

2015

**Manasquan Fire District No. 1**

**Fire District Budget**

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

**Department Of**



**Community  
Affairs**

Division of Local Government Services

LOCAL GOVT SERVICES  
2015 JAN 12 P 1:55  
RECEIVED

**2015 FIRE DISTRICT BUDGET**

**Certification Section**

2015

**MANASQUAN FIRE DISTRICT NO. 1**

**FIRE DISTRICT BUDGET**

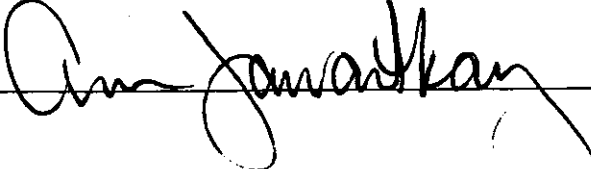
**FISCAL YEAR: January 1, 2015 to December 31, 2015**

**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: 2/6/15

**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: \_\_\_\_\_

# 2015 PREPARER'S CERTIFICATION

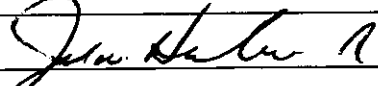
## MANASQUAN FIRE DISTRICT NO. 1

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2015 to December 31, 2015

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		
Title:	TREASURER		
Address:	PO BOX 567, MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:			

**2015 PREPARER'S CERTIFICATION  
OTHER ASSETS**

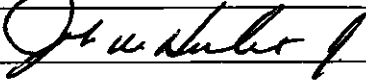
**MANASQUAN FIRE DISTRICT NO. 1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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		
Title:	TREASURER		
Address:	PO BOX 567, MANASQUAN, NJ 08736		
Phone Number:	732-223-1333	Fax Number:	732-223-8310
E-mail address:			

**2015 APPROVAL CERTIFICATION**

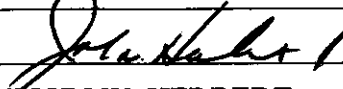
**MANASQUAN FIRE DISTRICT NO. 1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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 17<sup>th</sup> day of December, 2014.

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		
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.

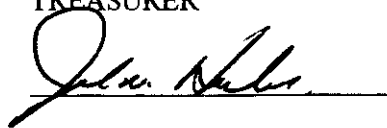
Name of Officer Certifying compliance

JOHN W. HERERT

Title of Officer Certifying compliance

TREASURER

Signature



# 2015 FIRE DISTRICT BUDGET RESOLUTION

## MANASQUAN FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1\_ (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 17, 2014; 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 \$ 942,776, which includes an amount to be raised by taxation of \$ 757,101, and Total Appropriations of \$ 942,776; 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 17, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 21, 2015.

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

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

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
James Hofsetter	X			
John W. Herber	X			
Brett Nielson	X			
Carmen Triggiano	X			
Drew Coder	X			



**2015 ADOPTION CERTIFICATION**

**MANASQUAN FIRE DISTRICT NO. 1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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 12th day of February 12, 2015.

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

# 2015 ADOPTED BUDGET RESOLUTION

## MANASQUAN FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of February 12, 2015; 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 \$ 942,776, which includes amount to be raised by taxation of \$ 757,101, and Total Appropriations of \$ 942,776; 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 February 12, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ 942,776, which includes amount to be raised by taxation of \$ 757,101, and Total Appropriations of \$ 942,776; 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)

2/12/15  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
HOFSETTER	X			
HERBERT	X			
TRIGGLIANO	X			
WHITE	X			
CODER	X			

**2015 FIRE DISTRICT BUDGET**

**Narrative and Information Section**

# 2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## MANASQUAN FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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 2014.

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 2014. See page F-8

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-76, f-7 and f-5 of this budget.

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.

