

LOCAL GOVT SERVICE
2016
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LOCAL GOVT SERVICE

Manasquan Fire District No.1

Fire District Budget

manasquanfire.org
(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

~~ADOPT~~

OFFICIAL COPY

ADOPTED COPY

2016 FIRE DISTRICT BUDGET

Certification Section

2016

MANASQUAN FIRE DISTRICT NO. 1
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

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: Christine M. Zepuch Date: 2/10/16

2016 PREPARER'S CERTIFICATION

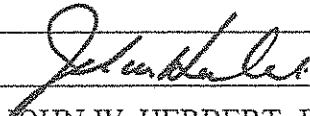
MANASQUAN FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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:			

2016 PREPARER'S CERTIFICATION OTHER ASSETS

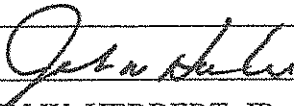
MANASQUAN FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

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

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

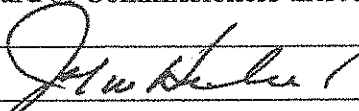
2016 APPROVAL CERTIFICATION
MANASQUAN FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 16th day of December, 2015.

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

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

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.

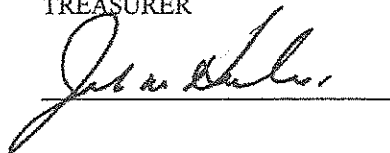
Name of Officer Certifying compliance

JOHN W. HERBERT, JR.

Title of Officer Certifying compliance

TREASURER

Signature



2016 FIRE DISTRICT BUDGET RESOLUTION MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 16, 2015; 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 \$849,666, which includes an amount to be raised by taxation of \$ 779,432, and Total Appropriations of \$ 849,666; and

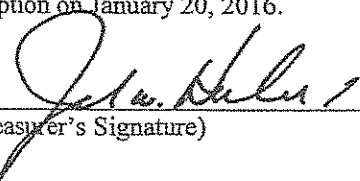
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 16, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 20, 2016.



(Treasurer's Signature)



(Date)

Board of Commissioners Recorded Vote

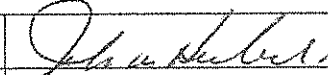
Member	Aye	Nay	Abstain	Absent
JAMES HOFSETTER	X			
JOHN W. HERBERT	X			
JOHN WHITE	X			
CARMEN TRIGGIANO	X			
DREW CODER	X			

2016 ADOPTION CERTIFICATION
MANASQUAN FIRE DISTRICT NO. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 20th day of January 20, 2016.

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

2016 ADOPTED BUDGET RESOLUTION

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 20, 2016; 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

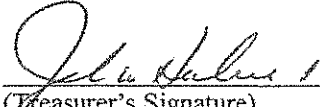
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 849,666, which includes amount to be raised by taxation of \$ 774,494, and Total Appropriations of \$ 849,666; and

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 20, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ 849,666, which includes amount to be raised by taxation of \$ 774,494, and Total Appropriations of \$ 849,666; 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)

1/27/16
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
HOFSETTER				→
HERBERT	✓			
WHITE	✓			
TRIGGIANO	✓			
CODER				✓

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 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 2015.

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 2015

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

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	\$ 1,976,206,200
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		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
----	--	-----	--

FIRE DISTRICT CONTACT INFORMATION

2016

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

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

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

Chairman:	JAMES HOFSETTER		
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

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

Name of Auditor:	BARRY J. OSBORN, CPA		
Name of Firm:	BARRY J. OSBORN, CPA		
Address:	425 HIGGINS AVENUE		
City, State, Zip:	BRIELLE	NJ	08730
Phone: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:	barry@bjosborncpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2016 to December 31, 2016

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? 0 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 0
 - b. Travel for companions 0
 - c. Tax indemnification and gross-up payments 0
 - d. Discretionary spending account 0
 - e. Housing allowance or residence for personal use 0
 - f. Payments for business use of personal residence 0
 - g. Vehicle/auto allowance or vehicle for personal use 0
 - h. Health or social club dues or initiation fees 0
 - i. Personal services (i.e.: maid, chauffeur, chef) 0

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, 2016 to December 31, 2016

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." All vehicles are "Motor Pool ". List is attached. (end)
- 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 and 'Volunteer Engine Company.
- 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.
Manasquan Hook and Ladder and 'Volunteer Engine Company since District was organized.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes / If "yes," indicate a) the year it was implemented- 2000; b) the total number of volunteer members presently eligible to participate- 68; c) the total number of volunteer members presently vested- 59; d) whether the annual contribution for each vested member is fixed or based on an automatic increase- automatic; e) the total LOSAP budgeted for the current year- 115,000; 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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 2014.

