

2015

Hopewell Township Fire District No. 1

(Fire District name and number)

Fire District Budget

Hopewelltp.org/fire
(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

Hopewell Twp Fire District No. 1
(Fire District Name and Number)

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: _____

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

Hopewell Twp Fire District No. 1 (Fire District Name and Number)

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:	Donald C. Kintzel		
Title:	Secretary		
Address:	201 Washington Crossing – Pennington Road, Titusville, NJ 08560		
Phone Number:	609.273.5026	Fax Number:	609.730.1563
E-mail address:	dckintzel@verizon.net		

2015 PREPARER'S CERTIFICATION OTHER ASSETS

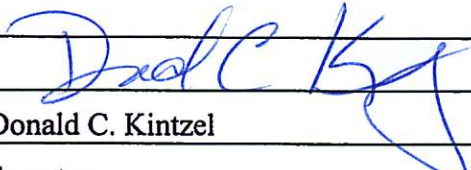
Hopewell Twp Fire District No. 1
(Fire District Name and Number)

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:	Donald C. Kintzel		
Title:	Secretary		
Address:	201 Washington Crossing – Pennington Road Titusville, NJ 08560		
Phone Number:	609.273.5026	Fax Number:	609.730.1563
E-mail address:	dckintzel@verizon.net		

2015 APPROVAL CERTIFICATION

Hopewell Twp Fire District No. 1

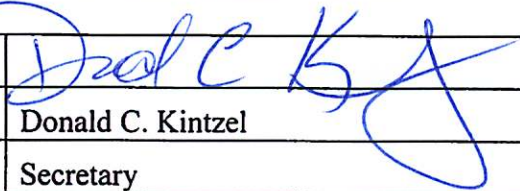
(Fire District Name and Number)

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 11th 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:	Donald C. Kintzel		
Title:	Secretary		
Address:	201 Washington Crossing – Pennington Road Titusville, NJ 08560		
Phone Number:	609.273.5026	Fax Number:	609.730.1563
E-mail address:	<u>dckintzel@verizon.net</u>		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.hopewelltp.org/fire

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

Michael Cseremsak

Title of Officer Certifying compliance

Treasurer

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION

Hopewell Twp Fire District No. 1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Hopewell Township 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 11, 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 **\$3,447,937.00**, which includes an amount to be raised by taxation of **\$3,116,591.00**, and Total Appropriations of **\$3,447,937.00**; 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

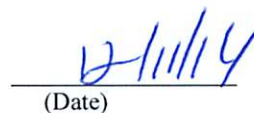
WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on **December 11, 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 15, 2015**.


(Secretary's Signature)


(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Michael Cseremsak <i>MOVED</i>	☒			
Donald Kintzel	☒			
Joseph Lenarski <i>SECONDED</i>	☒			
Timothy Lynch				☒
Michael Chipowsky	☒			

2015 ADOPTION CERTIFICATION

Hopewell Twp Fire District No. 1 (Fire District Name and Number)

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 15th day of January, 2015.

Officer's Signature:			
Name:	Donald C. Kintzel		
Title:	Secretary		
Address:	201 Washington Crossing –Pennington Road Titusville, NJ 08560		
Phone Number:	609.273.5026	Fax Number:	609.730.1563
E-mail address:	<u>dckintzel@verizon.net</u>		

2015 ADOPTED BUDGET RESOLUTION

Hopewell Twp Fire District No. 1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Hoewell Township 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 January 15, 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 **\$3,447,937.00**, which includes amount to be raised by taxation of **\$3,116,591.00**, and Total Appropriations of **\$3,447,937.00**; 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 15, 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 **\$3,447,937.00**, which includes amount to be raised by taxation of **\$3,116,591.00**, and Total Appropriations of **\$3,447,937.00**; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the 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.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Michael Cseremsak				
Donald Kintzel				
Joseph Lenarski				
Timothy Lynch				
Michael Chipowsky				

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hopewell Twp Fire District No. 1

(Fire District Name and Number)

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 total 2015 budget appropriations will decrease by \$40,394.00 in comparison to the 2014 adopted budget. Part of this decrease is a result of deleting any contribution to Future Capital Outlays in the Restricted Fund Balance..

