

# 2014

## Manalapan Township

### Fire District No. 2

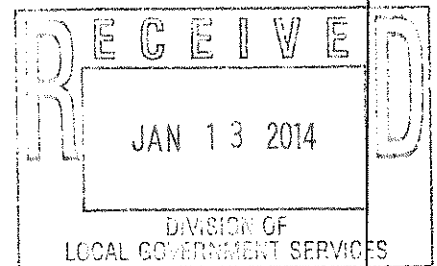
## Fire District Budget

Department Of



**Community  
Affairs**

LOCAL GOVT SERVICES  
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Division of Local Government Services

**2014**

**MANALAPAN TOWNSHIP**

**FIRE DISTRICT NO. 2 BUDGET**

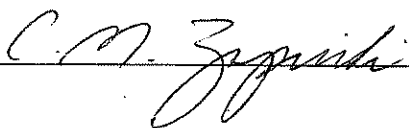
**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

*For Division Use Only*

**CERTIFICATION OF APPROVED BUDGET**

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

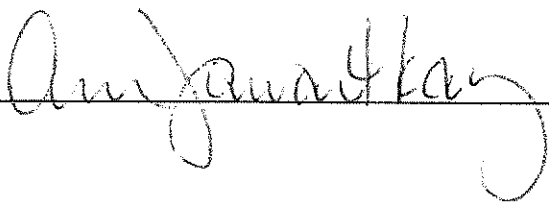
*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By:  Date: 1/2/14

**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: 2/7/14

# PREPARER'S CERTIFICATION

2014

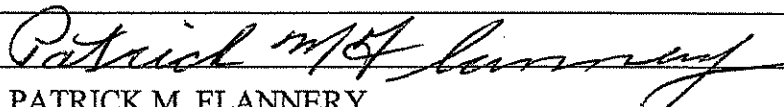
## MANALAPAN TOWNSHIP

## FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that the Fire District No. 2 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioners' resolve with respect to statute in that; all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated, all items of appropriation are properly set forth and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District No. 2.

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

Preparer's Signature:			
Name:	PATRICK M. FLANNERY		
Title:	ASST. TREASURER		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	<a href="mailto:Board@MTFCBoard.com">Board@MTFCBoard.com</a>		

# PREPARER'S CERTIFICATION OTHER ASSETS


2014

## MANALAPAN TOWNSHIP FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that operating appropriations as reported in this annual budget, included on Supplemental Schedule Page SS-6, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A 40A:2-21.

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

Preparer's Signature:			
Name:	PATRICK M. FLANNERY		
Title:	ASST. TREASURER		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	<a href="mailto:Board@MTFCBoard.com">Board@MTFCBoard.com</a>		

# APPROVAL CERTIFICATION

2014

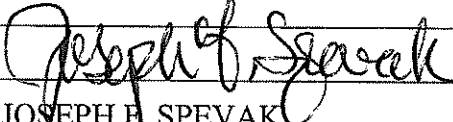
## MANALAPAN TOWNSHIP

### FIRE DISTRICT NO. 2 BUDGET

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that the Fire District No. 2 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Manalapan Township Fire District No. 2, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 16<sup>th</sup> day of December, 2013.

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

Secretary's Signature:			
Name:	JOSEPH R. SPEVAK		
Title:	CLERK		
Address:	P.O. BOX 54 TENNENT, NJ 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	<a href="mailto:Board@MTFCBoard.com">Board@MTFCBoard.com</a>		

## 2014 Fire District Information

Please fill out the following information regarding this Fire District:

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

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

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

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

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

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

## 2014 Fire District Information

### Internet Web Site Information and Certification

Fire District's Web Address	<a href="http://mtfcboard.com">http://mtfcboard.com</a>
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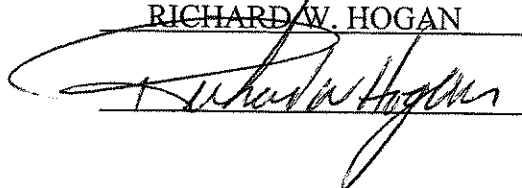
All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the fire district's operations and activities. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

