

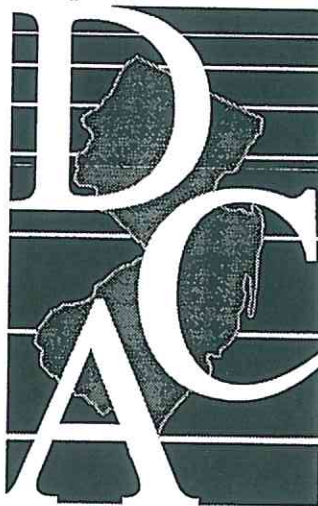
2020

Manasquan Fire District No. 1

Fire District Budget

manasquanfire.org
(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

RECEIVED

2020 JAN -6 P 4:30

LOCAL GOVT SERVICES

2020 FIRE DISTRICT BUDGET

Certification Section

2020

MANASQUAN FIRE DISTRICT NO. 1
FIRE DISTRICT BUDGET


FISCAL YEAR: January 1, 2020 to December 31, 2020

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: 1/14/20

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: _____

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: **MANASQUAN FIRE DISTRICT NO. 1**
County: **MONMOUTH**

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$	867,579
Cap Bank Available from 2017 (See Levy Cap Certification)		
Cap Bank Available from 2018 (See Levy Cap Certification)		
Cap Bank Available from 2019 (See Levy Cap Certification)		
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Cap Bank Used from 2019		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		2,000,496,676
New Ratables - Increase in Valuations (New Construction and Additions)		8,766,700
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.044
Projected Tax Rate based upon Proposed Levy		0.043474589

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.

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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.

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County: **MONMOUTH**

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$ 867,579
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Available from 2018 (See Levy Cap Certification)	
Cap Bank Available from 2019 (See Levy Cap Certification)	757
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Cap Bank Used from 2019	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	2,000,496,676
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Projected Tax Rate based upon Proposed Levy	0.043474589

2020 PREPARER'S CERTIFICATION

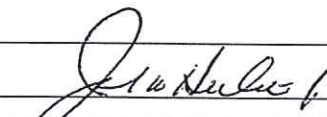
MANASQUAN FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	JOHN W. HERBERT, JR.		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:	barry@bjosborncpa.com		

2020 PREPARER'S CERTIFICATION OTHER ASSETS

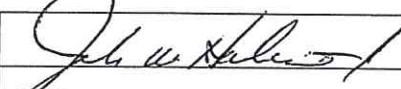
MANASQUAN FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	JOHN W. HERBERT, JR.		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:	barry@bjosborncpa.com		

2020 APPROVAL CERTIFICATION


MANASQUAN FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 20th day of December, 2019.

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:	JOHN W. HERBERT, JR.		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:	barry@bjosborncpa.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: manasquanfire.org

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.

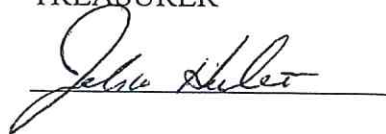
Name of Officer Certifying compliance

JOHN W. HERBERT, JR.

Title of Officer Certifying compliance

TREASURER

Signature



Resolution No. 2019-

RESOLUTION INTRODUCING AND APPROVING 2020 BUDGET
PURSUANT TO N.J.S.A. 40A:14-78.2 AND 78.3

WHEREAS, the annual budget for the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, for the fiscal year beginning January 1, 2020, and ending December 31, 2020, has been presented for introduction and approval before the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, at its statutorily noticed public meeting (November 14, 2019) on November 20, 2019; and

WHEREAS, the proposed budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et seq.); and

WHEREAS, the annual budget, as presented for introduction and approval, reflects Total Revenues of \$908,672.00 which includes the amount to be raised by taxation of \$873,519.00 and Total Appropriations of \$908,672.00; and

WHEREAS, the annual election shall be held on February 15, 2020, for the fiscal year beginning January 1, 2020, and ending December 31, 2020, to determine the amount of money to be raised by taxation for the ensuing year; and

WHEREAS, the amount to be raised by taxation to support the District budget shall be the amount to be certified to the tax assessor of the municipality to be assessed against the taxable property in the District if affirmatively adopted by a majority of the electorate voting at the election on February 15, 2020, 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 of surplus utilized and miscellaneous revenues set forth in the proposed budget; and

