PREPARER'S CERTIFICATION

2010

MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2010 to December 31, 2010

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

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

(Preparer's signature)

JOHN HERBERT
(Print Name)

TREASURER
(Title)

PO BOX 567
(Address)

MANASQUAN NJ 08736
(City, State Zip Code)

732-223-1333 (Phone number) (ext)

732-223-8310 (Fax number)

(e-mail)

APPROVAL CERTIFICATION

2010

MANASQUAN

FIRE DISTRICT NO. 1 BUDGET

FISCAL YEAR: From January 1, 2010 to December 31, 2010

It is hereby certified that the Fire District No.1 Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Manasquan Fire District No.1, at an open public meeting, held pursuant to N.J.A.C. 5:31-2.4, on the 16h of December , 2009.

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

(Acting Secretary's signature)

JOHN HERBERT
(Print Name)

TREASURER
(Title)

PO BOX 567
(Address)

MANASQUAN NJ 08736
(City, State Zip Code)

732-223-1333 (Phone number) (ext)

732-223-8310 (Fax number)

(e-mail)

2010 Fire District Information

Please fill out the following information regarding this Fire District:

Name of Fire District:	**MANASQUAN FIRE DISTRICT NO.1**		
Address:	PO BOX 567		
City, State, Zip:	MANASQUAN	NJ	08736
Phone Number: (ext)	732-223-1599	Fax:	732-223-8802

Preparer's Name:	JOHN HERBERT		
Preparer's Address:	PO BOX 567		
	MANASQUAN	NJ	08736
Preparer's #: (ext.)	732-223-1333		732-223-8310
Preparer's Cell #:			
Preparer's E-mail:			

Chairman:	JAMES HOFSETTER		
Phone Number: (ext.)	732-223-1599	Fax:	732-223-8802
E-mail:			

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

Name of Auditor:	BARRY J. OSBORN, CPA		
Name of Firm:	BARRY J. OSBORN, CPA		
Address:	425 HIGGINS AVENUE		
City, State, Zip:	BRIELLE	NJ	08730-1413
Phone Number: (ext.)	732-223-1333	Fax:	732-223-8310
E-mail:			

Membership of Board of Commissioners (Full Name)	Title
JAMES HOFSETTER	CHAIRMAN
JOHN HERBERT	TREASURER
WILLIAM HEULITT	CLERK
WILLIAM Mc KELVEY	
CARMEN TRIGGIANO	

2010 BUDGET RESOLUTION

MANASQUAN

Fire District No. 1

FISCAL YEAR: From January 1, 2010 to December 31, 2010

WHEREAS, the Annual Budget for the Manasquan Fire District No. 1 for the fiscal year beginning January 1, 2010 and ending December 31, 2010 has been presented before the Board of Commissioners of the Fire District No. 1 at its open public meeting of December 16, 2009; 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 $ 728,723, which includes amount to be raised by taxation of $ 692,628, and Total Appropriations of $ 728,723 and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District No. 1 at an open public meeting held on December 16, 2009 that the Annual Budget, including appended Supplemental Schedules, of the Manasquan Fire District No. 1 for the fiscal year beginning January 1, 2010 and ending December 31, 2010 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Fire District No. 1's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Manasquan Fire District No. 1 will consider the Annual Budget for adoption on January 20, 2010.

(Acting Clerk's Signature) 12/16/09 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
HOFSETTER	X			
HERBERT	X			
HEULITT				X
Mc KELVEY	X			
TRIGGIANO	X			

2010 BUDGET MESSAGE

MANASQUAN

Fire District No. 1 Budget

FISCAL YEAR: From January 1, 2010 to December 31, 2010

1. Complete a brief statement on the 2010 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.
   The Board approved a Budget similar to 2009.

2. Complete a brief statement describing the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unreserved Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances.
   The Board expects the tax rate to remain the same or increase slightly.

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

4. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.
   See details on pages 9,10, SS-7 and SS-8.

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

6. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A 40A:14-85.1? If so, detail the organization(s) incorporated name and amounts.
   Manasquan First Aid Squad, Inc. in the amount of $ 6,000.

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

7a. Total Assessed Valuation of District	$ 1,605,653,800
7b. Proposed Tax Rate per $100 of Assessed Valuation	$ 0.042

8. 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

   a. 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?

