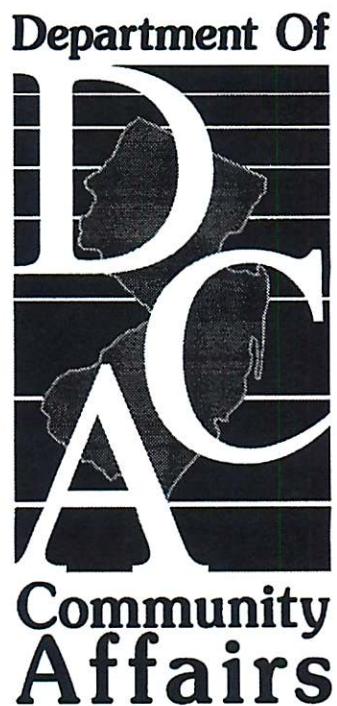


2017

Hopewell Township Fire District No. 1

Fire District Budget

Hopewelltwppfire.org



Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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: _____

2017 PREPARER'S CERTIFICATION

Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	Sarah Ocicki		
Title:	Purchasing Agent		
Address:	201 Washington Crossing-Pennington Rd Titusville, NJ 08560		
Phone Number:	609-730-8156	Fax Number:	609-730-1563
E-mail address:	Sarah.ocicki@hopewelltwpfire.org		

2017 PREPARER'S CERTIFICATION OTHER ASSETS

Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	Sarah Ocicki		
Title:	Purchasing Agent		
Address:	201 Washington Crossing-Pennington Rd Titusville, NJ 08560		
Phone Number:	609-730-8156	Fax Number:	609-730-1563
E-mail address:	Sarah.ocicki@hopewelltwpfire.org		

2017 APPROVAL CERTIFICATION

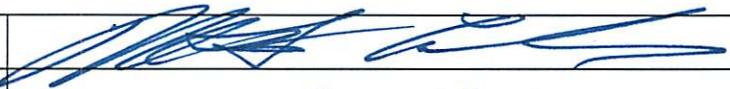
Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 8th day of December, 2016.

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:	<u>Michael F. Seremsek</u>		
Title:	<u>Treasurer</u>		
Address:	201 Washington Crossing – Pennington Rd Titusville, NJ 08560		
Phone Number:	609-730-8156	Fax Number:	609-730-1563
E-mail address:	<u>MCseremsek@HopewellTwpFire.org</u>		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: Hopewelltwpfire.org

All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Michael Cseremsaik

Title of Officer Certifying compliance

Treasurer

Signature



2017 FIRE DISTRICT BUDGET RESOLUTION Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Hopewell Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of *December 8, 2016*; 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 **\$3,885,178**, which includes an amount to be raised by taxation of **\$3,430,258**, and Total Appropriations of **\$3,885,178**; 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 8, 2016* that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 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 12, 2017*.

RECORD OF BOARD VOTE ON PASSAGE

Commissioner	Moved	Second	Aye	Nay	Abstain	Absent
Cseremsak	✓		✓			
Kintzel			✓			
Lenarski		✓	✓			
Lynch						✓
Chipowsky			✓			



Commissioner's Signature

A CERTIFIED COPY

Thursday, December 8, 2016

2017 ADOPTION CERTIFICATION

Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 _____ day of _____, _____.

Officer's Signature:			
Name:	Timothy Lynch		
Title:	Secretary		
Address:	201 Washington Crossing – Pennington Rd Titusville, NJ 08560		
Phone Number:	609-730-8156	Fax Number:	609-730-1563
E-mail address:	tlynch@hopewelltwppfire.org		

2017 ADOPTED BUDGET RESOLUTION

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Hopewell Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of _____; 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.)
[Include as appropriate: [includes a proposed public referendum in the amount of \$_____ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$_____ as an appropriation from restricted fund balance to be used as budget revenue]]; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ _____, which includes amount to be raised by taxation of \$ _____, and Total Appropriations of \$ _____; 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 _____ that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ _____, which includes amount to be raised by taxation of \$ _____, and Total Appropriations of \$ _____; 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

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 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 2017 budget appropriations will increase by \$77,786 in comparison to the 2016 adopted budget.

