

2013

Manasquan Fire District No.1

Fire District Budget

Department Of



Community
Affairs

Division of Local Government Services

2013

MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

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:** _____

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:** _____

PREPARER'S CERTIFICATION

2013

MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

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

PREPARER'S CERTIFICATION OTHER ASSETS

2013

MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2013 to December 31, 2013

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

APPROVAL CERTIFICATION

2013

NASQUA

FIRE DISTRICT NO. 1 BUDGET,

FISCAL YEAR, 11: From January 1, 2013 to December 31, 2013

I hereby certify that the Fire District No. 1 Budget, including Supplemental Schedule S appended hereto, are a true copy of the Annual Budget approved by resolution of the Board of Commissioners of the Manasquan Fire District an open public meeting pursuant to, N.J.A.C. 17:27-2.4; on the 22nd day of December, 2012:

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.

Treasurer's Sign	
	Robert
Title:	TREASURER
Address	P.O. Box 56— MANASQUAN, NJ 08736
Phone Number:-	732-223-1333 j: 732-223-8310
E-mail address,...	barijgbjoshornepa.com...

2013 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:	TREASURER		
City, State, Zip:	PO BOX 567, MANASQUAN	NJ	08736
Preparer's #: (ext.)	732-223-1333	Fax Number:	732-223-8310
Preparer's Cell #:			
Preparer's E-mail:	barry@bjosborncpa.com		

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:	732-223-8310
E-mail:	barry@bjosborncpa.com		

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

2013 BUDGET RESOLUTION

Manasquan

Fire District No. 1

FISCAL YEAR: From January 1, 2013 to December 31, 2013

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 has been presented before the Board of Commissioners of the Fire District No. 1 at its open public meeting of December 12, 2012; 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 \$ 766,858 which includes amount to be raised by taxation of \$ 727,810, and Total Appropriations of \$ 766,858; and

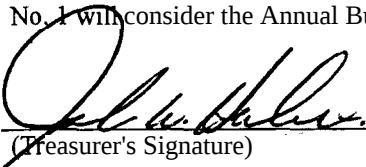
WHEREAS, the amount to be raised by taxation to support the district budget, shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 12, 2012 that the Annual Budget, including appended Supplemental Schedules, of the Manasquan Fire District No. 1 for the fiscal year beginning January 1, 2013 and ending December 31, 2013 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 16, 2013.


(Treasurer's Signature)

_____/_____
(Date)

d of CommissionersRecorded Vote

Member	Aye	Nay	Abstain	Absent
Hofstetter				
Herbert	X			
Coder	X			
Triggiano	X			
Nielsen	X			

2013 BUDGET MESSAGE

Manasquan

Fire District No. 1 Budget

FISCAL YEAR: From January 1, 2013 to December 31, 2013

1. Complete a brief statement on the 2013 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 2012.

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 2012. The Board has not applied any Restricted or Unrestricted Fund Balance in this 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,

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	\$ 1,615,226,654
7b. Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.045

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? N/A

No: Yes:

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED--		2013 CROSS PROPOSED REF. BUDGET	2012 CURRENT YEAR FINAL BUDGET
UNRESTRICTED FUND BALANCE	* A-1 *	\$0 *	\$0 *
RESTRICTED FUND BALANCE	* A-2 *	\$0 *	\$0 *
TOTAL FUND BALANCE UTILIZED	* R-1 *	\$0 *	\$0 *
		= = = = =	= = = = =

----MISCELLANEOUS ANTICIPATED REVENUES----		2013 CROSS PROPOSED REF. BUDGET	2012 CURRENT YEAR FINAL BUDGET
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)	* *	\$0 *	\$0 *
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)	* *	\$0 *	\$0 *
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)	* *	\$0 *	\$0 *
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)	* *	\$0 *	\$0
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)	* *	\$0 *	\$0 *
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)	* *	\$0 *	\$0 *
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)	* *	\$0 *	\$0 *
RENTAL INCOME	*	\$0 *	\$0 *
SALE OF ASSETS	* A-3 *	\$0 *	*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-4 *	\$4,000 *	\$3,000 *
OTHER REVENUE	* A-5 *	\$0 *	\$0 *
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	R-2 *	\$4,000 *	\$3,000 *
		= = = = =	= = = = =

