

RECEIVED  
DEC 20

LOCAL GOVT SERVICES

2019 FEB 14 P 12:39

2019

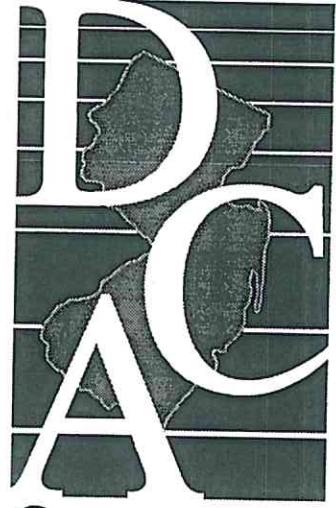
RECEIVED

Manasquan Fire District No. 1

# Fire District Budget

[manasquanfire.org](http://manasquanfire.org)  
(Fire District Web Address)

Department Of



Community  
Affairs

Division of Local Government Services

# **2019 FIRE DISTRICT BUDGET**

## **Certification Section**

2019

# MANASQUAN FIRE DISTRICT NO. 1

## FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

*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: *Christie M. Zappacchi* Date: *1/16/19*

### 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: *Christie M. Zappacchi* Date: *2/20/19*

**2019 PREPARER'S CERTIFICATION**


**MANASQUAN FIRE DISTRICT NO. 1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

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:			

**2019 PREPARER'S CERTIFICATION  
OTHER ASSETS**

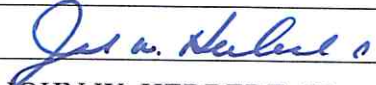
**MANASQUAN FIRE DISTRICT NO. 1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

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:	
E-mail address:			



# 2019 APPROVAL CERTIFICATION


## MANASQUAN FIRE DISTRICT NO. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

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 12th day of December, 2018.

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:	
E-mail address:			

# 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.

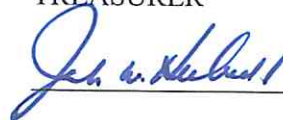
Name of Officer Certifying compliance

JOHN W. HERBERT, JR.

Title of Officer Certifying compliance

TREASURER

Signature



---

# 2019 FIRE DISTRICT BUDGET RESOLUTION

## MANASQUAN FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2018; 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$902,732, which includes an amount to be raised by taxation of \$ 867,579, and Total Appropriations of \$ 902,732; and

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


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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 12, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 16, 2019.

  
 \_\_\_\_\_  
 (Treasurer's Signature)

  
 \_\_\_\_\_  
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
WHITE	X			
HERBERT	X			
TRIGGIANO	X			
CODER	X			
WICK	X			



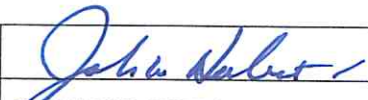
**2019 ADOPTION CERTIFICATION**

**MANASQUAN FIRE DISTRICT NO. 1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 16 day of January, 2019.

Officer's Signature:			
Name:	JOHN W. HERBERT, JR.		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	
E-mail address:			

# 2019 ADOPTED BUDGET RESOLUTION

## MANASQUAN FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 16, 2019; 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.); and


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 902,732, which includes amount to be raised by taxation of \$ 867,579, and Total Appropriations of \$ 902,732; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 16, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$902,732, which includes amount to be raised by taxation of \$867,579, and Total Appropriations of \$ 902,732; and

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

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

  
 \_\_\_\_\_  
 (Treasurer's Signature)

1/16/19  
 \_\_\_\_\_  
 (Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
WHITE	✓			
HERBERT	✓			
TRIGGIANO	✓			
CODER	✓			
WICK	✓			

# **2019 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**



# 2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## MANASQUAN FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

**THE BOARD APPROVED A BUDGET SIMILAR TO 2018.**

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

**THE BOARD EXPECTS THE TAX RATE TO BE SIMILAR TO 2018.**

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

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

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.

**SEE PAGES F-5, F-6 AND F-7.**

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

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

**MANASQUAN FIRST AID SQUAD, \$ 6,000.**

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

Total Assessed Valuation of District	\$ 2,006,857,675
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.043

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	X	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	X	Yes	
----	---	-----	--



# FIRE DISTRICT CONTACT INFORMATION

## 2019

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

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

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

<b>Chairman:</b>	JOHN WHITE		
Phone: (ext.)	732-223-1333	Fax:	732-223-1333
E-mail:			

<b>Treasurer:</b>	JOHN W. HERBERT, JR.		
	732-223-1333	Fax:	732-223-1333
E-mail:			

<b>Name of Auditor:</b>	ROBERT D. ELLIOTT, CPA		
Name of Firm:	MOHEL ELLIOTT BAUER & GASS		
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, 2019 to December 31, 2019**

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? **N/A** *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, 2019 to December 31, 2019**

- 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 AR 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 & VOLUNTEER 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, 2019 to December 31, 2019

*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 2016.