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 amount to be raised by taxation in the proposed 2015 budget will increase by \$78,680.00 as a result of employing an additional Emergency Services Specialist and a realignment of the Emergency Services staff positions. In comparison to the 2014 adopted budget, the tax rate per \$100.00 of assessed valuation to increase to \$0.077. The Fire District will utilize \$181,608.00 of Unrestricted Fund Balance in the 2015 budget to enable the fire district to stay within the Cap Law.

The Unrestricted Fund Balance is predicted to remain sufficiently funded to enable the fire district to utilize these funds to balance future budgets. However, the fire district is exploring ways to increase the revenues to some funding from motor vehicle accident reimbursement for services from insurance companies.

Commissioners will continue to strictly oversee the budget to ensure compliance and funding for the 2015 & 2016 budgets. The fire protection of the citizens and property owners will be the mandate of the fire commissioners. The commissioners are well aware of future responsibilities of the public and will take measures to ensure public safety and compliance with state mandates.

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.

The Fire District has utilized its undesignated fund balance to balance the budget and stay within the 2% Property Tax Levy Cap to be in compliance. The Fire District is not requesting any cap waiver in 2015.

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.

Not applicable

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.

Regarding planned Capital Appropriations in the 2015 budget:

1) A Capital Appropriation in the amount of \$4,900.00 to Hopewell Borough Fire District as the fifth of five payments of the Special Services Vehicle that is used valley wide.

2) *The Fire District will continue to pay down the capital lease/debt service of the Hopewell Borough and Pennington Fire Districts for fire truck payments, self contained breathing apparatus, and an ambulance for Union Fire & Rescue. Further listing of equipment is listed on the F-6 Financial Page.*

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.

Not applicable

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.

Yes, Pennington First Aid Squad, Pennington, New Jersey \$55,000.00

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	\$3,997,624,368.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.077

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	XXX	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	XX
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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.

Name of Fire District:	Hopewell Township Fire District No. 1		
Address:	201 Washington Crossing –Pennington Road		
City, State, Zip:	Titusville	NJ	08560
Phone: (ext.)	609.730.8156	Fax:	609.730.1563

Preparer's Name:	Donald C. Kintzel		
Preparer's Address:	201 Washington Crossing – Pennington Road		
City, State, Zip:	Titusville	NJ	08560
Phone: (ext.)	609.273.2506	Fax:	609.730.1563
E-mail:	dckintzel@verizon.net		

Chairman:	Michael Chipowsky		
Phone: (ext.)	609.730.8156	Fax:	609.730.1563
E-mail:	MChipowsky@comcast.net		

Secretary/Treasurer:	Donald C. Kintzel/Michael Cseremsak		
Phone: (ext.)	609.730.8156	Fax:	609.730.1563
E-mail:	dckintzel@verizon.net/mcseremsak@gmail.com		

Name of Auditor:	Jarred Corn – Jennifer Bertino		
Name of Firm:	Bowman and Company		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	080432493
Phone: (ext.)	856.438.6200	Fax:	856.435.0440
E-mail:	JCorn@bowmanlli.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Hopewell Twp Fire District No. 1 (Fire District Name and Number)

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: 13,058
- 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? NO 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? NO 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? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - 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? NOIf 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 NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NOIf 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)

Hopewell Twp Fire District No. 1 (Fire District Name and Number)

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."

Commercial Automobile Schedule

Veh #	Year	Vehicle Make Vehicle Model	Assigned or Motor Pool
1	1989	Haul-Rite Boat Trailer	Motor Pool
2	1990	Peterbilt Pumper Tanker	Motor Pool
4	1999	KME Aerial Fire Truck	Motor Pool
5	2000	Ford Brush Vehicle	Motor Pool
6	2000	Ford Ambulance	Motor Pool
7	2002	Fire Safety Education Trailer	Motor Pool
8	2003	Ford Expedition	Motor Pool
9	2003	Ford Crew Cab Utility Pick Up	Motor Pool
10	2003	International Fire Truck	Motor Pool
11	2004	Pierce Fire Truck	Motor Pool
12	2014	Ford Ambulance	Motor Pool

14	2006	Ford Explorer	Motor Pool
15	2010	Haul Rite Boat Trailer	Motor Pool
16	2010	Chevy Tahoe	Assigned Chief of Emergency Services

- 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? **YES** 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; **2001**
- b) the total number of volunteer members presently eligible to participate; **Approximately 97**
- c) the total number of volunteer members presently vested; **Approximately 67**
- d) whether the annual contribution for each vested member is fixed or based on an automatic increase;
Increases are per CPI adjustments published by DLGS.
- e) the total LOSAP budgeted for the current year; **\$ 238,085.00 for all organizations**
- 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.
Annual LOSAP Audit is submitted to DLGS

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Hopewell Twp Fire District No. 1
(Fire District Name and Number)

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

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.