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

--ANTICIPATED REVENUES--

--OPERATING GRANT REVENUE--	CROSS REF.	2013	2012
		PROPOSED BUDGET	CURRENT YEAR FINAL BUDGET

SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)	*	\$1,898	\$2,731 *
OTHER GRANTS & ENTITLEMENTS	* A-6 *	\$0	\$0 *
TOTAL OPERATING GRANT REVENUE	* R-3 *	\$1,898	\$2,731 *
		=====	=====

MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

	CROSS REF.	2013	2012
		PROPOSED BUDGET	CURRENT YEAR FINAL BUDGET
UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)			
RESERVES UTILIZED	* *		\$0 *
ANNUAL REGISTRATION FEES	* *	\$33,150	\$33,100 *
PENALTIES AND FINES	* *	\$0	\$0 *
OTHER REVENUES	* *	\$0	\$0 *
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	* A-7 *	\$33,150	\$33,100 *
OTHER REVENUES OFFSET WITH APPROPRIATIONS	* A-8 *	\$0	\$0 *
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	* R-4 *	\$33,150	\$33,100 *
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	* B-1 *	\$39,048	\$38,831 *
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	* R-5 *	\$727,810	\$713,621 *
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	B-2 *	\$766,858	\$752,452 *

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

\$733,707

Amount Over Levy Cap

\$0

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

— — — —

----ADMINISTRATION----

— — — —

		2013	2012
	CROSS PROPOSED	CURRENT YEAR	
REF.	BUDGET	FINAL BUDGET	
— —	— —	— —	
SALARY & WAGES	* A-9 *	\$10,000 *	\$10,000 *
FRINGE BENEFITS	* A-13 *	\$900 *	\$1,000 *
OTHER EXPENSES	* A-11 *	\$60,100 *	\$57,883 *
		— — — — —	— — — — —
TOTAL ADMINISTRATION	* E-1 *	\$71,000 *	\$68,883 *
		= = = = =	= = = = =

		2013	2012
	CROSS PROPOSED	CURRENT YEAR	
REF.	BUDGET	FINAL BUDGET	
— —	— —	— —	
SALARY & WAGES	* A-10 *	\$55,950 *	\$56,060 *
FRINGE BENEFITS	* A-14 *	\$7,035 *	\$9,206 *
OTHER EXPENSES	* A-12 *	\$324,800 *	\$314,280 *
		— — — — —	— — — — —
TOTAL COST OF OPERATIONS & MAINTENANCE	* E-2 *	\$387,785 *	\$379,546 *
		= = = = =	= = = = =

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

— — — .

----OPERATING APPROPRIATIONS OFF-SET----	CROSS	2013		2012
WITH REVENUES	REF.	PROPOSED		CURRENT YEAR
.....		BUDGET		FINAL BUDGET
				— —
SALARY & WAGES	* A-15 *	\$24,725	*	\$24,500 *
FRINGE BENEFITS	* A-16 *	\$4,225	*	\$6,050 *
OTHER EXPENSES	* A-17 *	\$4,200	*	\$2,550 *
TOTAL APPROPRIATIONS OFFSET WITH REVENUES	* E-3 *	\$33,150	*	\$33,100 *
		= = - - - = =		= = = = = = =

----APPROPRIATIONS FOR DULY INCORPORATED----	CROSS	2013		2012
FIRST AID/RESCUE SQUAD ASSOC.	REF.	PROPOSED		CURRENT YEAR
(N.J.S. 40A:14-85.1)		BUDGET		FINAL BUDGET
— — — .				
VEHICLES	*	\$0	*	\$0 *
EQUIPMENT	*	\$0	*	\$0 *
MATERIALS & SUPPLIES	*	\$6,000	*	\$4,000 *
TOTAL APPROPRIATIONS FOR DULY INCORP. FIRST AID/RESCUE SQUAD ASSOC.	* E-4 *	\$6,000	*	\$4,000 *
		= = = = = = =		= = = = = = =

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES----	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)			
(1)	*	\$0 *	\$0 *
(2)	*	\$0 *	\$0 *
(3)	*	\$0 *	\$0 *
OTHER DEFERRED CHARGES - (List & Cite Statute)			
(1) Declared State of Emergency (N.J.S. 40A:4-45.45 10b)	*	n/a *	\$0 *
(2)	*	\$0 *	\$0 *
(3)	*	\$0 *	\$0 *
TOTAL DEFERRED CHARGES	* E-5 *	\$0 *	\$0 *
		=====	=====