WHEREAS, in calculating the amount to be raised by taxation, Fire District No. 1 has taken into account the assessed valuation of taxable property in Fire District No. 1 as certified by the Tax Assessor and the Tax Collector of the Borough of Manasquan pursuant to N.J.S.A. 40:4-45.44, et seq.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, at a statutorily noticed public meeting held on November 20, 2019, that the annual budget of the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, for the fiscal year beginning January 1, 2020, and ending December 31, 2020, is hereby

introduced and approved and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$908,672.00 which includes the amount to be raised by taxation of \$873,519.00 and Total Appropriations of \$908,672.00; 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. 1's outstanding debt obligations, capital lease arrangements, service contracts and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board Clerk be authorized to forward the introduced and approved 2020 Fire District Budget to the Division of Local Government Services, Local Finance Board, along with supporting documents; and

BE IT FURTHER RESOLVED, that the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, will consider the annual proposed budget for adoption on January 15, 2020, at a special meeting being held at 6:45 p.m. at the District Office, 38 Taylor Avenue, Manasquan, New Jersey, after a statutorily noticed public hearing is held at said date, time and place; and

BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to the District Auditor, Robert D. Elliott, C.P.A., of the firm of Mohel, Elliott, Bauer & Gass, 8 Executive Drive, Suite 1, Toms River, New Jersey 08755; and

BE IT FURTHER RESOLVED, that the within Resolution shall be effective immediately upon passage; and

BE IT FURTHER RESOLVED, that any resolution or part of a resolution inconsistent herewith is hereby repealed or otherwise revoked; and

BE IT FURTHER RESOLVED, that if any section, paragraph, sentence, clause or phrase in this Resolution is for any reason held or determined to be unconstitutional or invalid, same shall not affect the remainder of this Resolution; and

BE IT FURTHER RESOLVED, that notwithstanding anything set forth herein to the contrary, the Board shall be permitted to amend, modify, repeal or otherwise act as to those topics which are the subject of this Resolution provided said acts are consistent with public policy, Board bylaws, township ordinances, local, state and federal laws and rules and regulations promulgated thereunder; and

BE IT FURTHER RESOLVED, that an original signed, conformed and compared copy of this Resolution be accessible and maintained as an official Board record pursuant to and in

accordance with the "Open Public Records Act"; N.J.S.A. 47:1A-1, *et seq.* and the "Destruction of Public Records Law (1953)"; N.J.S.A. 47:3-8.1, *et seq.* as set forth by the State of New Jersey Municipal Agency Record Retention Schedule promulgated by the Division of Archives and Record Management.

CERTIFICATION

I, CARMEN G. TRIGGIANO, Clerk of the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, do hereby certify that the foregoing is a true conformed and compared copy of an original Resolution now on file and of record in the District office which was duly adopted at a public meeting held on the 20th day of December, 2019.

I do further certify that the said Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, is composed of - 5 - members, and that - 5 - members were present and - 5 - members voted affirmatively for the adoption of the Resolution and - 0 - members voted against the adoption of the Resolution.

The undersigned further certifies that the above Resolution has not been repealed or amended and remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, on this 20th day of December, 2019.


CARMEN G. TRIGGIANO, CLERK
Board of Fire Commissioners
Fire District No. 1
Borough of Manasquan

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division? **February**
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.
3. **Explain any variances over +/-10% for each line item.** Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. **Repairs and Maintenance increased slightly more than 10% due to anticipated more repairs.**
4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget. *N/A*
5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum. *N/A*
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation. *N/A*
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years. **SEE PAGES F-5, F-6 AND F-7.**
8. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit. *N/A*
9. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.
MANASQUAN FIRST AID SQUAD, \$ 6,000.

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

Total Assessed Valuation of District	\$ 2,009,263,376
Proposed Tax Rate per \$100 of Assessed Valuation	\$.00042

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

No	<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		Yes	
----	--	-----	--

MANASQUAN FIRE DISTRICT NO. 1

2020 BUDGET

Page N-1, Question 7:

The Board and voters have approved Capital Projects in an amount 29 percent lower than the 2019 Budget. This is reflected on pages F-1, F3 and F-5.

FIRE DISTRICT CONTACT INFORMATION 2020

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

Name of Fire District:	MANASQUAN FIRE DISTRICT NO. 1		
Address:	PO BOX 567		
City, State, Zip:	MANASQUAN	NJ	08736
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
Fire District E-mail:			

Preparer's Name:	JOHN W. HERBERT, JR.		
Preparer's Address:	PO BOX 567		
City, State, Zip:	MANASQUAN	NJ	08736
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Chairman:	JOHN WHITE		
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Secretary/Treasurer:	JOHN W. HERBERT, JR.		
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Name of Auditor:	ROBERT D. ELLIOTT, CPA		
Name of Firm:	MOHEL ELLIOTT BAUER & GLASS		
Address:	8 EXECUTIVE DRIVE, SUITE 1		
City, State, Zip:	TOMS RIVER	NJ	08755
Phone: (ext.)	732-363-6500	Fax:	732-363-0675
E-mail:			

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

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? **N/A**
 - b. A family member of a current or former commissioner, officer, or employee? **N/A**
 - 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? **N/A***If 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 **NO**
 - i. Personal services (i.e.: maid, chauffeur, chef) **NO***If 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)

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 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." **"ALL VEHICLES ARE CAR POOL VEHICLES"**
- 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**
MANASQUAN HOOK AND LADDER & VOLUNTEERR ENGINE COMPANY NO. 2
- 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? **NO** *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. **2000**
 - b. **68**
 - c. **59**
 - d. **Automatic**
 - e. **\$ 115,000.**

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 2018.

