

2015

Manalapan Township Fire District No. 2

Fire District Budget

<http://www.mtfcboard.com>

Department Of



Community
Affairs

LOCAL GOVT SERVICES

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Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

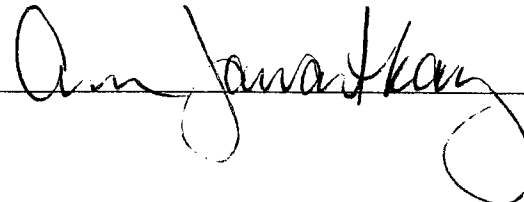
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By:  Date: 2/11/15

2015

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

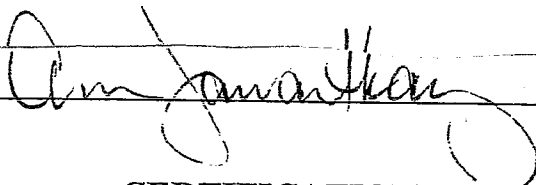
For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____



Date: _____

1/7/15

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: _____

2015 PREPARER'S CERTIFICATION

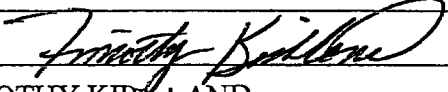
MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	TIMOTHY KIRKLAND		
Title:	TREASURER		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.462.2473	Fax Number:	732.462.2523
E-mail address:	Kirkland@MTFCBoard.com		

2015 PREPARER'S CERTIFICATION OTHER ASSETS

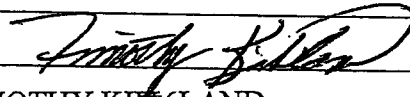
MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	TIMOTHY KIRKLAND		
Title:	TREASURER		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.462.2473	Fax Number:	732.462.2523
E-mail address:	<u>Kirkland@MTFCBoard.com</u>		

2015 APPROVAL CERTIFICATION

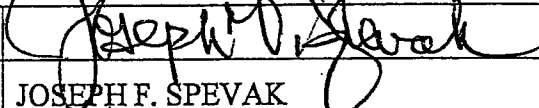
MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 3rd day of December, 2014.

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

Officer's Signature:			
Name:	JOSEPH F. SPEVAK		
Title:	CLERK		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.462.2473	Fax Number:	732.462.2523
E-mail address:	<u>Joes61946@verizon.net</u>		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: http://mtfcboard.com

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

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

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

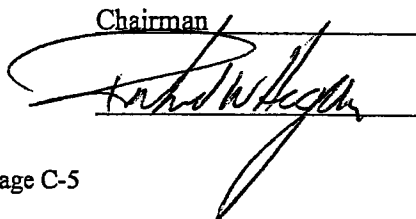
Name of Officer Certifying compliance

Richard Hogan

Title of Officer Certifying compliance

Chairman

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 3, 2014; 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 budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,410,930, which includes an amount to be raised by taxation of \$1,250,930, and Total Appropriations of \$1,410,930; and

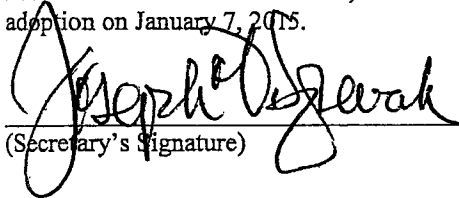
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 3, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 7, 2015.


(Secretary's Signature)

December 3, 2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Richard Hogan	X			
Charles Warshany	X			
Timothy Kirkland	X			
Joseph Spevak	X			
Patrick Flannery	X			

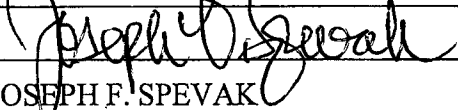
2015 ADOPTION CERTIFICATION

Manalapan Township Fire District No. 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 7th day of January, 2015.

Officer's Signature:			
Name:	JOSEPH F. SPEVAK		
Title:	CLERK		
Address:	P.O. Box 54 TENNENT, NJ 07763		
Phone Number:	732.462.2473	Fax Number:	732.462.2523
E-mail address:	<u>Joes61946@verizon.net</u>		

2015 ADOPTED BUDGET RESOLUTION

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 7, 2015; 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 budget revenue]]*; and

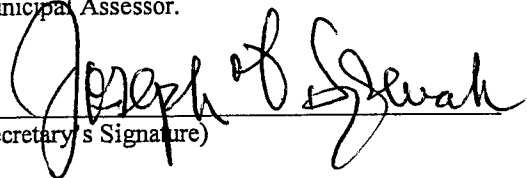
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of **\$1,410,930**, which includes amount to be raised by taxation of **\$1,250,930**, and Total Appropriations of **\$1,410,930**; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 7, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, 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 **\$1,410,930**, which includes amount to be raised by taxation of **\$1,250,930**, and Total Appropriations of **\$1,410,930**; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

January 7, 2015
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
RICHARD HOGAN	X			
CHARLES WARSHANY	X			
TIMOTHY KIRKLAND	X			
JOSEPH SPEVAK	X			
PATRICK FLANNERY	X			

2015 Budget Summary

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 160,000	\$ 714,989	\$ (554,989)	-77.6%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	160,000	714,989	(554,989)	-77.6%
Amount to be Raised by Taxation to Support Budget	1,250,930	1,160,042	90,888	7.8%
Total Anticipated Revenues	1,410,930	1,875,031	(464,101)	-24.8%
APPROPRIATIONS				
Total Administration	237,371	233,750	3,621	1.5%
Total Cost of Operations & Maintenance	677,259	680,636	(3,377)	-0.5%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	12,000	(12,000)	-100.0%
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	55,755	53,100	2,655	5.0%
Total Capital Appropriations	353,220	713,000	(359,780)	-50.5%
Total Principal Payments on Debt Service	70,000	160,000	(90,000)	-56.3%
Total Interest Payments on Debt	17,325	22,545	(5,220)	-23.2%
Total Appropriations	1,410,930	1,875,031	(464,101)	-24.8%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2015 Revenue Schedule

