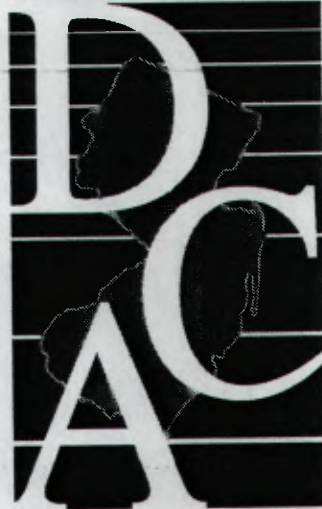


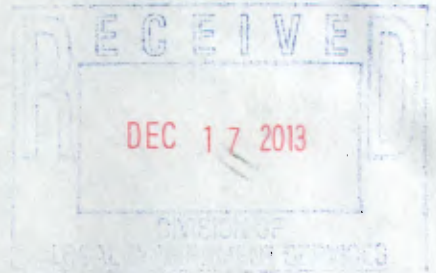
2014

MANASQUAN Fire District Budget

Department Of



Community
Affairs



FEB 10 2014

Division of Local Government Services

2014

MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

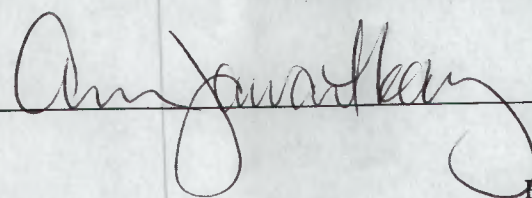
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 1/10/14

CERTIFICATION OF ADOPTED BUDGET

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

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

By:  Date: 2/11/14

PREPARER'S CERTIFICATION

2014

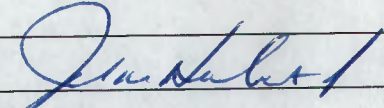
MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

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

It is hereby certified that the Fire District No. 1 Budget, including both the Annual Budget and the Supplemental Schedules appended hereto, represents the Board of Commissioners' resolve with respect to statute in that; all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated, all items of appropriation are properly set forth and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District No. 1.

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

Preparer's Signature:			
Name:	JOHN HERBERT		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address			

PREPARER'S CERTIFICATION OTHER ASSETS

2014

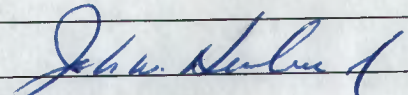
MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

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

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

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

Preparer's Signature:			
Name:	JOHN HERBERT		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address			

APPROVAL CERTIFICATION

2014

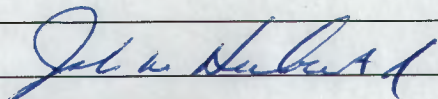
MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

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

It is hereby certified that the Fire District No. 1 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Manasquan Fire District No. 1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 9th day of December, 2013.

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

Secretary's Signature:			
Name:	JOHN HERBERT		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address			

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Manasquan Fire District No. 1		
Address:	PO Box 567		
City, State, Zip:	Manasquan	NJ	08736
Phone Number: (ext)	732-223-1333	Fax:	732-223-8310

Preparer's Name:	John W. Herbert		
Preparer's Address:	PO Box 567		
City, State, Zip:	Manasquan	NJ	08736
Preparer's #: (ext.)	732-223-1333	Fax:	732-223-8310-
Preparer's Cell #:			
Preparer's E-mail:			

Chairman:	James Hofstetter		
Phone Number: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Secretary/ Treasurer:	John W. Herbert		
Phone Number: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Name of Auditor:	Barry J. Osborn, CPA		
Name of Firm:	Barry J. Osborn, CPA		
Address:	425 Higgins Avenue		
City, State, Zip:	Brielle	NJ	08730
Phone Number: (ext.)	732-223-1333	Fax:	732-223-1333
E-mail:			

Membership of Board of Commissioners (Full Name)	Title
James Hofstetter	Chairman
John W. Herbert	Treasurer
Brett Nielson	1 st Vice Chairman
Carmen Triggiano	Clerk
Drew Coder	2 nd Vice Chairman

2014 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	Manasquan Fire District No. 1		
Address:	PO Box 567		
City, State, Zip:	Manasquan	NJ	08736
Phone Number: (ext)	732-223-1333	Fax:	732-223-8310