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

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Medical & Rx Budget	Proposed Budget	Medical & Rx Budget					
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	0				0				#DIV/0!

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

2020 FIRE DISTRICT BUDGET

Financial Schedules Section

2020 Budget Summary

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	<u>2020 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	750	750	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,898	1,898	-	0.0%
Total Revenues Offset with Appropriations	<u>32,505</u>	<u>32,505</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	35,153	35,153	-	0.0%
Amount to be Raised by Taxation to Support Budget	<u>873,519</u>	<u>867,579</u>	<u>5,940</u>	<u>0.7%</u>
Total Anticipated Revenues	<u>908,672</u>	<u>902,732</u>	<u>5,940</u>	<u>0.7%</u>
APPROPRIATIONS				
Total Administration	254,498	242,380	12,118	5.0%
Total Cost of Operations & Maintenance	331,923	293,101	38,822	13.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	36,505	36,505	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	6,000	6,000	-	0.0%
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 (P.L.1997,c.388)	115,000	115,000	-	0.0%
Total Capital Appropriations	110,000	155,000	(45,000)	-29.0%
Total Principal Payments on Debt Service	51,106	49,947	1,159	2.3%
Total Interest Payments on Debt	<u>3,640</u>	<u>4,799</u>	<u>(1,159)</u>	<u>-24.2%</u>
Total Appropriations	<u>908,672</u>	<u>902,732</u>	<u>5,940</u>	<u>0.7%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2020 Revenue Schedule

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
<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>				
BANK INTEREST	750	750	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	750	750	-	0.0%
<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)	1,898	1,898	-	0.0%
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	1,898	1,898	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	32,505	32,505	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	32,505	32,505	-	0.0%
<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	32,505	32,505	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 35,153	\$ 35,153	\$ -	0.0%

2020 Appropriations Schedule

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 75,000	\$ 75,000	\$ -	0.0%
Commissioners	\$ 10,000	\$ 10,000	-	0.0%
Fringe Benefits	22,580	22,580	-	0.0%
Total Administration - Personnel	<u>107,580</u>	<u>107,580</u>	<u>-</u>	<u>0.0%</u>
<i>Administration - Other (List)</i>				
INSURANCE	73,139	67,100	6,039	9.0%
PROFESSIONAL FEES	53,400	49,000	4,400	9.0%
ALL OTHER ADMINISTRATIVE APPROPRIATIONS	20,379	18,700	1,679	9.0%
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 Administration - Other	<u>146,918</u>	<u>134,800</u>	<u>12,118</u>	<u>9.0%</u>
Total Administration	<u>254,498</u>	<u>242,380</u>	<u>12,118</u>	<u>5.0%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
RENTAL/LEASES	100,800	92,550	8,250	8.9%
REPAIRS AND MAINTENANCE	79,015	72,495	6,520	9.0%
ALL OTHER COSTS OF OPERATIONS	152,108	128,056	24,052	18.8%
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 Operations & Maintenance - Other	<u>331,923</u>	<u>293,101</u>	<u>38,822</u>	<u>13.2%</u>
Total Operations & Maintenance	<u>331,923</u>	<u>293,101</u>	<u>38,822</u>	<u>13.2%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	24,505	24,505	-	0.0%
Fringe Benefits	4,000	4,000	-	0.0%
Total Appropriations Offset with Revenue - Personnel	<u>28,505</u>	<u>28,505</u>	<u>-</u>	<u>0.0%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
OPERATING EXPENSES	8,000	8,000	-	0.0%
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	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>0.0%</u>
Total Appropriations Offset with Revenue	<u>36,505</u>	<u>36,505</u>	<u>-</u>	<u>0.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies	6,000	6,000	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.0%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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)	115,000	115,000	-	0.0%
Total Capital Appropriations	110,000	155,000	(45,000)	-29.0%
Total Principal Payments on Debt Service	51,106	49,947	1,159	2.3%
Total Interest Payments on Debt	3,640	4,799	(1,159)	-24.2%
TOTAL APPROPRIATIONS	<u>\$ 908,672</u>	<u>\$ 902,732</u>	<u>\$ 5,940</u>	<u>0.7%</u>