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----ANTICIPATED REVENUES----

----FUND BALANCE UTILIZED----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
UNRESTRICTED FUND BALANCE	A-1	$0	$0
RESTRICTED FUND BALANCE	A-2	$0	$0
TOTAL FUND BALANCE UTILIZED	**R-1**	$0	$0

----MISCELLANEOUS ANTICIPATED REVENUES----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SHARED SERVICES (N.J.S.A. 40A:65-1 et seq.)		$0	$0
JOINT PURCHASING AGRMNTS. (N.J.S. 40A:10 & 11)		$0	$0
EMERGENCY ASSISTANCE (N.J.S. 40A:14-26)		$0	$0
MUNICIPAL ASSISTANCE (N.J.S. 40A:14-34)		$0	$0
MUNICIPAL ASSIST. - ADJOIN. (N.J.S. 40A:14-35)		$0	$0
CONTRACTS - VOL. FIRE CO. (N.J.S. 40A:14-68)		$0	$0
LEASES - LOCAL MUNICIPALITY (N.J.S. 40A:14-83)		$0	$0
RENTAL INCOME		$0	$0
SALE OF ASSETS	A-3	$0	
INTEREST ON INVESTMENTS AND DEPOSITS	A-4	$4,000	$4,000
OTHER REVENUE	A-5	$0	$32,000
TOTAL MISCELLANEOUS REVENUES ANTICIPATED	**R-2**	$4,000	$36,000

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----ANTICIPATED REVENUES----

----OPERATING GRANT REVENUE----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SUPPLEMENTAL FIRE SERV. ACT (P.L. 1985, c. 295)		$2,731	$2,731
OTHER GRANTS & ENTITLEMENTS	A-6	$0	$0
TOTAL OPERATING GRANT REVENUE	R-3	$2,731	$2,731

MISCELLANEOUS REVENUES OFFSET WITH APPROPRIATIONS:

UNIFORM FIRE SAFETY ACT (P.L. 1983. c. 383)	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
RESERVES UTILIZED		$0	$0
ANNUAL REGISTRATION FEES		$29,364	$28,780
PENALTIES AND FINES		$0	$0
OTHER REVENUES		$0	$0
TOTAL UNIFORM FIRE SAFETY ACT REVENUES	A-7	$29,364	$28,780
OTHER REVENUES OFFSET WITH APPROPRIATIONS	A-8	$0	$0
TOTAL REVENUES OFFSET WITH APPROPRIATIONS	R-4	$29,364	$28,780
TOTAL REVENUES AND FUND BALANCE UTILIZED (R-1 + R-2 + R-3 + R-4)	B-1	$36,095	$67,511
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT THE DISTRICT BUDGET	R-5	$692,628	$661,212
TOTAL ANTICIPATED REVENUES (B-1 + R-5)	B-2	$728,723	$728,723
Maximum Allowable Amount to be raised by Taxation (For Reference Purposes Only from LC1 based on information provided by the district- see instructions.)		$694,875	
Amount Over Levy Cap		$0	

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS---- ----ADMINISTRATION----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SALARY & WAGES	* A-9 *	$10,000 *	$10,000 *
FRINGE BENEFITS	* A-13 *	$1,800 *	$1,800 *
OTHER EXPENSES	* A-11 *	$53,300 *	$51,900 *
TOTAL ADMINISTRATION	* **E-1** *	$65,100 *	$63,700 *

----COST OF OPERATIONS & MAINTENANCE----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SALARY & WAGES	* A-10 *	$53,720 *	$55,760 *
FRINGE BENEFITS	* A-14 *	$7,040 *	$7,040 *
OTHER EXPENSES	* A-12 *	$293,076 *	$295,520 *
TOTAL COST OF OPERATIONS & MAINTENANCE	* **E-2** *	$353,836 *	$358,320 *

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

----OPERATING APPROPRIATIONS----

----OPERATING APPROPRIATIONS OFF-SET---- WITH REVENUES	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
SALARY & WAGES	A-15	$24,864	$24,080
FRINGE BENEFITS	A-16	$2,500	$2,500
OTHER EXPENSES	A-17	$2,000	$2,200
TOTAL APPROPRIATIONS OFFSET WITH REVENUES	E-3	$29,364	$28,780

----APPROPRIATIONS FOR DULY INCORPORATED---- FIRST AID/RESCUE SQUAD ASSOC. (N.J.S. 40A:14-85.1)	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
VEHICLES		$0	$0
EQUIPMENT		$0	$0
MATERIALS & SUPPLIES		$6,000	$6,000
TOTAL APPROPRIATIONS FOR DULY INCORP. FIRST AID/RESCUE SQUAD ASSOC.	E-4	$6,000	$6,000

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

----DEFERRED CHARGES----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
EMERGENCY APPROPRIATIONS (N.J.S. 40A:14-78.14)			
(1)	* *	$0 *	$0 *
(2)	* *	$0 *	$0 *
(3)	* *	$0 *	$0 *
OTHER DEFERRED CHARGES - (List & Cite Statute)			
(1)	* *	$0 *	$0 *
(2)	* *	$0 *	$0 *
(3)	* *	$0 *	$0 *
TOTAL DEFERRED CHARGES	* E-5 *	$0 *	$0 *

----DEFICITS FROM OPERATIONS----	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
CASH DEFICIT OF PRECEEDING YEAR (N.J.S. 40A:14-78.6)	* E-6 *	$0 *	$0 *