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

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.)	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	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 HOFSETTER	CHAIRMAN	5 X	Commissioner	\$ 2,000								\$ 2,000	
2 HERBERT	TREASURER	5 X	Officer	2,000								2,000	
3 TRIGGIANO	CLERK	5 X	Former	2,000								2,000	
4 CODER	N/A	5 X		2,000								2,000	
5 WHITE	N/A	5 X		2,000								2,000	
6												-	
7												-	
8												-	
9												-	
10												-	
11												-	
12												-	
13												-	
14												-	
15												-	
Total:				\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000

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 per Employee		Total Cost Estimate		# of Covered Members		Annual Cost per Employee		\$ Increase (Decrease)		% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year	Proposed Budget	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	
Active Employees - Health Benefits - Annual Cost													
Single Coverage	1	1	9,453	9,453	9,453	9,453	1	1	9,453	9,453	9,453	9,453	0.0%
Parent & Child													#DIV/0!
Employee & Spouse (or Partner)													#DIV/0!
Family													#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!
Subtotal	1	1	9,453	9,453	9,453	9,453	1	1	9,453	9,453	9,453	9,453	0.0%
Commissioners - Health Benefits - Annual Cost													
Single Coverage													#DIV/0!
Parent & Child													#DIV/0!
Employee & Spouse (or Partner)													#DIV/0!
Family													#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!
Subtotal	0	0					0	0					#DIV/0!
Retirees - Health Benefits - Annual Cost													
Single Coverage													#DIV/0!
Parent & Child													#DIV/0!
Employee & Spouse (or Partner)													#DIV/0!
Family													#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!
Subtotal	0	0					0	0					#DIV/0!
GRAND TOTAL	1	1	9,453	9,453	9,453	9,453	1	1	9,453	9,453	9,453	9,453	0.0%

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

NO
 NO

Schedule of Accumulated Liability for Compensated Absences

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2015	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
P. J. MIA					
Total liability for accumulated compensated absences at January 1, 2015		\$ -			

2016 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

2015 Adopted Budget - Amount to be Raised by Taxation	\$	757,101
Cap Bank Available from 2013 (See Levy Cap Certification)		5,897
Cap Bank Available from 2014 (See Levy Cap Certification)		27,659
Cap Bank Available from 2015 (See Levy Cap Certification)		41,628
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		50,689
Assessed Valuation of District for adopted budget		1,965,559,906
New Ratables - Increase in Valuations (New Construction and Additions)		10,646,294
Adopted Fire District Tax Rate (three decimals) per \$100		50.048
Projected Tax Rate based upon Proposed Levy		0.039440824

2016 Budget Summary

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 41,149	\$ 151,652	\$ (110,503)	-72.9%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,898	1,898	-	0.0%
Total Revenues Offset with Appropriations	<u>31,125</u>	<u>31,125</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	75,172	185,675	(110,503)	-59.5%
Amount to be Raised by Taxation to Support Budget	<u>774,494</u>	<u>757,101</u>	<u>17,393</u>	<u>2.3%</u>
Total Anticipated Revenues	<u>849,666</u>	<u>942,776</u>	<u>(93,110)</u>	<u>-9.9%</u>
APPROPRIATIONS				
Total Administration	210,750	209,250	1,500	0.7%
Total Cost of Operations & Maintenance	277,092	265,050	12,042	4.5%
Total Appropriations Offset with Revenue	31,125	31,125	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	6,000	6,000	-	0.0%
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding 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	261,652	(106,652)	-40.8%
Total Principal Payments on Debt Service	47,835	46,778	1,057	2.3%
Total Interest Payments on Debt	<u>6,864</u>	<u>7,921</u>	<u>(1,057)</u>	<u>-13.3%</u>
Total Appropriations	<u>849,666</u>	<u>942,776</u>	<u>(93,110)</u>	<u>-9.9%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2016 Revenue Schedule

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 36,211	\$ -	\$ 36,211	#DIV/0!
Restricted Fund Balance	-	151,652	(151,652)	-100.0%
Total Fund Balance Utilized	36,211	151,652	(115,441)	-76.1%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
MANASQUAN BANK	1,000	1,000	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,898	1,898	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	1,898	1,898	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983.c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	31,125	31,125	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	31,125	31,125	-	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	31,125	31,125	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 70,234	\$ 185,675	\$ (115,441)	-62.2%