Preparer's Name:	John W. Herbert		
Preparer's Address:	PO Box 567		
City, State, Zip:	Manasquan	NJ	08736
Preparer's #: (ext.)	732-223-1333	Fax:	732-223-8310-
Preparer's Cell #:			
Preparer's E-mail:			

Chairman:	James Hofstetter		
Phone Number: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Secretary/ Treasurer:	John W. Herbert		
Phone Number: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Name of Auditor:	Barry J. Osborn, CPA		
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Phone Number: (ext.)	732-223-1333	Fax:	732-223-1333
E-mail:			

Membership of Board of Commissioners (Full Name)	Title
James Hofstetter	Chairman
John W. Herbert	Treasurer
Brett Nielson	1 st Vice Chairman
Carmen Triggiano	Clerk
Drew Coder	2 nd Vice Chairman

2014 Fire District Information

Internet Web Site Information and 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. NJSA 40A:14-70.2 requires the following items as the minimum requirement for public disclosure.

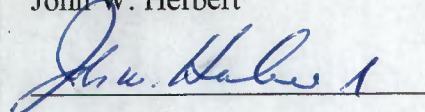
- A description of the fire district's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual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

It is hereby certified by the Chairman, that the Fire District's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

John W. Herbert

Signature



2014 BUDGET MESSAGE

MANASQUAN

Fire District No. 1 Budget

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

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

The Board approved a Budget similar to 2013.

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

The Board expects the tax rate to remain the same as 201. The Board applied 18,130 of Unreserved Fund Balance in this year's budget.

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

N/A

4. If the 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 details on pages 9, 10 SS-7 and SS-8.

2014 BUDGET RESOLUTION

MANASQUAN

Fire District No. 1

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

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Board of Commissioners of the Fire District No.1 at its open public meeting of December 9,2013; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 792,348, which includes amount to be raised by taxation of \$737,195, and Total Appropriations of \$ 792,348; and

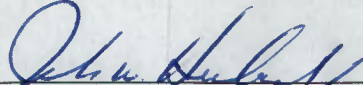
WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

WHEREAS, in calculating the amount to be raised by taxation, the Fire District No. 1 has taken into account the assessed valuation of taxable property in the Fire District No. 1,

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 1, at an open public meeting held on December 9, 2013 that the Annual Budget, including appended Supplemental Schedules, of the Manasquan Fire District No. 1 for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Fire District No. 1 '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 Manasquan Fire District No. 1 will consider the Annual Budget for adoption on January 15, 2014.



(Treasurer's Signature)

12/9/13

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Hofstetter	✓			
John W. Herbert	✓			
Brett Nielson	✓			
Carmen Triggiano	✓			
Drew Coder	✓			

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

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, detail the organization(s) incorporated name and amounts.

Manasquan First Aid Squad, Inc. in the amount of \$ 6,000.

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

7a. Total Assessed Valuation of District	\$ 1,529,262,500
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.048

9. Is the fire district providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget, subject to public referendum thereof?

No:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>	If yes, how much is appropriated?	\$
-----	-------------------------------------	------	--------------------------	-----------------------------------	----

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No:	<input checked="" type="checkbox"/>	Yes:	<input type="checkbox"/>
-----	-------------------------------------	------	--------------------------

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
UNRESTRICTED FUND BALANCE	* A-1 *	\$18,130	*
RESTRICTED FUND BALANCE	* A-2 *		*
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$18,130	*
		=====	=====

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
-----	-----	-----	-----
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *		*
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *		*
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *		*
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *		*
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *		*
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *		*
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *		*
RENTAL INCOME	* *		*
SALE OF ASSETS	* A-3 *		*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$4,000	\$4,000 *
OTHER REVENUE	* A-5 *		*
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	* R-2 *	\$4,000	\$4,000 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR FINAL BUDGET
	----	-----	-----
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	* * *	\$1,898 *	\$1,898 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *		
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$1,898 *	\$1,898 *
		=====	=====
MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:			
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* * *		
ANNUAL REGISTRATION FEES	* * *	\$31,125 *	\$33,150 *
PENALTIES AND FINES	* * *		
OTHER REVENUES	* * *		
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$31,125 *	\$33,150 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *		
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$31,125 *	\$33,150 *
		=====	=====
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$55,153 *	\$39,048 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$737,195 *	\$727,810 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	* B-2 *	\$792,348 *	\$766,858 *
		=====	=====