**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.



Fire District Schedule of Commissioners and Officers (Continued)

MANASQUAN FIRE DISTRICT NO. 1  
MONMOUTH

1	Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
					Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Bonus								
1	WHITE	CHAIRMAN	X	Commissioner	\$ 2,000			\$ 2,000						\$ 2,000	
2	HERBERT	TREASURER	X	Officer	2,000			2,000						2,000	
3	TRIGGIANO	CLERK	X		2,000			2,000						78,128	
4	CODER	1ST V-CHAIR	X		2,000			2,000						2,000	
5	WICK	2ND V-CHAIR	X		2,000			2,000						2,000	
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
Total:					\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	MANASQUAN	SUPER.	40	76,128	\$ -	\$ 86,128

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

# 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	Current Year	Proposed Budget	Current Year					
<b>Active Employees - Health Benefits - Annual Cost</b>									
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!
<b>Commissioners - Health Benefits - Annual Cost</b>									
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!
<b>Retirees - Health Benefits - Annual Cost</b>									
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!
<b>GRAND TOTAL</b>									#DIV/0!

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

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



**2019 FIRE DISTRICT BUDGET**

**Financial Schedules Section**



**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**

2018 Adopted Budget - Amount to be Raised by Taxation	\$	825,466
Cap Bank Available from 2016 (See Levy Cap Certification)		
Cap Bank Available from 2017 (See Levy Cap Certification)		
Cap Bank Available from 2018 (See Levy Cap Certification)		
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Cap Bank Used from 2018		16,497
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,985,174,775
New Ratables - Increase in Valuations (New Construction and Additions)		21,682,900
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.042
Projected Tax Rate based upon Proposed Levy		0.043230719

# 2019 Budget Summary

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	750	950	(200)	-21.1%
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	35,353	(200)	-0.6%
Amount to be Raised by Taxation to Support Budget	<u>867,579</u>	<u>825,466</u>	<u>42,113</u>	<u>5.1%</u>
Total Anticipated Revenues	<u>902,732</u>	<u>860,819</u>	<u>41,913</u>	<u>4.9%</u>
<b>APPROPRIATIONS</b>				
Total Administration	242,380	219,823	22,557	10.3%
Total Cost of Operations & Maintenance	293,101	277,745	15,356	5.5%
Total Appropriations Offset with Revenue	36,505	32,505	4,000	12.3%
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	155,000	155,000	-	0.0%
Total Principal Payments on Debt Service	49,947	48,815	1,132	2.3%
Total Interest Payments on Debt	<u>4,799</u>	<u>5,931</u>	<u>(1,132)</u>	<u>-19.1%</u>
Total Appropriations	<u>902,732</u>	<u>860,819</u>	<u>41,913</u>	<u>4.9%</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

# 2019 Revenue Schedule

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<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 &amp; Deposits (List Accounts Separately)</i>				
BANK ACCOUNTS	750	950	(200)	-21.1%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	750	950	(200)	-21.1%
<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%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 35,153</b>	<b>\$ 35,353</b>	<b>\$ (200)</b>	<b>-0.6%</b>