	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
LENGTH OF SERVICE AWARD PROGRAM (LOSAP) - CONTRIBUTION (P.L. 1997, c. 388)	* E-7 *	$98,000 *	$98,000 *

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1

----BUDGETED APPROPRIATIONS----

----CAPITAL APPROPRIATIONS----

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

	Project	Date of LFB Approval	Date of Voter Election	Asset Type	Affirmative Vote %	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1)	UTILITY VEHICLE		12/16/09	Vehicles	99%	$49,000	$0
(2)	FIREFIGHTING EQUIPMENT		12/16/09	Firefighting Equip	99%	$28,500	$0
(3)	TRAILER		12/17/08	Vehicles	99%	$0	$21,000
(4)	KNOX BOX SYSTEM		12/17/08	Telecom Equip	99%	$0	$8,000
(5)	COMMERICAL WASHER/DRYERS		12/17/08	Firefighting Equip	99%	$0	$46,000
(6)				Asset Type (Select)		$0	$0

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

	Project	Date of LFB Approval	Date of Voter Election	Asset Type	Affirmative Vote %	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1)				Asset Type (Select)		$0	$0
(2)				Asset Type (Select)		$0	$0
(3)				Asset Type (Select)		$0	$0
(4)				Asset Type (Select)		$0	$0
(5)				Asset Type (Select)		$0	$0

		2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
Total Capital Improvements and Down Payments	C-1	$77,500	$75,000
RESERVE FOR FUTURE CAPITAL OUTLAYS	C-2	$0	$0
TOTAL CAPITAL APPROPRIATIONS (C-1 + C-2)	E-8	$77,500	$75,000

Capital Appropriations offset with Restricted Fund		
Capital Appropriations offset with Grant Appropiations		
Capital Appropriations offset with Unrestricted Fund		

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

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

----PRINCIPAL PAYMENTS----		CROSS REF.		2010 PROPOSED BUDGET		2009 CURRENT YEAR'S ADOPTED BUDGET	
GENERAL OBLIGATION BONDS	*	P-1	*	$0	*	$0	*
BOND ANTICIPATION NOTES	*	P-2	*	$0	*	$0	*
CAPITAL LEASES	*	P-3	*	$81,077	*	$77,915	*
NON- QUALIFIED CAPITAL LEASES	*	P-3a	*	$0	*	$0	
INTERGOVERNMENTAL LOANS	*	P-4	*	$0	*	$0	*
OTHER BONDS OR NOTES	*	P-5	*	$0	*	$0	*
TOTAL PRINCIPAL PAYMENTS	*	**D-1**	*	$81,077	*	$77,915	*

----INTEREST PAYMENTS----		CROSS REF.		2010 PROPOSED BUDGET		2009 CURRENT YEAR'S ADOPTED BUDGET	
GENERAL OBLIGATION BONDS	*	I-1	*	$0	*	$0	*
BOND ANTICIPATION NOTES	*	I-2	*	$0	*	$0	*
CAPITAL LEASES	*	I-3	*	$17,846	*	$21,008	*
NON- QUALIFIED CAPITAL LEASES	*	I-3a	*	$0	*	$0	*
INTERGOVERNMENTAL LOANS	*	I-4	*	$0	*	$0	*
OTHER BONDS OR NOTES	*	I-5	*	$0	*	$0	*
TOTAL INTEREST PAYMENTS	*	**D-2**	*	$17,846	*	$21,008	*
TOTAL DEBT SERVICE APPROPRIATIONS (D-1 + D-2)	*	**E-9**	*	$98,923	*	$98,923	*
TOTAL BUDGETED APPROPRIATIONS (E-1 + E-2 + E-3 + E-4 + E-5 + E-6 + E-7 + E-8+ E-9)	*	**B-2**	*	$728,723	*	$728,723	*

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----BUDGETED APPROPRIATIONS----

---- Summary of Waiver Line Items ----	SS Page Number	2010 Proposed Budget Waiver Request	2009 Adopted Budget Waiver Request
Insert new rows here			
		$0	$0
TOTAL Waiver Line Items		$0	$0

----Summary of Referendum Line Items----	SS Page Number	2010 Proposed Budget Amount Requested	2009 Adopted Budget Amount Requested
Insert new rows here			
		$0	$0
TOTAL Referendum Line Items		$0	$0

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

2010

MANASQUAN FIRE DISTRICT NO.1

Supplemental Schedules

Department Of Community Affairs

Division of Local Government Services

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES----

----UNRESTRICTED FUND BALANCE----	CROSS REF.	2010 PROPOSED BUDGET
(1) BEGINNING BALANCE JAN. 1, 2009	AUDIT	$347,720
(2) UTILIZED IN CURRENT YEAR'S ADOPTED BUDGET		
(3) PROPOSED BALANCE AVAILABLE (Line 1 - Line 2)		$347,720
(4) ESTIMATED RESULTS OF OPERATIONS IN CURRENT BUDGET		$5,000
(5) ANTICIPATED BALANCE - DEC. 31, 2009 (Line 3 + Line 4)		$352,720
(6) UTILIZED IN PROPOSED BUDGET - 2010	A-1	
(7) PROPOSED BALANCE AFTER UTILIZATION IN 2010 BUDGET (Line 5 - Line 6)		$352,720