.....	— —	2013	2012
----DEFICITS FROM OPERATIONS----	CROSS	PROPOSED	CURRENT YEAR
.....	REF.	BUDGET	FINAL BUDGET
	— —	— —	— —
CASH DEFICIT OF PRECEEDING YEAR			
(N.J.S. 40A:14-78.6)	* E-6 *	\$0 *	\$0 *
		=====	=====

		2013	2012
	CROSS	PROPOSED	CURRENT YEAR
	REF.	BUDGET	FINAL BUDGET
		— —	— —
LENGTH OF SERVICE AWARD PROGRAM			
(LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	* E-7 *	\$98,000 *	\$98,000 *
		=====	=====

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1

----BUDGETED APPROPRIATIONS--

----CAPITAL APPROPRIATIONS--

2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
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CAPITAL IMPROVEMENTS (N.J.S. 40A:14-84)

List Project Separately	Date of Voter Approval	Asset Type	Affirmative Vote %		
(1) SCBA(AIR PACKS& CYLINDERS))	12/12/11	Firefighting Equip	* 100% *		\$70,000 *
(2) SCBA(AIR PACKS& CYLINDERS))	12/12/12	Firefighting Equip'	* 100% *	\$72,000 *	\$0 *
(3)		Asset Type (Select) *		\$0 *	\$0 *
(4)		Asset Type (Select) *	*	\$0 *	\$0 *
(5)		Asset Type (Select) *	*	\$0 *	\$0 *
(6)		Asset Type (Select) *	*	\$0 *	\$0 *

DOWN PAYMENTS (N.J.S. 40A:14-85)

List Separately Project	Date of LFB Approval'	Date of Voter Approval	Asset Type	Affirmative Vote		
(1)			Asset Type (Select) *	*	\$0 *	\$0 *
(2)			Asset Type (Select) *	*	\$0 *	\$0 *
(3)			Asset Type (Select) *	*	\$0 *	\$0 *
(4)			Asset Type (Select) *		\$0 *	\$0 *
(5)			Asset Type (Select) *		\$0 *	\$0 *

Total Capital Improvements/Down Payments

* C-1 *	\$72,000 *	\$70,000 *
---------	------------	------------

RESERVE FOR FUTURE CAPITAL OUTLAYS

* C-2 *	\$0 *	\$0 *
---------	-------	-------

TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)

E-8	\$72,000 *	\$70,000 *
	=====	=====

Capital Appropriations offset with Restricted Fund
 Capital Appropriations offset with Grants
 Capital Appropriations offset with Unrestricted Fund

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

----DEBT SERVICE FOR CAPITAL----

----APPROPRIATIONS----

----PRINCIPAL PAYMENTS--

	CROSS REF.,	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
GENERAL OBLIGATION BONDS	* P-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* P-2 *	\$0	\$0 *
CAPITAL LEASES	* P-3 *	\$91,357	\$87,793 *
INTERGOVERNMENTAL LOANS	* P-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* P-5 *	\$0	\$0 *
TOTAL PRINCIPAL PAYMENTS	* D-1 *	\$91,357	\$87,793 *

----INTEREST PAYMENTS----

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR FINAL BUDGET
GENERAL OBLIGATION BONDS	* 1-1 *	\$0	\$0 *
BOND ANTICIPATION NOTES	* 1-2 *	\$0	\$0 *
CAPITAL LEASES	* 1-3 *	\$7,566	\$11,130 *
INTERGOVERNMENTAL LOANS	* 1-4 *	\$0	\$0 *
OTHER BONDS OR NOTES	* 1-5 *	\$0	\$0 *
TOTAL INTEREST PAYMENTS	* D-2 *	\$7,566	\$11,130 *
TOTAL DEBT SERVICE APPROPRIATIONS (D-1 + D-2)	* E-9 *	\$98,923	\$98,923 *

TOTAL BUDGETED APPROPRIATIONS

(E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8 + E-9)

* B-2 *	\$766,858	*	\$752,452 *
	=====		=====

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

		2013 Proposed Budget Amount Requested	2012 Final Budget
----Summary of Referendum Line Items--		SS Page Number	
		\$0	\$0
TOTAL Referendum Line Items		\$0	\$0

Tax Levy Requested minus Maximum Allowable Levy
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.)