## 2019 Appropriations Schedule

### MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 75,000	\$ 62,495	\$ 12,505	20.0%
Commissioners	\$ 10,000	\$ 10,000	-	0.0%
Fringe Benefits	22,580	22,528	52	0.2%
Total Administration - Personnel	<u>107,580</u>	<u>95,023</u>	<u>12,557</u>	<u>13.2%</u>
<i>Administration - Other (List)</i>				
INSURANCE	67,100	62,100	5,000	8.1%
PROFESSIONAL FEES	49,000	44,000	5,000	11.4%
ALL OTHER ADMINISTRATIVE APPROPRIATIONS	18,700	18,700	-	0.0%
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>134,800</u>	<u>124,800</u>	<u>10,000</u>	<u>8.0%</u>
Total Administration	<u>242,380</u>	<u>219,823</u>	<u>22,557</u>	<u>10.3%</u>
<i>Cost of Operations &amp; 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 &amp; Maintenance - Other (List)</i>				
RENTAL/LEASES	92,550	92,550	-	0.0%
REPAIRS & MAINTENANCE	72,495	65,000	7,495	11.5%
ALL OTHER OPERATING APPROPRIATIONS	128,056	120,195	7,861	6.5%
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>293,101</u>	<u>277,745</u>	<u>15,356</u>	<u>5.5%</u>
Total Operations & Maintenance	<u>293,101</u>	<u>277,745</u>	<u>15,356</u>	<u>5.5%</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-BFS	8,000	4,000	4,000	100.0%
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>4,000</u>	<u>4,000</u>	<u>100.0%</u>
Total Appropriations Offset with Revenue	<u>36,505</u>	<u>32,505</u>	<u>4,000</u>	<u>12.3%</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 &amp; 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	155,000	155,000	-	0.0%
Total Principal Payments on Debt Service	49,947	48,815	1,132	2.3%
Total Interest Payments on Debt	4,799	5,931	(1,132)	-19.1%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 902,732</u>	<u>\$ 860,819</u>	<u>\$ 41,913</u>	<u>4.9%</u>



MANASQUAN FIRE DISTRICT NO. 1 2019 BUDGET	<u>2019</u>	<u>2018</u>
OTHER ADMINISTRATIVE APPROPRIATIONS:		
ADMINISTRATIVE	14,600	14,600
ADVERTISING	1,500	1,500
DUES AND SUBSCRIPTIONS	900	900
ELECTIONS	<u>1,700</u>	<u>1,700</u>
TOTAL	<u><u>18,700</u></u>	<u><u>18,700</u></u>
OTHER OPERATING APPROPRIATIONS		
BUREAU OF FIRE PREVENTION	4,000	-
FIRE TRAINING	28,556	24,695
NEW EQUIPMENT	68,500	68,500
SUPLIES	20,000	20,000
UTILITIES	<u>7,000</u>	<u>7,000</u>
TOTAL	<u><u>128,056</u></u>	<u><u>120,195</u></u>

**MANASQUAN FIRE DISTRICT NO. 1**

**2019 BUDGET, PAGE F-3, ATTACHMENT-NEW EQUIPMENT**

There are two volunteer Fire Companies that provide fire protection in Manasquan.

The non-bondable New Equipment consists of the following:

- Turn out gear, helmet's
- Fire hose
- Nozzle's
- Hand tool's
- Smoke ejector fan's
- Portable pump's
- Portable generator's
- Fire extinguisher's
- Heat sensor's

## 2019 Schedule of Salaries and Benefits

MANASQUAN FIRE DISTRICT NO. 1  
MONMOUTH

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2019 Proposed Budget Fringe Benefits</i>
PART-TIME	1	\$ 75,000	\$ 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

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2019 Proposed Budget Fringe Benefits</i>
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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2019 Proposed Budget Fringe Benefits</i>
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

# 2019 Proposed Capital Budget

MANASQUAN FIRE DISTRICT NO. 1  
MONMOUTH

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2019 Proposed	2018 Adopted
					Budget	Budget
RETROFIT ENGINE FOR FIREFIGHTING AND RESCUE EQUIP.	EQUIP.	N/A	02/02/17	100%	\$	15,000
UPGRADE COMMUNICATION SYSTEM	EQUIP.	N/A	02/02/17	100%		35,000
REPLACEMENT COMMAND VEHICLE	EQUIP.	N/A	12/06/18	100%	60,000	
CAD SYSTEM/COMMUNICATIONS UPGRADE	EQUIP.	N/A	12/06/18	100%	50,000	
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					110,000	50,000

**DOWN PAYMENTS (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	2019 Proposed	2018 Adopted
					Budget	Budget
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					110,000	50,000
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>					45,000	105,000
<b>TOTAL CAPITAL APPROPRIATIONS</b>					\$ 155,000	\$ 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 (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>											
General Obligation Bond #1											\$
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
<i>Total Principal - General Obligation Bonds</i>											
<i>Bond Anticipation Notes</i>											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
<i>Total Principal - BANS</i>											
<i>Capital Leases</i>											
FIRE PUMPER	02/14/12	92%	11/12/14	48,815	49,947	51,106	52,292	53,505			206,850
Capital Lease #2											
Capital Lease #3											
Capital Lease #4											
<i>Total Principal - Capital Leases</i>											
<i>Intergovernmental Loans</i>											
Intergovernmental #1				48,815	49,947	51,106	52,292	53,505			206,850
Intergovernmental #2											
Intergovernmental #3											
Intergovernmental #4											
<i>Total Principal - Intergovernmental Loans</i>											
<i>Other Bonds or Notes Payable</i>											
Other Bonds or Notes #1											
Other Bonds or Notes #2											
Other Bonds or Notes #3											
Other Bonds or Notes #4											
<i>Total Principal - Other Bonds or Notes</i>											
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>											
				\$ 48,815	\$ 49,947	\$ 51,106	\$ 52,292	\$ 53,505		\$	\$ 206,850