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 160,000	\$ 197,989	\$ (37,989)	-19.2%
Restricted Fund Balance	-	517,000	(517,000)	-100.0%
Total Fund Balance Utilized	160,000	714,989	(554,989)	-77.6%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	-	-	-	#DIV/0!
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/0!
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 160,000	\$ 714,989	\$ (554,989)	-77.6%

2015 Appropriations Schedule

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 55,000	\$ 52,380	\$ 2,620	5.0%
Commissioners	\$ 40,320	\$ 38,400	1,920	5.0%
Fringe Benefits	14,551	16,900	(2,349)	-13.9%
Total Administration - Personnel	109,871	107,680	2,191	2.0%
<i>Administration - Other (List)</i>				
Professional services	50,000	50,000	-	0.0%
Communication expense	20,000	20,000	-	0.0%
Other admin expenses	48,000	46,570	1,430	3.1%
Contingent Expenses	2,500	2,500	-	0.0%
Office furn, fax, file cabinets, copier, & AV equipment	7,000	7,000	-	0.0%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	127,500	126,070	1,430	1.1%
Total Administration	237,371	233,750	3,621	1.5%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	13,950	13,284	666	5.0%
Fringe Benefits	3,194	-	3,194	#DIV/0!
Total Operations & Maintenance - Personnel	17,144	13,284	3,860	29.1%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Insurance	134,000	134,000	-	0.0%
Rental charges	123,240	118,500	4,740	4.0%
Other Operations & Maintenance Expense #3	331,875	327,975	3,900	1.2%
Contingent Expenses	6,000	6,000	-	0.0%
SCBA - lease	-	45,877	(45,877)	-100.0%
New Chief's truck	30,000	-	30,000	#DIV/0!
Other Assets, Non-Bondable	35,000	35,000	-	0.0%
Total Operations & Maintenance - Other	660,115	667,352	(7,237)	-1.1%
Total Operations & Maintenance	677,259	680,636	(3,377)	-0.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	-	-	-	#DIV/0!
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	12,000	(12,000)	-100.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	12,000	(12,000)	-100.0%
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	55,755	53,100	2,655	5.0%
Total Capital Appropriations	353,220	713,000	(359,780)	-50.5%
Total Principal Payments on Debt Service	70,000	160,000	(90,000)	-56.3%
Total Interest Payments on Debt	17,325	22,545	(5,220)	-23.2%
TOTAL APPROPRIATIONS	\$ 1,410,930	\$ 1,875,031	\$ (464,101)	-24.8%

Manalapan Township Fire District No. 2
2015 Fire District Budget
Additional Expenses For Appropriation Schedule (F-3)

	2015	2014
Administration - Other		
Election	\$ 3,000	\$ 3,000
Membership & Dues	2,000	2,000
Office Expenses	6,000	6,000
Payroll Taxes	17,000	15,570
Travel Expenses	20,000	20,000
Total - Other Admin Expenses	<u>\$ 48,000</u>	<u>\$ 46,570</u>
Cost of Operations & Maintenance - Other		
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 or Services	29,000	27,000
Contract Services Provided By Vol. Fire Co. (1 yr)	39,875	37,975
Promotion	10,000	10,000
Maintenance	65,000	65,000
Repairs	40,000	40,000
Computer Expense	27,000	27,000
Dispatch Service Fee - County	11,500	11,500
Total - Other Operations & Maintenance Expense	<u>\$ 331,875</u>	<u>\$ 327,975</u>
Valves, Nozzles, Hand Tools , Fire Extinguishers & Rescue Equipment (Rope, Harnesses)	\$ 10,000	\$ 10,000
Emergency Lights, Rope, Foam, Hose & Lockers	25,000	25,000
Total Other Assets, Non-Bondable	<u>\$ 35,000</u>	<u>\$ 35,000</u>

2015 Schedule of Salaries and Benefits

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Treasurer	1	\$ 4,410	\$ 4,410	\$ -				\$ -
Secretary	1	2,205	2,205	-				-
Administrator	1	17,067	17,067	5,146				5,146
Information technology	1	11,208	11,208	3,372				3,372
Bookkeeper	1	20,110	20,110	6,033				6,033
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ 55,000	\$ 14,551	\$ -	\$ -	\$ -	\$ 14,551
<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Vehicle maintenance manager	1	\$ 5,400	\$ 5,400	\$ 1,597				\$ 1,597
Vehicle maintenance assistant	1	5,400	5,400	1,597				1,597
Training officer	1	3,150	3,150	-				-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ 13,950	\$ 3,194	\$ -	\$ -	\$ -	\$ 3,194
<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Position #1			\$ -	-				\$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 68,950	\$ 17,745	\$ -	\$ -	\$ -	\$ 17,745

**MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2
MONMOUTH COUNTY**

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
Radio upgrade	Equipment	n/a	12/16/13	100%	\$ -	\$ 45,000
Opticom system - 125,000	Equipment	n/a	12/16/13	100%	70,000	55,000
New utility building	Building	n/a	12/16/13	100%	-	425,000
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					70,000	525,000

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					70,000	525,000

TOTAL CAPITAL APPROPRIATIONS

	\$ 517,000

5 Year Debt Service Schedule - Principal

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
Serial bond - 2002	08/06/99	majority	12/08/99	\$ 90,000								\$ -
Fire district bonds - 2010	12/15/07	60%	01/14/09	70,000	70,000	70,000	70,000	70,000	70,000	70,000		420,000
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				160,000	70,000	70,000	70,000	70,000	70,000	70,000	-	420,000
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 160,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ 420,000

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

2015 Fund Balance Reconciliation

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 413,792
Less: Utilized in 2014 Adopted Budget	197,989
Proposed balance available	215,803
Estimated results of operations for the year ending December 31, 2014	198,000
Anticipated balance December 31, 2014	413,803
Less: Fund Balance utilized in 2015 Proposed Budget	160,000
Proposed balance after utilization in 2015 Proposed Budget	<u>\$ 253,803</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 520,075
Less: Utilized in 2014 Adopted Budget	517,000
Proposed balance available	3,075
Estimated results of operations for the year ending December 31, 2014	188,000
Anticipated balance December 31, 2014	191,075
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u>\$ 191,075</u>

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

2015 Referendums

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy

\$ -

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

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

Summary of Release of Restricted Fund Balance Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2015 Levy Cap Summary