----RESTRICTED FUND BALANCE----	CROSS REF.	2010 PROPOSED BUDGET
(8) BEGINNING BALANCE JAN. 1, 2009	AUDIT	$38,598
(9) Utilized in Current Year's Adopted Budget		
(10) PROPOSED BALANCE AVAILABLE (Line 8 - Line 9)		$38,598
(11) Estimated Results of Operations in Current Budget		
(12) ANTICIPATED BALANCE - DEC. 31, 2009 (Line 10 + Line 11)		$38,598
(13) Utilized in Proposed Budget - 2010	A-2	
(14) PROPOSED BALANCE AFTER UTILIZATION IN 2010 BUDGET (Line 12 - Line 13)		$38,598

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES----

----SALE OF ASSETS---- DESCRIPTION OF ASSET (list individually)	CROSS REF.	PURCHASE BASIS	2010 PROPOSED SALE VALUE
(1)			
(2)			
(3)			
TOTAL SALE OF ASSETS	A-3		

----INTEREST ON INVESTMENTS---- AND DEPOSITS (N.J.S.A. 40A:5-15.1) INVESTMENTS/ACCOUNTS (List Each)	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1) VARIOUS BANKS		$4,000	$4,000
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
TOTAL INTEREST ON INVESTMENTS AND DEPOSITS	A-4	$4,000	$4,000

----OTHER REVENUE---- LIST IN DETAIL:	CROSS REF.	2010 PROPOSED BUDGET	2009 CURRENT YEAR'S ADOPTED BUDGET
(1) BOROUGH OF MANASQUAN-TAX REVENUE			$32,000
(2)			
(3)			
(4)			
(5)			
TOTAL OTHER REVENUE	A-5		$32,000

2008 Revenue not recv shortfall in 2010

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES----

----OTHER GRANTS &---- ENTITLEMENTS -------------	CROSS REF. ---------	2010 PROPOSED BUDGET --------	2009 CURRENT YEAR'S ADOPTED BUDGET --------
LIST IN DETAIL:			
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
TOTAL OTHER GRANTS & ENTITLEMENTS	A-6		

----OTHER REVENUES OFF-SET WITH---- APPROPRIATIONS -------------	CROSS REF. ---------	2010 PROPOSED BUDGET --------	2009 CURRENT YEAR'S ADOPTED BUDGET --------
LIST IN DETAIL:			
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
TOTAL OTHER REVENUES OFF-SET	A-8		

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

----ADMINISTRATION----

SALARY & WAGES (N.J.S. 40A:14-78.7) TITLE	# of Staff	Annual Compensation	2010 Proposed Budget
COMMISSIONERS	5	$2,000	$10,000
OTHER - LIST INDIVIDUALLY:			
(1)			
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-1		
TOTAL ADMINISTRATION S&W	**A-9**		$10,000

----COST OF OPERATIONS & MAINTENANCE----

SALARY & WAGES (N.J.S. 40A:14-78.7) TITLE	# of Staff	Annual Compensation	2010 Proposed Budget
LIST INDIVIDUALLY:			
(1) SALARIES	2	VARIOUS	$53,720
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-2		
TOTAL COST OF OPERATIONS S&W	**A-10**		$53,720

----OTHER COSTS OFFSET BY REVENUES----

SALARY & WAGES (N.J.S. 40A:14-78.7) TITLE	# of Staff	Annual Compensation	2010 Proposed Budget
LIST INDIVIDUALLY:			
(1) BFS-SALARIES	VA.R	VARIOUS	$24,864
(2)			
(3)			
(4)			
(5) Appendix brought forward	AP-3		
TOTAL Salaries Offset by Revenues	**A-15**		$24,864

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

TITLE	# of Staff	Annual Compensation	2010 Proposed Budget
Administrative Postions (list Individually)			
Insert new rows here			
TOTAL ADMINISTRATION S&W appendix	AP-1		

Operation & Maintenance Postions (list Individually)			
Insert new rows here			
TOTAL COST OF OPERATIONS S&W Appendix	AP-2		

Salary Offset by Revenue Postions (list Individually)			
Insert new rows here			
Total Salaries Offset By Revenue Appendix	AP-3		