2016 Appropriations Schedule

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 53,750	\$ 53,750	\$ -	0.0%
Commissioners	\$ 10,000	\$ 10,000	-	0.0%
Fringe Benefits	22,200	22,200	-	0.0%
Total Administration - Personnel	<u>85,950</u>	<u>85,950</u>	<u>-</u>	<u>0.0%</u>
<i>Administration - Other (List)</i>				
INSURANCE	62,100	62,100	-	0.0%
PROFESSIONAL FEES	44,000	42,900	1,100	2.6%
ALL OTHER ADMINISTRATIVE APPROPRIATION	18,700	18,300	400	2.2%
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>124,800</u>	<u>123,300</u>	<u>1,500</u>	<u>1.2%</u>
Total Administration	<u>210,750</u>	<u>209,250</u>	<u>1,500</u>	<u>0.7%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
RENTAL/LEASES	92,550	92,550	-	0.0%
REPAIRS AND MAINTENANCE	63,000	60,000	3,000	5.0%
ALL OTHER OPERATIONS APPROPRIATIONS	121,542	112,500	9,042	8.0%
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 Operations & Maintenance - Other	<u>277,092</u>	<u>265,050</u>	<u>12,042</u>	<u>4.5%</u>
Total Operations & Maintenance	<u>277,092</u>	<u>265,050</u>	<u>12,042</u>	<u>4.5%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	24,750	24,750	-	0.0%
Fringe Benefits	3,075	3,075	-	0.0%
Total Appropriations Offset with Revenue - Personnel	<u>27,825</u>	<u>27,825</u>	<u>-</u>	<u>0.0%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
OPERATING APPROPRIATIONS	3,300	3,300	-	0.0%
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>3,300</u>	<u>3,300</u>	<u>-</u>	<u>0.0%</u>
Total Appropriations Offset with Revenue	<u>31,125</u>	<u>31,125</u>	<u>-</u>	<u>0.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies	6,000	6,000	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.0%</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	115,000	115,000	-	0.0%
Total Capital Appropriations	155,000	261,652	(106,652)	-40.8%
Total Principal Payments on Debt Service	47,835	46,778	1,057	2.3%
Total Interest Payments on Debt	6,864	7,921	(1,057)	-13.3%
TOTAL APPROPRIATIONS	<u>\$ 849,666</u>	<u>\$ 942,776</u>	<u>\$ (93,110)</u>	<u>-9.9%</u>

MANASQUAN FIRE DISTRICT NO.1 2016 BUDGET

	<u>2016</u>	<u>2015</u>
OTHER ADMINISTRATIVE APPROPRIATIONS		
ADMINISTRATIVE	14,600	14,600
ADVERTISING	1,500	1,300
DUES AND SUBSCRIPTIONS	900	700
ELECTIONS	<u>1,700</u>	<u>1,700</u>
TOTAL	<u>18,700</u>	<u>18,300</u>
OTHER OPERATING APPROPRIATIONS		
FIRE TRAINING	25,542	17,000
NEW EQUIPMENT	68,500	68,500
SUPPLIES	22,000	22,000
UTILITIES	<u>5,500</u>	<u>5,000</u>
	<u>121,542</u>	<u>112,500</u>

2016 Schedule of Salaries and Benefits

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFAS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
CLERK	1	\$ 51,050	\$ 51,050	\$ 7,768		\$ 9,453	\$ 4,709	\$ 21,930
FIRE DIRECTOR	1	2,700	2,700				270	270
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 53,750	\$ 7,768	\$ -	\$ 9,453	\$ 4,979	\$ 22,200

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFAS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
Position #1	-	-	-	-	-	-	-	-
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Position #9	-	-	-	-	-	-	-	-
Position #10	-	-	-	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
Total Operation & Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed Budget Salary & Wages	PERS Contribution	PFAS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
PART-TIME FIRE INSPECTOR	1	\$ 24,750	\$ 24,750				\$ 3,075	\$ 3,075
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Offset by Revenue			\$ 24,750	\$ -	\$ -	\$ -	\$ 3,075	\$ 3,075
Total Administration, Operations & Offset by Revenue			\$ 78,500	\$ 7,768	\$ -	\$ 9,453	\$ 8,054	\$ 25,275

