exclusion		\$0	
Change in Total Debt Service Appropriation		\$2,940	
Allowable pension increases		\$1,000	
Allowable increase in health care costs		\$0	
Changes in LOSAP contributions (+/-)		\$1,000	
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			\$4,940
Less Cancelled or Unexpended Referendum Amounts			\$0
<b>Adjusted Tax Levy</b>			<b>\$1,083,239</b>
Additions:			
New Ratables - Increase in Valuations (New Construction and Additions)		\$42,295,700	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.047	<b>\$19,879</b>
Amount Utilized from Levy Cap Bank from 2011			<b>\$0</b>
Amount Utilized from Levy Cap Bank from 2012			<b>\$0</b>
<b>Subtotal: Maximum Tax Levy Before Referendum</b>			<b>\$1,103,118</b>
Amount Proposed for Levy Cap Referendum			\$0
<b>Maximum Allowable Amount to be Raised by Taxation</b>			<b>\$1,103,118</b>
<b>Cap Bank Calculation</b>			
Amount To Be Raised By Taxation			<b>\$1,076,763</b>
Cap Bank Available from Prior Year (2011) for 2013's Budget			<b>\$39,912</b>
Revised Cap Bank from Prior Year (2011) available for 2014's Budget			<b>\$39,912</b>
Cap Bank Available from Prior Year (2012) for 2013's Budget			<b>\$15,750</b>
Revised Cap Bank from Prior Year (2012) available for 2014's Budget			<b>\$15,750</b>
Cap Bank Available from 2013 for 2014's Budget			<b>\$26,355</b>

# Health Insurance Exclusion Calculation Sheet

FY 2013 State Health Benefits Program Average Increase: 9.2%

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>Final 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 2012 Amount Budgeted = % Increase		0.00%
2. SFY 2013 State Health Average 9.2%; 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) * 2012 Expended = 2013 appropriation added to levy		\$0
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0
2013 Increase in Appropriation		\$0



Pension Contribution Calculation Sheet		
Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Proposed Budget PERS Contribution Appropriated		\$16,000
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$16,000
Final Budget PERS Contribution		\$15,000
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$15,000
Pension Contribution Exclusion		\$1,000

LOSAP Calculation Sheet		
Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
LOSAP - Proposed Budget		\$51,000
LOSAP - Final Budget		\$50,000
LOSAP Exclusion (+/-)		\$1,000

Debt Service Calculation Sheet		
Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Total Debt Service Appropriation (Proposed Budget)		\$189,835
Current Year Base Amount		\$189,835
Total Debt Service Appropriation Expended (Final Budget)		\$186,895
Final Budget Base Amount		\$186,895
Debt Service Exclusion		\$2,940

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 (Final Budget)		\$188,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$0
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$188,000
Capital Expenditure Exclusion		\$0

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

## Shared Services Calculation Sheet

Fire District		EXAMINER
<b>Manalapan Township Fire District # 2 (Monmouth)</b>		
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
<b>Shared Service Exclusion</b>		<b>\$0</b>

(List amounts as furnished and certified by each Provider)

[illegible]

## 2013 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  
Timothy  
Kirkland  
732.866.8923

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

Cap Bank Available from 2011 (See Levy Cap Certification)

Cap Bank Available from 2012 (See Levy Cap Certification)

Cap Bank Used from 2011

Cap Bank Used from 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.

	\$1,057,156
	\$39,912
	\$15,750
	2,247,954,700
	\$42,295,700
	\$0.047

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

\$0.047

McMANIMON & SCOTLAND, L.L.C.