Part of this is a result of an increase in administration and payroll costs, including 2017 pension contributions, contractual salary increases with resulting increases in fringe benefits, the promotion of a fire official, association membership fees, Employee Assistance Program, office water cooler supplies, fire prevention materials, software maintenance contracts, Debt Service Principal payments, a fire services vehicle, uniform needs, cellphone and technology costs, extrication equipment, increased quarterly contractor payments and increased equipment maintenance costs.

These increases are offset by reductions in Capital Appropriations for Future Outlay, Debt Service Interest Payments, and Length of Service and Awards Program payments, moving equipment rental and fees to state and cooperative contracts, and maintenance costs for equipment that has been sold or is no longer needed.

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 in taxation in the proposed 2017 budget will increase by \$87,484 in comparison to the 2016 adopted budget; thus causing the tax rate per \$100.00 of assessed valuation to increase to \$.086. The District will utilize \$265,000 of Unrestricted Fund Balance in the 2016 budget to enable the fire district to reduce the increase of the tax rate.

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 emergency medical services from insurance companies.

The Commissioners will continue to strictly oversee the budget to ensure compliance and funding for the 2016 & 2017 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 is utilizing Unrestricted 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 2017.

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.

None.

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.

The Fire District continues to pay down the capital/lease debt service of the Hopewell Borough and Pennington Borough Fire Districts for fire apparatus payments and self contained breathing apparatus. The 2017 budget includes a down payment of a new fire apparatus for Hopewell Borough. The Fire District also continues to pay down the capital/lease debt service of the Union Fire Company & Rescue Squad and Hopewell Valley Emergency Services for self contained breathing apparatus, radios, and ambulances.

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, New Jersey, \$65,000.

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	\$3,958,731,853
Proposed Tax Rate per \$100 of Assessed Valuation	\$.085

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?	\$
----	-----	-----	-----------------------------------	----

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

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

FIRE DISTRICT CONTACT INFORMATION 2017

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 Rd		
City, State, Zip:	Titusville	NJ	08560
Phone: (ext.)	609-730-8156	Fax:	609-730-1563

Preparer's Name:	Sarah Ocicki		
Preparer's Address:	201 Washington Crossing-Pennington Rd		
City, State, Zip:	Titusville	NJ	08560
Phone: (ext.)	609-730-8156	Fax:	609-730-1563
E-mail:	Sarah.ocicki@hopewelltwpfire.org		

Chairman:	Michael Chipowsky		
Phone: (ext.)	609-730-8156	Fax:	609-730-1563
E-mail:	mchipowsky@comcast.net		

Secretary/Treasurer:	Timothy Lynch / Michael Cseremsak		
Phone: (ext.)	609-730-8156	Fax:	609-730-1563
E-mail:	tlynch@hopewelltwpfire.org / mcseremsak@gmail.com		

Name of Auditor:	Jarred Corn – Jennifer Bertino		
Name of Firm:	Bowman & Company, LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-438-6200	Fax:	856-435-0440
E-mail:	jcorn@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? 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? NO

If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel 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) NO

If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

- 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."

Motor Pool - 1989 Hual-Rite Boat Trailer
Motor Pool - 1990 Peterbilt Pumper Tanker
Motor Pool - 1999 KME Aerial Fire Truck
Motor Pool - 2000 Ford Brush Vehicle
Motor Pool - 2002 Fire Safety Education Trailer
Motor Pool - 2003 Ford Expeditions
Motor Pool - 2003 Ford Crew Cab Utility Pick-Up
Motor Pool - 2004 Pierce Fire Truck
Motor Pool - 2014 Ford Ambulance
Motor Pool - 2006 Ford Explorer
Motor Pool - 2010 Haul Rite Boat Trailer
Assigned - 2010 Chevrolet Tahoe – Lieutenant
Assigned - 2016 Chevrolet Tahoe – Chief of Emergency Services
Motor Pool - 2016 Ford E-450 Ambulance

- 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 100
- c) the total number of volunteer members presently vested; approximately 40
- 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; \$217,460 for all organizations

and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. Annual LOSAP Audit is submitted to DLGS.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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.