- ☒ A description of the fire district's mission and responsibilities
- ☒ Commencing with 2013, the budgets of at least three consecutive fiscal years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal 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 board of fire commissioners, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, the approved minutes of each meeting of the board of fire commissioners including all resolutions of the commission 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 Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

Signature

RICHARD W. HOGAN  


# 2014 BUDGET RESOLUTION

## Manalapan Township

### Fire District No. 2

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Board of Commissioners of the Fire District No. 2 at its open public meeting of December 16, 2013; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *Include the following as appropriate: [includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as a budget revenue]; and,*

WHEREAS, the Annual Budget as introduced reflects Total Revenues of **\$1,875,031**, which includes amount to be raised by taxation of **\$1,160,042**, and Total Appropriations of **\$1,875,031**; and

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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No. 2 has taken into account the assessed valuation of taxable property in the Fire District No. 2,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Manalapan Township Fire District No. 2, at an open public meeting held on December 16, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Fire District No. 2's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Manalapan Township Fire District No. 2 will consider the Annual Budget for adoption on January 8, 2014.

  
(Secretary's Signature)

December 16, 2013  
(Date)

#### Board of Commissioners Recorded Vote

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



# 2014 BUDGET MESSAGE

## Manalapan Township

### Fire District No. 2 Budget

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The 2014 budget reflects an increase of \$536,387. The increase results from an increase in administration of \$9,199, an increase in operations and maintenance of \$7,378, increase in LOSAP of \$2,100, increase in capital improvements of \$525,000 and decrease in debt service of \$7,290.

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

The local fire tax rate is estimated to be \$0.050 per \$100 of assessed value as compared to \$0.047 per \$100 for the 2013 year. The unreserved fund balance utilized for the 2014 and 2013 is \$197,989 and \$261,881, respectively. The restricted fund balance utilized for 2014 and 2013 was \$517,000 and \$0, respectively. This significant utilization of restricted fund balance is to offset the increase in capital improvements. The unreserved fund balance is reduced by 23.52%. This is not a concern for the District due to a large excess of unreserved fund balance.

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

The District is complying with the property tax levy cap of two percent (2%) on the amount to be raised by taxation including exclusions and cap bank from 2011. 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 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 District provides \$517,000 in capital improvements for radio upgrade, opticom, and new utility building. These capital improvements are funded from restricted surplus. Debt service for 2014 is \$182,545; 2015 is \$87,325; 2016 is \$84,175; 2017 is \$81,025; 2018 is \$77,875.

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

Not applicable

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts.

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

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

7a. Total Assessed Valuation of District	\$	2,326,995,500
7b. 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:	<input type="checkbox"/>	If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>
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# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$197,989	\$261,881
RESTRICTED FUND BALANCE	* A-2 *	\$517,000	
<b>TOTAL FUND BALANCE UTILIZED</b>	<b>* R-1 *</b>	<b>\$714,989</b>	<b>\$261,881</b>
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *		*
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *		*
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *		*
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *		*
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *		*
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *		*
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *		*
RENTAL INCOME	* *		*
SALE OF ASSETS	* A-3 *		*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *		*
OTHER REVENUE	* A-5 *		*
<b>TOTAL MISCELLANEOUS REVENUES ANTICIPATED</b>	<b>* R-2 *</b>		*
		=====	=====

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *		* *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		* *
<b>TOTAL OPERATING GRANT REVENUE</b>	<b>* R-3 *</b>		*
		=====	=====
<b>MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:</b>			
<b>UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)</b>			
RESERVES UTILIZED	* *		* *
ANNUAL REGISTRATION FEES	* *		* *
PENALTIES AND FINES	* *		* *
OTHER REVENUES	* *		* *
<b>TOTAL UNIFORM FIRE SAFETY ACT REVENUES</b>	<b>* A-7 *</b>		* *
<b>OTHER REVENUES OFFSET WITH APPROPRIATIONS</b>	<b>* A-8 *</b>		* *
<b>TOTAL REVENUES OFFSET WITH APPROPRIATIONS</b>	<b>* R-4 *</b>		*
		=====	=====
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b> (R-1 + R-2 + R-3 + R-4)	<b>* B-1 *</b>	\$714,989	* \$261,881 *
<b>AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET</b>			
	<b>* R-5 *</b>	\$1,160,042	* \$1,076,763 *
<b>TOTAL ANTICIPATED REVENUES</b> (B-1 + R-5)	<b>* B-2 *</b>	\$1,875,031	* \$1,338,644 *
		=====	=====