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,160,042
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,160,042</u>
Plus: 2% Cap Increase	<u>23,201</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,183,243</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	845
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	2,655
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	<u>157,220</u>
Total Exclusions	<u>160,720</u>

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 33,182,100
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.050
ADJUSTED TAX LEVY	<u>1,360,554</u>

Amount Utilized from Levy Cap Bank from 2012	-
Amount Utilized from Levy Cap Bank from 2013	-
Amount Utilized from Levy Cap Bank from 2014	-
Maximum Tax Levy Before Referendum	<u>1,360,554</u>
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>\$ 1,360,554</u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,250,930
Cap Bank Available from Prior Year (2012) for 2015 Budget	15,750
Cap Bank Available from Prior Year (2013) for 2015 Budget	<u>26,355</u>
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget	26,355
Cap Bank Available from Prior Year (2014) for 2015 Budget	<u>-</u>
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget	-
Cap Bank from Current Year (2015) Available for 2016 Budget	<u>109,624</u>
Cap Bank Available from 2015 for 2016 Budget	<u>\$ 109,624</u>

2015 Shared Services Exclusion Worksheet

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2
MONMOUTH COUNTY

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted
Monmouth Cty Freeholders	Dispatch Service									\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500					\$ 11,500	\$ 11,500
												-	-					-	-
												-	-					-	-
												-	-					-	-
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												-	-					-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 11,500

2015 Levy Cap Exclusion Calculations

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 17,745
2015 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	<u>17,745</u>
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	16,900
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	<u>16,900</u>
Pension Contribution Exclusion	<u><u>\$ 845</u></u>

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$ 55,755
2014 Adopted Budget LOSAP Appropriation	53,100
LOSAP Exclusion (+/-)	<u><u>\$ 2,655</u></u>

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 87,325
2014 Adopted Budget Total Debt Service Appropriation	182,545
Debt Service Exclusion	<u><u>\$ -</u></u>

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 353,220
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	<u>353,220</u>
2014 Adopted Budget Total Capital Appropriation	713,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	517,000
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	<u>196,000</u>
Capital Expenditure Exclusion	<u><u>\$ 157,220</u></u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ -
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2015 Proposed Budget Group Health Insurance	-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2014 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	<u><u>\$ -</u></u>

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The 2015 budget reflects a decrease of \$464,101. The majority of the decrease results from capital appropriations. In 2014, the District appropriated \$425,000 for the new utility building whereas in 2015 the District does not have such significant project. Additionally, 2002 bond was paid off in 2014; therefore, 2015 has \$90,000 less than 2014 for appropriation for principal payments on debt service.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The local fire tax rate is estimated to be \$0.050 per \$100 of assessed value as compared to \$0.050 per \$100 for the 2014 year. The unreserved fund balance utilized for the 2015 and 2014 is \$160,000 and \$197,989, respectively. The restricted fund balance utilized for 2015 and 2014 was \$0 and \$517,000, respectively. The significant utilization of restricted fund balance in 2014 was to offset the increase in capital improvements.

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

The District is complying with the property tax levy cap of two percent (2%) on the amount to be raised by taxation including exclusions and cap bank from 2012. The District is not exceeding the CAP and is not requesting any waivers or submitting any referendums. The District is utilizing previous years' surplus to meet the CAP requirements.

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

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 is decreased by approximately \$360,000. The decrease was due to one small capital improvement for 2015 as compared to 2014 with one significant project for utility building using restricted fund balance surplus. Debt service for 2015 is \$87,325; 2016 is \$84,175; 2017 is \$81,025; 2018 is \$77,875; 2019 is \$74,725 and 2020 is \$71,575.

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

(CONTINUED)

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

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

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, provide the organization's incorporated name and amounts.

Not applicable

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

Total Assessed Valuation of District	\$2,526,262,000
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.050

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		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	
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FIRE DISTRICT CONTACT INFORMATION

2015

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

Name of Fire District:	MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2		
Address:	P.O. BOX 54		
City, State, Zip:	TENNENT	NJ	07763
Phone: (ext.)	732.462.2473	Fax:	732.462.2523

Preparer's Name:	TIMOTHY D. KIRKLAND		
Preparer's Address:	P.O. BOX 54		
City, State, Zip:	TENNENT	NJ	07763
Phone: (ext.)	732.462.2473	Fax:	732.462.2523
E-mail:	Kirkland@MTGCBoard.com		

Chairman:	RICHARD W. HOGAN		
Phone: (ext.)	732.462.2473	Fax:	732.462.2523
E-mail:	Board@MTGCBoard.com		

Secretary/Treasurer:	JOSEPH F. SPEVAK / TIMOTHY D. KIRKLAND		
Phone: (ext.)	732.462.2473	Fax:	732.462.2523
E-mail:	Joes61946@verizon.net		

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: (ext.)	732.341.8728	Fax:	732.341.8787
E-mail:	rpetrics@withum.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2015 to December 31, 2015

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? No
 - b. A family member of a current or former commissioner, officer, or employee? No
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees Yes – fitness program for members
 - i. Personal services (i.e.: maid, chauffeur, chef) NoIf the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2**

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? Yes If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.
- a) 1999
b) 33
c) 33
d) Fixed
e) 53,100
f) No (VALIC) state sponsored

**BOARD OF FIRE COMMISSIONERS
MANALAPAN TOWNSHIP FIRE DISTRICT #2
P.O. BOX 54
TENNENT, NEW JERSEY 07763**

**Ronald Petrics
1144 Hooper Ave.
Suite 202
Toms River, NJ 08753**

January 2, 2015

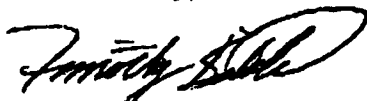
Dear Ron:

Please find below the answer to the DCA's Mr. Robert Kennedy's question #2 from the e-mail that I received.

The following members attend the CentraState Fitness & Wellness Center. Totals are as of November 2014 for the 2014 year. I do not have a list of members who attended for December yet.