MANASQUAN FIRE DISTRICT NO. 1 2020 BUDGET

2020

2019

OTHER ADMINISTRATIVE APPROPRIATIONS:

ADMINISTRATIVE	15,914	14,600
ADVERTISING	1,635	1,500
DUES AND SUBSCRIPTIONS	980	900
ELECTIONS	<u>1,850</u>	<u>1,700</u>
TOTAL	<u><u>20,379</u></u>	<u><u>18,700</u></u>

OTHER OPERATING APPROPRIATIONS

BUREAU OF FIRE PREVENTION	4,000	4,000
FIRE TRAINING	31,188	28,556
NEW EQUIPMENT**	87,490	68,500
SUPPLIES	21,800	20,000
UTILITIES	<u>7,630</u>	<u>7,000</u>
TOTAL	<u><u>152,108</u></u>	<u><u>128,056</u></u>

NEW EQUIPMENT(NON-BONDABLE)**

TURN OUT GEAR
 FIRE HOSE
 NOZZLE'S
 HAND TOOL'S
 SMOKE EJECTOR FAN'S
 PORTABLE PUMP'S
 PORTABLE GENERATOR'S
 FIRE EXTINGUISHER'S
 HEAT SENSOR CAMERA'S

2020 Schedule of Salaries and Benefits

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
PAT-TIME	2	\$ 37,500	\$ 75,000	\$ 9,130		\$ 9,453	\$ 3,997	\$ 22,580
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 75,000	\$ 9,130		\$ 9,453	\$ 3,997	\$ 22,580

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Position #1			\$					\$
Position #2								
Position #3								
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			\$					\$

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
PART-TIME	1	\$ 24,505	\$ 24,505				\$ 4,000	\$ 4,000
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 24,505				\$ 4,000	\$ 4,000
Total Administration, Operations & Offset by Revenue			\$ 99,505	\$ 9,130		\$ 9,453	\$ 7,997	\$ 26,580

2020 Proposed Capital Budget

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 Adopted Budget	
					Budget	Percentage	Budget	Percentage
REPLACEMENT COMMAND VEHICLE	EQUIP.	02/16/19	12/06/18	100%	\$ -	-	\$ 60,000	
CAD SYSTEM/COMMUNICATIONS UPGRADE	EQUIP.	02/16/19	12/06/18	100%	-	-	50,000	
OUTBOARD ENGINES	EQUIP.	02/15/20	11/06/19	71%	40,000		-	
EMERGENCY ALERT SIREN	EQUIP.	02/15/20	11/06/19	71%	28,000		-	
Capital Improvement # 5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements					68,000		110,000	

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 Adopted Budget	
					Budget	Percentage	Budget	Percentage
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

RESERVE FOR FUTURE CAPITAL OUTLAYS
TOTAL CAPITAL APPROPRIATIONS

	68,000	110,000
	42,000	45,000
\$	110,000	\$ 155,000

Capital Appropriations Offset with Restricted Fund
Capital Appropriations Offset with Grants
Capital Appropriations Offset with Unrestricted Fund

Debt Service Schedule - Principal

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year [2019]	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												\$ -
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANs												
Capital Leases												
FIRE PUMPER	02/14/12	92%	11/12/14	49,947	51,106	52,292	53,505					156,903
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				49,947	51,106	52,292	53,505					156,903
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
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				\$ 49,947	\$ 51,106	\$ 52,292	\$ 53,505	\$ -	\$ -	\$ -	\$ -	\$ 156,903

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

Capital Appropriations Offset with Restricted Fund
 Capital Appropriations Offset with Grants
 Capital Appropriations Offset with Unrestricted Fund

Debt Service Schedule - Interest

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									\$
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
Capital Leases									
FIRE PUMPER									
Capital Lease #2	4,799	3,640	2,454	1,241					7,335
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	4,799	3,640	2,454	1,241					7,335
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 4,799	\$ 3,640	\$ 2,454	\$ 1,241	\$ -	\$ -	\$ -	\$ -	\$ 7,335

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the Interest payment due for each year indicated and thereafter until maturity.