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

\$764,854

Amount Over Levy Cap

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
ADMINISTRATION			
SALARY & WAGES	* A-9 *	\$10,000 *	\$10,000 *
FRINGE BENEFITS	* A-13 *	\$900 *	\$900 *
OTHER EXPENSES	* A-11 *	\$60,700 *	\$60,100 *
		-----	-----
TOTAL ADMINISTRATION	* E-1 *	\$71,600 *	\$71,000 *
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
SALARY & WAGES	* A-10 *	\$52,700 *	\$55,950 *
FRINGE BENEFITS	* A-14 *	\$15,300 *	\$7,035 *
OTHER EXPENSES	* A-12 *	\$329,700 *	\$324,800 *
		-----	-----
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$397,700 *	\$387,785 *
		=====	=====

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

**BUDGETED APPROPRIATIONS
OPERATING APPROPRIATIONS**

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
APPROPRIATIONS OFF-SET WITH REVENUE			
SALARY & WAGES	* A-15 *	\$24,250 *	\$24,725 *
FRINGE BENEFITS	* A-16 *	\$4,225 *	\$4,225 *
OTHER EXPENSES	* A-17 *	\$2,650 *	\$4,200 *
		-----	-----
TOTAL APPROPRIATIONS OFFSET WITH REVENUE	* E-3 *	\$31,125 * =====	\$33,150 * =====
 DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS (NJS 40A:14-85.1)			
VEHICLES	* *		* *
EQUIPMENT	* *		* *
MATERIALS & SUPPLIES	* *	\$6,000 *	\$6,000 *
		-----	-----
TOTAL APPROPRIATED FOR DULY INCORPORATED FIRST AID / RESCUE SQUAD ASSOCIATIONS	* E-4 *	\$6,000 * =====	\$6,000 * =====

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

BUDGETED APPROPRIATIONS

	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR FINAL BUDGET -----
EMERGENCY APPROPRIATIONS (NJS 40A:14-78.14)			
(1)	*	*	*
(2)	*	*	*
(3)	*	*	*
OTHER DEFERRED CHARGES (List & Cite Statute)			
(1) Declared State of Emergency (NJS 40A:4-45.45 10b)	*	*	*
(2)	*	*	*
(3)	*	*	*
TOTAL DEFERRED CHARGES	* E-5 *	----- =====	----- =====
CASH DEFICIT, PRECEEDING YEAR (NJS 40A:14-78.6)	* E-6 *	----- =====	----- =====
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (PL 1997, c 388)	* E-7 *	\$115,000 =====	\$98,000 =====

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1

**BUDGETED APPROPRIATIONS
CAPITAL APPROPRIATIONS**

CAPITAL IMPROVEMENTS (NJS 40A:14-84)					2014	2013
					PROPOSED	CURRENT YEAR
					BUDGET	FINAL BUDGET
					-----	-----
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		
(1)			Asset Type (Select) *	*		*
(2) SCBA AIRPACS AND CYLINDERS		12/12/12	Firefighting Equip *	100% *		\$72,000 *
(3) SCBA AIRPACS AND CYLINDERS		12/09/13	Firefighting Equip *	100% *	\$72,000 *	*
(4)			Asset Type (Select) *	*		*
(5)			Asset Type (Select) *	*		*
(6)			Asset Type (Select) *	*		*
DOWN PAYMENTS (N.J.S. 40A:14-85)						
<u>List Project Separately</u>	<u>Date of LFB Approval</u>	<u>Date of Voter Approval</u>	<u>Asset Type</u>	<u>Affirmative Vote %</u>		
(1)			Asset Type (Select) *	*		*
(2)			Asset Type (Select) *	*		*
(3)			Asset Type (Select) *	*		*
(4)			Asset Type (Select) *	*		*
(5)			Asset Type (Select) *	*		*
Total Capital Improvements/Down Payments				* C-1 *	\$72,000 *	\$72,000 *
RESERVE FOR FUTURE CAPITAL OUTLAYS				* C-2 *		*
TOTAL CAPITAL APPROPRIATIONS				* E-8 *	\$72,000 *	\$72,000 *
(C-1 + C-2)					=====	=====
Capital Appropriations offset with Restricted Fund					<input type="text"/>	<input type="text"/>
Capital Appropriations offset with Grants					<input type="text"/>	<input type="text"/>
Capital Appropriations offset with Unrestricted Fund					<input type="text"/>	<input type="text"/>