Michael Auletta	Firefighter	202.23
Elliot Belote	Firefighter	269.64
Edward Dillon	Fire Police	404.46
Patrick Flannery	Firefighter/Commissioner	741.51
Douglas Fruch	Firefighter	674.10
Richard Hogan	Firefighter/Commissioner	606.69
Timothy Kirkland	Firefighter/Commissioner	741.51
Peter Maresma	Firefighter	269.64
John Marini	Firefighter	606.69
Muyong Oh	Firefighter	670.89
Charles Sacco	Firefighter	539.28
Joseph Spevak	Firefighter/Commissioner	674.10
James Thompson	Firefighter/Commissioner	741.51
Brian Tola	Firefighter	539.28

Yours truly,



**Timothy Kirkland
Treasurer**

VEHICLE INFORMATION SHEET AS OF OCTOBER 2009

[illegible]

FIRE PROTECTION AGREEMENT

THIS AGREEMENT dated this 5th day of March, 2014 by and between the Board of Fire Commissioners, Fire District No. 2, Township of Manalapan, County of Monmouth and State of New Jersey hereinafter designated as the "Board", and the Manalapan Township Volunteer Fire Company No. 1 hereinafter designated as the "Company".

WITNESSETH:

WHEREAS; the Board of Fire Commissioners, is a duly constituted public agency organized pursuant to the provisions of N.J.S.A. 40A:14-70 et. seq.; and

WHEREAS; N.J.S.A. 40A:14-70.1.b. authorizes a Board of Fire Commissioners to contract with a volunteer fire company for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

WHEREAS; the Company is a duly constituted nonprofit corporation organized pursuant to the laws of the State of New Jersey for the purpose of fire suppression/fire protection services; and

WHEREAS; the parties hereto desire to enter into a contract to define the rights, duties and responsibilities of each regarding the furnishing of fire protection services to the residents of the fire district.

NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:

1. **TERM:** This Agreement shall have a one year duration commencing on March 1, 2014 and terminating, unless otherwise renewed and extended on February 28, 2015.

2. **DUTIES:** The Company covenants and agrees to provide fire protection/fire suppression services to all persons and property situate within the borders of Fire District No. 2, Manalapan Township, Monmouth County, New Jersey and to provide said fire services seven days per week, 24 hours per day, in accordance with any and all applicable rules, regulations, standards and laws of the State of

New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of fire fighting services. The Company shall operate and utilize any and all equipment and apparatus supplied by the Board for the purposes of fire suppression in accordance with such rules and regulations as may be adopted by the Board. The Company shall provide such personnel as may be available for the purposes specified herein. The members of the Company shall be under the supervision and control of the Board and in performing fire duty shall be deemed to be exercising a governmental function.

3. **BUILDING USE:** The Company does hereby specifically grant to the Commissioners the right to use the public meeting room for holding meetings, both public and executive sessions, and to use the building as a polling place for such elections as may be required to be held within the District, subject only to the requirement that the Commissioners notify the Company in advance of their intention to use the building for such purposes and also subject to the requirement that such use will not interfere with normal operations of the fire company. The Company hereby leases to the Board the equipment bays and office space for the purpose of equipment and apparatus storage and the conduct of fire district business activities.

4. **CONSIDERATION:** The Board shall pay the Company, as and for consideration for the promises and covenants contained herein the sum of **\$118,500.00** for the year 2014. All payments hereunder shall be rendered in four equal installments and shall be due and payable on January 2nd, April 1st, July 1st and October 1st of each year covered by the terms of this Agreement.

5. **MAINTENANCE AND REPAIR:** The Commissioners shall be responsible for the payment of all costs for the maintenance and repair of all fire fighting equipment and apparatus in accordance with the budget adopted by the Board of Fire Commissioners at the annual referendum.

6. **INSURANCE:** The Commissioners shall provide, at no cost or expense to the individual members of the Volunteer Fire Company, such insurance as may be legally required, including but not limited to comprehensive liability, workers compensation and life insurance and shall fund the Length of Service Awards program approved by the voters.

7. **UTILITIES AND BUILDING MAINTENANCE:** The Company shall be

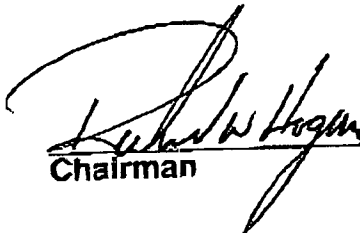
responsible for the maintenance of the fire house and shall make all utility payments for telephone, electricity and natural gas.

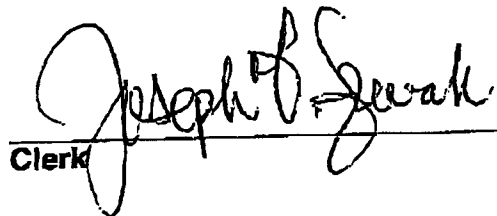
8. **ANNUAL ACCOUNTING**: The Company shall provide an annual accounting of all public monies received and expenditures made by it to the Board.

9. **SAVINGS CLAUSE**: The terms and provisions of this Agreement are subject to such limitations as may be imposed upon either of the parties by statute or ordinance. Should any provision of this Agreement be ruled invalid by a court of competent jurisdiction, such ruling, shall not affect the remaining provisions of this Agreement.


IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers and representatives on this 5th day of MARCH, 2014.

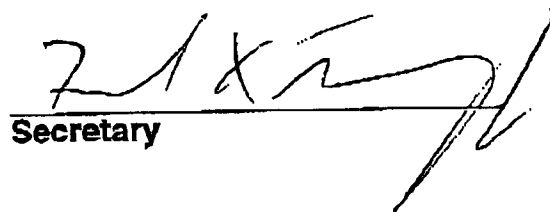
Manalapan Township Fire District No.2


Chairman


Clerk

Manalapan Township Volunteer Fire Co. No.1


President


Secretary

FIRE PROTECTION AGREEMENT
ENGLISHTOWN FIRE DEPARTMENT

WHEREAS; the Board of Fire Commissioners of Fire District No. 2, Township of Manalapan desires to contract with the Englishtown Fire Department for the provision of first response fire protection services to a portion of Manalapan Township; and

WHEREAS; N.J.S.A. 40A:14-26 authorizes the establishment of a contractual relationship between a Fire District and a Volunteer Fire Co. located in a contiguous municipality to insure the provision of first response fire protection services and permits payment therefore.