Michael Chipowsky, Chairman	\$4,470.00
Michael Cseremsak, Treasurer	\$4,492.50
Joseph Lenarski, Vice Chairman	\$3,135.00
Timothy Lynch, Secretary	\$3,135.00
Donald C. Kintzel, Commissioner	\$4,942.50

- 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.
- 3) **NONE**

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 2015.

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.

2017 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:
County:

Hopewell Township Fire District No. 1
Mercer

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$ 3,342,774
Cap Bank Available from 2014 (See Levy Cap Certification)	130,000
Cap Bank Available from 2015 (See Levy Cap Certification)	-
Cap Bank Available from 2016 (See Levy Cap Certification)	91,608
Cap Bank Used from 2014	
Cap Bank Used from 2015	
Cap Bank Used from 2016	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	3,958,731,853
New Ratables - Increase in Valuations (New Construction and Additions)	9,902,200
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.085
Projected Tax Rate based upon Proposed Levy	0.086434223

2017 Budget Summary

Hopewell Township Fire District No. 1 Mercer

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 265,000	\$ 253,000	\$ 12,000	4.7%
Total Miscellaneous Anticipated Revenues	7,321	4,321	3,000	69.4%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	5,205	3,835	1,370	35.7%
Total Other Revenue	45,000	78,462	(33,462)	-42.6%
Total Operating Grant Revenue	-	25,000	(25,000)	-100.0%
Total Revenues Offset with Appropriations	<u>132,394</u>	<u>100,000</u>	<u>32,394</u>	32.4%
Total Revenues and Fund Balance Utilized	454,920	464,618	(9,698)	-2.1%
Amount to be Raised by Taxation to Support Budget	<u>3,430,258</u>	<u>3,342,774</u>	<u>87,484</u>	2.6%
Total Anticipated Revenues	<u>3,885,178</u>	<u>3,807,392</u>	<u>77,786</u>	2.0%
APPROPRIATIONS				
Total Administration	355,481	357,163	(1,682)	-0.5%
Total Cost of Operations & Maintenance	2,975,961	2,762,675	213,286	7.7%
Total Appropriations Offset with Revenue	132,394	100,000	32,394	32.4%
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)	217,460	238,785	(21,325)	-8.9%
Total Capital Appropriations	-	200,000	(200,000)	-100.0%
Total Principal Payments on Debt Service	188,557	129,632	58,925	45.5%
Total Interest Payments on Debt	<u>15,325</u>	<u>19,137</u>	<u>(3,812)</u>	-19.9%
Total Appropriations	<u>3,885,178</u>	<u>3,807,392</u>	<u>77,786</u>	2.0%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2017 Revenue Schedule

Hopewell Township Fire District No. 1

Mercer

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 265,000	\$ 253,000	\$ 12,000	4.7%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	265,000	253,000	12,000	4.7%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	3,000	3,000	0	#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)	4,321	4,321	0	0.0%
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	7,321	4,321	3,000	69.4%
Sale of Assets (List Individually)				
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Northfield Bank - General #3241	185	200	(15)	-7.5%
Northfield Bank - Savings #0238	2,160	900	1,260	140.0%
Northfield Bank - Checking #3266	2,650	2,620	30	1.1%
NJ Cash Management #4171	210	115	95	82.6%
Total Interest on Investments & Deposits	5,205	3,835	1,370	35.7%
Other Revenue (List in Detail)				
Reimbursement from Hopewell Borough Fire District	42,500	39,000	3,500	9.0%
Special Duty Events	2,500	2,500	0	0.0%
Pennington Borough Government - BLS Services	-	3,000	(3,000)	-100.0%
Healthcare Employee Share Reimbursement	-	33,962	(33,962)	-100.0%
Total Other Revenue	45,000	78,462	(33,462)	-42.6%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/0!
Bristol-Myers Squibb Philanthropy Grant	-	25,000	(25,000)	-100.0%
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	25,000	(25,000)	-100.0%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	132,394	100,000	32,394	32.4%
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	132,394	100,000	32,394	32.4%
<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	132,394	100,000	32,394	32.4%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 454,920	\$ 464,618	\$ (9,698)	-2.1%