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

BUDGETED APPROPRIATIONS DEBT SERVICE FOR CAPITAL APPROPRIATIONS

	<u>CROSS REF.</u>		<u>2014 PROPOSED BUDGET</u>		<u>2013 CURRENT YEAR FINAL BUDGET</u>
PRINCIPAL PAYMENTS					
GENERAL OBLIGATION BONDS	*	P-1	*	*	*
BOND ANTICIPATION NOTES	*	P-2	*	*	*
CAPITAL LEASES	*	P-3	\$95,064	*	\$91,357
INTERGOVERNMENTAL LOANS	*	P-4	*	*	*
OTHER BONDS OR NOTES	*	P-5	*	*	*
TOTAL PRINCIPAL PAYMENTS	*	D-1	<u>\$95,064</u>	*	<u>\$91,357</u>
INTEREST PAYMENTS					
GENERAL OBLIGATION BONDS	*	I-1	*	*	*
BOND ANTICIPATION NOTES	*	I-2	*	*	*
CAPITAL LEASES	*	I-3	\$3,859	*	\$7,566
INTERGOVERNMENTAL LOANS	*	I-4	*	*	*
OTHER BONDS OR NOTES	*	I-5	*	*	*
TOTAL INTEREST PAYMENTS	*	D-2	<u>\$3,859</u>	*	<u>\$7,566</u>
TOTAL DEBT SERVICE (D1+D2)	*	E-9	<u>\$98,923</u>	*	<u>\$98,923</u>
TOTAL BUDGETED APPROPRIATIONS (E1+E2+E3+E4+E5+E6+E7+E8+E9)	*	B-2	<u>\$792,348</u>	*	<u>\$766,858</u>

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

BUDGETED APPROPRIATIONS

		2014 Proposed Budget	2013 Final Budget
		SS Page #	Amount Requested
Summary of Referendum Line Items			
Insert new rows here			
TOTAL Referendum Line Items		\$0	\$0

Tax Levy Requested minus Maximum Allowable Levy \$0
 As this page is adjusted this amount changes should = \$0
 (For Reference Purposes Only - from LC1 based on
 Information provided by the district- see instructions.)

		SS Page #	Amount Requested
Summary of Release of Restricted Fund Balance Referendum Line Items			
Insert new rows here			
TOTAL Release of Restricted Fund Balance		\$0	\$0

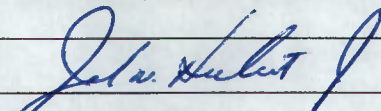
2014 ADOPTION CERTIFICATION

MANASQUAN

Fire District No. 1 Budget

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

It is hereby certified that the Fire District No. 1 Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Manasquan Fire District No. 1, pursuant to N.J.A.C. 5:31-2.4, on the 15th day of January, 2014.

Secretary's Signature:			
Name:	JOHN HERBERT		
Title:	TREASURER		
Address:	PO BOX 567 MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address			

RESOLUTION ADOPTING DISTRICT 2014 BUDGET
PURSUANT TO N.J.S.A. 40A:14-78.4

WHEREAS, the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, noticed and held a public hearing pursuant to N.J.S.A. 40A:14-78.2 on the proposed annual budget for fiscal year 2014, from January 1, 2014, to December 31, 2014, on January 15, 2014, hereinafter referenced as the "Annual Budget"; and

WHEREAS, the annual budget has been presented for adoption before the Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, at its noticed public meeting held on January 15, 2014; and

WHEREAS, the annual budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the State of New Jersey Department of Community Affairs, 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 \$792,348.00, which includes the amount to be raised by taxation of \$737,195.00 and total appropriations of \$792,348.00; and

WHEREAS, an election shall be held on February 15, 2014, to determine the amount of money to be raised by taxation for the ensuing year.

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 at its noticed, special public meeting held on January 15, 2014, the annual budget of Fire District No. 1 for fiscal year beginning January 1, 2014, and ending December 31, 2014, be and is hereby adopted and shall constitute appropriations for the purposes stated and authorization of total revenues of \$792,348.00, which includes the amount to be raised by taxation of \$737,195.00 and total appropriations of \$792,348.00; 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 State of New Jersey, Department of Community Affairs, Director of the Division of Local Government Services; and

BE IT FURTHER RESOLVED, that the District shall hold an annual election on February 15, 2014, to determine the amount of money to be raised by taxation for the ensuing year; and

BE IT FURTHER RESOLVED, that the results of the annual budget election be certified to the Director of the Division of Local Government Services and the Borough of Manasquan Tax Assessor; and

BE IT FURTHER RESOLVED, that the 2014 adopted budget for fiscal year 2014 be attached to this Resolution and made a part hereof; and

BE IT FURTHER RESOLVED, that the Board Clerk be authorized to forward the annual adopted budget to the State of New Jersey Department of Community Affairs, Director Division of Local Government Services, for its adoption; and

BE IT FURTHER RESOLVED, that a signed, conformed and compared copy of this resolution be forwarded to the District Auditor, Barry J. Osborn, C.P.A., 425 Higgins Avenue, Brielle, New Jersey 08730; 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 are 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.