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	\$ 1,572,286,200
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? N/A

No		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	
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## FIRE DISTRICT CONTACT INFORMATION 2015

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

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

<b>Preparer's Name:</b>	John W. Herbert		
<b>Preparer's Address:</b>	Po Box 567		
<b>City, State, Zip:</b>	Manasquan	NJ	08736
<b>Phone: (ext.)</b>	732-223-1333	<b>Fax:</b>	732-223-8310
<b>E-mail:</b>	N/A		

<b>Chairman:</b>	James Hofstetter		
<b>Phone: (ext.)</b>	732-223-1333	<b>Fax:</b>	732-223-8310
<b>E-mail:</b>			

<b>Secretary/Treasurer:</b>	John W. Herbert		
<b>Phone: (ext.)</b>	732-223-1333	<b>Fax:</b>	732-223-8310
<b>E-mail:</b>	N/A		

<b>Name of Auditor:</b>	Barry J. Osborn, CPA		
<b>Name of Firm:</b>	Barry J. Osborn, CPA		
<b>Address:</b>	425 Higgins Avenue		
<b>City, State, Zip:</b>	Brielle	NJ	08730
<b>Phone: (ext.)</b>	732-223-1333	<b>Fax:</b>	732-223-8310
<b>E-mail:</b>	barry@bjosborncpa.com		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## MANASQUAN FIRE DISTRICT NO. 1

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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/AIf 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) 0If 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)

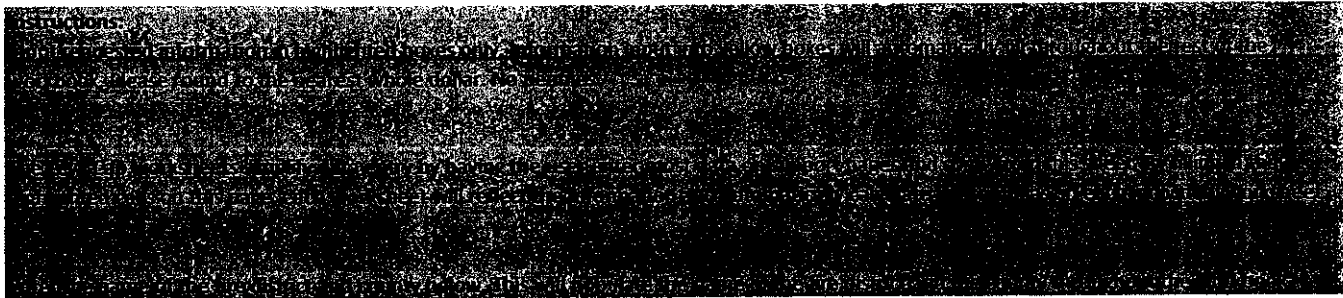
## MANASQUAN FIRE DISTRICT NO. 1

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 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." N/A
- 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
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided?  NO  If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan?  YES  If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

The District is working with the Auditor to comply. Parts (a) thru (e) will be addressed in annual financial statement being prepared by the Auditor. Upon receipt it will forwarded to LGS.

- (a) 2000
- (b) 68
- (c) 59
- (d) Automatic increase
- (e) \$ 115,000



Name of Fire District:  
County:

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

**Levy Cap Calculation Summary**

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 737,195
Cap Bank Available from 2012 (See Levy Cap Certification)	
Cap Bank Available from 2013 (See Levy Cap Certification)	
Cap Bank Available from 2014 (See Levy Cap Certification)	
Cap Bank Used from 2012	
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,555,731,800
New Ratables - Increase in Valuations (New Construction and Additions)	16,554,400
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.048
Projected Tax Rate based upon Proposed Levy	0.048152874



## 2015 Budget Summary

### MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 151,652	\$ 18,130	\$ 133,522	736.5%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	4,000	(3,000)	-75.0%
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	185,675	55,153	130,522	236.7%
Amount to be Raised by Taxation to Support Budget	<u>757,101</u>	<u>737,195</u>	<u>19,906</u>	<u>2.7%</u>
Total Anticipated Revenues	<u>942,776</u>	<u>792,348</u>	<u>150,428</u>	<u>19.0%</u>
<b>APPROPRIATIONS</b>				
Total Administration	209,250	200,400	8,850	4.4%
Total Cost of Operations & Maintenance	265,050	268,900	(3,850)	-1.4%
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	261,652	72,000	189,652	263.4%
Total Principal Payments on Debt Service	46,778	95,064	(48,286)	-50.8%
Total Interest Payments on Debt	<u>7,921</u>	<u>3,859</u>	<u>4,062</u>	<u>105.3%</u>
Total Appropriations	<u>942,776</u>	<u>792,348</u>	<u>150,428</u>	<u>19.0%</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