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

\$1,160,042

Amount Over Levy Cap

\$0

## 2014 FIRE DISTRICT BUDGET

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

#### BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
<b>ADMINISTRATION</b>			
SALARY & WAGES	* A-9 *	\$90,780 *	\$86,481 *
FRINGE BENEFITS	* A-13 *	\$16,900 *	\$16,000 *
OTHER EXPENSES	* A-11 *	\$126,070 *	\$122,070 *
		-----	-----
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$233,750 *</b>	<b>\$224,551 *</b>
		=====	=====
<b>COST OF OPERATIONS &amp; MAINTENANCE</b>			
SALARY & WAGES	* A-10 *	\$13,284 *	\$12,456 *
FRINGE BENEFITS	* A-14 *	*	*
OTHER EXPENSES	* A-12 *	\$667,352 *	\$660,802 *
		-----	-----
<b>TOTAL COST OF OPERATIONS &amp; MAINTENANCE</b>	<b>* E-2 *</b>	<b>\$680,636 *</b>	<b>\$673,258 *</b>
		=====	=====

## 2014 FIRE DISTRICT BUDGET

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

#### BUDGETED APPROPRIATIONS OPERATING APPROPRIATIONS

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	-----	-----	-----
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* A-15 *	*	*
FRINGE BENEFITS	* A-16 *	*	*
OTHER EXPENSES	* A-17 *	*	*
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	*	*
		=====	=====
DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *	*	*
			*
EQUIPMENT	* *	*	*
			*
MATERIALS & SUPPLIES	* *	\$12,000 *	\$12,000 *
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *	\$12,000 *	\$12,000 *
		=====	=====

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### BUDGETED APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
<b>EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)</b>			
(1)	*	*	*
(2)	*	*	*
(3)	*	*	*
<b>OTHER DEFERRED CHARGES (List &amp; Cite Statute)</b>			
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	*	*	*
(2)	*	*	*
(3)	*	*	*
<b>TOTAL DEFERRED CHARGES</b>	<b>* E-5</b>	<b>*</b>	<b>*</b>
		=====	=====
<b>CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6)</b>	<b>* E-6</b>	<b>*</b>	<b>*</b>
		=====	=====
<b>LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)</b>	<b>* E-7</b>	<b>\$53,100</b>	<b>\$51,000</b>
		=====	=====

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2

### BUDGETED APPROPRIATIONS CAPITAL APPROPRIATIONS

CAPITAL IMPROVEMENTS (NJS 40A:14-84)						2014 PROPOSED BUDGET *****	2013 CURRENT YEAR FINAL BUDGET *****
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %			
(1) Radio upgrade		12/16/2013	Telecom Equip	*	100%	\$45,000	*
(2) Opticom - 125,000		12/16/2013	Telecom Equip	*	100%	\$55,000	*
(3) New utility building		12/16/2013	Building	*	100%	\$425,000	*
(4)			Asset Type (Select)	*			*
(5)			Asset Type (Select)	*			*
(6)			Asset Type (Select)	*			*
DOWN PAYMENTS (N.J.S. 40A:14-85)							
List Project Separately	Date of LFB Approval	Date of Voter Approval	Asset Type	Affirmative Vote %			
(1)			Asset Type (Select)	*			*
(2)			Asset Type (Select)	*			*
(3)			Asset Type (Select)	*			*
(4)			Asset Type (Select)	*			*
(5)			Asset Type (Select)	*			*
Total Capital Improvements/Down Payments						\$525,000	\$0
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$188,000	\$188,000
TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)						\$713,000	\$188,000
Capital Appropriations offset with Restricted Fund						\$517,000	
Capital Appropriations offset with Grants							
Capital Appropriations offset with Unrestricted Fund							



# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### BUDGETED APPROPRIATIONS DEBT SERVICE FOR CAPITAL APPROPRIATIONS