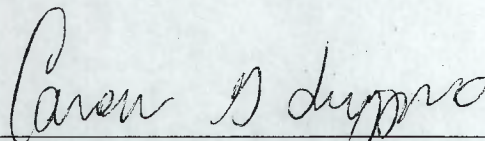
CERTIFICATION

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 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 15th day of January, 2014.

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 15th day of January, 2014.



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

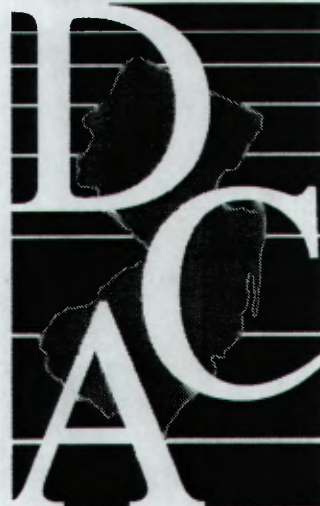
2014

MANASQUAN FIRE DISTRICT

NO. 1

**Supplemental
Schedules**

Department Of



**Community
Affairs**

Division of Local Government Services

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

	CROSS REF -----	2014 PROPOSED BUDGET -----
UNRESTRICTED FUND BALANCE		
(1) Beginning Balance January 1, 2013	* AUDIT *	\$450,028 *
(2) Utilized in Current Year's Adopted Budget	* *	
(3) Proposed Balance Available (Line 1 - Line 2)	* *	\$450,028 *
(4) Estimated Results of Current Budget Operations	* *	\$7,500
(5) Anticipated Balance December 31, 2013 (Line 3 + Line 4)	* *	\$457,528 *
(6) Utilized in Proposed 2014 Budget	* A-1 *	\$18,130 *
(7) Proposed Balance after Utilization in 2014 Budget (Line 5 - Line 6)	* *	\$439,398 *

RESTRICTED FUND BALANCE		
(8) Beginning Balance January 1, 2013	* AUDIT *	\$263,689 *
(9) Utilized in Current Year's Adopted Budget	* *	
(10) Proposed Balance Available (Line 8 - Line 9)	* *	\$263,689 *
(11) Estimated Results of Operations in Current Budget	* *	
(12) Anticipated Balance Dec 31, 2013 (Line 10 + Line 11)	* *	\$263,689 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9)	* A-2 *	
B. Release Referendum Resolution (Page 10A)	* *	
C. Total Proposed Use of Restricted Fund Balance	* *	#REF!
(14) Proposed Balance after Utilization in 2014 Budget (Line 12 - Line 13A - 13B)	* *	\$263,689 *

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

----SALE OF ASSETS----

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

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

		CROSS	2014	2013
		REF.	PROPOSED	FINAL
			BUDGET	BUDGET
INVESTMENTS/ACCOUNTS (List Each)		-----	-----	-----
(1)	VARIOUS BANK ACCOUNTS	*	\$4,000	\$4,000
(2)		*		
(3)		*		
(4)		*		
(5)		*		
(6)		*		
(7)		*		
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS		* A-4 *	\$4,000	\$4,000
			=====	=====

----OTHER REVENUE----

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

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

**----OTHER GRANTS &----
ENTITLEMENTS**

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

LIST IN DETAIL:

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

TOTAL OTHER GRANTS & ENTITLEMENTS

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

**----OTHER REVENUES OFF-SET WITH----
APPROPRIATIONS**

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

LIST IN DETAIL:

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

TOTAL OTHER REVENUES OFF-SET

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

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

SALARY & WAGES (N.J.S. 40A:14-78.7)		Annual Wages	2014 Proposed Budget
		-----	-----
ADMINISTRATION			
(1) COMMISSIONERS		VARIOUS	\$10,000
(2) OTHER	AP-1		
TOTAL ADMINISTRATION		A-9	\$10,000
		=====	=====
COST OF OPERATIONS & MAINTENANCE			
(1) Appendix brought forward		AP-2	\$52,700
TOTAL COST OF OPERATIONS S&W		A-10	\$52,700
		=====	=====
OTHER COSTS OFFSET BY REVENUES			
(1) Appendix brought forward		AP-3	\$24,250
TOTAL Salaries Offset by Revenues		A-15	\$24,250
		=====	=====