2016 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		Affirmative Vote Percentage	2016 Proposed Budget		2015 Adopted Budget	
		Approval	Approval		Budget	Budget	Budget	Budget
COMMAND VEHICLE AND RELATED EQUIPMENT	VEHICLE	N/A	12/17/14	100%		\$	50,000	
S.C.B.A. AIR COMPRESSOR AND RELATED EQUIPMENT	EQUIP.	N/A	12/17/14	100%			60,000	
FIRE FIGHTING AND RESCUE EQUIPMENT	EQUIP.	N/A	12/18/15	100%		45,000 ✓		
UTILITY VEHICLE AND RELATED EQUIPMENT	VEHICLE	N/A	12/18/15	100%		45,000 ✓		
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements							90,000	110,000

Review Cost in Review Notes 2016

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2016 Proposed Budget		2015 Adopted Budget	
		Approval	Approval		Budget	Budget	Budget	Budget
FIRE PUMPER AND RELATED EQUIPMENT	APPARTUS		11/12/14	92%	\$	-	\$	151,652
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments								151,652
Total Capital Improvements & Down Payments							90,000	261,652
RESERVE FOR FUTURE CAPITAL OUTLAYS							65,000	
TOTAL CAPITAL APPROPRIATIONS							\$ 155,000	\$ 261,652

	\$	151,652

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

5 Year 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 (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												\$
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
Capital Leases												
FIREJUMPER	02/18/12	92%	11/12/14	46,778	47,835	48,916	50,021	51,152	52,308	53,490		303,722
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				46,778	47,835	48,916	50,021	51,152	52,308	53,490		303,722
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 46,778	\$ 47,835	\$ 48,916	\$ 50,021	\$ 51,152	\$ 52,308	\$ 53,490		\$ 303,722

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

M.S.
FIRE JUMPER NOTES

5 Year Debt Service Schedule - Interest

MANASQUAN FIRE DISTRICT NO. 1
MONMOUTH

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANS									
Capital Leases									
FIREPUMPER	7,921	6,864	5,783	4,678	3,547	2,391	1,209	-	24,472
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	7,921	6,864	5,783	4,678	3,547	2,391	1,209	-	24,472
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 7,921	\$ 6,864	\$ 5,783	\$ 4,678	\$ 3,547	\$ 2,391	\$ 1,209	\$ -	\$ 24,472

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.

Approved by
Schedule attached to Memorandum (1/14/15)
(initials)

2016 Fund Balance Reconciliation

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 690,495
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	<u>690,495</u>
Estimated results of operations for the year ending December 31, 2015	
Anticipated balance December 31, 2015	<u>690,495</u>
Less: Fund Balance utilized in 2016 Proposed Budget	<u>41,149</u>
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 649,346</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 269,549
Less: Utilized in 2015 Adopted Budget	<u>151,652</u>
Proposed balance available	<u>117,897</u>
Estimated results of operations for the year ending December 31, 2015	<u>2,000</u>
Anticipated balance December 31, 2015	<u>119,897</u>
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	<u>-</u>
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 119,897</u></u>

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

2016 Referendums

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 Final Budget
Total Referendum Line Items	\$ -	\$ -

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

\$ -

Summary of Release of Restricted Fund Balance Referendum Line Items	2016 Proposed Budget Amount Requested	2015 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2016 Levy Cap Summary

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	757,101	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		757,101	
Plus: 2% Cap Increase		15,142	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		772,243	
<i>Exclusions</i>			
Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		2,830	
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		45,000	
Total Exclusions		47,830	
Less: Cancelled or Unexpended Referendum Amounts		50,689	
Increase in Ratable Valuation (New Construction/Additions)	\$	10,646,294	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.048	5,110	
ADJUSTED TAX LEVY		774,494	
Amount Utilized from Levy Cap Bank from 2013		-	
Amount Utilized from Levy Cap Bank from 2014		-	
Amount Utilized from Levy Cap Bank from 2015		-	
Maximum Tax Levy Before Referendum		774,494	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	774,494	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	774,494	
Cap Bank Available from Prior Year (2013) for 2016 Budget		5,897	
Cap Bank Available from Prior Year (2014) for 2016 Budget		27,659	
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		27,659	
Cap Bank Available from Prior Year (2015) for 2016 Budget		41,628	
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		41,628	
Cap Bank from Current Year (2016) Available for 2017 Budget		0	
Cap Bank Available from 2016 for 2017 Budget	\$	0	

2016 Levy Cap Exclusion Calculations

MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$	7,768
2016 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2016 Base Amount		7,768
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		4,938
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		4,938
Pension Contribution Exclusion	\$	2,830