2017 Appropriations Schedule

Hopewell Township Fire District No. 1

Mercer

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 60,840	\$ 56,286	\$ 4,554	8.1%
Commissioners	\$ 20,625	\$ 20,625	-	0.0%
Fringe Benefits	46,996	41,977	5,019	12.0%
Total Administration - Personnel	<u>128,461</u>	<u>118,888</u>	<u>9,573</u>	8.1%
Administration - Other (List)				
Other Admin Expense #1	227,020	238,275	(11,255)	-4.7%
Other Admin Expense #2				#DIV/0!
Other Admin 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 Administration - Other	<u>227,020</u>	<u>238,275</u>	<u>(11,255)</u>	-4.7%
Total Administration	<u>355,481</u>	<u>357,163</u>	<u>(1,682)</u>	-0.5%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	1,090,973	1,005,620	85,353	8.5%
Fringe Benefits	585,682	537,349	48,333	9.0%
Total Operations & Maintenance - Personnel	<u>1,676,655</u>	<u>1,542,969</u>	<u>133,686</u>	8.7%
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1	1,175,626	1,144,756	30,870	2.7%
Other Operations & Maintenance Expense #2				#DIV/0!
Other Operations & Maintenance Expense #3				#DIV/0!
Contingent Expenses				#DIV/0!
Other Assets, Non-Bondable #1 HVES	62,500	41,750	20,750	49.7%
Other Assets, Non-Bondable #2 Union Fire	60,180	30,500	29,680	97.3%
Other Assets, Non-Bondable #3 Union Rescue	1,000	2,700	(1,700)	-63.0%
Total Operations & Maintenance - Other	<u>1,299,306</u>	<u>1,219,706</u>	<u>79,600</u>	6.5%
Total Operations & Maintenance	<u>2,975,961</u>	<u>2,762,675</u>	<u>213,286</u>	7.7%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	90,654	60,550	30,104	49.7%
Fringe Benefits	41,740	22,546	19,194	85.1%
Total Appropriations Offset with Revenue - Personnel	<u>132,394</u>	<u>83,096</u>	<u>49,298</u>	59.3%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1		16,904	(16,904)	-100.0%
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	-	16,904	(16,904)	-100.0%
Total Appropriations Offset with Revenue	<u>132,394</u>	<u>100,000</u>	<u>32,394</u>	32.4%
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)	217,460	238,785	(21,325)	-8.9%
Total Capital Appropriations	-	200,000	(200,000)	-100.0%
Total Principal Payments on Debt Service	188,557	129,632	58,925	45.5%
Total Interest Payments on Debt	15,325	19,137	(3,812)	-19.9%
TOTAL APPROPRIATIONS	<u>\$ 3,885,178</u>	<u>\$ 3,807,392</u>	<u>\$ 77,786</u>	2.0%