\$0

		2013 Proposed Budget Amount Requested	2012 Final Budget
----Summary of Release of Restricted Fund Balance Referendum Line Items--			
Insert new rows here			
TOTAL of Release of Restricted Fund Balance		\$0	

2013

Manasquan Fire District No. 1

Supplemental Schedules

Department Of
la



Community
Affairs

Division of Local Government Services

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2013 PROPOSED BUDGET
(1) BEGINNING BALANCE JAN. 1, 2012	* AUDIT *	\$353,728 *
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET	* *	*
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)	* *	\$353,728 *
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET	* *	\$7,500 *
(5) ANTICIPATED BALANCE - DEC. 31, 2012 (Line 3 + Line 4)	* *	\$361,228 *
(6) UTILIZED IN PROPOSED BUDGET - 2013	* A-1 *	*
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2013 BUDGET (Line 5 - Line 6)	*	\$361,228 *
----RESTRICTED FUND BALANCE--	CROSS REF.	2013 PROPOSED BUDGET
(8) BEGINNING BALANCE JAN. 1, 2012	* AUDIT *	\$257,640 *
(9) Utilized in Current Year's Adopted Budget	* *	*
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)	* *	\$257,640 *
(11) Estimated Results of Operations in Current Budget	* *	*
(12) ANTICIPATED BALANCE - DEC. 31, 2012 (Line 10 + Line 11)	*	\$257,640 *
(13) A. Used in Proposed Budget for Capital Purposes (Page 9) *	* *	*
B. Release Referendum Resolution (Page 10A)	A-2 *	*
Total Proposed Use of Restricted Fund Balance	*	*
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2013 BUDGET (Line 12 - Line 13A - 13B)	*	\$257,640 *

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

SUPPLEMENTAL SCHEDULES----

----SALE OF ASSETS----

DESCRIPTION OF ASSET (list individually)		CROSS REF.	PURCHASE BASIS	2013 PROPOSED SALE VALUE	
(1)		*		*	*
(2)		*		*	*
(3)		*		*	*
TOTAL SALE OF ASSETS		* A-3 *	-----	=====	

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

INVESTMENTS/ACCOUNTS (List Each)		CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR'S FINAL BUDGET	
(1)	VARIOUS BANK ACCOUNTS		\$4,000	*	\$3,000 *
(2)		*			
(3)		*	*	*	*
(4)		*	*		
(5)		*	*	*	*
(6)		*	*		
(7)		*	*	*	*
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS		* A-4 *	\$4,000	*	\$3,000 *
			=====	=====	

----OTHER REVENUE-- -----

LIST IN DETAIL:		CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR'S FINAL BUDGET	
(1)		*		*	*
(2)		*		*	*
(3)		*		*	*
(4)		*		*	*
(5)		*		*	*
TOTAL OTHER REVENUE		* A-5 *	-----	-----	
			=====	=====	

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

SUPPLEMENTAL SCHEDULES----

----OTHER GRANTS &----¹ ENTITLEMENTS

CROSS
REF.

2013
PROPOSED
BUDGET

2012
CURRENT YEAR'S
FINAL
BUDGET

LIST IN DETAIL:

(1)	*	*		*
(2)	*	*		*
(3)		*		*
(4)	*	*	*	*
(5)	*	*	*	*
(6)		*	*	*
(7)		*	*	*
(8)		*	*	*
(9)		*	*	*
TOTAL OTHER GRANTS & ENTITLEMENTS				* A-6 *
				=====

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

CROSS
REF.

2013
PROPOSED
BUDGET

2012
CURRENT YEAR'S
FINAL
BUDGET

LIST IN DETAIL:

(1)	*		*	*
(2)	*		*	*
(3)	*		*	*
(4)	*		*	*
(5)	*	*	*	*
(6)	*	*	*	*
(7)	*	*	*	*
(8)	*	*	*	*
(9)				
TOTAL OTHER REVENUES OFF-SET				* A-8 *
				=====

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

		TITLE Administrative Postions (list Individually)	# of Staff	Annual Compensation	2013
					Proposed Budget
Insert new rows here					
		TOTAL ADMINISTRATION S&W appendix	AP-1		
		Operation & Maintenance Postions (list Individually)			
Insert new rows here					
		1TOTAL COST OF OPERATIONS S&W Appendix	AP-2		
		Salary Offset by Revenue Postions (list Individually)			
Insert new rows here					
		Total Salaries Offset By Revenue Appendix	AP-3		