		<u>CROSS REF.</u>	<u>2014 PROPOSED BUDGET</u>	<u>2013 CURRENT YEAR FINAL BUDGET</u>
<b>PRINCIPAL PAYMENTS</b>				
GENERAL OBLIGATION BONDS	*	P-1 *	\$160,000 *	\$160,000 *
BOND ANTICIPATION NOTES	*	P-2 *	*	*
CAPITAL LEASES	*	P-3 *	*	*
INTERGOVERNMENTAL LOANS	*	P-4 *	*	*
OTHER BONDS OR NOTES	*	P-5 *	*	*
<b>TOTAL PRINCIPAL PAYMENTS</b>	*	<b>D-1 *</b>	<u><u>\$160,000 *</u></u>	<u><u>\$160,000 *</u></u>
<b>INTEREST PAYMENTS</b>				
GENERAL OBLIGATION BONDS	*	I-1 *	\$22,545 *	\$29,835 *
BOND ANTICIPATION NOTES	*	I-2 *	*	*
CAPITAL LEASES	*	I-3 *	*	*
INTERGOVERNMENTAL LOANS	*	I-4 *	*	*
OTHER BONDS OR NOTES	*	I-5 *	*	*
<b>TOTAL INTEREST PAYMENTS</b>	*	<b>D-2 *</b>	<u><u>\$22,545 *</u></u>	<u><u>\$29,835 *</u></u>
<b>TOTAL DEBT SERVICE (D1+D2)</b>	*	<b>E-9 *</b>	<u><u>\$182,545 *</u></u>	<u><u>\$189,835 *</u></u>
<b>TOTAL BUDGETED APPROPRIATIONS</b> (E1+E2+E3+E4+E5+E6+E7+E8+E9)	*	<b>B-2 *</b>	<u><u>\$1,875,031 *</u></u>	<u><u>\$1,338,644 *</u></u>

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### BUDGETED APPROPRIATIONS

		2014 Proposed Budget	2013 Final Budget
Summary of Referendum Line Items		SS Page #	Amount Requested
Insert new rows here			
TOTAL Referendum Line Items			

Tax Levy Requested minus Maximum Allowable Levy \$0

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

(For Reference Purposes Only - from LC1 based on  
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items		SS Page #	Amount Requested
Insert new rows here			
TOTAL Release of Restricted Fund Balance			

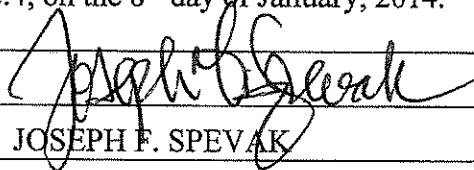
# 2014 ADOPTION CERTIFICATION

## Manalapan Township

### Fire District No. 2 Budget

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

It is hereby certified that the Fire District No. 2 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Manalapan Township Fire District No. 2, pursuant to N.J.A.C. 5:31-2.4, on the 8<sup>th</sup> day of January, 2014.

Secretary's Signature:			
Name:	JOSEPH F. SPEVAK		
Title:	CLERK		
Address:	P.O. BOX 54 TENNENT, NEW JERSEY 07763		
Phone Number:	732.866.8923	Fax Number:	732.462.2523
E-mail address	<a href="mailto:Board@MTFCBoard.com">Board@MTFCBoard.com</a>		

# 2014 ADOPTED BUDGET RESOLUTION

## Manalapan Township

### Fire District No. 2

**FISCAL YEAR: From January 1, 2014 to December 31, 2014**

WHEREAS, the Annual Budget for the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented for adoption before the Board of Commissioners of the Manalapan Township Fire District No. 2 at its open public meeting of January 8, 2014; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.)*[include as appropriate: includes a proposed public referendum in the amount of \$0 in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$0 as an appropriation from restricted fund balance to be used as a budget revenue]*; and,

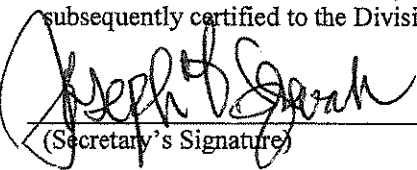
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of **\$1,875,031**, which includes amount to be raised by taxation of **\$1,160,042** and Total Appropriations of **\$1,875,031**; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Manalapan Township Fire District No. 2, at an open public meeting held on January 8, 2014 that the Annual Budget of the Manalapan Township Fire District No. 2 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 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 **\$1,875,031**, which includes amount to be raised by taxation of **\$1,160,042** and Total Appropriations of **\$1,875,031**; and,