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

PROPOSED BUDGET Title	2010 Administra-tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	$1,000	$3,461	$500	
Total PERS	$1,000	$3,461	$500	$4,961
(2) Police & Fire RS Contribution	$0	$0	$0	
Total PFRS	$0	$0	$0	$0
(3) Employee Group Health Insurance	$0	$0	$0	
Total Group Health Insurance	$0	$0	$0	$0
(4) Other Fringe	$800	$3,579	$2,000	
Total Other Fringe	$800	$3,579	$2,000	$6,379
TOTAL PROPOSED BUDGET	$1,800	$7,040	$2,500	$11,340
Cross Reference	**A-13**	**A-14**	**A-16**	

ADOPTED BUDGET Title	2009 Administra-tion	Cost of Operation and Maintenance	Other Costs Offset by Revenue	Total
(1) Public Employee RS Contribution	$1,000	$3,461	$500	
Total PERS	$1,000	$3,461	$500	$4,961
(2) Police & Fire RS Contribution	$0	$0	$0	
Total PFRS	$0	$0	$0	$0
(3) Employee Group Health Insurance	$0	$0	$0	
Total Group Health Insurance	$0	$0	$0	$0
(4) Other Fringe	$800	$3,579	$2,000	
Total Other Fringe	$800	$3,579	$2,000	$6,379
TOTAL ADOPTED BUDGET	$1,800	$7,040	$2,500	$11,340
Cross Reference	**A-13**	**A-14**	**A-16**	

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

-----SUPPLEMENTAL SCHEDULES----

----ADMINISTRATION----

OTHER EXPENSES (N.J.S. 40A:14-78.6)	Cross Ref.	2010 Proposed Budget	2009 Current Year Adopted Budget
OPERATING - (List Individually):			
(1) ADMINISTRATION		$13,000	$13,000
(2) ADVERTISING		$900	$900
(3) ELECTION		$1,600	$1,600
(4) Appendix brought forward	AP-4	$37,800	$36,400
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-5		
TOTAL ADMINISTRATION OTHER EXPENSES	**A-11**	$53,300	$51,900

----COST OF OPERATIONS----

OTHER EXPENSES (N.J.S. 40A:14-78.6)	Cross Ref.	2010 Proposed Budget	2009 Current Year Adopted Budget
OPERATING - (List Individually):			
(1) RENTAL & LEASES		$81,600	$82,600
(2) INSURANCE		$54,199	$52,000
(3) REPAIRS & MAINTENANCE		$48,599	$47,000
(4) Appendix brought forward	AP-6		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1) FIREFIGHTING EQUIPMENT & GEAR		$69,520	$69,520
(2)			
(3) Appendix brought forward	AP-7	$39,158	$44,400
TOTAL COST OF OPERATIONS OTHER EXPENSES	**A-12**	$293,076	$295,520

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

OTHER EXPENSES (N.J.S. 40A:14-78.6)	Cross Ref.	2010 Proposed Budget	2009 Current Year Adopted Budget
OPERATING - (List Individually):			
(1) BFS-OTHER OPERATING EXPENSES		$2,000	$2,200
(2)			
(3)			
(4) Appendix brought forward	AP-8		
CONTINGENT EXPENSES			
OTHER ASSETS - NON-BONDABLE (List Individually):			
(1)			
(2)			
(3) Appendix brought forward	AP-9		
TOTAL Other Expenses Offset by Revenue	**A-17**	$2,000	$2,200

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

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

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

	Cross Ref.	2010 Proposed Budget	2009 Current Year Adopted Budget
ADMINISTRATION			
OPERATING (list individually)			
PROFESSIONAL FEES		$37,800	$36,400
Total Additional Administration Operating Expenses	AP-4	$37,800	$36,400
OTHER ASSETS - NON-BONDABLE (list individually):			
Total Additional Administration Other Assets	AP-5		
COST OF OPERATIONS			
OPERATING - (list individually):			
Total Additional Operating Expenses Operations	AP-6		
OTHER ASSETS - NON-BONDABLE (list individually):			
SUPPLIES & MATERIALS		$17,129	$20,000
TRAINING & EDUCATION		$16,329	$20,000
UTILITIES		$5,000	$3,700
DUES & SUBSCRIPTIONS		$700	$700
Total Additional Cost of Operations Other Assets	AP-7	$39,158	$44,400
OTHER EXPENSES OFFSET BY REVENUE			
OPERATING - (list individually):			
Total Additional Operating Expenses Offset by Revenue	AP-8		
OTHER ASSETS - NON-BONDABLE (list individually):			
Total Costs Offset by Revenue Other Assets	AP-9		