<i>Michael Chipowsky, Chairman</i>	<i>\$4,470.00</i>
<i>Michael Cserasak, Treasurer</i>	<i>\$4,972.50</i>
<i>Joseph Lenarski, Vice Chairman</i>	<i>\$3,315.00</i>
<i>Donald C. Kintzel, Secretary</i>	<i>\$4,942.50</i>
<i>Timothy Lynch, Commissioner</i>	<i>\$3,135.00</i>

- 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 2013.

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.

None

2015 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:

Hopewell Twp Fire District No. 1

County:

Mercer

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 3,037,901
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	3,988,204,768
New Ratables - Increase in Valuations (New Construction and Additions)	9,419,600
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.077
Projected Tax Rate based upon Proposed Levy	0.077693943

2015 Budget Summary

Hopewell Twp Fire District No. 1 Mercer

	<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>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 181,608	\$ 303,471	\$ (121,863)	-40.2%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	3,835	3,835	-	0.0%
Total Other Revenue	43,000	42,000	1,000	2.4%
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>102,903</u>	<u>101,124</u>	<u>1,779</u>	1.8%
Total Revenues and Fund Balance Utilized	331,346	450,430	(119,084)	-26.4%
Amount to be Raised by Taxation to Support Budget	<u>3,116,591</u>	<u>3,037,901</u>	<u>78,690</u>	2.6%
Total Anticipated Revenues	<u>3,447,937</u>	<u>3,488,331</u>	<u>(40,394)</u>	-1.2%
APPROPRIATIONS				
Total Administration	305,183	282,286	22,897	8.1%
Total Cost of Operations & Maintenance	2,662,403	2,358,639	303,764	12.9%
Total Appropriations Offset with Revenue	87,903	87,904	(1)	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/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)	238,085	238,085	-	0.0%
Total Capital Appropriations	-	330,000	(330,000)	-100.0%
Total Principal Payments on Debt Service	132,855	167,357	(34,502)	-20.6%
Total Interest Payments on Debt	<u>21,508</u>	<u>24,060</u>	<u>(2,552)</u>	-10.6%
Total Appropriations	<u>3,447,937</u>	<u>3,488,331</u>	<u>(40,394)</u>	-1.2%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

Hopewell Twp Fire District No. 1 Mercer

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 181,608	\$ 173,471	\$ 8,137	4.7%
Restricted Fund Balance	-	130,000	(130,000)	-100.0%
Total Fund Balance Utilized	181,608	303,471	(121,863)	-40.2%
Miscellaneous Anticipated Revenues				
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!
Sale of Assets (List Individually)				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Hopewell Valley Community Bank - General #3421	200	200	-	0.0%
Hopewell Valley Community Bank - Stmt Savings #0238	900	900	-	0.0%
Hopewell Valley Community Bank - Chkg Acct #3266	2,620	2,620	-	0.0%
NJ Cash Management Account No. 4171	115	115	-	0.0%
Total Interest on Investments & Deposits	3,835	3,835	-	0.0%
Other Revenue (List in Detail)				
Reimbursement from Hopewell Borough Fire District	37,000	36,000	1,000	2.8%
Special Duty Events	2,500	2,500	-	0.0%
Pennington Borough Government - BLS Services	3,500	3,500	-	0.0%
	-	-	-	#DIV/0!
Total Other Revenue	43,000	42,000	1,000	2.4%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/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	-	-	-	#DIV/0!
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	87,903	87,904	(1)	0.0%
Penalties and Fines	15,000	13,220	1,780	13.5%
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	102,903	101,124	1,779	1.8%
<u>Other Revenues Offset with Appropriations (List)</u>				
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	102,903	101,124	1,779	1.8%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 331,346	\$ 450,430	\$ (119,084)	-26.4%