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

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

  
(Secretary's Signature)

January 8, 2014  
(Date)

#### Board of Commissioners Recorded Vote

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

2014

Manalapan Township Fire  
District No. 2

---

Supplemental Schedules

Department Of



Community  
Affairs

Division of Local Government Services

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

	CROSS REF	2014 PROPOSED BUDGET	
	-----	-----	
<b>UNRESTRICTED FUND BALANCE</b>			
(1) Beginning Balance January 1, 2013	* AUDIT *	\$484,577	*
(2) Utilized in Current Year's Adopted Budget	* *	\$261,881	*
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$222,696	*
(4) Estimated Results of Current Budget Operations	* *	\$145,607	
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$368,303	*
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$197,989	*
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$170,314	*
		=====	

<b>RESTRICTED FUND BALANCE</b>			
(8) Beginning Balance January 1, 2013	* AUDIT *	\$329,302	*
(9) Utilized in Current Year's Adopted Budget	* *		*
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$329,302	*
(11) Estimated Results of Operations in Current Budget	* *	\$188,000	*
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$517,302	*
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	\$517,000	*
B. Release Referendum Resolution (Page 10A)	* *		*
C. Total Proposed Use of Restricted Fund Balance	* *	\$517,000	*
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	\$302	*
		=====	

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

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

----- DESCRIPTION OF ASSET (list individually)		CROSS REF.	PURCHASE BASIS	2014 PROPOSED SALE VALUE
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
TOTAL SALE OF ASSETS		* A-3 *		*
			=====	=====

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

----- INVESTMENTS/ACCOUNTS (List Each)		CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
(4)		*	*	*
(5)		*	*	*
(6)		*	*	*
(7)		*	*	*
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS		* A-4 *		*
			=====	=====

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

----- LIST IN DETAIL:		CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
(1)		*	*	*
(2)		*	*	*
(3)		*	*	*
(4)		*	*	*
(5)		*	*	*
TOTAL OTHER REVENUE		* A-5 *		*
			=====	=====

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

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

-----

CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
-----	-----	-----

LIST IN DETAIL:

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

TOTAL OTHER GRANTS & ENTITLEMENTS

*	A-6	*	*	*
			=====	=====

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

-----

CROSS REF.	2014 PROPOSED BUDGET	2013 FINAL BUDGET
-----	-----	-----

LIST IN DETAIL:

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

TOTAL OTHER REVENUES OFF-SET

*	A-8	*	*	*
			=====	=====



# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS		\$38,400	\$38,400
(2) OTHER	AP-1	\$52,380	\$52,380
TOTAL ADMINISTRATION		A-9	\$90,780
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
(1) Appendix brought forward	AP-2	\$13,284	\$13,284
TOTAL COST OF OPERATIONS S&W		A-10	\$13,284
		=====	=====
OTHER COSTS OFFSET BY REVENUES			
(1) Appendix brought forward	AP-3		
TOTAL Salaries Offset by Revenues		A-15	
		=====	=====

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

	TITLE	# of Staff	Annual Wages	2014 Proposed Budget
	<b>Administrative Postions (list Individually)</b>			
Insert new rows here	Treasurer	1	\$4,200	\$4,200
	Secretary	1	\$2,100	\$2,100
	Administrator	1	\$16,254	\$16,254
	Information technology	1	\$10,674	\$10,674
	Bookkeeper	1	\$19,152	\$19,152
	<b>TOTAL ADMINISTRATION S&amp;W appendix</b>	<b>AP-1</b>	<b>\$52,380</b>	<b>\$52,380</b>
	<b>Operation &amp; Maintenance Postions (list Individually)</b>			
Insert new rows here	Vehicle maintenance manager	1	\$5,142	\$5,142
	Vehicle maintenance assistant	1	\$5,142	\$5,142
	Training officer	1	\$3,000	\$3,000
	<b>TOTAL COST OF OPERATIONS S&amp;W Appendix</b>	<b>AP-2</b>	<b>\$13,284</b>	<b>\$13,284</b>
	<b>Salary Offset by Revenue Postions (list Individually)</b>			
Insert new rows here				
	<b>Total Salaries Offset By Revenue Appendix</b>	<b>AP-3</b>		