Insert new rows here

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

----SUPPLEMENTAL SCHEDULES----

PRINCIPAL PAYMENTS

----DEBT SERVICE SCHEDULE----

YEARS

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval		Adopted Budget 2009	Proposed Budget 2010	Proposed Budget 2011	Proposed Budget 2012	Proposed Budget 2013	Proposed Budget 2014
General Obligation Bonds											
Insert new rows here					*						
					*						
					*						
					*						
TOTAL PAYMENTS P-1					*						
Bond Anticipation Notes											
Insert new rows here					*						
					*						
					*						
					*						
TOTAL PAYMENTS P-2					*						
Qualified Capital Leases											
PUMPER/TOWER LADDER					*	$77,915	$81,077	$84,368	$87,793	$91,356	$95,064
Insert new rows here											
					*						
					*						
TOTAL PAYMENTS P-3					*	$77,915	$81,077	$84,368	$87,793	$91,356	$95,064
Non-Qualified Capital Leases											
Insert new rows here					*						
					*						
					*						
					*						
TOTAL PAYMENTS P-3a					*						
Intergovernmental Loans											
Insert new rows here					*						
					*						
					*						
					*						
TOTAL PAYMENTS P-4					*						
Other Bonds Or Notes											
Insert new rows here					*						
					*						
					*						
					*						
TOTAL PAYMENTS P-5					*						
Total Principal Debt Payments D-1					*	$77,915	$81,077	$84,368	$87,793	$91,356	$95,064

2010 FIRE DISTRICT BUDGET

Manasquan Boro Fire District #1 (Monmouth)

---SUPPLEMENTAL SCHEDULES---

---DEBT SERVICE SCHEDULE---

INTEREST PAYMENTS

Description	Date of Project	Date of Voter Approval	% of Approval	Date of LFB Approval		Adopted Budget 2009	Proposed Budget 2010	Projected Budget 2011	Projected Budget 2012	Projected Budget 2013	Projected Budget 2014
General Obligation Bonds											
					*						
					*						
					*						
					*						
					*						
TOTAL PAYMENTS I-1					*						
Bond Anticipation Notes											
					*						
					*						
					*						
					*						
					*						
TOTAL PAYMENTS I-2					*						
Qualified Capital Leases											
PUMPER/TOWER LADDER					*	$21,008	$17,846	$14,555	$11,130	$7,567	$3,859
					*						
					*						
					*						
					*						
TOTAL PAYMENTS I-3					*	$21,008	$17,846	$14,555	$11,130	$7,567	$3,859
Non-Qualified Capital Leases											
					*						
					*						
					*						
					*						
					*						
TOTAL PAYMENTS I-3a					*						
Intergovernmental Loans											
					*						
					*						
					*						
					*						
TOTAL PAYMENTS I-4					*						
Other Bonds Or Notes											
					*						
					*						
					*						
					*						
TOTAL PAYMENTS I-5					*						
Total Interest Debt Payments D-1					*	$21,008	$17,846	$14,555	$11,130	$7,567	$3,859

Fire District Summary Levy Cap Calculation

FDCode	Fire District	COUNTY	EXAMINER
132701	Manasquan Boro Fire District #1	Monmouth	
Model Fire District Tax Levy Calculation Worksheet			
Levy Cap Calculation			
	Prior Year Amount to be Raised by Taxation for Municipal Purposes		$661,212
	Less: One Year Waivers		$0
	Changes in Service Provider (+/-)		$0
	Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		$661,212
	Plus 4% Cap increase		$26,448
Adjusted Tax Levy Prior to Exclusions			**$687,660**
	Exclusions:		
	Change in Total Debt Service Appropriation (+/-)	$0	
	Allowable pension increases	$0	
	Allowable increase in health care costs	$0	
	Changes in LOSAP contributions (+/-)	$0	
	Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlay	$2,500	
	Add Total Exclusions		$2,500
	Less Cancelled or Unexpended Waivers & Referendum Amounts		$0
Adjusted Tax Levy			$690,160
	Additions:		
	New Ratables - Increase in Valuations (New Construction and Additions)	$11,225,600	
	Prior Year Local Fire District Tax Rate (3 decimals/$100)	$0.042	**$4,715**
Maximum Tax Levy Before Waivers and Referendum			$694,875
	Amount of Levy Cap Waivers Requested		$0
	Amount Proposed for Levy Cap Referendum		$0
Maximum Allowable Amount to be Raised by Taxation			**$694,875**

Health Insurance Exclusion Calculation Sheet

FY 2010 State Health Benefits Program Average Increase: 18.0%

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	

These amounts are drawn from SS-5A Fringe Benefits. If a waiver or referendum is planned for this expense, that amount must be manually entered	Proposed Budget	Adopted Budget
Administration Health Insurance Appropriation	$0	$0
Operations & Maintenance Health Insurance Appropriation	$0	$0
A. Proposed Budget Group Health Insurance	$0	$0
NET INCREASE (DECREASE)	$0	
1. Net Increase Divided by 2009 Amount Budgeted = % Increase	0.00%	
2. SFY 2010 State Health Average 18%; Less 4% = % Increase added to current levy	0.00%	
3. % Increase (B1) less % Increase Exclusion (B2) = % increase inside cap	0.00%	
5. % Increase Exclusion (B2) * 2009 Expended = 2010 appropriation added to levy	$0	
6. Amount above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$0	
2010 Increase in Appropriation	$0	