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

	TITLE	# of Staff	Annual Wages	2014 Proposed Budget
	Administrative Postions (list Individually)			
Insert new rows here				
	TOTAL ADMINISTRATION S&W appendix	AP-1		
	Operation & Maintenance Postions (list Individually)			
Insert new rows here	SALARIES	2	VARIOUS	\$52,700
	TOTAL COST OF OPERATIONS S&W Appendix	AP-2		\$52,700
	Salary Offset by Revenue Postions (list Individually)			
Insert new rows here	VARIOUS	2	VARIOUS	\$24,250
	Total Salaries Offset By Revenue Appendix	AP-3		\$24,250

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

PROPOSED BUDGET		2014		
Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution		\$2,483	\$2,000	\$4,483
(2) Police & Fire RS Contribution				
(3) Employee Group Health Insurance		\$7,200		\$7,200
(4) Other Fringe	\$900	\$5,617	\$2,225	\$8,742
TOTAL PROPOSED BUDGET	\$900	\$15,300	\$4,225	\$20,425
Cross Reference	A-13	A-14	A-16	

FINAL BUDGET		2013		
Title	Admin	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution		\$2,000	\$2,000	\$4,000
(2) Police & Fire RS Contribution				
(3) Employee Group Health Insurance				
(4) Other Fringe	\$900	\$5,035	\$2,225	\$8,160
TOTAL FINAL BUDGET	\$900	\$7,035	\$4,225	\$12,160
Cross Reference	A-13	A-14	A-16	

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES-----

	Cross Ref	2014 Proposed Budget	2013 Final Budget
		-----	-----
Administration Other Expenses			
(1) Other Expenses	AP-4	\$60,700	\$60,100
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-5		
		-----	-----
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$60,700	\$60,100
		=====	=====
Cost of Operations Other Expenses			
(1) Other Expenses	AP-6	\$234,500	\$229,100
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-7	\$95,200	\$95,000
		-----	-----
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$329,700	\$324,100
		=====	=====
Other Expenses Offset by Revenue			
(1) Other Expenses	AP-8	\$2,650	\$4,200
(2) Contingent Expenses			
(3) Other Assets, Non-Bondable	AP-9		
		-----	-----
TOTAL Other Expenses Offset by Revenue	A-17	\$2,650	\$4,200
		=====	=====

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

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

		2014	2013	
		Cross Ref.	Proposed Budget	Current Year Final Budget
Admin - Operating				
Insert new rows here	ADMINISTRATION		\$14,600	\$15,300
	ADVERTISING		\$1,300	\$1,100
	ELECTION		\$1,900	\$1,700
	PROFESSIONAL FEES		\$42,900	\$42,000
	Total Additional Administration Operating Expenses	AP-4	\$60,700	\$60,100
Admin - Other Assets, Non-Bondable				
Insert new rows here				
	Total Additional Administration Other Assets	AP-5		
Cost of Operations - Operating				
Insert new rows here	FIRE TRAINING/EDUCATION		\$20,000	\$20,000
	INSURANCE		\$60,100	\$58,100
	RENTAL/LEASE		\$91,400	\$86,000
	REPAIRS AND MAINTENANCE		\$63,000	\$65,000
	Total Additional Operating Expenses Operations	AP-6	\$234,500	\$229,100
Cost of Operations - Other Assets, Non-Bondable				
Insert new rows here	FIREFIGHTING EQUIPMENT		\$68,500	\$69,000
	SUPPLIES		\$22,700	\$22,000
	UTILITIES		\$4,000	\$4,000
	DUES AND SUBSCRIPTIONS			\$700
	Total Additional Cost of Operations Other Assets	AP-7	\$95,200	\$95,700
Other Expenses Offset by Revenue - Operating				
Insert new rows here	BFS OTHER OPERATING		\$2,650	\$4,200
	Total Additional Operating Expenses Offset by Revenue	AP-8	\$2,650	\$4,200
Other Expenses Offset by Revenue - Other Assets, Non-Bondable				
Insert new rows here				
	Total Costs Offset by Revenue Other Assets	AP-9		