Capital Appropriations Offset with Restricted Fund
 Capital Appropriations Offset with Grants
 Capital Appropriations Offset with Unrestricted Fund

2020 Fund Balance Reconciliation

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 885,314
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	<u>885,314</u>
Estimated results of operations for the year ending December 31, 2019	<u>15,000</u>
Anticipated balance December 31, 2019	900,314
Less: Fund Balance utilized in 2020 Proposed Budget	
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 900,314</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 404,335
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	<u>404,335</u>
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	<u>404,335</u>
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 404,335</u></u>

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

2020 Referendums

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 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	2020 Proposed Budget Amount Requested	2019 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	867,579
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		867,579
Plus: 2% Cap Increase		17,352
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		884,931

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		9,130
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		9,130
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	8,766,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.044
ADJUSTED TAX LEVY		897,918
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		897,918
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 897,918

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	873,519
Cap Bank Available from Prior Year (2017) for 2020 Budget		-
Cap Bank Available from Prior Year (2018) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		-
Cap Bank Available from Prior Year (2019) for 2020 Budget		757
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		757
Cap Bank from Current Year (2020) Available for 2021 Budget		24,399
Cap Bank Available from 2020 for 2021 Budget		\$ 24,399

2020 Levy Cap Summary

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	867,579
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		867,579
Plus: 2% Cap Increase		17,352
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		884,931

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	8,766,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.044
ADJUSTED TAX LEVY		3,857
Amount Utilized from Levy Cap Bank from 2017		888,788
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		888,788
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	888,788

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	873,519
Cap Bank Available from Prior Year (2017) for 2020 Budget		-
Cap Bank Available from Prior Year (2018) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		-
Cap Bank Available from Prior Year (2019) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		757
Cap Bank from Current Year (2020) Available for 2021 Budget		875
Cap Bank Available from 2020 for 2021 Budget		15,269
	\$	15,269

2020 Levy Cap Exclusion Calculations

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$	9,130
2020 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2020 Base Amount		9,130
2019 Adopted Budget PERS Contribution		9,130
2019 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		9,130
Pension Contribution Exclusion		\$ -

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$	115,000
2019 Adopted Budget LOSAP Appropriation		115,000
LOSAP Exclusion (+/-)		\$ -

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$	54,746
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		54,746
2019 Adopted Budget Total Debt Service Appropriation		54,746
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		54,746
Debt Service Exclusion		\$ -

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$	110,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		110,000
2019 Adopted Budget Total Capital Appropriation		155,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		155,000
Capital Expenditure Exclusion		\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020		
2020 Proposed Budget Administration Health Insurance Appropriation	\$	9,453
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2020 Proposed Budget Group Health Insurance		-
		9,453
2019 Adopted Budget Administration Health Insurance Appropriation		-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2019 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		9,453
Net Increase Divided by 2019 Amount Budgeted = % Increase		0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap		-
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy		-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)		-
2020 Increase in Appropriation		\$ -

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: MANASQUAN

County: MONMOUTH

Fire District Code: F01

Total Number of Fire Districts: 1

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

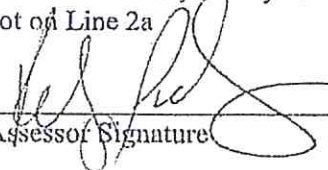
\$ 2,000,496,676 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 8,766,700 (2a)

— \$ 0 (2b)

= \$ 8,766,700 (2c)


Assessor Signature

10/18/19
Date

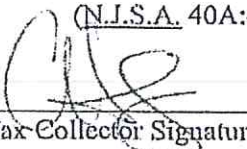
TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.044/100 = .00042 (3)

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

\$ 3,682.01 (4)


Tax Collector Signature

10/18/19
Date

AFFIDAVIT OF POSTING AND PUBLISHING NOTICE OF SPECIAL MEETING

I, the undersigned, hereby certify that a Special Meeting has been called by the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, scheduled for November 6, 2019, between the hours of 6:00 p.m. and 9:00 p.m. at the District Office, 38 Taylor Avenue, Manasquan, New Jersey.

I further certify that the District's annual election for the Board of Fire Commissioners is held on the (check one):

third Saturday in February

November general election

I further certify that on October 26, 2019, notices were posted in the 5 following locations pursuant to N.J.S.A. 40A:14-84 (the following are potential examples of five public places in the district):

Borough of Manasquan Municipal Building, 201 East Main Street, Manasquan, New Jersey

Acme, 176 East Main Street, Manasquan, New Jersey

Corner Bagelry & Delicatessen, 233 East Main Street, Manasquan, New Jersey

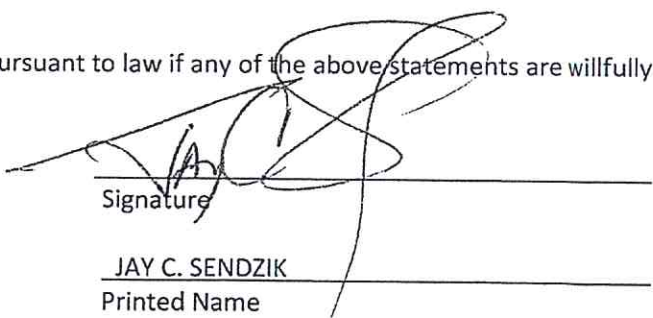
Curly Locks, 30 Broad Street, Manasquan, New Jersey

All Star Bagels, 99 Atlantic Avenue, Manasquan, New Jersey

7-Eleven, 248 Parker Avenue, Manasquan, New Jersey

I further certify that notice of the special meeting was published pursuant to N.J.S.A. 40A:14-84 on the following date(s): October 24, 2019.