Pension Contribution Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	

Proposed Budget PERS Contribution Appropriated	$4,961
Proposed Budget PFRS Contribution Appropriated	$0
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	$500
*Net Current Year Base Amount	$4,461
Adopted Budget PERS Contribution	$4,961
Adopted Budget PFRS Contribution	$0
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	$500
*Net Prior Year Base Amount	$4,461
Pension Contribution Exclusion	$0

LOSAP Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	

LOSAP - Proposed Budget	$98,000
LOSAP - Adopted Budget	$98,000
LOSAP Exclusion (+/-)	$0

Debt Service Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	

Total Debt Service Appropriation (Proposed Budget)	$0
Total Qualified Capital Appropriation (Proposed Budget)	$98,923
Current Year Base Amount	$0
Total Debt Service Appropriation Expended (Adopted Budget)	$0
Total Qualified Capital Appropriation Expended (Adopted Budget)	$98,923
Adopted Budget Base Amount	$0
Debt Service Exclusion (+/-)	$0

Capital Appropriation Calculation Sheet

Fire District	COUNTY	EXAMINER
Manasquan Boro Fire District #1	Monmouth	

Total Capital Appropriation (Proposed Budget)	$77,500
Capital Appropriation offset from Restricted Fund (Proposed Budget)	$0
Capital Appropriation offset from Grant Revenue (Proposed Budget)	$0
Capital Appropriation offset from Unrestricted Fund (Proposed Budget)	$0
Current Year Base Amount	$77,500
Total Capital Appropriation (Adopted Budget)	$75,000
Capital Appropriation offset from Restricted Fund (Adopted Budget)	$0
Capital Appropriation offset from Grant Revenue (Adopted Budget)	$0
Capital Appropriation offset from Unrestricted Fund (Adopted Budget)	$0
Adopted Budget Base Amount	$75,000
Capital Expenditure Exclusion (+/-)	$2,500

2010 FIRE DISTRICT BUDGET

STOP!!!!!

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

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

1. Complete the SS pages first - the worksheet has been programmed to reflect totals on many of the budget sheets.
2. The "LC" pages - the Property Tax Levy Calculation pages simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.
3. The individual LC worksheets (tabs) are locked to protect the formulas.
4. Fill in only the green sections on **this** worksheet. All fields on the other LC sheets should be filled in automatically
5. Worksheets refer to "Adopted budget" (current year) and "Proposed budget" for the year for which the budget is being prepared.
6. **Refer to the Budget Instructions and Reference Guide when completing all worksheet pages. They contain important information and explanations about the sheets and how they work. DO NOT prepare the budget without reviewing them carefully!**

Next, follow the instructions below:

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

[redacted] Manasquan Boro Fire District #1 Monmouth

Preparer's First Name: [redacted]
Preparer's Last Name:
Preparer's Phone Number:

Preparer's email

Adopted Budget Amount to be Raised by Taxation to support the District budget (Page 5) [redacted]
One Year Waivers (Adopted Budget) (Enter as a positive number)
Changes in Service Provider (+/-)
Cancelled or Unexpended Waivers (Enter as a positive number)
Cancelled or Unexpended Referendum Amount (Enter as a positive number)
Assessed Valuation of District for adopted budget