2015 Appropriations Schedule

Hopewell Twp Fire District No. 1 Mercer

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 48,036	\$ 39,814	\$ 8,222	20.7%
Commissioners	\$ 20,625	\$ 20,625	-	0.0%
Fringe Benefits	41,634	41,884	(250)	-0.6%
Total Administration - Personnel	110,295	102,323	7,972	7.8%
Administration - Other (List)				
Other Admin Expenses	194,888	179,963	14,925	8.3%
			-	#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 Administration - Other	194,888	179,963	14,925	8.3%
Total Administration	305,183	282,286	22,897	8.1%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	910,462	758,972	151,490	20.0%
Fringe Benefits	492,245	423,819	68,426	16.1%
Total Operations & Maintenance - Personnel	1,402,707	1,182,791	219,916	18.6%
Cost of Operations & Maintenance - Other (List)				
Cost of Operations - Other Expenses	1,144,346	1,175,848	(31,502)	-2.7%
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - HVES	49,500		49,500	#DIV/0!
Other Assets, Non-Bondable #2 - Union Fire	62,300		62,300	#DIV/0!
Other Assets, Non-Bondable #3 - Union Rescue	3,550		3,550	#DIV/0!
Total Operations & Maintenance - Other	1,259,696	1,175,848	83,848	7.1%
Total Operations & Maintenance	2,662,403	2,358,639	303,764	12.9%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	60,550	59,988	562	0.9%
Fringe Benefits	27,353	27,916	(563)	-2.0%
Total Appropriations Offset with Revenue - Personnel	87,903	87,904	(1)	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1			-	#DIV/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	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	87,903	87,904	(1)	0.0%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
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	-	-	-	#DIV/0!
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)	238,085	238,085	-	0.0%
Total Capital Appropriations	-	330,000	(330,000)	-100.0%
Total Principal Payments on Debt Service	132,855	167,357	(34,502)	-20.6%
Total Interest Payments on Debt	21,508	24,060	(2,552)	-10.6%
TOTAL APPROPRIATIONS	\$ 3,447,937	\$ 3,488,331	\$ (40,394)	-1.2%

2015 Schedule of Salaries and Benefits

Hopewell Twp Fire District No. 1 Mercer

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Administrative Assistant	1	\$ 45,167	\$ 45,167	\$ 13,262		\$ 21,180	\$ 7,192	\$ 41,634
Administrative Assistant - Overtime	1	2,000	2,000					-
Administrative Assistant - Sick Leave BB	1	869	869					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ 48,036	\$ 13,262	\$ -	\$ 21,180	\$ 7,192	\$ 41,634

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Emergency Services Specialist - 7	1	\$ 473,505	\$ 473,505		\$ 135,000	\$ 220,382	\$ 136,863	\$ 492,245
Compenstation Buy Back - Specialist (7)	1	27,370	27,370					-
Sick Leave Buy back - Specialist (7)	1	9,124	9,124					-
Lt's - Hpwl Valley Emergency Svcs (2)	1	160,647	160,647					-
Compenstation Buy Back - Lt's (2)	1	9,568	9,568					-
Sick Leave Buy back - Lt's (2)	1	3,191	3,191					-
Fire Official Promotion	1	5,200	5,200					-
Chief - Hpwl Valley Emergency Svcs	1	50,791	50,791					-
Compenstation Buy Back - Chief HVES (1)	1	6,424	6,424					-
Sick Leave Buy back Chief HVES	1	2,142	2,142					-
Salaries Per Diems Acct #104	1	112,000	112,000					-
Regular Overtime Acct #105	1	48,000	48,000					-
Special Duty Wages Acct #106	1	2,500	2,500					-
Position #14			-					-
Total Operation & Maintenance			\$ 910,462	\$ -	\$ 135,000	\$ 220,382	\$ 136,863	\$ 492,245

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Fire Official - Hpwl Valley Emergency Svcs	1	\$ 60,550	\$ 60,550	\$ -	\$ -	\$ 15,360	\$ 11,993	\$ 27,353
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ 60,550	\$ -	\$ -	\$ 15,360	\$ 11,993	\$ 27,353