I understand that I am subject to punishment pursuant to law if any of the above statements are willfully false.



Signature

JAY C. SENDZIK

Printed Name

Attorney at Law of New Jersey

Title

Dated: December 9, 2019

Please provide a copy of the notice that was posted, as well as proof of publication for the newspaper notice(s) required for special meetings held by fire districts with annual elections coinciding with the November general election. A separate certification is required to report the results of the special meeting.

* Notice publication is mandatory for special meetings held by a fire district whose annual election coincides with the November general election.

BOROUGH OF MANASQUAN
NOTICE

PLEASE TAKE NOTICE that the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, at a special meeting scheduled for Wednesday, November 6, 2019, to be held between the hours of 6:00 p.m. and 9:00 p.m., or longer if necessary, at the District Office, 38 Taylor Avenue, Manasquan, New Jersey, shall determine whether it shall raise funds for the replacement of two (2) outboard engines in an amount not to exceed forty thousand dollars (\$40,000.00), the replacement of an emergency alert siren in an amount not to exceed twenty-eight thousand dollars (\$28,000.00) and reserve for future capital outlay in an amount not to exceed fifty-two thousand dollars (\$52,000.00) and, at said meeting, the legal voters shall determine, by secret and private ballot, the amounts to be raised for the above projects pursuant to N.J.S.A. 40A:14-84. The amounts determined to be raised at said time and place shall be included in the next annual budget of the Fire District under the section for capital appropriations.

Formal action may be taken.

By authorization of the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan.

CARMEN G. TRIGGIANO, CLERK
Board of Fire Commissioners
Fire District No. 1
Borough of Manasquan

STAR NEWS GROUP⁰⁰

The Coast Star ☆ Night&Day ☆ The Ocean Star

Broad Street
732-223-0076

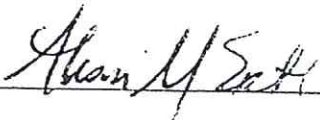
Manasquan, NJ 08736
Fax 732-528-1212

AFFIDAVIT OF PUBLICATION

State Of New Jersey
County of Monmouth

} SS.

I, Alison Manser Ertl, publisher of The Coast Star, a newspaper printed and published once a week at Manasquan, in said county and state, who being duly sworn, depose and saith that the advertisement, of which the annexed is a true copy, has been published in said newspaper 1 time(s), beginning on the 24th day of October, 2019 and ending on the 24th day of October, 2019.



**BOROUGH OF MANASQUAN
BOARD OF
FIRE COMMISSIONERS
OF FIRE DISTRICT NO. 1
NOTICE OF
SPECIAL MEETING
PLEASE TAKE NOTICE**

Manasquan, County of Monmouth; (2) outboard engines in an amount State of New Jersey, at a special not to exceed forty thousand dollars meeting scheduled for Wednesday, (\$40,000.00), the replacement of an November 6, 2019, to be held emergency alert siren in an amount between the hours of 6:00 p.m. and not to exceed twenty-eight thousand 9:00 p.m., or longer if necessary, dollars (\$28,000.00) and reserve for at the District Office, 38 Taylor Avenue, Manasquan, New Jersey, to exceed fifty-two thousand dollars the Board of Fire Commissioners shall determine whether it shall raise (\$52,000.00) and, at said meeting, of Fire District No. 1, Borough of funds for the replacement of two

the legal voters shall determine, by secret and private ballot, the amounts to be raised for the above projects pursuant to N.J.S.A. 40A:14-84. The amounts determined to be raised at said time and place shall be included in the next annual budget of the Fire District under the section for capital appropriations.

Formal action may be taken. By authorization of the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, CARMEN G. TRIGGIANO Clerk (\$15.40) (44) (10/24) The Coast Star

Sworn and subscribed to before me this 24th day of October, 2019.