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

· Adopted Fire District Tax Rate (per $100) $0.042

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

Projected Tax Rate based upon Proposed Levy (Page 5 R5) $0.043

Name	2010	2009	Difference	% Difference
Fire District	Manasquan Boro Fire District #1 (Monmouth)			
County	Monmouth			
FD #	132701			
Preparer's First Name	Barry			
Preparer's Last Name	Osborn			
Phone Number	732-223-1333			
email:	barry@bjosborncpa.com			
Unreserved Fund Balance (A-1)	$0	$0	$0	0.0%
Restricted Fund Balance (A-2)	$0	$0	$0	0.0%
Total Fund Balance (R-1)	$0	$0	$0	0.0%
Inter. Services Act	$0	$0	$0	0.0%
Joint Purchasing Agreement	$0	$0	$0	0.0%
Emergency Agreement	$0	$0	$0	0.0%
Municipal Assistance Local Muni	$0	$0	$0	0.0%
Municipal Assistance Ajoining Muni	$0	$0	$0	0.0%
Contracts Volunteer Fire Company	$0	$0	$0	0.0%
Leases Local Municipality	$0	$0	$0	0.0%
Rental Income	$0	$0	$0	0.0%
Sale of Assets (A-3)	$0	$0	$0	0.0%
Interest on Investments (A-4)	$4,000	$4,000	$0	0.0%
Other Revenue (A-5)	$0	$32,000	($32,000)	-100.0%
Total Misc. Revenue (R-2)	$4,000	$36,000	($32,000)	-88.9%
Total Operating Grant Revenue (R-3)	$2,731	$2,731	$0	0.0%
Uniform Fire Safety Revenue (A-7)	$29,364	$28,780	$584	2.0%
Other Revenue Offset with Approp (A-8)	$0	$0	$0	0.0%
Total Revenues Offset (R-4)	$29,364	$28,780	$584	2.0%
Total Revenues & Fund Balance (B-1)	$36,095	$67,511	($31,416)	-46.5%
Amount to be Raised by Taxation (R-5)	$692,628	$661,212	$31,416	4.8%
Total Anticipated Revenues (B-2)	$728,723	$728,723	$0	0.0%
Admin.-Salary and Wages (A-9)	$10,000	$10,000	$0	0.0%
Admin.- Fringe	$1,800	$1,800	$0	0.0%
Admin.- Other Expenses (A-11)	$53,300	$51,900	$1,400	2.7%
Total Admin. (E-1)	$65,100	$63,700	$1,400	2.2%
Oper. & Maint.-Salary and Wages (A-10)	$53,720	$55,760	($2,040)	-3.7%
Oper. & Maint.- Fringe	$7,040	$7,040	$0	0.0%
Oper. & Maint.-Other Expenses (A-12)	$293,076	$295,520	($2,444)	-0.8%
Total Oper. & Maint. (E-2)	$353,836	$358,320	($4,484)	-1.3%
Oper. Offset by Rev. -Salary and Wages	$24,864	$24,080	$784	3.3%
Oper. Offset- Fringe	$2,500	$2,500	$0	0.0%
Oper. Offset- Other Expenses	$2,000	$2,200	($200)	-9.1%
Total Oper. Offset w Rev. (E-3)	$29,364	$28,780	$584	2.0%
First Aid Vehicles	$0	$0	$0	0.0%
First Aid Equipment	$0	$0	$0	0.0%
First Aid Material and Supplies	$6,000	$6,000	$0	0.0%
First Aid Total Appropriations (E-4)	$6,000	$6,000	$0	0.0%
Total Salary and Wages	$88,584	$89,840	($1,256)	-1.4%
Total Fringe	$11,340	$11,340	$0	0.0%
Total Other Expenses	$348,376	$349,620	($1,244)	-0.4%
Total Admin & O&M	$418,936	$422,020	($3,084)	-0.7%
Total Deferred Charges (E-5)	$0	$0	$0	0.0%
Cash Deficit Preceding Year (E-6)	$0	$0	$0	0.0%
LOSAP (E-7)	$98,000	$98,000	$0	0.0%
Capital Approp. (C-1)	$77,500	$75,000	$2,500	3.3%
Reserve Future Outlays (C-2)	$0	$0	$0	0.0%
Total Capital (E-8)	$77,500	$75,000	$2,500	3.3%
Total Principal Payments (D-1)	$81,077	$77,915	$3,162	4.1%
Total Interest Payments (D-2)	$17,846	$21,008	($3,162)	-15.1%
Total Debt Service Approp. (E-9)	$98,923	$98,923	$0	0.0%
Total Budgeted Appropriations (B-2)	$728,723	$728,723	$0	0.0%
Unres Fund Bal. (1/1/08)	$347,720			
Util in Adopt Budget (2008)	$0			
Prop. Avail Bal	$347,720			
Results in 2008 Operations	$5,000			
Antic Unres Fund Bal 12/31/08	$352,720			
Util in Adopt Budget (2009)	$0			
Prop. Avail Bal (Unrest. Fund) At Year End	$352,720			
Restricted Fund Bal. (1/1/08)	$38,598			
Util in Adopt Budget (2008)	$0			
Prop. Avail Bal	$38,598			
Results in 2008 Operations	$0			
Antic Restricted Fund Bal 12/31/08	$38,598			
Util in Adopt Budget (2009)	$0			
Prop. Avail Bal (Restricted Fund) At Year End	$38,598			
Tax Rate	0.043136821	0		

— why?
.42 TO
.43

1329

Form CNC-3 Fire District
(September 2009)

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS

(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY Manasquan COUNTY MONMOUTH

FIRE DISTRICT CODE: F01 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.** 2009 — $ 1,594,428,200 (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.

   11,298,600 09 Added
   - 73,000 08 AA Appeals

   11,225,600 (2)

11/3/09
DATE

ASSESSOR SIGNATURE
Robyn A Palughi

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). 2009 — .042 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (**N.J.S.A. 40A:4-45.45**). — $ 4,714.75 (4)

11/4/09
DATE

CTC/CMFO
TAX COLLECTOR SIGNATURE
Valerie L Bills
Tax Collector

THE DIRECTOR OF THE DIVISION OF TAXATION HAS PROMULGATED FORM CNC-3. THIS FORM MAY BE REPRODUCED FOR DISTRIBUTION BUT CANNOT BE ALTERED OR AMENDED WITHOUT PRIOR APPROVAL.