Total Administration, Operations & Offset by Revenue			\$ 1,019,048	\$ 13,262	\$ 135,000	\$ 256,922	\$ 156,048	\$ 561,232
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2015 Proposed Capital Budget

Hopewell Twp Fire District No. 1
Mercer

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
Union Fire Generator Replacement	Bldg Improv		12/05/13	100%	\$ -	\$ 130,000
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	130,000

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	130,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						200,000
TOTAL CAPITAL APPROPRIATIONS					\$ -	\$ 330,000

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

5 Year Debt Service Schedule - Principal

Hopewell Twp Fire District No. 1 Mercer

	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
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
Hpwl Boro - Quint S2 - till 2015	02/19/05			33,600	33,600							33,600
Hpwl Boro - SCBA till 2022	02/18/12	71%	n/a	3,724	3,854	3,989	4,129	4,273	4,422	4,577	9,468	34,712
Hpwl Boro - Tkr till 2022	12/09/10	93%	n/a	10,907	11,288	11,684	12,093	12,516	12,954	13,407	27,735	101,677
Penn Boro - SCBA till 2022	02/18/12	71%	n/a	9,006	9,213	9,442	9,672	9,906	10,147	10,393	21,548	80,321
Total Principal - BANs				57,237	57,955	25,115	25,894	26,695	27,523	28,377	58,751	250,310
<i>Capital Leases</i>												
Penn Boro - Rescue 51 till 2014	11/19/02	n/a	n/a	45,220								-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				45,220	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>												
Hpwl Boro - SSV S2 till 2015	12/09/10	93%	12/08/10	4,900	4,900							4,900
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				4,900	4,900	-	-	-	-	-	-	4,900
<i>Other Bonds or Notes Payable</i>												
Hpwl Twp - SCBA's till 2017	02/18/12	71%	08/08/12	35,000	45,000	50,000	50,000					145,000
Hpwl Twp - Ambulance till 2020	02/16/13	68%	08/14/13	25,000	25,000	25,000	25,000	25,000	25,000	25,000		150,000
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				60,000	70,000	75,000	75,000	25,000	25,000	25,000	-	295,000
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 167,357	\$ 132,855	\$ 100,115	\$ 100,894	\$ 51,695	\$ 52,523	\$ 53,377	\$ 58,751	\$ 550,210

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

Hopewell Twp Fire District No. 1 Mercer

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
Hpwl Boro - Quint 52 - till 2015	5,600	5,600	5,600						11,200
Hpwl Boro - SCBA till 2022	1,352	1,221	1,086	947	802	723	498	676	5,953
Hpwl Boro - Tkr till 2022	3,958	3,577	3,182	2,773	2,349	1,911	1,457	1,993	17,242
Penn Boro - SCBA till 2022	2,162	1,946	1,726	1,499	1,262	1,022	776	788	9,019
Total Interest Payments - BANs	13,072	12,344	11,594	5,219	4,413	3,656	2,731	3,457	43,414
<i>Capital Leases</i>									
Penn Boro - Rescue 51 till 2014	-	-							-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>									
Hpwl Boro - SSV 52 till 2015									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Hpwl Twp - SCBA's till 2017	4,950	3,988	2,750	1,375					8,113
Hpwl Twp - Ambulance till 2020	6,038	5,176	4,312	3,450	2,588	1,726	862		18,114
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	10,988	9,164	7,062	4,825	2,588	1,726	862	-	26,227
TOTAL INTEREST ALL OBLIGATIONS	\$ 24,060	\$ 21,508	\$ 18,656	\$ 10,044	\$ 7,001	\$ 5,382	\$ 3,593	\$ 3,457	\$ 69,641

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

Hopewell Twp Fire District No. 1 Mercer

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 1,675,210
Less: Utilized in 2014 Adopted Budget	<u>173,471</u>
Proposed balance available	1,501,739
Estimated results of operations for the year ending December 31, 2014	<u>-</u>
Anticipated balance December 31, 2014	1,501,739
Less: Fund Balance utilized in 2015 Proposed Budget	<u>181,608</u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 1,320,131</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 528,626
Less: Utilized in 2014 Adopted Budget	<u>130,000</u>
Proposed balance available	398,626
Estimated results of operations for the year ending December 31, 2014	<u>-</u>
Anticipated balance December 31, 2014	398,626
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	<u>-</u>
Less: Restricted Fund Balance released via Referendum Resolution	<u>-</u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 398,626</u></u>