ATTORNEYS AT LAW

TELEPHONE

(973) 822-1800

ONE RIVERFRONT PLAZA, FOURTH FLOOR

NEWARK, NEW JERSEY 07102-5408

FAX (973) 822-7333

FAX (973) 822-3744

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 percentum (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*

The Bond Issue-Form 8038 Information

Dated Date: 1/15/02  
 Issue/Delivery Date: 1/30/02  
 Form 8038 Issue Price: -872,138  
 Final Maturity Date: 7/15/02  
 Arbitrage Yield: 4.151578%  
 Net Interest Cost: 4.143035%  
 Wtd. Average Maturity: 6.93  
 Final Maturity-Issue Price: 90,000  
 Final Maturity-SRPM: 90,000

Principal Amount (SRPM): 850,000.00  
 Reoffering (Discount)/Premium: 22,137.50  
 Reoffering Prem. Pd to Issuer: 1,629.17  
 Preissuance Accrued Interest: 873,766.67  
 (Credit Enhancement): 873,766.67  
 Arb. Yield Issue Price: 873,766.67  
 Amt. Deemed Recvd by Issuer: 873,766.67  
 Net UW Compensation: 22,137.50 (if UW pays bond insurance premium)

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
1/15/02						1.0017135815						-0.0417	
7/15/02				19,550.00	19,550.00	0.9813429726	19,185.26					0.4583	
1/15/03	60,000.00	4.600%	2,760.00	19,550.00	79,550.00	0.9613866154	76,478.31	102.551%	1,530.60	61,530.60	1.900%	0.9583	58.97
7/15/03				18,170.00	18,170.00	0.9418360861	17,113.16					1.4583	
1/15/04	60,000.00	4.600%	2,760.00	18,170.00	78,170.00	0.9226831316	72,126.14	103.988%	2,392.80	62,392.80	2.500%	1.9583	122.19
7/15/04				16,790.00	16,790.00	0.9039196670	15,176.81					2.4583	
1/15/05	60,000.00	4.600%	2,760.00	16,790.00	76,790.00	0.8855377718	68,000.45	104.207%	2,524.20	62,524.20	3.100%	2.9583	184.97
7/15/05				15,410.00	15,410.00	0.8675296865	13,368.63					3.4583	
1/15/06	60,000.00	4.600%	2,760.00	15,410.00	75,410.00	0.8498878093	64,090.04	104.596%	2,757.60	62,757.60	3.350%	3.9583	248.42
7/15/06				14,030.00	14,030.00	0.8326046930	11,681.44					4.4583	
1/15/07	60,000.00	4.600%	2,760.00	14,030.00	74,030.00	0.8156730422	60,384.28	104.271%	2,562.60	62,562.60	3.650%	4.9583	310.21
7/15/07				12,650.00	12,650.00	0.7990837093	10,108.43					5.4583	
1/15/08	70,000.00	4.600%	3,220.00	12,650.00	82,650.00	0.7828356925	64,701.37	103.688%	2,581.60	72,581.60	3.900%	5.9583	432.47
7/15/08				11,040.00	11,040.00	0.7669161322	8,466.75					6.4583	
1/15/09	70,000.00	4.600%	3,220.00	11,040.00	81,040.00	0.7513203083	60,887.00	102.998%	2,098.60	72,098.60	4.100%	6.9583	501.69
7/15/09				9,430.00	9,430.00	0.7360416373	6,940.87					7.4583	
1/15/10	70,000.00	4.600%	3,220.00	9,430.00	79,430.00	0.7210736698	57,274.88	102.680%	1,876.00	71,876.00	4.200%	7.9583	572.01
7/15/10				7,820.00	7,820.00	0.7064100873	5,524.13					8.4583	
1/15/11	80,000.00	4.600%	3,680.00	7,820.00	87,820.00	0.6920446999	60,775.37	102.209%	1,767.20	81,767.20	4.300%	8.9583	732.50
7/15/11				5,980.00	5,980.00	0.6779714436	4,054.27					9.4583	
1/15/12	80,000.00	4.600%	3,680.00	5,980.00	85,980.00	0.6641843777	57,106.57	101.596%	1,276.80	81,276.80	4.400%	9.9583	809.38
7/15/12				4,140.00	4,140.00	0.6506776822	2,693.81					10.4583	
1/15/13	90,000.00	4.600%	4,140.00	4,140.00	94,140.00	0.6374456558	60,009.13	100.855%	769.50	90,769.50	4.500%	10.9583	994.68
7/15/13				2,070.00	2,070.00	0.6244827126	1,292.68					11.4583	
1/15/14	90,000.00	4.600%	4,140.00	2,070.00	92,070.00	0.6117833808	56,326.90	100.000%		90,000.00	4.600%	11.9583	1,076.25