PAGE SS-5 Appendix

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

SUPPLEMENTAL SCHEDULES----- FRINGE BENEFIT COSTS

PROPOSED BUDGET		2013		
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$0	\$2,000	\$2,000	
Total PERS	\$0	\$2,000	\$2,000	\$4,000
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$900	\$5,035	\$2,225	
Total Other Fringe	\$900	\$5,035	\$2,225	\$8,160
TOTAL PROPOSED BUDGET	\$900	\$7,035	\$4,225	\$12,160
Cross Reference	A-13	A-14	A-16	

FINAL BUDGET		2012		
Title	Administra- tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	\$0	\$3,600	\$3,600	
Total PERS	\$0	\$3,600	\$3,600	\$7,200
(2) Police & Fire RS Contribution	\$0	\$0	\$0	
Total PFRS	\$0	\$0	\$0	\$0
(3) Employee Group Health Insurance	\$0	\$0	\$0	
Total Group Health Insurance	\$0	\$0	\$0	\$0
(4) Other Fringe	\$1,000	\$5,606	\$2,450	
Total Other Fringe	\$1,000	\$5,606	\$2,450	\$9,056
TOTAL FINAL BUDGET	\$1,000	\$9,206	\$6,050	\$16,256
Cross Reference	A-13	A-14	A-16	

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

-----ADMINISTRATION-----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

		2013	2012
	Cross		Current Year
	Ref.	Proposed Budget	Final Budget
OPERATING - (List Individually):			
(1) ADMINISTRATION		\$15,300	\$13,283
(2) ADVERTISING		\$1,100	\$1,000
(3) ELECTION		\$1,700	\$1,600
(4) Appendix brought forward	AP-4	\$42,000	\$42,000
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	A-11	\$60,100	\$57,883

-----COST OF OPERATIONS-----

OTHER EXPENSES (N.J.S. 40A:14-78.6)

		2013	2012
	Cross		Current Year
	Ref.	Proposed Budget	Final Budget
OPERATING - (List Individually):			
(1) RENTS & LEASES		\$86,000	\$83,400
(2) INSURNACE		\$58,100	\$57,100
(3) REPAIRS & MAINTENANCE		\$65,000	\$58,280
(4) Appendix brought forward	AP-6	\$46,700	\$46,500
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1) FIREFIGHTING EQUIPMENT		\$69,000	\$69,000
(2)			
(3) Appendix brought forward	AP-7		
TOTAL COST OF OPERATIONS OTHER EXPENSES	A-12	\$324,800	\$314,280

-----Other Expenses Offset by Revenue---

OTHER EXPENSES (N.J.S. 40A:14-78.6)

		2013	2012
	Cross		Current Year
	Ref.	Proposed Budget	Final Budget
OPERATING - (List Individually):			
(1) BFS-OTHER OPERATING		\$4,200	\$2,550
(2)			
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
TOTAL Other Expenses Offset by Revenue	A-17	\$4,200	\$2,550

=====

2013 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

		Cross Ref.	2013 Proposed Budget	2012 Current Year Final Budget
	ADMINISTRATION			
	OPERATING (list individually)			
Insert new rows here	PROFSSIONAL FEES		\$42,000	\$42,000
	Total Additional Administration Operating Expenses	AP-4	\$42,000	\$42,000

	OTHER ASSETS - NON-BONDABLE (list individually):			
Insert new rows here				
	Total Additional Administration Other Assets,	AP-5		

	COST OF OPERATIONS			
	OPERATING - (list individually):			
Insert new rows here	SUPPLIES AND MATERIALS		\$22,000	\$21,800
	TRAINING AND EDUCATION		\$20,000	\$20,000
	UTILITIES		\$4,000	\$4,000
	DUES AND SUBSCRIPTIONS		\$700	\$700
	Total Additional Operating Expenses Operations	AP-6	\$46,700	\$46,500

	OTHER ASSETS - NON-BONDABLE (list individually):			
Insert new rows here				
	Total Additional Cost of Operations Other ASsets	AP-7		

	OTHER EXPENSES OFFSET BY REVENUE			
	OPERATING - (list individually):			
Insert new rows here				
	Total Additional Operating Expenses Offset by Revenue	AP-8		

	OTHER ASSETS - NON-BONDABLE (list individually):			
Insert new rows here				
	Total Costs Offset by Revenue Other Assets	AP-9		

