

2019

Hopewell Township Fire District #1 Fire District Budget

Hopewelltwpfire.org

Department Of



**Community
Affairs**

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section



Sarah Ocicki <sarah.ocicki@hopewelltwfire.org>

Hopewell Twp FD 1

Ford, Melissa <Melissa.Ford@dca.nj.gov>
To: Sarah Ocicki <sarah.ocicki@hopewelltwfire.org>

Mon, Jan 14, 2019 at 3:15 PM

Your introduced budget has been approved by DLGS and you can proceed to amend and then with your Adoption.

Please contact me with any further questions,

Melissa

Melissa E. Ford

Division of Local Government Services

Department of Community Affairs

State of New Jersey

Community Service Officer

Bureau of Authority Regulations

Tax Collection

[101 South Broad Street](#)

PO Box 803

Trenton, NJ 08625-0803

Tel: (609) 633-6238

Fax: (609) 984-7388

melissa.ford@dca.nj.gov

2019

Hopewell Township Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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: 2/26/19

2019 PREPARER'S CERTIFICATION


Hopewell Township Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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		

2019 PREPARER'S CERTIFICATION OTHER ASSETS


Hopewell Township Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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		

2019 APPROVAL CERTIFICATION

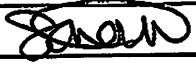
Hopewell Township Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 13th day of December, 2018.

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.

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		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: Hopewelltwtpfire.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

Matthew Martin

Title of Officer Certifying compliance

Chief of Emergency Services

Signature

MB

RESOLUTION 2018-70
2019 FIRE DISTRICT BUDGET RESOLUTION
Hopewell Township Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Hopewell Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 13, 2018; 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 \$4,922,786, which includes an amount to be raised by taxation of \$3,866,787, and Total Appropriations of \$4,922,786; 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 13, 2018, that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 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 10, 2019.


(Secretary's Signature)

12/13/18
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Burd				
Kintzel	✓		✓	✓
Lynch		✓	✓	✓
Cseremsak			✓	✓
Chipowsky			✓	✓

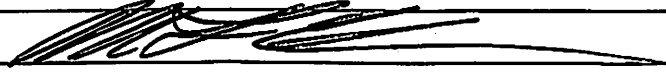
2019 ADOPTION CERTIFICATION

Hopewell Township Fire District # 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2019 to December 31, 2019

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 10th day of January, 2019

Officer's Signature:			
Name:	Michael Cseremsak		
Title:	Secretary		
Address:	201 Washington Crossing Pennington Rd Titusville NJ 08560		
Phone Number:	609 730 8156	Fax Number:	609 730 1563
E-mail address:	mcs@hopewellfire.org		

2019 ADOPTED BUDGET RESOLUTION

RESOLUTION 2019-10

Hopewell Township Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

WHEREAS, the Annual Budget for the Hopewell Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 17, 2019; and

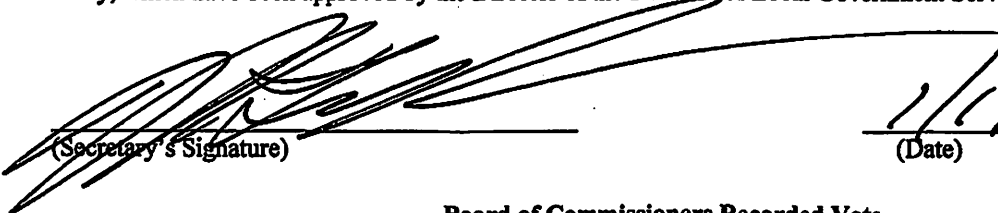
WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government 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 \$ 4,922,786 which includes amount to be raised by taxation of \$3,865,089, and Total Appropriations of \$4,922,786.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 17, 2019, that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$4,922,786; which includes amount to be raised by taxation of \$3,865,089, and Total Appropriations of \$4,922,786; 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


(Secretary's Signature)

1/17/19
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Burd <i>2ND</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lynch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cseremsak <i>NOV</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chipowsky	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hopewell Township Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 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 2019 budget appropriations will increase by \$735,345.00 in comparison to the 2018 adopted budget.