Notary Public of New Jersey
MAUREEN RAMINA
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires 1/31/2023

Total Cost Including \$7.00 Affidavit Fee: \$22.40
Sendzik & Sendzik, P.C. SQ BOFC#1 Mtg

SPECIAL MEETING
FIRE DISTRICT CAPITAL PROJECTS BALLOT
FIRE DISTRICT NO. 1
BOROUGH OF MANASQUAN, MONMOUTH COUNTY
Wednesday, November 6, 2019

Polling Place:
District Office
38 Taylor Avenue
Manasquan, New Jersey

JOHN W. HERBERT, JR.
ACTING CLERK

If you are in favor of the adoption of the proposition(s) printed below, make a cross (X) or plus (+) or check (√) mark with black ink or black pencil in the space opposite the word "YES". If you are opposed thereto, make a cross (X) or plus (+) or check (√) mark in like manner in the space opposite the word "NO".

Proposition 1

- () YES
() NO
- Shall the Board of Fire Commissioners of Fire District No. 1 be authorized to expend an amount not to exceed \$40,000.00 for the replacement of two (2) outboard engines.

Proposition 2

- () YES
() NO
- Shall the Board of Fire Commissioners of Fire District No. 1 be authorized to expend an amount not to exceed \$28,000.00 for the replacement of an emergency alert siren.

Proposition 3

- () YES
() NO
- Shall the Board of Fire Commissioners of Fire District No. 1 be authorized to reserve an amount not to exceed \$52,000.00 for future capital outlay.

EXPLANATORY STATEMENT

THE PROJECTS IN PROPOSITION 1, PROPOSITION 2 AND PROPOSITION 3 ABOVE WHICH ARE VOTED UPON AFFIRMATIVELY BY A MAJORITY OF LEGAL VOTERS VOTING AT THE SPECIAL MEETING SHALL BE INCLUDED IN THE PROPOSED 2020 BUDGET.

**FIRE DISTRICT SPECIAL MEETING
(N.J.S.A. 40A:14-84)
RESULTS CERTIFICATION**

Please include a copy of the Fire District Notice and Affidavit of Special Meeting Posting with this form upon submission.

Municipality:	Manasquan Borough	District #:	1
County:	Monmouth		
Annual Election Held:	(check one) <input checked="" type="checkbox"/> third Saturday in February <input type="checkbox"/> November General		

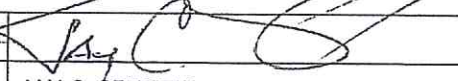
CAPITAL EXPENDITURES SUBJECT TO VOTER APPROVAL

	CAPITAL PROJECTS (add additional project columns as necessary) (N.J.S.A. 40A:14-84)		
	Capital #1 Description of Project: Replacement of Two (2) Outboard Engines	Capital #2 Description of Project: Replacement of an Emergency Alert Siren	Capital #3 Description of Project: Reserve for Future Capital Outlay
Amount	\$40,000.00	\$28,000.00	\$52,000.00
Total Votes	#7	#7	#7
Total "Yes" Votes	#5	#5	#5
Total "No" Votes	#2	#2	#2
% of Yes Votes*	71.42%	71.42%	71.42%
Total Abstaining or Absent**	#0	#0	#0

* Percentage of "Yes" Votes = Total Number of "Yes" Votes ÷ Total Number of Votes Cast

**Only applies to fire districts within November Fire Commissioner Elections

It is hereby certified that this special meeting was conducted in compliance with the provisions of N.J.S.A. 40A:14-84:

Signature:		Date:	December 9, 2019
Printed Name:	JAY C. SENDZIK		
Title:	Attorney at Law of New Jersey		
Telephone:	732-840-6464	Fax:	732-840-0009
E-mail:	sendziklaw@comcast.net		

Resolution No. 2019-

RESOLUTION AUTHORIZING CAPITAL PROJECTS PURSUANT TO N.J.S.A. 40A:14-84

WHEREAS, the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey (hereinafter referred to as the "Board"), finds it necessary, in order to fulfill its mandated charge of fire prevention and fire protection within the District, to undertake certain capital projects, namely, the replacement of two (2) outboard engines, the replacement of an emergency alert siren and reserve for future capital outlay; and

WHEREAS, prior to inclusion of any capital project(s) in the Board's annual budget, N.J.S.A. 40A:14-84 and the Department of Community Affairs, Division of Local Government Services, mandate that such project(s) must be approved by the legal voters within the District; and

WHEREAS, N.J.S.A. 40A:14-84 permits a Board to obtain authorization from the legal voters for said capital project(s) and the amount of money to be raised for same by posting and publishing notice of a special meeting called for the purpose thereof; and

WHEREAS, pursuant to said statute, the date, time, place and object of the special meeting were posted at five (5) public places within the District (See Schedule A attached) and published in the Coast Star on October 24, 2019, both at least ten (10) days prior to said special meeting; and