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 (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
<b>Total Interest - General Obligation Bonds</b>									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
<b>Total Interest Payments - BANS</b>									
<i>Capital Leases</i>									
FIRE PUMPER									
Capital Lease #2	5,931	4,799	3,640	2,454	1,241				12,134
Capital Lease #3									
Capital Lease #4									
<b>Total Interest Payments - Capital Leases</b>	5,931	4,799	3,640	2,454	1,241				12,134
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
<b>Total Interest Payments - Intergovernmental</b>									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
<b>Total Interest Payments - Other Bonds or Notes</b>									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ 5,931	\$ 4,799	\$ 3,640	\$ 2,454	\$ 1,241	\$ -	\$ -	\$ -	\$ 12,134

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

# 2019 Fund Balance Reconciliation

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$	991,305
Less: Utilized in 2018 Adopted Budget		-
Proposed balance available		991,305
Estimated results of operations for the year ending December 31, 2018		20,000
Anticipated balance December 31, 2018		1,011,305
Less: Fund Balance utilized in 2019 Proposed Budget		
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Proposed balance after utilization in 2019 Proposed Budget	\$	1,011,305

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$	279,808
Less: Utilized in 2018 Adopted Budget		-
Proposed balance available		279,808
Estimated results of operations for the year ending December 31, 2018		105,000
Anticipated balance December 31, 2018		384,808
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2019 Proposed Budget	\$	384,808

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

# 2019 Referendums

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

Summary of Referendum Line Items	<i>2019 Proposed Budget Amount Requested</i>	<i>2018 Final Budget</i>
NONE		
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

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	<i>2019 Proposed Budget Amount Requested</i>	<i>2018 Final Budget</i>
NONE		
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>



# 2019 Levy Cap Summary

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	825,466
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		825,466
Plus: 2% Cap Increase		16,509
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>841,975</b>

### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		757
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		757
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	21,682,900
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.042	9,107

### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		16,497
Maximum Tax Levy Before Referendum		868,336
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>868,336</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	867,579
Cap Bank Available from Prior Year (2016) for 2019 Budget		-
Cap Bank Available from Prior Year (2017) for 2019 Budget		-
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		-
Cap Bank Available from Prior Year (2018) for 2019 Budget		-
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		(16,497)
Cap Bank from Current Year (2019) Available for 2020 Budget		(15,740)
Cap Bank Available from 2019 for 2020 Budget	\$	757



## 2019 Levy Cap Exclusion Calculations

### MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

#### PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 9,130
2019 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	9,130
2018 Adopted Budget PERS Contribution	8,373
2018 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	8,373
<b>Pension Contribution Exclusion</b>	<b>\$ 757</b>

#### LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 115,000
2018 Adopted Budget LOSAP Appropriation	115,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$ -</b>

#### DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 54,746
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	54,746
2018 Adopted Budget Total Debt Service Appropriation	54,746
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	54,746
<b>Debt Service Exclusion</b>	<b>\$ -</b>

#### CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 155,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	155,000
2018 Adopted Budget Total Capital Appropriation	155,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	155,000
<b>Capital Expenditure Exclusion</b>	<b>\$ -</b>

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	4.0%
2019 Proposed Budget Administration Health Insurance Appropriation	\$ 9,453
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2019 Proposed Budget Group Health Insurance	9,453
2018 Adopted Budget Administration Health Insurance Appropriation	-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	9,453
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 State Health Average 4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	-
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	-
2019 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: \_\_\_\_\_

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.