2017 Schedule of Salaries and Benefits

Hopewell Township Fire District No. 1 Mercer

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Purchasing Agent	1	\$ 53,228	\$ 53,228	\$ 15,933			\$ 24,116	\$ 6,947	\$ 46,996
Purchasing Agent Overtime	1	2,000	2,000						-
Purchasing Agent Buy Backs	1	5,612	5,612						-
			-						-
			-						-
			-						-
			-						-
			-						-
Total Administration			\$ 60,840	\$ 15,933			- \$ 24,116	\$ 6,947	\$ 46,996
Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Chief of Emergency Services	1	\$ 120,305	\$ 120,305						\$ -
Chief - Buy Backs	1	12,032	12,032						-
Emergency Services Specialists (8)	1	580,917	580,917			179,032		245,244	161,406
Emergency Serv Spec Overtime	1	80,000	80,000						-
Per Diem Staff	1	113,200	113,200						-
Special Duty	1	3,150	3,150						-
Lieutenants (2)	1	181,369	181,369						-
			-						-
			-						-
			-						-
			-						-
			-						-
			-						-
Total Operation & Maintenance			\$ 1,090,973	\$ -	\$ 179,032		\$ 245,244	\$ 161,406	\$ 585,682
Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Fire Official Salary	1	\$ 82,412	\$ 82,412				\$ 34,260	\$ 7,480	\$ 41,740
Fire Official Buy Backs	1	8,242	8,242						-
			-						-
			-						-
			-						-
			-						-
			-						-
Total Offset by Revenue			\$ 90,654	\$ -	\$ -		\$ 34,260	\$ 7,480	\$ 41,740
Total Administration, Operations & Offset by Revenue			\$ 1,242,467	\$ 15,933	\$ 179,032		\$ 303,620	\$ 175,833	\$ 674,418

2017 Proposed Capital Budget

Hopewell Township 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>2017 Proposed Budget</i>	<i>2016 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 Capital Improvements						

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>2017 Proposed Budget</i>	<i>2016 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						
RESERVE FOR FUTURE CAPITAL OUTLAYS					200,000	
TOTAL CAPITAL APPROPRIATIONS					\$ - \$ 200,000	
Capital Appropriations Offset with Restricted Fund						
Capital Appropriations Offset with Grants						
Capital Appropriations Offset with Unrestricted Fund						

Debt Service Schedule - Principal

Hopewell Township Fire District No. 1
Mercer

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
General Obligation Bonds												
												\$ -
Total Principal - General Obligation Bonds												
<i>Bond Anticipation Notes</i>												
Hopewell Boro - SCBA	02/18/12	71% n/a		4,220	4,221	4,221	4,221	4,221	4,221	4,221		25,326
Hopewell Boro - Tanker	12/09/10	93% n/a		11,275	11,667	12,090	12,519	12,963	13,419	13,899		76,557
Pennington Boro - SCBA	02/18/12	71% n/a		9,443	9,669	9,901	10,138	10,381	10,630	11,838		62,557
Hopewell Boro - Rescue					63,000							63,000
Total Principal - BANs				24,938	88,557	26,212	26,878	27,565	28,270	29,958		227,440
<i>Capital Leases</i>												
Total Principal - Capital Leases												
<i>Intergovernmental Loans</i>												
Hopewell Boro - SSV	12/09/10	93%	10/08/10	4,694								
Total Principal - Intergovernmental Loans				4,694								
<i>Other Bonds or Notes Payable</i>												
Hopewell Twp SCBA	02/18/12	71%	08/08/12	50,000	50,000							50,000
Hopewell Twp Ambulance 2013	02/16/13	68%	08/14/13	25,000	25,000							25,000
Hopewell Twp Ambulance 2016	02/21/15	60%	04/22/15	25,000	25,000							25,000
Total Principal - Other Bonds or Notes				100,000	100,000							100,000
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 129,632	\$ 188,557	\$ 26,212	\$ 26,878	\$ 27,565	\$ 28,270	\$ 29,958		\$ 327,440

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

Debt Service Schedule - Interest

Hopewell Township Fire District No. 1
Mercer

	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
Hopewell Boro - SCBA	1,034	889	739	591	444	296	148	511	3,107
Hopewell Boro - Tanker	3,627	3,237	2,814	2,385	1,941	1,485	1,004	-	13,377
Pennington Boro - SCBA	1,726	1,499	1,268	1,030	788	539	284	-	5,408
Hopewell Boro - Rescue	-	-	-	-	-	-	-	-	-
Total Interest Payments - BANs	6,387	5,625	4,821	4,006	3,173	2,320	1,436	511	21,892
<i>Capital Leases</i>									
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>									
Hopewell Boro - SSV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Hopewell Twp SCBA	2,750	1,375	-	-	-	-	-	-	1,375
Hopewell Twp Ambulance 2013	4,313	3,450	2,588	1,725	863	-	-	-	8,626
Hopewell Twp Ambulance 2016	5,688	4,875	4,063	3,250	2,438	1,625	813	-	17,064
Total Interest Payments - Other Bonds or Notes	\$0	12,750	9,700	6,651	4,975	3,301	1,625	813	27,065
TOTAL INTEREST ALL OBLIGATIONS	\$ 19,137	\$ 15,325	\$ 11,472	\$ 8,981	\$ 6,474	\$ 3,945	\$ 2,249	\$ 511	\$ 48,957

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.