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$	115,000
20154 Adopted Budget LOSAP Appropriation		115,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	54,699
2015 Adopted Budget Total Debt Service Appropriation		54,699
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$	155,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
###		-
2016 Base Amount		155,000
2015 Adopted Budget Total Capital Appropriation		261,652
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund		151,652
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		110,000
Capital Expenditure Exclusion	\$	45,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016		5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$	9,453
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2016 Proposed Budget Group Health Insurance		9,453
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		11,094
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2015 Adopted Budget Group Health Insurance		11,094
Net Increase (Decrease)		(1,641)
Net Increase Divided by 2015 Amount Budgeted = % Increase		0.00%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2016 Increase in Appropriation	\$	-

District Vehicles

27-66	2009 Ford Expedition	MG86001	2019	10 Year
27-67	2001 Ford Expedition	MG42715	2016	10 Year
27-85	1977 Chevy Suburban	MG26394		
27-86	2011 Ford F-350	MG89111	20	20 Year
27-99	2003 Ford Econline	MG56520	2023	20 Year
27-1-78	2000 E-One 1500/500 (Hale)	MG41405	2025	25 Year
27-1-90	2005 Pierce 95', 2000/300 (Hale)	MG65175	2035	30 Year
27-2-80	1999 Spartan/RD Murry 1500/500 (Hale)	MG36646	2024	25 Year
27-2-81	2014 Toyne 1500/500		2039	25 Year
27-2-82	1987 Ford/Sutphen 1000/500	NFU761	N/A	
Boat	2003 Zodiac	NJ6881GT		
Boat Trailer	2003	T65X8D		
Dive Trailer	Wells Cargo	MG86002		

**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 9 2 5 5 5 9 9 0 6 *
\$ 1,976,206,200 (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

\$ 10 6 4 6 2 9 4 (2a)

— \$ _____ (2b)

= \$ 1,976,206,200 (2c)

[Signature]
Assessor Signature

12/8/15
Date

TAX COLLECTOR

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

.048 (3)

4. Amount of permitted revenue increase =

Line 2c * Line 3
(N.J.S.A. 40A:4-45.45)

\$ 5,110.22 (4)

[Signature]
Tax Collector Signature

12/7/15
Date

* PER MONMOUTH COUNTY
TAX BOARD.

Resolution No. 2016-

RESOLUTION TO AMEND THE 2016 BUDGET FOR FISCAL YEAR
FROM JANUARY 1, 2016 TO DECEMBER 31, 2016

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") introduced and approved the Fire District Budget for the Fiscal Year beginning January 1, 2016, and ending on December 31, 2016, on December 16, 2015; and

WHEREAS, said introduced and approved budget was forwarded to the Department of Community Affairs, Division of Local Government Services, for review and approval; and

WHEREAS, the Department of Community Affairs, Division of Local Government Services, after reviewing said budget, required several changes and amendments; and

WHEREAS, a public hearing on the 2016 Fire District Budget will be held on January 20, 2016, as publicly advertised; and

WHEREAS, the Board desires to amend certain line items to accurately reflect the changes as approved by the Division of Local Government Services; and

WHEREAS, the District Auditor, Barry J. Osborn, C.P.A., revised the District budget to set forth the recommended changes of the Division which was considered at the Board's Special publicly advertised meeting held on January 20, 2016.

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 the following amendments to the introduced and approved 2016 Fire District Budget be made as follows:

<u>Line Item:</u>	<u>Introduced</u>	<u>Increase/Decreased</u>	<u>Amended</u>
Unrestricted Reserve	\$ 36,211.00	\$ 4,938.00	\$ 41,149.00
Amount to be Raised by Taxation	\$779,432.00	(\$ 4,938.00)	\$774,494.00

BE IT FURTHER RESOLVED, that two (2) certified copies of this Resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2016 Fire District Budget as so amended; 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, borough 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, Barry J. Osborn, C.P.A., for use in the preparation of the 2015 annual and subsequent audits.

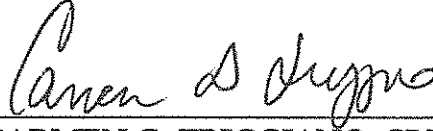
CERTIFICATION

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 and compared copy of the original Resolution now on file and of record in the District office which was duly adopted at a public hearing held on the 20th day of January, 2016.

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 - 3 - members were present and - 3 - members voted affirmatively for the adoption of the Resolution and - 0 - members voted against the adoption of the Resolution.

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

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Board of Fire Commissioners of Fire District No. 1, Borough of Manasquan, County of Monmouth, State of New Jersey, on this 20th day of January, 2016.



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