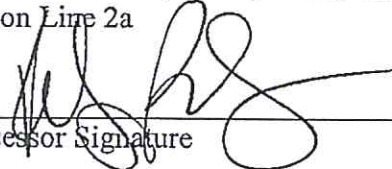
\$ 1,985,174,775 (1)

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

\$ 21,482,900 (2a)

— \$ 0 (2b)

= \$ <sup>21,482,900</sup>  
21,006,857,675 (2c)

  
Assessor Signature

10/30/18  
Date

### TAX COLLECTOR


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

.042/100 = .00042 (3)

4. Amount of permitted revenue increase =

Line 2c \* Line 3

(N.J.S.A. 40A:4-45.45)

  
Tax Collector Signature

10/30/18  
Date

<sup>9,100.82</sup>  
\$ 8,428.80 (4)



## 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 December 6, 2018, 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 November 17, 2018, 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, Main Street and Taylor Avenue, 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): November 22, 2018. \*

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 12, 2018

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 Thursday, December 6, 2018, 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 a replacement command/chief's vehicle in an amount not to exceed sixty thousand dollars (\$60,000.00) and a CAD system/communications upgrades in an amount not to exceed fifty thousand dollars (\$50,000.00) and, at said meeting, the legal voters shall determine, by election 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



SPECIAL MEETING  
FIRE DISTRICT CAPITAL PROJECTS BALLOT  
FIRE DISTRICT NO. 1  
BOROUGH OF MANASQUAN, MONMOUTH COUNTY  
Thursday, December 6, 2018

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

CARMEN G. TRIGGIANO  
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                      Shall the Board of Fire Commissioners of Fire District No. 1 be authorized to expend an amount not to exceed \$60,000.00 for a replacement command/chief's vehicle.
- ( ) NO

Proposition 2

- ( ) YES                      Shall the Board of Fire Commissioners of Fire District No. 1 be authorized to expend an amount not to exceed \$50,000.00 for a CAD system/communications upgrades.
- ( ) NO

EXPLANATORY STATEMENT

THE PROJECTS IN PROPOSITION 1 AND PROPOSITION 2 ABOVE WHICH ARE VOTED UPON AFFIRMATIVELY BY A MAJORITY OF LEGAL VOTERS VOTING AT THE SPECIAL MEETING SHALL BE INCLUDED IN THE PROPOSED 2019 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		

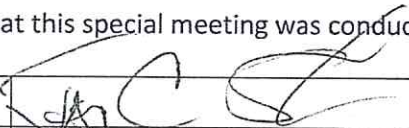
**CAPITAL EXPENDITURES SUBJECT TO VOTER APPROVAL**

	CAPITAL PROJECTS (add additional project columns as necessary) (N.J.S.A. 40A:14-84)		
	Capital #1 Description of Project: Replacement Command/Chief's Vehicle; CAD System/Communications Upgrades	Capital #2 Description of Project:	Capital #3 Description of Project:
Amount	\$110,000.00	\$	\$
Total Votes	#6	#	#
Total "Yes" Votes	#6	#	#
Total "No" Votes	#0	#	#
% of Yes Votes*	100%	%	%
Total Abstaining or Absent**	#	#	#

\* 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 12, 2018
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. 2018-

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, a replacement command/chief's vehicle and a CAD system/communications upgrades; 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 November 22, 2018, both at least ten (10) days prior to said special meeting; and

WHEREAS, a special meeting was held on December 6, 2018, 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, - 6 - legal voters voted in the affirmative and - 0 - voted in the negative on the question of the abovementioned capital project entitled replacement command/chief's vehicle and the funding therefor (See Voting List Schedule B attached); and

WHEREAS, - 6 - legal voters voted in the affirmative and - 0 - voted in the negative on the question of the abovementioned capital project entitled CAD system/communications upgrades 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 2019 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 16, 2019, the following capital projects in an amount not to exceed that which is set forth:

Replacement Command/Chief's Vehicle	\$ 60,000.00
CAD system/communications upgrades	\$ 50,000.00
TOTAL	\$110,000.00; 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 2018 annual and subsequent audits.

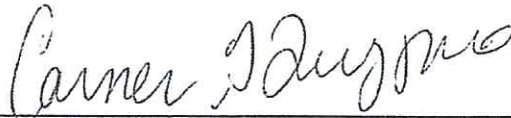
CERTIFICATION

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 6<sup>th</sup> day of December, 2018.

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 -        - members were present and -        - members voted affirmatively for the adoption of the Resolution and -        - 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 6<sup>th</sup> day of December, 2018.



---

CARMEN G. TRIGGIANO, 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, Main Street and Taylor Avenue, 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