Totals: 850,000.00 39,100.00 274,160.00 1,124,160.00 PV @ Arb. Yld. 873,766.67 -OID/OIP 22,137.50 872,137.50 Bnd Yrs 6.043.72

Test Yield and PV Target (Issue Price): 0.04151578 873,766.67 WAM 6.9298

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 ☐

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

**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	<b>700,000</b>
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	<b>4/1/20</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>5.50 years</b>	<b>4.5000 %</b>

**Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)**

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

**Part V Description of Refunded Bonds (Complete this part only for refunding bonds.)**

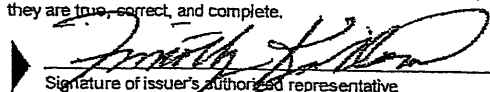
31	Enter the remaining weighted average maturity of the bonds to be currently refunded	►	<b>Nil years</b>
32	Enter the remaining weighted average maturity of the bonds to be advance refunded	►	<b>N/A years</b>
33	Enter the last date on which the refunded bonds will be called	►	<b>4/2/10</b>
34	Enter the date(s) the refunded bonds were issued	►	<b>4/2/09</b>

**Part VI Miscellaneous**

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	<b>0</b>
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (see instructions)	36a	<b>0</b>
b	Enter the final maturity date of the guaranteed investment contract	►	<b>N/A</b>
37	Pooled financings: a Proceeds of this issue that are to be used to make loans to other governmental units	37a	<b>0</b>
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	►	<b>N/A</b>
			and the date of the issue
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

4/1/10

Date

Timothy Kirkland  
Treasurer

Type or print name and title

For Paperwork Reduction Act Notice, see page 2 of the instructions.

ISA

Form 8038-G (Rev. 11-2000)

STF FED6403F



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													
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
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	100.000%		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	100.000%		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	100.000%		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	100.000%		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	100.000%		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	100.000%		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	100.000%		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	100.000%		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	100.000%		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	100.000%		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

Net Interest Cost (NIC) Computation

Total Int. Payments 173,250.00  
+ OID or - OIP

RRRR Fund (DSRF) Limit

MADS  
125% AADS 109,156.25

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	PV	Discount/ Premium	Issue Price	Yield	Total Years	Bond Years
						Factor	Amount					

- Accrued interest  
(a) *Net Int. Payments*

173,250.00

Issue Price  
x Wtd.Average Maturity  
(b) *Product*

700,000.00  
5.50  
3,850,000

NIC = (a) / (b)

4.500000%

10% Proceeds

70,000.00

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**SAMPLE AMORTIZATION SCHEDULE**

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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

2013 BUDGET SEE PAGE 55-6

(LINE 1 SCBA LEASE) 45,877

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

MUNICIPALITY Manalapan 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.**

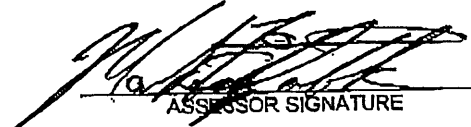
\$2,247,954,700 (1)

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.

42,295,700 (2)

10/16/12

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).

\$19,878.98 (4)

10/17/12  
DATE

  
TAX COLLECTOR SIGNATURE



State of New Jersey  
Department of Community Affairs  
Division of Local Government Services  
Bureau of Authority Regulation  
Fire District Levy Cap Certification for Fiscal Year 2014

Fire District: Manalapan Township Fire District No. 2

Municipality: Tennent

County: Monmouth

FD-Code: 1326-02

Levy Cap Bank Total	Allowable	Applied	Available
	\$82,016	\$0	\$82,016

2013 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation:	\$1,103,118
Amount to be Raised by Taxation:	\$1,076,763
Cap Bank for Fiscal Year:	\$26,355

Activity By Calendar Years	Allowable	Applied	Available
2013	\$26,355	\$0	\$26,355
2012	\$15,750	\$0	\$15,750
2011	\$39,912	\$0	\$39,912