NOW, THEREFORE, in consideration of the mutual covenants and promises set forth herein it is hereby agreed as follows:

1. Fire Suppression Services:

The Englishtown Fire Department will provide first response fire suppression services on a 24 hour per day, seven day per week 24 hours per day basis to the hereinafter described area of Manalapan Township. All services rendered by the Englishtown Fire Department will be rendered with the greatest efficiency and care possible and in compliance with all applicable rules, regulations and standards governing fire suppression activities.

In addition to first response services specified above, the Englishtown Fire Department does hereby covenant and agree to provide fire protection in the form of "mutual aid and assistance" to the remaining portion of Fire District No. 2, Township of Manalapan. Said mutual aid and assistance will be provided at no additional cost to the Board of Fire Commissioners of Fire District No. 2, Township of Manalapan. All structural fires in District No. 2 will be dual toned to insure adequate manpower.

2. That portion of Manalapan Fire District No. 2 to be serviced on a first response basis by the Englishtown Fire Department is described as follows:

a. Beginning at the boundary line between the Borough of Englishtown and

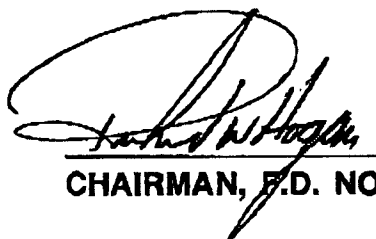

the Township of Manalapan on County Route 522 and proceeding in a southeasterly direction along said road to the intersection of County Route 522 and Taylors Mill Road; thence in a southwesterly direction across Country to the location of the Yorktown Club on County Route 527, and Dye Grove Road; thence proceeding in a westerly direction to the intersection of Iron Ore Road, alternate Route 527, and Dye Grove Road; thence following Dye Grove Road in a westerly direction to the border between Middlesex County and Monmouth County; thence proceeding in a northeasterly direction along said border to Pension Road; thence in a southerly direction along Pension Road to its intersection of Corner Road; thence in a westerly direction along said road to the border of the Borough of Englishtown and the Township of Manalapan; thence in a southerly direction along said border to the starting point of this description at County Route 522.

3. Term: This agreement shall remain in full force and effect for a period of **one (1)** years commencing March 1, 2014 to February 28, 2015.

4. Consideration: The Board of Fire Commissioners of Fire District No. 2, Township of Manalapan shall pay as consideration for the services to be rendered by the Englishtown Fire Department the sum of **\$37,975.00** for the term of this contract. Payments shall be rendered to the Englishtown Fire Department in two equal installments per year with the first installment being due and payable upon receipt by Manalapan Township Fire District No. 2 of the first payment of tax proceeds from Manalapan Township; the second installment shall be due and payable upon the payment of the third installment of tax receipts by Manalapan Township.

Dated:

3/5/2014

 
CHAIRMAN, F.D. NO. 2, MANALAPAN TWP.

Dated:

3/10/2014

 
PRESIDENT, ENGLISHTOWN FIRE DEPT.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

FISCAL YEAR: January 1, 2015 to December 31, 2015

Complete the attached table for all persons required to be listed per #1-2 below.

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

Schedule of Health Benefits - Detailed Cost Analysis

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 MONMOUTH COUNTY

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

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

No

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

No

Schedule of Accumulated Liability for Compensated Absences

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2
MONMOUTH COUNTY

Complete the below table for the Fire District's accrued liability for compensated absences.

			Legal Basis for Benefit (check applicable items)		
Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2014	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
NONE					
Total liability for accumulated compensated absences at January 1, 2014		\$ -			

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:

MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2

County:

MONMOUTH COUNTY

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 1,160,042
Cap Bank Available from 2012 (See Levy Cap Certification)	15,750
Cap Bank Available from 2013 (See Levy Cap Certification)	26,355
Cap Bank Available from 2014 (See Levy Cap Certification)	-
Cap Bank Used from 2012	-
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	2,493,079,900
New Ratables - Increase in Valuations (New Construction and Additions)	33,182,100
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.050
Projected Tax Rate based upon Proposed Levy	0.049517033

Source: Tax Rate Special District

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	

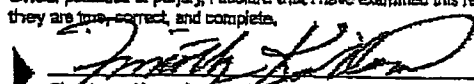
Part II Type of Issue (check applicable box(es) and enter the issue price) See instructions and attach schedule	
11 <input type="checkbox"/> Education	11
12 <input type="checkbox"/> Health and hospital	12
13 <input type="checkbox"/> Transportation	13
14 <input checked="" type="checkbox"/> Public safety	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	
and 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.
	<div style="display: flex; justify-content: space-between;"> <div>  Signature of issuer's authorized representative </div> <div> 4/1/10 Date </div> <div> Timothy Kirkland Treasurer </div> </div>
Type or print name and title	

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

ISA

51F FEDS403F

Form 8038-G (Rev. 11-2000)

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: 4.500000%
Net Interest Cost: 4.500000%
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:

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

WAM 5.5000

Net Interest Cost (NIC) Computation

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

RRRR Fund (DSRF) Limit

MADS
125% AADS 109,156.25

The Board of Chosen Freeholders of the County of Monmouth

Monmouth County Office of Shared Services

Stephen G. Callas

DIRECTOR

Monmouth County Office of Shared Services
Stephen.Callas@co.monmouth.nj.us



1 East Main Street
Hall of Records Annex
Freehold, New Jersey 07728
Telephone 732-577-8709
Fax 732-866-3696

November 3, 2014

Manalapan Fire District # 2
Richard Hogan
Chairman
P.O. Box 54
Tennent, NJ 07763

Dear Administrator;

It has been determined by the Board of Chosen Freeholders that the formula calculation for the 2015 billing cycle will increase 1%. Based upon your 2014 actual fee of \$7,523.49, **your 2015 fee will now be \$7,598.72.**

This fee is calculated based upon your 2012 baseline total fee, while also accounting for current population estimates, the labor costs associated with the number of officers required to perform the service and your average yearly call volume.

We will continue to move forward on a flat fee basis that best reflects the drastic changes and upgrades to our technology systems. This will allow for a streamlining of the accounting process for all parties while avoiding any unanticipated spikes in your fee structure in years of heavy call volume due to natural disasters or other unforeseen circumstances at the local level.