WHEREAS, a special meeting was held on November 6, 2019, between the hours of 6:00 p.m. and 9:00 p.m., wherein the above set forth capital project(s) and funding for same were discussed; and

WHEREAS, after discussion by the Board, the special meeting was open to the public for comment; and

WHEREAS, subsequent to same, it was announced that all legal voters within the District would vote on the capital project(s) and funding therefor; and

WHEREAS, - 5 - legal voters voted in the affirmative and - 2 - voted in the negative on the question of the abovementioned capital project entitled replacement of two (2) outboard engines and the funding therefor (See Voting List Schedule B attached); and

WHEREAS, - 5 - legal voters voted in the affirmative and - 2 - voted in the negative on the question of the abovementioned capital project entitled replacement of an emergency alert siren and the funding therefor (See Voting List Schedule B attached); and

WHEREAS, - 5 - legal voters voted in the affirmative and - 2 - voted in the negative on the question of the abovementioned capital project entitled reserve for future capital outlay and the funding therefor (See Voting List Schedule B attached).

NOW, THEREFORE, BE IT RESOLVED, by the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, that it shall include in its 2020 annual budget for approval and adoption by the Department of Community Affairs, Division of Local Government Services, and the legal voters within the District at the annual election on February 15, 2020, the following capital projects in an amount not to exceed that which is set forth:

Replacement of Two (2) Outboard Engines	\$ 40,000.00
Replacement of an Emergency Alert Siren	\$ 28,000.00
Reserve for Future Capital Outlay	\$ 52,000.00
TOTAL	\$120,000.00; and

BE IT FURTHER RESOLVED, that the acquisition and/or upgrades of said equipment, apparatus and facilities and sites be through the competitive public bidding and/or quotation process or through the Division of Purchase and Property in the Department of Treasury or other procedure established by law; and

BE IT FURTHER RESOLVED, that the within Resolution shall be effective immediately upon passage; and

BE IT FURTHER RESOLVED, that any resolution or part of a resolution inconsistent herewith is hereby repealed or otherwise revoked; and

BE IT FURTHER RESOLVED, that if any section, paragraph, sentence, clause or phrase in this Resolution is for any reason held or determined to be unconstitutional or invalid, same shall not affect the remainder of this Resolution; and

BE IT FURTHER RESOLVED, that notwithstanding anything set forth herein to the contrary, the Board shall be permitted to amend, modify, repeal or otherwise act as to those topics which are the subject of this Resolution provided said acts are consistent with public policy, Board bylaws, township ordinances, local, state and federal laws and rules and regulations promulgated thereunder; and

BE IT FURTHER RESOLVED, that an original signed, conformed and compared copy of this Resolution be accessible and maintained as an official Board record pursuant to and in accordance with the "Open Public Records Act"; N.J.S.A. 47:1A-1, *et seq.* and the "Destruction of Public Records Law (1953)"; N.J.S.A. 47:3-8.1, *et seq.* as set forth by the State of New Jersey Municipal Agency Record Retention Schedule promulgated by the Division of Archives and Record Management; and

BE IT FURTHER RESOLVED, that a copy of this Resolution be forwarded to the District Auditor, Robert D. Elliott, C.P.A., of the firm Mohel, Elliott, Bauer & Gass, for use in the preparation of the 2019 annual and subsequent audits.

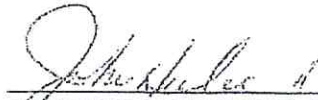
CERTIFICATION

I, JOHN W. HERBERT, JR., Acting Clerk of the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, do hereby certify that the foregoing is a true conformed and compared copy of an original Resolution now on file and of record in the District office which was duly adopted at a public meeting held on the 6th day of November, 2019.

I do further certify that the said Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, is composed of - 5 - members, and that - 4 - members were present and - 4 - members voted affirmatively for the adoption of the Resolution and - 0 - members voted against the adoption of the Resolution.

The undersigned further certifies that the above Resolution has not been repealed or amended and remains in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, on this 6th day of November, 2019.



JOHN W. HERBERT, JR., ACTING CLERK
Board of Fire Commissioners
Fire District No. 1
Borough of Manasquan

SCHEDULE A

1. Borough of Manasquan Municipal Building, 201 East Main Street, Manasquan, New Jersey
2. Acme, 176 East Main Street, Manasquan, New Jersey
3. Corner Bagelry & Delicatessen, 233 East Main Street, Manasquan, New Jersey
4. Curly Locks, 30 Broad Street, Manasquan, New Jersey
5. All Star Bagels, 99 Atlantic Avenue, Manasquan, New Jersey
6. 7-Eleven, 248 Parker Avenue, Manasquan, New Jersey