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

PRINCIPAL PAYMENTS	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Final Budget	2014		2015		2016		2017		2018	
						Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
TOTAL PAYMENTS P-5															
Total Principal Debt Payments D-1					\$91,357	\$95,064									

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

INTEREST PAYMENTS		Date of Project Approval	% of Approval	Date of LFB Approval	Final Budget	2014 Proposed Budget	2015 Projected Budget	2016 Projected Budget	2017 Projected Budget	2018 Projected Budget
General Obligation Bonds										
Insert new rows here										
TOTAL PAYMENTS I-1										
Bond Anticipation Notes										
Insert new rows here										
TOTAL PAYMENTS I-2										
Capital Leases										
Insert new rows here	10/19/04	12/17/03	100.00%	9/8/04	\$7,566	\$3,859				
TOTAL PAYMENTS I-3										
Intergovernmental Loans										
Insert new rows here										
TOTAL PAYMENTS I-4										
Other Bonds Or Notes										
Insert new rows here										
TOTAL PAYMENTS I-5										
Total Interest Debt Payments D-2					\$7,566	\$3,859				

2014 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

INTEREST PAYMENTS		Date of Voter Approval	% of Approval	Date of LFB Approval	Final Budget	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	Date of Project			2013		2014	2015	2016	2017	2018

1329

Form CNC-3 Fire District
(December 2007)

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(Chapter 62, P.L. 2007)

MUNICIPALITY Manasquan Borough

COUNTY Monmouth

FIRE DISTRICT CODE: FO1

TOTAL NUMBER OF FIRE DISTRICTS 1

FILE FORM CNC-3 FOR 2014 IMMEDIATELY WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for CURRENT
TAX YEAR This is the fire district value on October 1
before added assessments. **FOR REFERENCE ONLY.**

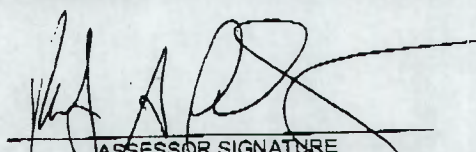
\$ 1,521,996,500 (1)

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

+ 7,266,000 2013 Added
0,000 2012 Added
Appeal

7,266,000 (2)

10/9/13
DATE


ASSESSOR SIGNATURE
ROBIN A PAUGH

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

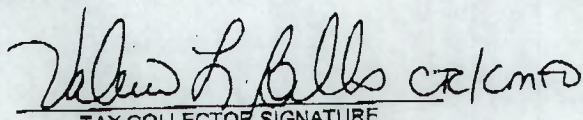
3. Fire District **TAX RATE** from **CURRENT YEAR**
(expressed as a decimal, \$ per hundred).

0.048 (3)

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

\$ 3,487.68 (4)

10/9/13
DATE


TAX COLLECTOR SIGNATURE
Valerie L Bills

2014 FIRE DISTRICT BUDGET

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

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

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

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

7. Next, follow the instructions below:

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

Manasquan Boro Fire District #1 (Monmouth)

Manasquan Boro Fire District #1
 Monmouth
 BARRY
 OSBORN
 732-223-1333
barry@bjosborncpa.com

Preparer's First Name:
 Preparer's Last Name:
 Preparer's Phone Number:

 Preparer's email:

2013 Adopted Budget - Amount to be Raised by Taxation (Page 5)
 Cap Bank Available from 2011 (See Levy Cap Certification)
 Cap Bank Available from 2012 (See Levy Cap Certification)
 Cap Bank Available from 2013 (See Levy Cap Certification)
 Cap Bank Used from 2011
 Cap Bank Used from 2012
 Cap Bank Used from 2013
 Changes in Service Provider (+/-)
 DLGS Approved Adjustments
 Cancelled or Unexpended Referendum Amount
 (Enter as a positive number)
 Assessed Valuation of District for adopted budget

\$727,810
\$733,707
\$0
1,521,996,500
\$7,266,000
\$0.048

New Ratables - Increase in Valuations (New Construction and Additions)
 Adopted Fire District Tax Rate (per \$100)

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

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

\$0.048
 Page 1

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
132701	Manasquan Boro Fire District #1	Monmouth	

Model Fire District Tax Levy Calculation Worksheet

Levy Cap Calculation

Prior Year Amount to be Raised by Taxation for Fire District Purposes.....	\$727,810
Changes in Service Provider (+/-).....	\$0
DLGS Approved Adjustments.....	\$0
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation.....	\$727,810
Plus 2% Cap increase.....	\$14,556
Adjusted Tax Levy Prior to Exclusions.....	\$742,366