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

PROPOSED BUDGET		2014			
		Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1)	Public Employee RS Contribution	\$16,900			\$16,900
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance				
(4)	Other Fringe				
TOTAL PROPOSED BUDGET		\$16,900			\$16,900
Cross Reference		A-13	A-14	A-16	

FINAL BUDGET		2013			
		Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1)	Public Employee RS Contribution	\$16,000			\$16,000
(2)	Police & Fire RS Contribution				
(3)	Employee Group Health Insurance				
(4)	Other Fringe				
TOTAL FINAL BUDGET		\$16,000			\$16,000
Cross Reference		A-13	A-14	A-16	

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

	Cross Ref	2014 Proposed Budget	2013 Final Budget
<b>Administration Other Expenses</b>			
(1) Other Expenses	AP-4	\$116,570	\$112,570
(2) Contingent Expenses		\$2,500	\$2,500
(3) Other Assets, Non-Bondable	AP-5	\$7,000	\$7,000
<b>TOTAL ADMINISTRATION OTHER EXPENSES</b>	<b>A-11</b>	<b>\$126,070</b>	<b>\$122,070</b>
=====			
<b>Cost of Operations Other Expenses</b>			
(1) Other Expenses	AP-6	\$580,475	\$573,925
(2) Contingent Expenses		\$6,000	\$6,000
(3) Other Assets, Non-Bondable	AP-7	\$80,877	\$80,877
<b>TOTAL COST OF OPERATIONS OTHER EXPENSES</b>	<b>A-12</b>	<b>\$667,352</b>	<b>\$660,802</b>
=====			
<b>Other Expenses Offset by Revenue</b>			
(1) Other Expenses	AP-8		
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
<b>TOTAL Other Expenses Offset by Revenue</b>	<b>A-17</b>		
=====			

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

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

Use this page only if additional lines are required on the Supplemental Other Expenses Insert additional rows where indicated to ensure they are included in the total Totals will be reflected on SS-6

2014

2013

		Cross Ref.	Proposed Budget	Current Year Final Budget
Admin - Operating				
Insert new rows here	Election		\$3,000	\$3,000
	Membership & dues		\$2,000	\$2,000
	Office expenses		\$6,000	\$5,000
	Payroll taxes		\$15,570	\$14,570
	Professional services		\$50,000	\$50,000
	Travel expenses		\$20,000	\$20,000
	Communication expenses		\$20,000	\$18,000
	<b>Total Additional Administration Operating Expenses</b>	<b>AP-4</b>	<b>\$116,570</b>	<b>\$112,570</b>
Admin - Other Assets, Non-Bondable				
Insert new rows here	Office furn., fax machine, file cabinets, copy machine, and AV equipment		\$7,000	\$7,000
	<b>Total Additional Administration Other Assets</b>	<b>AP-5</b>	<b>\$7,000</b>	<b>\$7,000</b>
Cost of Operations - Operating				
Insert new rows here	Insurance		\$134,000	\$134,000
	Membership & dues		\$3,500	\$3,500
	Professional services / health & fitness		\$12,000	\$12,000
	Professional services / physicals		\$13,000	\$13,000
	Rental charges		\$118,500	\$113,950
	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		\$27,000	\$25,000
	Contract services - provided by volunteer fire co.		\$37,975	\$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		\$11,500	\$11,500
	<b>Total Additional Operating Expenses Operations</b>	<b>AP-6</b>	<b>\$580,475</b>	<b>\$573,925</b>
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows here	SCBA - lease		\$45,877	\$45,877
	Rescue equip - valves, nozzles, tools, fire extinguishers		\$10,000	\$10,000
	Emergency lights, rope, foam, hose, and lockers		\$25,000	\$25,000
	<b>Total Additional Cost of Operations Other Assets</b>	<b>AP-7</b>	<b>\$80,877</b>	<b>\$80,877</b>
Other Expenses Offset by Revenue - Operating				
Insert new rows here				
	<b>Total Additional Operating Expenses Offset by Revenue</b>	<b>AP-8</b>		
Other Expenses Offset by Revenue - Other Assets, Non-Bondable				
Insert new rows here				
	<b>Total Costs Offset by Revenue Other Assets</b>	<b>AP-9</b>		