# 2015 Revenue Schedule

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ -	\$ 18,130	\$ (18,130)	-100.0%
Restricted Fund Balance	151,652	-	151,652	#DIV/0!
Total Fund Balance Utilized	151,652	18,130	133,522	736.5%
<b>Miscellaneous Anticipated Revenues</b>				
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!
<b>Sale of Assets (List Individually)</b>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
BANK INTEREST	1,000	4,000	(3,000)	-75.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	4,000	(3,000)	-75.0%
<b>Other Revenue (List in Detail)</b>				
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!
<b>Operating Grant Revenue (List in Detail)</b>				
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%
<b>Revenues Offset with Appropriations</b>				
<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%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 185,675</b>	<b>\$ 55,153</b>	<b>\$ 130,522</b>	<b>236.7%</b>

# 2015 Appropriations Schedule

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 53,750	\$ 52,700	\$ 1,050	2.0%
Commissioners	\$ 10,000	\$ 10,000	-	0.0%
Fringe Benefits	22,200	16,200	6,000	37.0%
Total Administration - Personnel	<u>85,950</u>	<u>78,900</u>	<u>7,050</u>	<u>8.9%</u>
<i>Administration - Other (List)</i>				
INSURANCE	62,100	60,100	2,000	3.3%
PROFESSIONAL FEES	42,900	42,900	-	0.0%
ALL OTHER ADMINISTRATIVE APPROPRIATIONS	18,300	18,500	(200)	-1.1%
Contingent Expenses	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
Total Administration - Other	<u>123,300</u>	<u>121,500</u>	<u>1,800</u>	<u>1.5%</u>
Total Administration	<u>209,250</u>	<u>200,400</u>	<u>8,850</u>	<u>4.4%</u>
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
RENTAL/LEASES	92,550	91,400	1,150	1.3%
REPAIRS AND MAINTENANCE	60,000	63,000	(3,000)	-4.8%
ALL OTHER OPERATIONS APPROPRIATIONS	112,500	114,500	(2,000)	-1.7%
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>265,050</u>	<u>268,900</u>	<u>(3,850)</u>	<u>-1.4%</u>
Total Operations & Maintenance	<u>265,050</u>	<u>268,900</u>	<u>(3,850)</u>	<u>-1.4%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	24,750	24,250	500	2.1%
Fringe Benefits	3,075	4,225	(1,150)	-27.2%
Total Appropriations Offset with Revenue - Personnel	<u>27,825</u>	<u>28,475</u>	<u>(650)</u>	<u>-2.3%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
OPERATING EXPENSES-BFS	3,300	2,650	650	24.5%
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>2,650</u>	<u>650</u>	<u>24.5%</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 &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	115,000	115,000	-	0.0%
Total Capital Appropriations	261,652	72,000	189,652	263.4%
Total Principal Payments on Debt Service	46,778	95,064	(48,286)	-50.8%
Total Interest Payments on Debt	7,921	3,859	4,062	105.3%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 942,776</u>	<u>\$ 792,348</u>	<u>\$ 150,428</u>	<u>19.0%</u>

# 2015 Schedule of Salaries and Benefits

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
CLERK	1	\$ 51,050	\$ 51,050	\$ 4,938	\$ 4,938	\$ 11,094	\$ 5,898	\$ 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	\$ 4,938	\$ -	\$ 11,094	\$ 6,168	\$ 22,200

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 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	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
FIRE INSPECTOR-PART TIME	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	\$ 4,938	\$ -	\$ 11,094	\$ 9,243	\$ 25,275

# 2015 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	2015 Proposed Budget	2014 Adopted Budget
		Approval	Date of Voter Approval			
S.C.B.A. AIRPACS AND CLYINERS	EQUIP.	N/A	12/09/13	10%	\$ 72,000	
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	
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					110,000	72,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote Percentage	2015 Proposed Budget	2014 Adopted Budget
		Approval	Date of Voter Approval			
FIRE PUMPER AND RELATED EQUIPMENT	APPARTUS	11/12/14	02/18/12	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					261,652	72,000
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>						
<b>TOTAL CAPITAL APPROPRIATIONS</b>					<b>\$ 261,652</b>	<b>\$ 72,000</b>