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

2015 Referendums

Hopewell Twp Fire District No. 1
Mercer

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

2015 Levy Cap Summary

Hopewell Twp Fire District No. 1 Mercer

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	3,037,901
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		3,037,901
Plus: 2% Cap Increase		60,758
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		3,098,659

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		10,679
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		-
Total Exclusions		10,679
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	9,419,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.077	7,253
ADJUSTED TAX LEVY		3,116,591
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		3,116,591
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	3,116,591

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	3,116,591
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		(0)
Cap Bank Available from 2015 for 2016 Budget	\$	-

**Hopewell Twp Fire District No. 1
Mercer**

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2015 Levy Cap Exclusion Calculations

Hopewell Twp Fire District No. 1 Mercer

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	13,262
2015 Proposed Budget PFRS Contribution Appropriated		135,000
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		148,262
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		13,952
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		138,796
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		152,748
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	238,085
2014 Adopted Budget LOSAP Appropriation		238,085
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	154,363
2014 Adopted Budget Total Debt Service Appropriation		191,417
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	-
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		-
2014 Adopted Budget Total Capital Appropriation		330,000
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		330,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 21,180
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	220,382
2015 Proposed Budget Group Health Insurance	241,562
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	21,886
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	175,865
2014 Adopted Budget Group Health Insurance	197,751
Net Increase (Decrease)	43,811
Net Increase Divided by 2014 Amount Budgeted = % Increase	22.15%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy	5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	16.75%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ 33,132
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ 10,679
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 29,177
2015 Increase in Appropriation	\$ 43,811

Fire District Schedule of Commissioners and Officers (Continued)

Hopewell Twp Fire District No. 1 Mercer

	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.)	Total Compensation from Fire District	Names of Other Public Entities where Individual 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
				Commissioner	Officer	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1	Matthew Martin	Chief, Emer Svcs	40	X			\$ 107,135	\$ -		\$ 23,440	\$ 130,575						\$ 130,575
2																	-
3																	-
4																	-
5																	-
6																	-
7																	-
8																	-
9																	-
10																	-
11																	-
12																	-
13																	-
14																	-
15																	-
Total:							\$ 107,135	\$ -	\$ -	\$ 23,440	\$ 130,575				\$ -	\$ -	\$ 130,575

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

Hopewell Twp Fire District No. 1
Mercer

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	3	\$ 11,700	\$ 35,100	4	\$ 10,980	\$ 43,920	\$ (8,820)	-20.1%
Parent & Child	1	15,360	15,360	1	16,480	16,480	(1,120)	-6.8%
Employee & Spouse (or Partner)	1	21,180	21,180	1	19,680	19,680	1,500	7.6%
Family	6	31,380	188,280	4	27,180	108,720	79,560	73.2%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	11		259,920	10		188,800	71,120	37.7%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	0	-	-	0	-	-	-	#DIV/0!
Parent & Child	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	0	-	-	0	-	-	-	#DIV/0!
Family	0	-	-	0	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0	-	-	0	-	-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	0	-	-	0	-	-	-	#DIV/0!
Parent & Child	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	0	-	-	0	-	-	-	#DIV/0!
Family	0	-	-	0	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0	-	-	0	-	-	-	#DIV/0!
GRAND TOTAL	11		\$ 259,920	10		\$ 188,800	\$ 71,120	37.7%

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

yes

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

yes

Schedule of Accumulated Liability for Compensated Absences

Hopewell Twp Fire District No. 1
Mercer

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, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Matthew Martin	198.63	\$ 10,468			X
Sarah Ocicki	5.21	102			X
Robert Bailey	22.937	225	X		
Ashley Coble	22.823	184	X		
Andrew Fosina	53.36	1,801	X		
Jonathan Moore	45.24	1,527	X		
John Schafer	73.77	2,477	X		
Daniel Schulman	128.72	4,684			X
Deron Williams	3.97	131	X		
Joshua Wilson	34.56	1,169	X		
Total liability for accumulated compensated absences at January 1, 2014		\$ 22,769			