2017 Fund Balance Reconciliation

Hopewell Township Fire District No. 1 Mercer

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 1,870,966
Less: Utilized in 2016 Adopted Budget	253,000
Proposed balance available	<u>1,617,966</u>
Estimated results of operations for the year ending December 31, 2016	1,617,966
Anticipated balance December 31, 2016	1,617,966
Less: Fund Balance utilized in 2017 Proposed Budget	265,000
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 1,352,966</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 635,930
Less: Utilized in 2016 Adopted Budget	-
Proposed balance available	<u>635,930</u>
Estimated results of operations for the year ending December 31, 2016	635,930
Anticipated balance December 31, 2016	635,930
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 635,930</u>

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

2017 Referendums

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

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		2017 Proposed	Budget Amount
		Requested	2016 Final Budget

2017 Levy Cap Summary

Hopewell Township Fire District No. 1 Mercer

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 3,342,774
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>3,342,774</u>
Plus: 2% Cap Increase	<u>66,855</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>3,409,629</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	55,113
Allowable Pension Increases	22,621
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	-
Total Exclusions	<u>77,734</u>
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 9,902,200
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$ 0.085</u> 8,417
ADJUSTED TAX LEVY	<u>3,495,780</u>
Amount Utilized from Levy Cap Bank from 2014	-
Amount Utilized from Levy Cap Bank from 2015	-
Amount Utilized from Levy Cap Bank from 2016	-
Maximum Tax Levy Before Referendum	<u>3,495,780</u>
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>\$ 3,495,780</u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 3,430,258
Cap Bank Available from Prior Year (2014) for 2017 Budget	130,000
Cap Bank Available from Prior Year (2015) for 2017 Budget	-
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget	-
Cap Bank Available from Prior Year (2016) for 2017 Budget	<u>91,608</u>
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget	91,608
Cap Bank from Current Year (2017) Available for 2018 Budget	<u>65,522</u>
Cap Bank Available from 2017 for 2018 Budget	<u>\$ 65,522</u>

2017 Shared Services Exclusion Worksheet

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

2017 Levy Cap Exclusion Calculations

Hopewell Township Fire District No. 1 Mercer

PENSION CONTRIBUTION CALCULATION		
2017 Proposed Budget PERS Contribution Appropriated	\$	15,933
2017 Proposed Budget PFRS Contribution Appropriated		179,032
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		194,965
2016 Adopted Budget PERS Contribution		14,406
2016 Adopted Budget PFRS Contribution		157,938
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		172,344
Pension Contribution Exclusion	\$	22,621
LOSAP CALCULATION		
2017 Proposed Budget LOSAP Appropriation	\$	217,460
2016 Adopted Budget LOSAP Appropriation		238,785
LOSAP Exclusion (+/-)	\$	-
DEBT SERVICE CALCULATION		
2016 Proposed Budget Total Debt Service Appropriation	\$	203,882
2015 Adopted Budget Total Debt Service Appropriation		148,769
Debt Service Exclusion	\$	55,113
CAPITAL APPROPRIATION CALCULATION		
2017 Proposed Budget Total Capital Appropriation	\$	-
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2017 Base Amount		-
2016 Adopted Budget Total Capital Appropriation		200,000
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2016 Base Amount		200,000
Capital Expenditure Exclusion	\$	-
HEALTH INSURANCE EXCLUSION CALCULATION		
SFY 2017	2.4%	2.4%
2017 Proposed Budget Administration Health Insurance Appropriation	\$	24,116
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation		245,244
2017 Proposed Budget Group Health Insurance		269,360
2016 Adopted Budget Administration Health Insurance Appropriation		21,000
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation		248,760
2016 Adopted Budget Group Health Insurance		269,760
Net Increase (Decrease)		(400)
Net Increase Divided by 2016 Amount Budgeted = % Increase		0.00%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2017 Increase in Appropriation	\$	-