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 (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding	
<b>General Obligation Bonds</b>												
General Obligation Bond #1											\$	
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												
<b>Bond Anticipation Notes</b>												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
<b>Capital Leases</b>												
PUMPER/LADDER TRUCK	100%	09/08/04	95,064		47,835	48,916	50,021	51,152	52,308	53,490	350,500	
FIRE PUMPER	92%	11/12/14		46,778								
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<b>Intergovernmental Loans</b>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
<b>Other Bonds or Notes Payable</b>												
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												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>												
			\$ 95,064	\$ 46,778	\$ 47,835	\$ 48,916	\$ 50,021	\$ 51,152	\$ 52,308	\$ 53,490	\$ 350,500	

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

# 5 Year Debt Service Schedule - Interest

MANASQUAN FIRE DISTRICT NO. 1  
MONMOUTH

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<b>Bond Anticipation Notes</b>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<b>Capital Leases</b>									
PUMPER/LADDER TRUCK	3,859								
FIRE PUMPER		7,921							
Capital Lease #3			6,864	5,783	4,678	3,547	2,391	1,209	32,393
Capital Lease #4									
Total Interest Payments - Capital Leases	3,859	7,921	6,864	5,783	4,678	3,547	2,391	1,209	32,393
<b>Intergovernmental Loans</b>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<b>Other Bonds or Notes Payable</b>									
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									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 3,859</b>	<b>\$ 7,921</b>	<b>\$ 6,864</b>	<b>\$ 5,783</b>	<b>\$ 4,678</b>	<b>\$ 3,547</b>	<b>\$ 2,391</b>	<b>\$ 1,209</b>	<b>\$ 32,393</b>

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.

# 2015 Fund Balance Reconciliation

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 548,815
Less: Utilized in 2014 Adopted Budget	18,130
Proposed balance available	<u>530,685</u>
Estimated results of operations for the year ending December 31, 2014	10,000
Anticipated balance December 31, 2014	<u>540,685</u>
Less: Fund Balance utilized in 2015 Proposed Budget	
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 540,685</u></u>

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 264,298
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	<u>264,298</u>
Estimated results of operations for the year ending December 31, 2014	5,000
Anticipated balance December 31, 2014	<u>269,298</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	151,652
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 117,646</u></u>

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



# 2015 Referendums

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on  
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

## 2015 Levy Cap Summary

### MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	737,195	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		<u>737,195</u>	
Plus: 2% Cap Increase		14,744	
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<u>751,939</u>	
<i>Exclusions</i>			
Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		455	
Allowable Increase in Health Care Costs		389	
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		<u>38,000</u>	
Total Exclusions		38,844	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	16,554,400	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.048	7,946
<b>ADJUSTED TAX LEVY</b>			<u>798,729</u>
Amount Utilized from Levy Cap Bank from 2012			-
Amount Utilized from Levy Cap Bank from 2013			-
Amount Utilized from Levy Cap Bank from 2014			-
Maximum Tax Levy Before Referendum			<u>798,729</u>
Amount Proposed for Levy Cap Referendum			-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>			<u><u>\$ 798,729</u></u>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	757,101	
Cap Bank Available from Prior Year (2012) for 2015 Budget		-	
Cap Bank Available from Prior Year (2013) for 2015 Budget		<u>5,897</u>	
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget			5,897
Cap Bank Available from Prior Year (2014) for 2015 Budget		<u>27,659</u>	
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget			27,659
Cap Bank from Current Year (2015) Available for 2016 Budget			<u>41,628</u>
Cap Bank Available from 2015 for 2016 Budget			<u><u>\$ 41,628</u></u>

# 2015 Levy Cap Summary

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	737,195
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
<b>Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation</b>		737,195
Plus: 2% Cap Increase		14,744
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		751,939
<i>Exclusions</i>		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		455
Allowable Increase in Health Care Costs		389
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		189,652
<b>Total Exclusions</b>		190,496
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	16,554,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.048	7,946
<b>ADJUSTED TAX LEVY</b>		950,381
Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
<b>Maximum Tax Levy Before Referendum</b>		950,381
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	\$	950,381