TOWNSHIP OF HOPEWELL FIRE DISTRICT NO. 1

Balance Sheet
 Governmental Funds
 December 31, 2013

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS:					
Cash and Cash Equivalents	\$ 2,386,559.44		\$ 186,811.19	\$ 20,599.62	\$ 2,593,970.25
Accounts Receivable	<u>10,151.25</u>				<u>10,151.25</u>
Total Assets	<u>\$ 2,396,710.69</u>	<u>-</u>	<u>\$ 186,811.19</u>	<u>\$ 20,599.62</u>	<u>\$ 2,604,121.50</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 281,005.69				\$ 281,005.69
Payroll Deductions Payable	400.00				400.00
Accrued Salary and Wages	33,100.28				33,100.28
Intergovernmental Accounts Payable:					
Other	<u>2,735.99</u>			<u>\$ 20,599.62</u>	<u>23,335.61</u>
Total Liabilities	<u>317,241.96</u>	<u>-</u>	<u>-</u>	<u>20,599.62</u>	<u>337,841.58</u>
Fund Balances (note 13):					
Restricted:					
Capital Projects	188,154.11		\$ 186,811.19		374,965.30
Capital Projects - Designated for Subsequent Year's Expenditures	130,000.00				130,000.00
New Jersey Unemployment Trust Fund	7,909.71				7,909.71
Dedicated Penalties	15,750.52				15,750.52
Assigned:					
Other Purposes	18,973.53				18,973.53
Designated for Subsequent Year's Expenditures	43,471.00				43,471.00
Unassigned	<u>1,675,209.86</u>				<u>1,675,209.86</u>
Total Fund Balances	<u>2,079,468.73</u>	<u>-</u>	<u>186,811.19</u>	<u>-</u>	<u>2,266,279.92</u>
Total Liabilities and Fund Balances	<u>\$ 2,396,710.69</u>	<u>-</u>	<u>\$ 186,811.19</u>	<u>\$ 20,599.62</u>	

(Continued)

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY HOPEWELL

COUNTY MERCER

FIRE DISTRICT CODE: F01

TOTAL NUMBER OF FIRE DISTRICTS 3

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

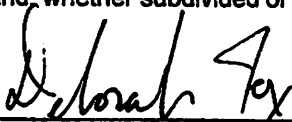
1. Aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. FOR REFERENCE ONLY.

\$ 2,446,465,200 (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.

6,477,800 (2)

10/14/14
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).

.077 (3)

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

\$ 4987.95 (4)

10/15/14
DATE


TAX COLLECTOR SIGNATURE

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY HOPEWELL

COUNTY MERCER

FIRE DISTRICT CODE: F02

TOTAL NUMBER OF FIRE DISTRICTS 3

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.

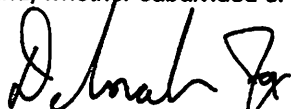
\$ 853,954,900 (1)

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.

1,279,300 (2)

10/14/14

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).

.077 (3)

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

\$ 985.06 (4)

10/15/14

DATE



TAX COLLECTOR SIGNATURE

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY HOPEWELL

COUNTY MERCER

FIRE DISTRICT CODE: F03

TOTAL NUMBER OF FIRE DISTRICTS 3

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.

\$ 687,784,668 (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.

1,662,500 (2)

10/14/14

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).

.077 (3)

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

\$ 1280.13 (4)

10/15/14
DATE


TAX COLLECTOR SIGNATURE

06 HOPEWELL TWP ADDED ASSESSMENT FIRE DIST. BREAKDOWN - FOR FORM CNC3

11 MERCER

2014 ADDED

FIRE DISTRICT ASSESSMENT AMOUNT OF TAXES

F01	6,477,800	4,987.95
F02	1,046,000	805.43
F03	1,662,500	1,280.13
F04	0	0.00
F05	0	0.00
F06	0	0.00
F07	0	0.00
F08	0	0.00
F09	0	0.00
F10	0	0.00
F11	0	0.00
F12	0	0.00

F13	0	0.00
XX TOTAL XX	9,186,300	7,073.51
PROP ID 00039	00016 011	MISSING SPTAX DESIGNATION
XX TOTAL XX	233,300	233,300

added to F02

4987.95
12.80.13

805.43 + 179.21 = 984.64