Exclusions:

Shared Service Exclusion.....	\$0
Change in Total Debt Service Appropriation.....	\$0
Allowable pension increases.....	\$0
Allowable increase in health care costs.....	\$0
Changes in LOSAP contributions (+/-).....	\$17,000
Extraordinary Costs due to a "Declared" Emergency	\$0
Net Capital Improvement Fund and/or Down	
Payment on Improvements and Reserve for Future	\$2,000
Add Total Exclusions.....	\$19,000
Less Cancelled or Unexpended Referendum Amounts.....	\$0
Increase in Ratable Valuation (New Construction/Additions)	\$7,266,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)....	\$0.048
	\$3,488

Adjusted Tax Levy.....	\$764,854
Amount Utilized from Levy Cap Bank from 2011.....	\$0
Amount Utilized from Levy Cap Bank from 2012.....	\$0
Amount Utilized from Levy Cap Bank from 2013.....	\$0
Subtotal: Maximum Tax Levy Before Referendum.....	\$764,854
Amount Proposed for Levy Cap Referendum.....	\$0
Maximum Allowable Amount to be Raised by Taxation.....	\$764,854

Cap Bank Calculation

Amount To Be Raised By Taxation.....	\$737,195
Cap Bank Available from Prior Year (2011) for 2014's Budget.....	\$0
Cap Bank Available from Prior Year (2012) for 2014's Budget.....	\$0
Revised Cap Bank from Prior Year (2012) available for 2015's Budget.....	\$0
Cap Bank Available from Prior Year (2013) for 2014's Budget.....	\$733,707
Revised Cap Bank from Prior Year (2013) available for 2015's Budget.....	\$733,707
Cap Bank from Current Year (2014) available for 2015's Budget.....	\$27,659
Cap Bank Available from 2014 for 2015's Budget.....	\$27,659

Health Insurance Exclusion Calculation Sheet

FY 2014 State Health Benefits Program Average Increase: 6.6%

Fire District	COUNTY	EXAMINER	
Manasquan Boro Fire District #1	Monmouth		
These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered		<u>Proposed Budget</u>	<u>Final Budget</u>
Administration Health Insurance Appropriation		\$0	\$0
Operations & Maintenance Health Insurance Appropriation		\$7,200	\$0
A. Proposed Budget Group Health Insurance		\$7,200	\$0
NET INCREASE (DECREASE)		\$7,200	
1. Net Increase Divided by 2013 Amount Budgeted = % Increase		0.00%	
2. SFY 2014 State Health Average 6.6%; Less 2% = % Increase added to current levy		0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		0.00%	
5. % Increase Exclusion (B2) * 2013 Expended = 2014 appropriation added to levy		\$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0	
2014 Increase in Appropriation		\$0	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	
Proposed Budget PERS Contribution Appropriated		\$3,000
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$2,000
*Net Current Year Base Amount		\$1,000
Final Budget PERS Contribution		\$4,000
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$2,000
*Net Prior Year Base Amount		\$2,000
Pension Contribution Exclusion		\$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	
LOSAP - Proposed Budget		\$115,000
LOSAP - Final Budget		\$98,000
LOSAP Exclusion (+/-)		\$17,000

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	
Total Debt Service Appropriation (Proposed Budget)		\$98,923
Current Year Base Amount		\$98,923
Total Debt Service Appropriation Expended (Final Budget)		\$98,923
Final Budget Base Amount		\$98,923
Debt Service Exclusion		\$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	
Total Capital Appropriation (Proposed Budget)		\$72,000
Capital Appropriation offset from Restricted Fund (Proposed Budget)		\$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)		\$0
Current Year Base Amount		\$72,000
Total Capital Appropriation (Final Budget)		\$70,000
Capital Appropriation offset from Restricted Fund (Final Budget)		\$0
Capital Appropriation offset from Grant Revenue (Final Budget)		\$0
Capital Appropriation offset from Unrestricted Fund (Final Budget)		\$0
Final Budget Base Amount		\$70,000
Capital Expenditure Exclusion		\$2,000

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

Shared Services Calculation Sheet

Fire District	EXAMINER
Manasquan Boro Fire District #1 (Monmouth)	
Current Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergency Appropriations	\$0
Prior Year Shared Services Capital, Debt Service, Pension, Health Benefits and Declared Emergencies Expended	\$0
Shared Service Exclusion	\$0