Fire District Schedule of Commissioners and Officers (Continued)

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

Reportable Compensation from Fire District (W-2/ 1099)									
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
1 Matthew Martin	Chief Michael	40	x		\$ 120,305			\$ 23,996	\$ 144,301
2 Chipowsky	Chairman Michael	2	x		4,470			4,470	
3 Cseremsa	Treasurer	2	x		4,943			4,943	
4 Donald C. Kintzel	Commissioner	2	x		4,943			4,943	
5 Joseph Lenarski	Vice Chairman	2	x		3,135			3,135	
6 Timothy Lynch	Secretary	2	x		3,135			3,135	
7 Daniel Schulman	Lieutenant	40	x		82,379		11,230	93,609	
8 Jonathan Moore	Lieutenant	40	x		82,500	5,000	8,251	95,751	
9								-	
10								-	
11								-	
12								-	
13								-	
14								-	
15								-	
Total:					\$ 305,810	\$ -	\$ 5,000	\$ 43,477	\$ 354,287
									\$ - \$ - \$ 354,287

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:

1

Schedule of Health Benefits - Detailed Cost Analysis

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

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost		# of Covered Members (Medical & Rx) Current Year	Annual Cost per		\$ Increase (Decrease)	% Increase (Decrease)
		Employee Proposed Budget	Total Cost Estimate Proposed Budget		Employee Current Year	Total Current Year Cost		
Active Employees - Health Benefits - Annual Cost								
Single Coverage	6	\$ 11,964	\$ 71,784	5	\$ 11,880	\$ 59,400	\$ 12,384	20.8%
Parent & Child			-	1	19,440	19,440	(19,440)	-100.0%
Employee & Spouse (or Partner)	1	23,916	23,916	1	21,180	21,180	2,736	12.9%
Family	6	33,360	200,160	6	32,460	194,760	5,400	2.8%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	13		295,860	13		294,780	1,080	0.4%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
GRAND TOTAL	13		\$ 295,860	13		\$ 294,780	\$ 1,080	0.4%

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

Yes
Yes

Schedule of Accumulated Liability for Compensated Absences

Hopewell Township 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, 2016	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Matthew Martin		\$ 108,972			
Sarah Ocicki		2,032			
Robert Bailey		4,250			
Ashley Coble		3,842			
Andrew Fosina		10,207			
Damian Lyness		4,749			
Jonathan Moore		8,574			
John Schafer		14,063			
Daniel Schulman		39,438			
Deron Williams		1,214			
Joshua Wilson		8,938			
Total liability for accumulated compensated absences at January 1, 2016		\$ 206,279			

TOWNSHIP OF HOPEWELL FIRE DISTRICT NO. 1

Governmental Funds

Balance Sheet

December 31, 2015

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS:					
Cash and Cash Equivalents	\$ 2,984,555.78		\$ 180,749.32		\$ 3,165,305.10
Accounts Receivable	6,263.25				6,263.25
Intergovernmental Accounts Receivable:					
Other	267.00				267.00
Total Assets	\$ 2,991,086.03	-	\$ 180,749.32	-	\$ 3,171,835.35
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 268,021.57				\$ 268,021.57
Payroll Deductions Payable	2,846.08				2,846.08
Intergovernmental Accounts Payable:					
Other	45,552.06				45,552.06
Total Liabilities	316,419.71	-	-	-	316,419.71
Fund Balances:					
Restricted:					
Capital Projects	434,004.11		\$ 180,749.32		614,753.43
New Jersey Unemployment Trust Fund	10,382.37				10,382.37
Dedicated Penalties	10,793.57				10,793.57
Assigned:					
Other Purposes	95,520.21				95,520.21
Designated for Subsequent Year's Expenditures	253,000.00				253,000.00
Unassigned	1,870,966.06				1,870,966.06
Total Fund Balances	2,674,666.32	-	\$ 180,749.32	-	2,855,415.64
Total Liabilities and Fund Balances	\$ 2,991,086.03	-	\$ 180,749.32	-	