Part of this is a result of a capital project valued at \$520,000 to replace an underground sprinkler tank. Other variances are a result of increases in administration and payroll costs, contractual salary increases, 2019 pension contributions, contractual salary increases with resulting increases in fringe benefits, insurance increases, promotions, office supplies, printing needs, software maintenance contracts, Debt Service Principal & Interest payments, fire apparatus, uniform needs, vehicle repairs, station rental, legal services, changes in State Contract vendors, cellphone and technology costs, increased quarterly contractor payments and increased equipment maintenance costs.

These increases are offset by use of \$333,954 from Fund Balance and \$520,000 from 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 in taxation in the proposed 2019 budget will increase by \$231,737.00 in comparison to the 2018 adopted budget; thus causing the tax rate per \$100.00 of assessed valuation to increase to \$.097. The District will utilize \$333,954 of Unrestricted Fund Balance and \$520,000 of Restricted Fund Balance in the 2019 Budget to remain within the allowable 2% levy cap.

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 2019 budget. 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 and Restricted 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 2019.

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.

N/A

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.

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, firehouse improvements, and self-contained breathing apparatus. 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 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.

N/A

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

Yes, Pennington First Aid Squad, Pennington, 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	\$3,961,291,400
Proposed Tax Rate per \$100 of Assessed Valuation	\$.097

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	<input checked="" type="checkbox"/>	Yes		If yes, how much is appropriated?	\$
----	-------------------------------------	-----	--	-----------------------------------	----

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 2019

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@hopewelltwfire.org		

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

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

Name of Auditor:	Jarred Corn, Jennifer Bertino, Amy Perrone		
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 # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

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
- 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
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO
- 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
- 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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Hopewell Township Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

- 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 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 - Fire Official
Assigned - 2016 Chevrolet Tahoe - Lieutenant
Motor Pool - 2016 Ford E-450 Ambulance
Assigned - 2018 Chevrolet Tahoe - Chief of Emergency Services

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? YES: A severance payment was paid to an employee that resigned in the amount of \$13,700.22 paid in three installments on regular pay days.
- 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
- 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.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? YES
- A) Implemented 2001
 - b) Approximately 100 eligible volunteers
 - c) Approximately 50 vested volunteers
 - d) Increases are per CPI adjustment published by the DLGS
 - e) Total Budget \$250,900
 - f) Annual LOSAP audit is submitted to the DLGS

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Hopewell Township Fire District # 1

FISCAL YEAR: January 1, 2019 to December 31, 2019

Complete the attached table for all persons required to be listed per #1-2 below.

Michael Chipowsky, Chairman	\$4,560.00
Timothy Lynch, Secretary	\$5,042.00
Erick Burd, Vice Chairman	\$3,198.00
Michael Cseremsak, Secretary	\$5,042.00
Commissioner	\$3,198.00
Matthew Martin, Chief	\$134,862.00
Daniel Schulman, Lieutenant	\$91,811.00
Jonathan Moore, Lieutenant	\$97,025.00
Robert Bailey, Lieutenant	\$91,597.00
Andrew Fosina, Fire Official	\$92,080.00

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2016.

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.

2019 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 Township Fire District #1

County:

Mercer

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$ 3,633,352
Cap Bank Available from 2016 (See Levy Cap Certification)	-
Cap Bank Available from 2017 (See Levy Cap Certification)	-
Cap Bank Available from 2018 (See Levy Cap Certification)	-
Cap Bank Used from 2016	
Cap Bank Used from 2017	-
Cap Bank Used from 2018	-
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	3,961,291,400
New Ratables - Increase in Valuations (New Construction and Additions)	7,245,000
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.092
Projected Tax Rate based upon Proposed Levy	0.097393311