As you may expect, the significant technological upgrades the county has invested in directly impact the overall cost of services. These investments are necessary to continue to provide the most up to date and state of the art telecommunications and mobile operations systems available to help insure the safety of our residents and first responders.

Our Public Safety Communications Center, a \$20 million plus county investment and regional model of excellence, now allows for countywide interagency operability through our mobile radio system and license plate reader technology run through our premium IT platform. Through our partnership, we are excited to pass through the benefits of these invaluable investments and thank you for your continued efforts to help us partially offset our growing cost of operations through a modest 1% increase in fees for year 2015.

Thank you for your time and attention. Please do not hesitate to contact me at 732-577-8709 if you should have any questions.

Best Regards,

A handwritten signature in black ink, appearing to read "Stephen G. Callas", is written over a horizontal line.

Stephen G. Callas

Director, Office of Shared Services
County of Monmouth

*The Board of Chosen Freeholders
of the County of Monmouth*

Monmouth County Office of Shared Services

Stephen G. Callas

DIRECTOR

Monmouth County Office of Shared Services

Stephen.Callas@co.monmouth.nj.us



1 East Main Street
Hall of Records Annex
Freehold, New Jersey 07728
Telephone 732-577-8709
Fax 732-866-3696

November 3, 2014

Manalapan Fire District # 2
Richard Hogan
Chairman
P.O. Box 54
Tennent, NJ 07763

Re: Shared Services Agreement Renewal

Dear Chairman;

Your current shared services agreement with the Monmouth County Sheriff's Office expires December 31, 2014. Please execute the renewal agreement enclosed.

Please have your governing body pass a resolution stating you wish to enter into said agreement, execute the agreement and send three original copies of the resolution and agreement back to me. I will process for Freeholder signature and return a fully executed copy to you for your records.

Thank you for your time and attention. Please do not hesitate to contact me at 732-577-8709 if you need anything further.

Best Regards,

A handwritten signature in cursive script that reads "Stephen G. Callas". The signature is written in dark ink and is positioned above a horizontal line.

Stephen G. Callas

Director, Office of Shared Services
County of Monmouth

6/1/11

**RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO.2 MANALAPAN TOWNSHIP AUTHORIZING
THE EXECUTION OF A 911 SHARED SERVICES AGREEMENT
WITH THE COUNTY OF MONMOUTH**

WHEREAS; The Board of Fire Commissioners relies upon the Monmouth County Sheriff's Office Communications Division for the dispatch of fire apparatus and personnel in response to emergency service calls; and

WHEREAS; The Board has received and reviewed a proposed Shared Services Agreement prepared by the County Sheriff's Office which will require the payment of annual service charges to the County for the use of County Radio Room dispatch services; and

WHEREAS; The Board has appropriated adequate funds in the current or previously approved budgets to pay the costs of dispatching services as set forth in the proposed Shared Services Agreement; and

WHEREAS; It is the considered opinion of the Board of Fire Commissioners that the execution of the proposed Shared Services Agreement is necessary, desirable and in the public interest in that it will insure the continued dispatch of fire personnel and equipment in a timely and efficient manner.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that the Chairman and Clerk of the Board are authorized to execute the proposed Shared Services Agreement between the Board and the County of Monmouth for radio dispatch of fire personnel and equipment.

Moved by: **KIRKLAND** Seconded by: **FLANNERY**

Roll Call Vote:

Ayes: **5**

Nays: **0**

Absent: **0**

Abstain: **0**

KIRKLAND, FLANNERY, WARSHAW, HOGAN, & SPEAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners
Of Fire District No.2 Manalapan Township on the 1 day of June, 2011.

Joseph D. Spevak

SHARED SERVICE AGREEMENT

BETWEEN THE

COUNTY OF MONMOUTH

AND THE

**BOARD OF FIRE COMMISSIONERS
MANALAPAN FIRE DISTRICT NO. 2**

THIS SHARED SERVICE AGREEMENT ("Agreement") is made this 12 day of Dec., 2011 by and between the COUNTY OF MONMOUTH, a body politic of the state of New Jersey, having its principal offices located at the Hall of Records, 1 E. Main Street, Freehold, New Jersey 07728 (hereinafter referred to as the "County"), the Monmouth County Sheriff's Office with its principal offices located at 50 E. Main Street, Freehold, NJ 07728, and Manalapan Twp F.D. # 2, in the County of Monmouth, state of New Jersey, having its principal offices located at _____ (hereinafter referred to as the "Fire District").

IT IS AGREED:

1. The County, under the auspices of the Monmouth County Sheriff's Office, Communication Center, will provide direct emergency fire dispatch services for the Fire District.
 - (a) The annual fee structure is as follows:
 - i. 2009 shall be \$4,058.44
 - ii. 2010 shall be \$0.00 (zero)
 - iii. 2011 shall be \$7,568.14
 - iv. 2012 through 2012 the annual fee shall be determined in accordance with the County's shared service proposal distributed to the Fire District on or about November 15th of the prior year. The Fire District shall pay the County the service fee on or about April 1st of each year of the Agreement.

- (b) The County shall provide said service for the period January 1, 2009, or as soon thereafter as the services begin, through December 31, 2014.
2. This agreement is permitted under the New Jersey Uniform Shared Services and Consolidation Act pursuant to N.J.S.A. 40A:65-1, et seq.
 3. The County shall defend, indemnify and save harmless the Fire District, its officers, agents and employees from and against all suits, costs (including attorney fees and costs, and court costs), claims, expenses, liabilities, and judgments of every kind to which the Fire District may be subjected by reason of any actions or inactions by the County's officers, agents and employees.
 4. The Fire District shall defend, indemnify and save harmless the County, its officers, agents and employees from and against all suits, costs (including attorney fees and costs, and court costs), claims, expenses, liabilities, and judgments of every kind to which the County may be subjected by reason of any actions or inactions by the Fire District's officers, agents and employees.
 5. Either party may terminate this Agreement with minimum ninety (90) days written notice, with or without cause. The County explicitly reserves the right to terminate this Agreement with ninety (90) days written notice for the following reasons:
 - (a) The Fire District failed to pay for services rendered, provided that the County had provided adequate request for payment.
 - (b) The Fire District failed to comply with the State and County system guidelines, provided that such failure was reported to the Municipality and provided sufficient opportunity to correct the issues reported upon.
 6. The County Clerk of the Board shall file a fully executed copy of this Agreement with the Division of Local Government Services, NJ Department of Community Affairs.
 7. Each party to this Agreement represents to the other party that its governing body has duly adopted a resolution authorizing the execution of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed, attested and sealed by their respective and duly authorized officials.