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	757,101
Cap Bank Available from Prior Year (2012) for 2015 Budget		-
Cap Bank Available from Prior Year (2013) for 2015 Budget		-
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		-
Cap Bank Available from Prior Year (2014) for 2015 Budget		-
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		-
Cap Bank from Current Year (2015) Available for 2016 Budget		193,280
Cap Bank Available from 2015 for 2016 Budget	\$	193,280



# 2015 Levy Cap Exclusion Calculations

## MANASQUAN FIRE DISTRICT NO. 1 MONMOUTH

### PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	4,938
2015 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		4,938
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		4,483
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		4,483
<b>Pension Contribution Exclusion</b>	\$	455

### LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	115,000
2014 Adopted Budget LOSAP Appropriation		115,000
<b>LOSAP Exclusion (+/-)</b>	\$	-

### DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	54,699
2014 Adopted Budget Total Debt Service Appropriation		98,923
<b>Debt Service Exclusion</b>	\$	-

### CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	261,652
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		151,652
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		110,000
2014 Adopted Budget Total Capital Appropriation		72,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		72,000
<b>Capital Expenditure Exclusion</b>	\$	38,000

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	11,094
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2015 Proposed Budget Group Health Insurance		11,094
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		7,200
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2014 Adopted Budget Group Health Insurance		7,200
Net Increase (Decrease)		3,894
Net Increase Divided by 2014 Amount Budgeted = % Increase		54.08%
SFY 2015 State Health Average <del>7.40%</del> Less 2% = % Increase Added to Current Levy		5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap		48.68%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$	3,505
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	389
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	3,361
2015 Increase in Appropriation	\$	3,894

Fire District Schedule of Commissioners and Officers (Continued)

MANASQUAN FIRE DISTRICT NO. 1  
MORRISTOWN

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (N.J. 1099)				Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (N.J. 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.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)								
1 HOFSTETTER	CHAIRMAN	N/A	Commissioner	\$ 2,000	N/A	N/A	N/A	\$ 2,000	N/A					\$ 2,000	
2 HERBERT	TREASURER	N/A	Commissioner	2,000	N/A	N/A	N/A	2,000	N/A					2,000	
3 TRIGGIANO	CLERK	N/A	Commissioner	2,000	N/A	N/A	N/A	2,000	N/A					2,000	
4 code	N/A	N/A	Commissioner	2,000	N/A	N/A	N/A	2,000	N/A					2,000	
5 WHITE	N/A	N/A	Commissioner	2,000	N/A	N/A	N/A	2,000	N/A					2,000	
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
<b>Total:</b>				\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 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) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)	#DIV/01
<b>Active Employees - Health Benefits - Annual Cost</b>									
Single Coverage	1	9,500	9,500	0	0	0	9,500		#DIV/01
Parent & Child	-	-	-	-	-	-	-		#DIV/01
Employee & Spouse (or Partner) Family	-	-	-	-	-	-	-		#DIV/01
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-		#DIV/01
<b>Subtotal</b>	<b>1</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,500</b>		<b>#DIV/01</b>
<b>Commissioners - Health Benefits - Annual Cost</b>									
Single Coverage	-	-	-	-	-	-	-		#DIV/01
Parent & Child	-	-	-	-	-	-	-		#DIV/01
Employee & Spouse (or Partner) Family	-	-	-	-	-	-	-		#DIV/01
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-		#DIV/01
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>#DIV/01</b>
<b>Retirees - Health Benefits - Annual Cost</b>									
Single Coverage	-	-	-	-	-	-	-		#DIV/01
Parent & Child	-	-	-	-	-	-	-		#DIV/01
Employee & Spouse (or Partner) Family	-	-	-	-	-	-	-		#DIV/01
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-		#DIV/01
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>#DIV/01</b>
<b>GRAND TOTAL</b>	<b>1</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,500</b>		<b>#DIV/01</b>

NO  
NO

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





**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 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY**

1. Aggregate assessed value for the fire district for the **current tax year** filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 1,555,731,800 (1)

2. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on October 1 of the current calendar tax year *minus* the total valuation of any added assessment tax appeal reductions from the prior year. 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.

16,554,400 (2)

12/14/14  
DATE

  
ASSESSOR SIGNATURE

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

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

.048 (3)

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

\$ 7946.11 (4)

\_\_\_\_\_  
DATE

\_\_\_\_\_  
TAX COLLECTOR SIGNATURE