2019 Budget Summary

Hopewell Township Fire District #1 Mercer

	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 853,954	\$ 352,189	\$ 501,765	142.5%
Total Miscellaneous Anticipated Revenues	7,321	7,321	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	5,925	5,925	-	0.0%
Total Other Revenue	50,700	48,700	2,000	4.1%
Total Operating Grant Revenue	-	415	(415)	-100.0%
Total Revenues Offset with Appropriations	<u>139,797</u>	<u>139,539</u>	<u>258</u>	0.2%
Total Revenues and Fund Balance Utilized	1,057,697	554,089	503,608	90.9%
Amount to be Raised by Taxation to Support Budget	<u>3,865,089</u>	<u>3,633,352</u>	<u>231,737</u>	6.4%
Total Anticipated Revenues	<u>4,922,786</u>	<u>4,187,441</u>	<u>735,345</u>	17.6%
APPROPRIATIONS				
Total Administration	383,441	359,935	23,506	6.5%
Total Cost of Operations & Maintenance	3,348,991	3,199,505	149,486	4.7%
Total Appropriations Offset with Revenue	139,797	139,539	258	0.2%
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)	250,900	219,000	31,900	14.6%
Total Capital Appropriations	520,000	55,000	465,000	845.5%
Total Principal Payments on Debt Service	211,832	156,822	55,010	35.1%
Total Interest Payments on Debt	<u>67,825</u>	<u>57,640</u>	<u>10,185</u>	17.7%
Total Appropriations	<u>4,922,786</u>	<u>4,187,441</u>	<u>735,345</u>	17.6%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

Hopewell Township Fire District #1
Mercer

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 333,954	\$ 297,189	\$ 36,765	12.4%
Restricted Fund Balance	520,000	55,000	465,000	845.5%
Total Fund Balance Utilized	853,954	352,189	501,765	142.5%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	3,000	3,000	-	0.0%
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%
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	7,321	-	0.0%
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)				
Northfield Bank - General #3241+#6375+#3258	325	325	-	0.0%
Northfield Bank - Savings #0238	1,000	1,000	-	0.0%
Northfield Bank - Checking #3266	3,100	3,100	-	0.0%
NJ Cash Management #4171	1,500	1,500	-	0.0%
Total Interest on Investments & Deposits	5,925	5,925	-	0.0%
Other Revenue (List in Detail)				
Reimbursement from Hopewell Borough Fire District	47,000	45,000	2,000	4.4%
Special Duty Events	3,700	3,700	-	0.0%
Northfield Bank - Savings #6375			-	#DIV/0!
Northfield Bank - Checking #3258			-	#DIV/0!
Total Other Revenue	50,700	48,700	2,000	4.1%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
FM Global Grant		415	(415)	-100.0%
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	-	415	(415)	-100.0%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	86,000	86,000	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	86,000	86,000	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Anticipated Life Hazard Use Fee	53,797	53,539	258	0.5%
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	53,797	53,539	258	0.5%
Total Revenues Offset with Appropriations	139,797	139,539	258	0.2%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 1,057,697	\$ 554,089	\$ 503,608	90.9%

2019 Appropriations Schedule

Hopewell Township Fire District #1 Mercer

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 72,623	\$ 69,502	\$ 3,121	4.5%
Commissioners	\$ 21,040	\$ 20,626	414	2.0%
Fringe Benefits	51,586	51,042	544	1.1%
Total Administration - Personnel	145,249	141,170	4,079	2.9%
<i>Administration - Other (List)</i>				
Other Admin Expense #1	238,192	218,765	19,427	8.9%
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	238,192	218,765	19,427	8.9%
Total Administration	383,441	359,935	23,506	6.5%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	1,321,578	1,246,043	75,535	6.1%
Fringe Benefits	716,160	643,950	72,210	11.2%
Total Operations & Maintenance - Personnel	2,037,738	1,889,993	147,745	7.8%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	1,253,203	1,256,072	(2,869)	-0.2%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1	12,300	13,500	(1,200)	-8.9%
Other Assets, Non-Bondable #2	45,650	39,140	6,510	16.6%
Other Assets, Non-Bondable #3	100	800	(700)	-87.5%
Total Operations & Maintenance - Other	1,311,253	1,309,512	1,741	0.1%
Total Operations & Maintenance	3,348,991	3,199,505	149,486	4.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	93,779	93,894	(115)	-0.1%
Fringe Benefits	42,346	42,007	339	0.8%
Total Appropriations Offset with Revenue - Personnel	136,125	135,901	224	0.2%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1	3,672	3,638	34	0.9%
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	3,672	3,638	34	0.9%
Total Appropriations Offset with Revenue	139,797	139,539	258	0.2%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#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)	250,900	219,000	31,900	14.6%
Total Capital Appropriations	520,000	55,000	465,000	845.5%
Total Principal Payments on Debt Service	211,832	156,822	55,010	35.1%
Total Interest Payments on Debt	67,825	57,640	10,185	17.7%
TOTAL APPROPRIATIONS	\$ 4,922,786	\$ 4,187,441	\$ 735,345	17.6%