(Continued)

TOWNSHIP OF HOPEWELL FIRE DISTRICT NO. 1

Governmental Funds

Balance Sheet

December 31, 2015

	<u>Total Governmental Funds</u>
Amounts reported for <i>governmental activities</i> in the statement of net position (A-1) are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of capital assets is \$2,221,172.26 and the accumulated depreciation is \$1,593,619.11.	\$ 627,553.15
Deferred outflows and deferred inflows related to pensions represent the consumption and acquisition, respectively, of resources that relate to future periods; therefore, such amounts are not reported in the fund financial statements.	864,114.00
Accounts payable and accrued expenses related to pensions are not liquidated with current financial resources; therefore, such amounts are not recorded in the fund financial statements.	(258,516.00)
Accrued interest payable is not due and payable in the current period and, therefore, is not reported as liabilities in the funds.	(4,632.83)
Long-term liabilities, including bonds payable, pension liability, and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds.	<u>(4,218,803.61)</u>
Net position of governmental activities	<u>\$ (134,869.65)</u>

The accompanying notes to financial statements are an integral part of this statement.

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

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

Municipality: HOPEWELLCounty: MERCERFire District Code: F01Total Number of Fire Districts: 3**File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality**

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) **minus** the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). **Do not include** Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

Deborah F.X.
Assessor Signature

10-21-16
Date

\$ 2,426,602,600 (1)

\$ 4,890,700 (2a)

- \$ 27,000 (2b)

= \$ 4,863,700 (2c)

TAX COLLECTOR

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

.00085 (3)

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

\$ 4134.15 (4)

Mary Kennedy Radzik CTC
Tax Collector Signature

10/24/16
Date

**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 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 848,342,900 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 2,572,400 (2a)

— \$ (2b)

= \$ 2,572,400 (2c)

Assessor Signature

10-21-16

Date

TAX COLLECTOR

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

.00085 (3)

4. Amount of permitted revenue increase =

Line 2c * Line 3

(N.J.S.A. 40A:4-45.45)

\$ 2186.54 (4)

Tax Collector Signature

10/24/16
Date

**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 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 683,786,353 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 2,466,100 (2a)

— \$ _____ (2b)

= \$ 2,466,100 (2c)

Assessor Signature

10-21-16

Date

TAX COLLECTOR

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

.00085 (3)

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

\$ 2,096.19 (4)

Mary Kennedy/abzak c/c
Tax Collector Signature

10/24/16

Date



State of New Jersey
Department of Community Affairs
Division of Local Government Services
Bureau of Authority Regulation
Fire District Levy Cap Certification for Fiscal Year 2017

Fire District: Hopewell Township Fire District No. 1

Municipality: Titusville

County: Mercer

FD-Code: 1106-01

2016 Levy Cap Calculation Summary

Maxmum Allowable Amount to be Raised by Taxation: **\$3,434,382**

Amount to be Raised by Taxation: **\$3,342,774**

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2016	\$91,608	\$0	\$0	\$0	\$91,608
	2015	\$0	\$0	\$0	\$0	\$0
	2014	\$130,000	\$0	\$0	\$0	\$130,000
	Levy Cap Bank Totals	\$221,607	\$0	\$0	\$0	\$221,607

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2013	\$0	\$0	\$0	\$0	\$0
	2012	\$0	\$0	\$0	\$0	\$0
	2011	\$0	\$0	\$0	\$0	\$0
	Levy Cap Bank Totals	(\$2)	\$0	\$0	\$0	\$0

Fire District: Hopewell Township Fire District No. 1

Municipality: Titusville

County: Mercer

FD-Code: 1106-01