2013 FIRE DISTRICT BUDGET
Manasquan Boro Fire District #1 (Monmouth)

—SUPPLEMENTAL SCHEDULES—

PRINCIPAL PAYMENTS					—DEBT SERVICE SCHEDULE—					
					Final Budget	Proposed Budget	YEARS Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	2012	2013	2014	2015	2016	2017
<u>General Obligation Bonds</u>										
TOTAL PAYMENTS P-1										
<u>Bond Anticipation Notes</u>										
ji										
TOTAL PAYMENTS P-2										
Capital Leases										
PUMPER/LADDER TRUCK	10/19/04	12/17/03	100.00%	9/8/04	\$87,793	' \$91,357	\$95,064			
11'										
TOTAL PAYMENTS P-3										
					\$87,793	' \$91,357	\$95,064			
Intergovernmental Loans										
e										
<u>TOTAL PAYMENTS P4</u>										
Other Bonds Or Notes										
TOTAL PAYMENTS P-5										
Total Principal Debt Payments D-1					\$87,793	\$91,357	\$95,064			

PAGE SS-7 ¹¹

II

111

2013 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

--SUPPLEMENTAL SCHEDULES--

-DEBT SERVICE SCHEDULE--

INTEREST PAYMENTS

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval	Final Budget		Proposed Budget		Projected Budget	Projected Budget	Projected Budget	Projected Budget
					2012	2013	2014	2015	2016	2017		
<u>General Obligation Bonds</u>												

TOTAL PAYMENTS 1-1

Bond Anticipation Notes

TOTAL PAYMENTS 1-2

Insert new rows here	PUMPER/LADDER TRUCK	10/19/04	12/17/03	100.00%	9/8/04	*	\$11,130	I	\$7,566	\$3,859		
						*						
						*						
						*						
	TOTAL PAYMENTS 1-3					•	\$11,130		\$7,566	\$3,859		

Intergovernmental Loans

a e

TOTAL PAYMENTS 1-4

Other Bonds Or Notes

TOTAL PAYMENTS 1-5

Total Interest Debt
Payments D-2 _____ \$11,130 \$7,566 \$3,859

If you are preparing this workbook WITHOUT having the Instructions and Reference Guide open, it is your responsibility to ensure that you complete it STOP and get them and complete the budget.

page by page as you

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 "1.C." pages the -Prope, 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.

The incirpual, I, C; Workshcets (tabs) are locked to protect the formulas.

4. Fill in only the information 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::

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

Manasquan Boro Fire District #1 -

Manasquan Boro Fire
District #1 -
rvi Oriibuth

Preparer's First Name

Preparer's Last Name

Preparer's Phone Number:

9sElpFtlr qPA
*223--133i

CHIEUOSBORK

Preparer's email:

Adopter LBudget Amount to be Raised by Taxation to support the District budget (Page)

Cap, Bank - Available from 2011. (See Levy Cap Certification)

Cap. Bank Available from 2012: (See Levy Cap Certification)

Cap. Bank Available from 2011

Cap Used from 2012

Change in Service Provider (4-/-)

DLGS Approved Adjustments

Caticellethroi Unexpended Referendum Amount

(Enter as a percentage number)

Assessed Valuation of District for adopted budget

\$713,621
1,606,751,754
\$8,474,900
\$0.045

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

Adopted Fire District Tax Rate (per \$100)

To print out the Summary Levy Cap Calculation worksheet now click on the LC 1 tab and click the print icon.

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

\$0.045

Fire District Summary Levy Cap Calculation			
FDCode	Fire District	COUNTY	EXAMINER
132701	MatiaquarirIBord Fire DietriCt:#1	Mikirnotith	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		\$713,621
	Changes in Service Provider (+/-)		- \$0
	DLGS Approved Adjustments		\$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		\$713,621
	Plus 2% Cap increase		\$14,272
Adjusted Tax Levy Prior to Exclusions			\$727,893
	Exclusions:		
	Shared Service Exclusion		
	Change in Total Debt Service Appropriation		
	Allowable pension increases	\$b	
	Allowable increase in health care costs	\$0	
	Changes in LOSAP contributions (+/-)	\$0	
	Extraordinary Costs due to a "Declared" Emergency (+9	\$0	
	Net Capital Improvement Fund and/or Down Payment on		
	Improvements and Reserve for Future Capital Outlay	\$2,000	
	Add Total Exclusions		\$2,000
	Less Cancelled or Unexpended Referendum Amounts		
Adjusted Tax Levy			\$729,893
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	\$,4741900	
	Prior Year Local Fire District Tax Rate (3 decimals/\$100)	6646	\$3,814
	Amount Utilized from Levy Cap Bank from 2011		
	Amount Utilized from Levy Cap Bank from 2012		
Subtotal: Maximum Tax Levy Before Referendum			\$733,707
	Amount Proposed for Levy Cap Referendum		
Maximum Allowable Amount to be Raised by Taxation			\$713,621
Cap Bank Calculation			
	Amount To Be Raised By Taxation		\$0
	Cap Bank Available from Prior Year (2011) for 2013's Budget		\$71,621
	Revised Cap Bank from Prior Year (2011) (Lapses)		\$713,621
	Cap Bank Available from Prior Year (2012) for 2013's Budget:		\$0
	Revised Cap Bank from Prior Year (2012) available for 2014's Budget		\$
	Cap Bank Available from 2013 for 2014's Budget	7	733,707