2019 Schedule of Salaries and Benefits

Hopewell Township Fire District #1 Mercer

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Purchasing Agent	1	\$ 65,080	\$ 65,080	\$ 20,757		\$ 22,900	\$ 7,929	\$ 51,586
Purchasing Agent Overtime	1	2,000	2,000					-
Purchasing Agent Buy Backs	1	5,543	5,543					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ 72,623	\$ 20,757	\$ -	\$ 22,900	\$ 7,929	\$ 51,586

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Chief of Emergency Services	1	\$ 134,862	\$ 134,862					\$ -
Chief - Buy Backs	1	10,374	10,374					-
Emergency Services Specialists (8)	1	641,421	641,421		253,320	282,972	179,868	716,160
Emergency Srv Spec Overtime	1	90,000	90,000					-
Per Diem Staff	1	145,000	145,000					-
Special Duty	1	3,300	3,300					-
Lieutenants (3)	1	296,621	296,621					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ 1,321,578	\$ -	\$ 253,320	\$ 282,972	\$ 179,868	\$ 716,160

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 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>2019 Proposed Budget Fringe Benefits</i>
Fire Official Salary	1	\$ 87,080	\$ 87,080			\$ 34,608	\$ 7,738	\$ 42,346
Fire Official Buy Backs	1	6,699	6,699					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ 93,779	\$ -	\$ -	\$ 34,608	\$ 7,738	\$ 42,346

Total Administration, Operations & Offset by Revenue			\$ 1,487,980	\$ 20,757	\$ 253,320	\$ 340,480	\$ 195,535	\$ 810,092
--	--	--	--------------	-----------	------------	------------	------------	------------

2019 Proposed Capital Budget

Hopewell Township Fire District #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>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Sprinkler Tank Project	Building Cons	N/A	11/30/18	100%	\$ 520,000	
Sport Utility Vehicle	Vehicle	N/A	11/30/17	97%		55,000
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					520,000	55,000

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>2019 Proposed Budget</i>	<i>2018 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					520,000	55,000

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

Capital Appropriations Offset with Restricted Fund	\$ 520,000	
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

Debt Service Schedule - Principal

Hopewell Township Fire District #1 Mercer

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	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>												
Station 51 SCBA	02/18/12	71% of Vot	n/a	9,901	10,138	10,381	10,630	11,838				42,987
Station 52 SCBA	02/18/12	71% of Vot	n/a	4,221	4,221	4,221	4,221	5,084				17,747
Station 52 Tanker	12/09/10	93% of Vot	n/a	12,518	12,963	13,419	13,899	14,752				55,033
Station 51 Ladder Tower				46,657	48,248	49,893	51,594	53,354	55,173	57,054	532,369	847,685
Total Principal - BANs				73,297	75,570	77,914	80,344	85,028	55,173	57,054	532,369	963,452
<i>Capital Leases</i>												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>												
Station 51 Plymovent												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Station 52 Rescue	02/23/16	59% of Vot	n/a	33,525	34,262	35,284	36,656	38,081	39,561	41,099	133,135	358,078
Ambulance 2013	02/16/13	68% of Vot	08/14/13	25,000	25,000	25,000	25,000					75,000
Ambulance 2015	02/21/15	60% of Vot	04/22/15	25,000	25,000	25,000	25,000	25,000				125,000
Tanker Truck & Marine Unit	02/17/18	58%	10/10/18		52,000	52,000	52,000	52,000	52,000	52,000	208,000	520,000
Total Principal - Other Bonds or Notes				83,525	136,262	137,284	138,656	115,081	116,561	93,099	341,135	1,078,078
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 156,822	\$ 211,832	\$ 215,198	\$ 219,000	\$ 200,109	\$ 171,734	\$ 150,153	\$ 873,504	\$ 2,041,530