COUNTY OF MONMOUTH

MANALAPAN FIRE DIST. 2

Shawn Golden

By: Shawn Golden
Title: Sheriff

Date: 12/10/11

ATTEST:

Richard W. Hogan

By:
Title: Chairman

Date: 4/6/11

ATTEST

Shelia R. Russell

Notary ~~Public~~ Notary Public State of New Jersey
My Commission Expires
July 27, 2012

Joseph B. Givak
Clerk

Robert D. Clifton

By: Robert D. Clifton
Title: Freeholder Director

Date: 12/22/11

ATTEST:

Pamela D. Russell

Clerk of the Board

Pamela D. Russell
Notary

PAMELA D. RUSSELL
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires May 5, 2013

9/3/14

RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FIRE DISTRICT NO.2 TOWNSHIP OF MANALAPAN ACCEPTING THE REPORT ON AUDIT FOR THE YEAR ENDED 12/31/13

Whereas; N.J.S.A. 40A:14-89 requires boards of fire commissioners to have prepared annually a report on audit of the District's financial books and records; and

Whereas; The Board of Fire Commissioners heretofore appointed the firm of Withum, Smith and Brown to serve as auditors, Ronald Petrics, C.P.A., R.M.A. being auditor in charge, to perform the audit required by statute and administrative regulations; and

Whereas; The Board received the audit for the year ended December 31, 2013 at its regularly scheduled meeting of September 3, 2014 and reviewed same, paying careful attention to the sections of the audit report entitled "General Comments" and "Recommendations" ; and

Whereas; The Board finds the Report on Audit to be accurate and acceptable as prepared and notes that there were no recommendations which would require the adoption of a corrective action plan.

NOW, THEREFORE, BE IT HEREBY RESOLVED, by the Board of Fire Commissioners of Fire District No.2 Manalapan Township that the audit for the year ended December 31, 2013 be, and the same is hereby accepted.

BE IT FURTHER RESOLVED, that a synopsis of said audit be published in the official newspaper of the Fire District and a copy of the proof of publication be filed with the Division of Local Government Services, State of New Jersey as soon as practicable.

Moved by: **KIRKLAND**

Seconded by: **WARSHANY**

Roll Call Vote:

Ayes: **5** Nays: **0** Absent: **0** Abstain: **0**

KIRKLAND, WARSHANY, FLANNERY, HOGAN, SPEVAK

Certified to be a true copy of a Resolution adopted by the Board of Fire Commissioners of Fire District No. 2 Township of Manalapan on the 1st day of OCTOBER 2014.

Joseph D. Szewak Clerk

DECEMBER 16 ,2013

Special Election Workshop Meeting

Chairman Hogan stated the Special Election Meeting will begin . Mr. Dillon led all present with the salute to the Flag. Mr. Youssouf read the Sunshine Statement – Notice of the time , date , location & agenda of this meeting known was duly published at least 48 hrs. in advance of this meeting held by posting in official newspaper of this District . Mr. Spevak took Roll Call- Flannery, Warshany, Hogan & Spevak were present. Kirkland was excused. Sign in sheet on table for attendance. Others in attendance are: Youssouf , Petrics , Marini, Larson & Perrone.

Mr. Youssouf read the Resolution that was up for a vote today. Capital Projects to up grade radio equipment , install opticom traffic preemption units & erect a utility building. The estimated costs of these Capital Projects will not exceed FIVE HUNDRED NINETY FIVE THOUSAND DOLLARS. (\$595,000.00) With the amount so approved to be included as items of Capital expenditure in the next succeeding annual budget of the Board of Fire Comm. The funds will be appropriated from Capital Projects reserve funds. The legal voters in attendance will be polled regarding the proposed projects.

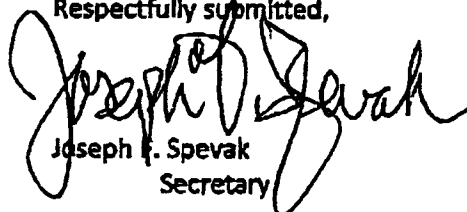
Mr. Spevak stated again , sign in sheet on table for registered voters of District #2. Mr. Youssouf asked if there was any questions on the proposed projects. There were no questions. Mr. Youssouf asked the voters in attendance if they approve of the Projects . Say YES & raise there hands for a YES vote ,& Mr. Spevak was asked the amount of YES votes 12 . are there any NO votes /NONE. Voting was 12 YES votes & 0 NO votes.....Special Election was passed & approved

Mr. Marini advised where the 5 locations ,that the notice was posted:
Meadow Creek Center 301 Village Rd., Manalapan Twp. Firehouse/ 5 Sweetmans La., Kuschick Pavilion
Rt. 522, Knob Hill Country Club/ 1 Shinnercock & Eng/Man. First Aid Bldg. at 6 Sanford Ave.

Mr. Youssouf read & introduced the Budget 2014. Total Revenues of \$ 1,875, 031 , amount to be raised by taxation \$ 1, 160, 042 . Estimated \$ 0.050 per \$100.00 as compared to \$0.047 from 2013. Total Assessed Valuation of District \$2, 326,995,500 / proposed tax rate per \$100/ \$0.047. Mr. Flannery made a motion to accept Budget for 2014 & 2nd by Mr. Warshany. Roll Call Vote- Flannery, Warshany , Hogan & Spevak all voted YES. Kirkland was excused.

Since there was no further business Mr. Flannery made a motion for adjournment at 5pm & 2nd by Mr. Warshany, approved by all.