Health Insurance Exclusion Calculation Sheet

FY 2013 State Health Benefits Program Average Increase: 9.2%

Fire District	COUNTY	EXAMINER
Manasquan Fire District #1	Monmouth	
These amounts are drawn from the 2012 State Health Benefits Program. If a waiver or referendum is adopted, the amounts will be adjusted accordingly.		Proposed Budget
Administration Health Insurance Appropriation		\$0
Operations & Maintenance Health Insurance Appropriation		\$0
A. Proposed Budget Group Health Insurance		\$0
NET INCREASE (DECREASE)		\$0
1. Net Increase Divided by 2012 Amount Budgeted = % Increase		0.00%
2. SFY 2013 State Health Average 9.2%: Less 2% = % Increase added to current levy		0.00%
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap		0.00%
5. % Increase in 2012 State Health Benefits Program (B2) = 2012 State Health Benefit Average		\$0
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)		\$0
2013 Increase in Appropriation		\$0

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
-- Ma nasqualit Bole Eli* D iltriCtr#1	MONNIOTITH	
Proposed Budget PERS Contribution Appropriated		\$4,000
Proposed Budget PFRS Contribution Appropriated		\$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$2,000
*Net Current Year Base Amount		\$2,000
Final Budget PERS Contribution		\$7,200
Final Budget PFRS Contribution		\$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		\$3,600
*Net, Prior Year Base Amount		\$3,600
Pension Contribution Exclusion		\$0
DIROMMINIMPIWINNCOPor 141 y4		

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
4Maitaiqiiliii Bad Fie* D Mitt #1	MoninaLith	
LOSAP - Proposed Budget		\$98,000
LOSAP - Final Budget		\$98,000
LOSAP Exclusion (+1 -)		

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
z4\$, MariasquariBordiFifiDiitriect #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		\$7\$6

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Y'iMa riaOda it BoliiFiraDiatkictli :	Moninoiith	
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		1672,000
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
anasiiliariilBaiii Fire District fti (Mblimoulh)	
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	
Shared Service Exclusion	
5. E 3 iAfV , IIII II ' -r i.	1.

1329

Form CNC-3 Fire District
(December 2007)**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS**
(Chapter 62, P.L. 2007)MUNICIPALITY N-aWa. r\
-Boa-Doe-COUNTY MonmouthFIRE DISTRICT CODE: e01

TOTAL NUMBER OF FIRE DISTRICTS _____

FILE FORM CNC-3 FOR 2007 IMMEDIATELY, WITH FIRE DISTRICTS SHOWN ABOVE

1. Aggregate assessed value for the fire district for Cu/004T
if 4.06 4.0 This is the fire, district value on October 1
before added assessments. **FOR REFERENCE ONLY.**

\$ (40(d. = 4- 51, 4.54-f 11)

2. Total valuation of new construction and Improvements
(not prorated) from the Added Assessment Ust 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.

L 51)70 .dol.).
t.o o o 20't 1:0

(2)

E

OR SIGNATURE

ASSESSOR: UPON ENTERIN DATA ON LINE 1 D 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 SIDEI

3. Fire District TAX RATE ; from CURRENT YEAR
(expressed as a decimal, 5 per,hundred).

0.045 (3)

9. Amount of permitted revenue 'increase = line 2 X line 3
(N.J.S.A. 40k4-45.45).

3, R13140 (4)1b s 12

• TAXCOLLECTOR GNATURE

VALLeorL U) L, -173,16