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

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

Debt Service Schedule - Interest

Hopewell Township Fire District #1
Mercer

	Current Year (2018)	2019	2020	2021	2022	2023	2024	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>									
Station 51 SCBA	1,268	1,030	788	539	284				2,641
Station 52 SCBA	739	591	444	296	87				1,418
Station 52 Tanker	2,385	1,941	1,485	1,004	227				4,657
Station 51 Ladder Tower	30,496	28,905	27,260	25,559	23,799	21,980	20,099	84,883	232,485
Total Interest Payments - BANs	34,888	32,467	29,977	27,398	24,397	21,980	20,099	84,883	241,201
<i>Capital Leases</i>									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>									
Station 51 Plymovent									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Station 52 Rescue	16,100	13,611	12,588	11,217	9,792	8,311	6,774	10,484	72,777
Ambulance 2013	2,589	1,725	1,725	863					4,313
Ambulance 2015	4,063	3,250	3,250	2,439	1,625	814			11,378
Tanker Truck & Marine Unit		16,772	16,895	14,977	13,104	11,232	9,386	18,729	101,095
Total Interest Payments - Other Bonds or Notes	22,752	35,358	34,458	29,496	24,521	20,357	16,160	29,213	189,563
TOTAL INTEREST ALL OBLIGATIONS	\$ 57,640	\$ 67,825	\$ 64,435	\$ 56,894	\$ 48,918	\$ 42,337	\$ 36,259	\$ 114,096	\$ 430,764

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.

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

2019 Fund Balance Reconciliation

Hopewell Township Fire District #1 Mercer

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 2,403,930
Less: Utilized in 2018 Adopted Budget	297,189
Proposed balance available	2,106,741
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	2,106,741
Less: Fund Balance utilized in 2019 Proposed Budget	333,954
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	\$ 1,772,787

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 634,004
Less: Utilized in 2018 Adopted Budget	55,000
Proposed balance available	579,004
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	579,004
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	520,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 59,004

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

2019 Referendums

Hopewell Township Fire District #1
Mercer

Summary of Referendum Line Items	2019 Proposed Budget Amount Requested	2018 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	2019 Proposed Budget Amount Requested	2018 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

Hopewell Township Fire District #1 Mercer

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 3,633,352
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>3,633,352</u>
Plus: 2% Cap Increase	<u>72,667</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>3,706,019</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	65,195
Allowable Pension Increases	55,310
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	31,900
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>152,405</u>

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 7,245,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$0.092 6,665</u>
ADJUSTED TAX LEVY	<u>3,865,089</u>

Amount Utilized from Levy Cap Bank from 2016	-
Amount Utilized from Levy Cap Bank from 2017	-
Amount Utilized from Levy Cap Bank from 2018	-
Maximum Tax Levy Before Referendum	<u>3,865,089</u>
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u>\$ 3,865,089</u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 3,865,089
Cap Bank Available from Prior Year (2016) for 2019 Budget	-
Cap Bank Available from Prior Year (2017) for 2019 Budget	-
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget	-
Cap Bank Available from Prior Year (2018) for 2019 Budget	-
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget	-
Cap Bank from Current Year (2019) Available for 2020 Budget	<u>0</u>
Cap Bank Available from 2019 for 2020 Budget	<u><u>\$ 0</u></u>

2019 Shared Services Exclusion Worksheet

**Hopewell Township Fire District #1
Mercer**

[illegible]