Respectfully submitted,


Joseph F. Spevak
Secretary

MANALAPAN TOWNSHIP FIRE DISTRICT NO.2

NOTICE OF SPECIAL MEETING

TAKE NOTICE: The Board of Fire Commissioners of Fire District No.2 Manalapan Township have scheduled a special meeting pursuant to the provisions of N.J.S.A. 40A:14-84. The Special Meeting will commence at 4:30 P.M. on December 16, 2013 at the Manalapan Township Volunteer Fire Company No.1 Firehouse, Sweetmans Lane, Manalapan, New Jersey. The meeting will be open to the public.

The purpose of this meeting is to seek voter approval of capital projects to upgrade radio equipment, install opticom traffic preemption units and erect a utility building. The estimated costs of these capital projects will not exceed **FIVE HUNDRED NINETY FIVE THOUSAND DOLLARS (\$595,000.00)** with the amount so approved to be included as items of capital expenditure in the next succeeding annual budget of the Board of Fire Commissioners. The funds will be appropriated from capital project reserve funds. The legal voters in attendance will be polled regarding the proposed projects.

Richard Hogan, Chairperson

Fire District Schedule of Commissioners and Officers (Continued)

**MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2
MONMOUTH COUNTY**

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

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

0

MANALAPAN TOWNSHIP FIRE DISTRICT NO.2

NOTICE OF SPECIAL MEETING

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Richard Hogan, Chairperson

STATE OF NEW JERSEY
COUNTY OF ESSEX

} SS

Therese Barry

Being duly sworn, according to law, on his/her oath
sayeth that he/she is CLERK
of the Star-Ledger, in the County of Essex, and that the
notice, of which the attached is a copy, was published in
said paper on the 9
day of October, 2014 and continued
therein for _____ successively,
at least once in each _____
for 1 day

Therese Barry

Sworn to and subscribed

before me this 20

day of October, 2014

[Signature]
NOTARY PUBLIC of NEW JERSEY

Township of Manalapan Fire District No. 2
Synopsis of audit report of the Township of Manalapan Fire District No. 2, Monmouth County, New Jersey
for the years ended December 31, 2013 and 2012 as required by N.J.S. 40A:5A-15

Statements of Net Position

	2013	2012
Assets		
Cash and Investments	\$ 1,374,263	\$ 1,280,304
Prepaid Insurance	4,480	4,863
Capital Assets, Net	2,326,703	2,436,836
Total Assets	\$ 3,695,444	\$ 3,711,004
Liabilities and Net Position		
Current Liabilities:		
Accounts Payable	\$ 16,249	\$ 10,493
Accrued Payable	2,888	7,273
PE&PP	9,532	9,232
Reserve for LOSAP Trust	136,163	124,116
Accrued Interest	5,532	6,900
Capital Lease Payable - Current	43,796	43,610
Serial Bonds Payable - Current	140,000	160,000
Other Liabilities:	394,159	379,123
Capital Lease Payable - Long Term		43,796
Serial Bonds Payable Long Term	420,000	540,000
Total Liabilities	\$ 1,147,159	\$ 1,002,919
Net Position:		
Net Investment in Capital Assets	1,687,395	1,804,930
Restricted for Capital Acquisitions	260,023	300,276
Unrestricted	933,467	813,879
Total Net Position	\$ 2,681,285	\$ 2,710,085
Total Liabilities and Net Position	\$ 3,695,444	\$ 3,722,004

Statements of Revenues, Expenses and Changes in Net Position

Revenues and Other Financing Sources		
District Taxes	\$ 1,076,763	\$ 1,057,156
Supplemental Fire Service Grant	2,631	2,831
Interest on Deposits and Investments	3,324	6,214
Miscellaneous Income	345	12,569
Loss on Disposition of Fixed Assets	(5,768)	(1,280)
Total Revenues and Other Financing Sources	\$ 1,079,295	\$ 1,077,490
Expenditures		
Operating	917,095	931,863
Changes in Net Position	162,200	143,927
Net Position - Beginning of Year	\$ 2,719,085	\$ 2,575,658
Net Position - End of Year	\$ 2,881,285	\$ 2,719,085

Recommendations
None
The above synopsis was prepared from the report of the audit of the Manalapan Township Fire District
No. 2, County of Monmouth, for the years ended December 31, 2013 and 2012.
The report of audit, submitted by Ronald C. Matulis, CPA, CMA, is available at the Board of Fire
Commissioners office and may be inspected by any interested person.

Secretary of the Board
Manalapan Township Fire District No. 2

October 9, 2014

492.32

Township of Manalapan Fire District # 2

List of vendors paid in excess of \$17,500 for Calendar Year 2013

Continental Fire & Safety

First Responder Joint Insurance Fund

George Kline Sales

Gordons Corner Water Company

Helios Construction, Inc.

New Jersey Fire Equipment

Withum Smith & Brown

BOARD of FIRE COMMISSIONERS
MANALAPAN TOWNSHIP FIRE DISTRICT #2
P.O. BOX 54
TENNENT, NEW JERSEY 07763

February 23 , 2015

Richard Hogan / Chairman

Regarding the Budget Election held on February 21 , 2015 , the results were :
25 people signed in & voted at the Firehouse....25 YES & 0 NO
Absentee votes... None

The Budget for 2015 was approved by the Voters of Dist # 2

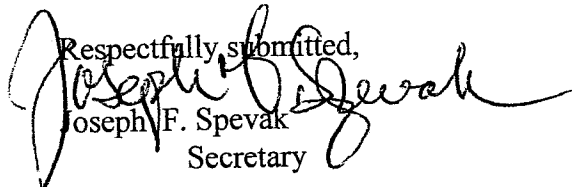
Ballot question – To purchase one (1) New Custom Built Heavy Rescue Fire Engine . At a Total Cost not to exceed (\$ 850,000.00) and to Issue Bonds or Notes of the District to pay the cost thereof.

Voters to Vote : 25 - YES and 0 - NO

Ballot Question - to purchase New Custom built Heavy Rescue Fire Engine, was
Approved by Voters : 25 -Yes & 0 - No

	<u>Voters</u>	<u>&</u>	<u>Absentees</u>
Results of the Election :			
Timothy Kirkland	24		0
Joseph Spevak	22		0

Kirkland & Spevak were re-appointed for a 3 yr. term

Respectfully submitted,

Joseph F. Spevak
Secretary

CC.Tricia Addario / Finance
Regina Preteroti/ Clerk