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----SUPPLEMENTAL SCHEDULES---- DEBT SERVICE SCHEDULE

#### PRINCIPAL PAYMENTS

Final Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
2013	2014	2015	2016	2017	2018

#### General Obligation Bonds

Insert new rows here	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018
Serial bond - 2002	01/15/02	08/06/99	Majority	12/08/99	\$90,000	\$90,000				
Fire district bonds - 2010	04/02/09	12/15/07	60.00%	01/14/09	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
TOTAL PAYMENTS P-1					\$160,000	\$160,000	\$70,000	\$70,000	\$70,000	\$70,000

#### Bond Anticipation Notes

Insert new rows here	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018
TOTAL PAYMENTS P-2										

#### Capital Leases

Insert new rows here	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018
TOTAL PAYMENTS P-3										

#### Intergovernmental Loans

Insert new rows here	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018
TOTAL PAYMENTS P-4										

#### Other Bonds Or Notes

Insert new rows here	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2013	2014	2015	2016	2017	2018
TOTAL PAYMENTS P-5										

Total Principal Debt Payments D-1					\$160,000	\$160,000	\$70,000	\$70,000	\$70,000	\$70,000
-----------------------------------	--	--	--	--	-----------	-----------	----------	----------	----------	----------

# 2014 FIRE DISTRICT BUDGET

## Manalapan Township Fire District # 2 (Monmouth)

### ----SUPPLEMENTAL SCHEDULES---- DEBT SERVICE SCHEDULE

INTEREST PAYMENTS						Final Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval		2013	2014	2015	2016	2017	2018
<b>General Obligation Bonds</b>											
Insert new rows here	Serial bond - 2002	01/15/02	08/06/99	Majority	12/08/99	\$6,210	\$2,070				
	Fire district bonds - 2010	04/02/09	12/15/07	60.00%	01/14/09	\$23,625	\$20,475	\$17,325	\$14,175	\$11,025	\$7,875
TOTAL PAYMENTS I-1						\$29,835	\$22,545	\$17,325	\$14,175	\$11,025	\$7,875
<b>Bond Anticipation Notes</b>											
Insert new rows here											
TOTAL PAYMENTS I-2											
<b>Capital Leases</b>											
Insert new rows here											
TOTAL PAYMENTS I-3											
<b>Intergovernmental Loans</b>											
Insert new rows here											
TOTAL PAYMENTS I-4											
<b>Other Bonds Or Notes</b>											
Insert new rows here											
TOTAL PAYMENTS I-5											
Total Interest Debt Payments D-2						\$29,835	\$22,545	\$17,325	\$14,175	\$11,025	\$7,875

# Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
132602	Manalapan Township Fire District # 2	Monmouth	

## Model Fire District Tax Levy Calculation Worksheet

### Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$1,076,763
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$1,076,763
Plus 2% Cap increase.....	\$21,535
<b>Adjusted Tax Levy Prior to Exclusions.....</b>	<b>\$1,098,298</b>

#### Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
Allowable pension increases.....	\$900
Allowable increase in health care costs.....	\$0
Changes in LOSAP contributions (+/-).....	\$2,100
Extraordinary Costs due to a "Declared" Emergency	\$0
Net Capital Improvement Fund and/or Down	
Payment on Improvements and Reserve for Future	\$8,000

Add Total Exclusions.....	\$11,000
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions)	\$38,556,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.047
	<b>\$18,122</b>

<b>Adjusted Tax Levy.....</b>	<b>\$1,127,420</b>
Amount Utilized from Levy Cap Bank from 2011.....	<b>\$32,622</b>
Amount Utilized from Levy Cap Bank from 2012.....	<b>\$0</b>
Amount Utilized from Levy Cap Bank from 2013.....	<b>\$0</b>

<b>Subtotal: Maximum Tax Levy Before Referendum.....</b>	<b>\$1,160,042</b>
Amount Proposed for Levy Cap Referendum.....	\$0
<b>Maximum Allowable Amount to be Raised by Taxation.....</b>	<b>\$1,160,042</b>

### Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$1,160,042
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$39,912
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$15,750
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	<b>\$15,750</b>
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$26,355
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	<b>\$26,355</b>
Cap Bank from Current Year (2014) available for 2015's Budget.....	<b>-\$32,622</b>
Cap Bank Available from 2014 for 2015's Budget.....	<b>\$0</b>



# Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered		<div>Proposed Budget</div> <div>Final Budget</div>
Administration Health Insurance Appropriation		<div>\$0</div> <div>\$0</div>
Operations & Maintenance Health Insurance Appropriation		<div>\$0</div> <div>\$0</div>
<b>A. Proposed Budget Group Health Insurance</b>		<div>\$0</div> <div>\$0</div>
<b>NET INCREASE (DECREASE)</b>		<div>\$0</div>
1. Net Increase Divided by 2013 Amount Budgeted = % Increase		0.00%
2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy		0.00%
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		0.00%
5. % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy		\$0
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0
<b>2014 Increase in Appropriation</b>		<b>\$0</b>

Pension Contribution Calculation Sheet		
Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Proposed Budget PERS Contribution Appropriated		\$16,900
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Current Year Base Amount		\$16,900
Final Budget PERS Contribution		\$16,000
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$0
*Net Prior Year Base Amount		\$16,000
Pension Contribution Exclusion		\$900

LOSAP Calculation Sheet		
Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
LOSAP - Proposed Budget		\$53,100
LOSAP - Final Budget		\$51,000
LOSAP Exclusion (+/-)		\$2,100

Debt Service Calculation Sheet		
Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Total Debt Service Appropriation (Proposed Budget)		\$182,545
Current Year Base Amount		\$182,545
Total Debt Service Appropriation Expended (Final Budget)		\$189,835
Final Budget Base Amount		\$189,835
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet		
Fire District	COUNTY	EXAMINER
Manalapan Township Fire District # 2	Monmouth	
Total Capital Appropriation (Proposed Budget)		\$713,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$517,000
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$196,000
Total Capital Appropriation (Final Budget)		\$188,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$0
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$188,000
Capital Expenditure Exclusion		\$8,000

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

## Shared Services Calculation Sheet

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

## RECIPIENT'S SHARED SERVICES EXCLUSION WORKSHEET

(List amounts as furnished and certified by each Provider)

[illegible]

## LC SHARE SVCS

Shared Services Provider Entity	Shared Service (List Each Service Separately)	Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
		0	0					0	0
Total		0	0	0	0	0	0	0	0

## 2014 FIRE DISTRICT BUDGET

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

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

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

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

**7. Next, follow the instructions below:**

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

Manalapan Township Fire District # 2 (Monmouth)

Preparer's First Name:

Preparer's Last Name:

Preparer's Phone Number:

Preparer's email:

Manalapan Township  
Fire District # 2  
Monmouth  
Patrick  
Flannery  
732.866.8923  
[Board@MTFCBoard.com](mailto:Board@MTFCBoard.com)

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)

Cap Bank Available from 2011 (See Levy Cap Certification)

Cap Bank Available from 2012 (See Levy Cap Certification)

Cap Bank Available from 2013 (See Levy Cap Certification)

Cap Bank Used from 2011

Cap Bank Used from 2012

Cap Bank Used from 2013

Changes in Service Provider (+/-)

DLGS Approved Adjustments

Cancelled or Unexpended Referendum Amount

(Enter as a positive number)

Assessed Valuation of District for adopted budget

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

Adopted Fire District Tax Rate (per \$100)

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

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

\$1,076,763
\$39,912
\$15,750
\$26,355
\$32,622
2,288,438,800
\$38,556,700
\$0.047

\$0.050

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

MUNICIPALITY Manalapan COUNTY Monmouth

FIRE DISTRICT CODE: F02 TOTAL NUMBER OF FIRE DISTRICTS 2

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

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

\$ 2,288,438,800 (1)

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

38,556,700 (2)

11/20/13

DATE

[Signature]  
ASSESSOR SIGNATURE

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

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

.047 (3)

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

\$ 18,121.65 (4)

11/21/13  
DATE

[Signature]  
TAX COLLECTOR SIGNATURE