2019 Levy Cap Exclusion Calculations

Hopewell Township Fire District #1 Mercer

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 20,757
2019 Proposed Budget PFRS Contribution Appropriated	253,320
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	274,077
2018 Adopted Budget PERS Contribution	19,264
2018 Adopted Budget PFRS Contribution	199,503
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	218,767
Pension Contribution Exclusion	\$ 55,310

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 250,900
2018 Adopted Budget LOSAP Appropriation	219,000
LOSAP Exclusion (+/-)	\$ 31,900

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 279,657
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	279,657
2018 Adopted Budget Total Debt Service Appropriation	214,462
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	214,462
Debt Service Exclusion	\$ 65,195

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 520,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	520,000
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	-
2018 Adopted Budget Total Capital Appropriation	55,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	55,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	0.0%
2019 Proposed Budget Administration Health Insurance Appropriation	\$ 22,900
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	282,972
2019 Proposed Budget Group Health Insurance	305,872
2018 Adopted Budget Administration Health Insurance Appropriation	24,116
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	270,060
2018 Adopted Budget Group Health Insurance	294,176
Net Increase (Decrease)	11,696
Net Increase Divided by 2018 Amount Budgeted = % Increase	3.98%
SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy	-2.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	5.98%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ 17,580
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 11,696
2019 Increase in Appropriation	\$ 17,580

Fire District Schedule of Commissioners and Officers (Continued)

Hopewell Township Fire District #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 is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Officer	Former	Base Salary/ Stipend	Bonus								
1 Matthew Martin	Chief	40	x			\$ 125,746	\$ 9,116	N/A	\$ 134,862	N/A	N/A				\$ 134,862
2 Michael Chipowsky	Chairman	2	x			4,560	N/A	N/A	4,560	N/A	N/A				4,560
3 Erick Burd	Vice-Chairman	2	x			3,198	N/A	N/A	3,198	N/A	N/A				3,198
4 Michael Cseremsak	Secretary	2	x			5,042	N/A	N/A	5,042	N/A	N/A				5,042
5 Timothy Lynch	Treasurer	2	x			5,042	N/A	N/A	5,042	N/A	N/A				5,042
6 Donald Kintzel	Commissioner	2	x			3,198	N/A	N/A	3,198	N/A	N/A				3,198
7 Daniel Schulman	Lieutenant	40		x		85,604	6,207	N/A	91,811	N/A	N/A				91,811
8 Jonathan Moore	Lieutenant	40		x		85,604	11,421	N/A	97,025	N/A	N/A				97,025
9 Robert Bailey	Lieutenant	40		x		85,604	5,993	N/A	91,597	N/A	N/A				91,597
10 Andrew Fosina	Fire Official	40		x		81,368	10,712	N/A	92,080	N/A	N/A				92,080
11									-						-
12									-						-
13									-						-
14									-						-
15									-						-
Total:						\$ 484,966	\$ -	\$ 43,449	\$ -	\$ 528,415			\$ -	\$ -	\$ 528,415

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 #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	5	\$ 12,344	\$ 61,720	5	\$ 10,694	\$ 53,470	\$ 8,250	15.4%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	2	22,986	45,972	2	21,048	42,096	3,876	9.2%
Family	7	34,608	242,256	7	33,360	233,520	8,736	3.7%
Employee Cost Sharing Contribution (enter as negative -)			(37,133)			(33,384)	(3,749)	11.2%
Subtotal	14		312,815	14		295,702	17,113	5.8%
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	14		\$ 312,815	14		\$ 295,702	\$ 17,113	5.8%

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 Township Fire District #1
Mercer

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

Legal Basis for Benefit
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2018	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Sarah Ocicki		\$ 1,001			X
Robert Bailey		5,588			X
Ashley Coble		232	X		
Andrew Fosina		11,489			
Damian Lyness		4,365	X		
Matthew Martin		67,913			X
Jonathan Moore		13,037			X
Matthew Peck		2,358	X		
John Schafer		18,362	X		
Daniel Schulman		45,194			X
David VanDoren		13,639	X		
Deron Williams		2,566	X		
Joshua Wilson		8,417	X		
Total liability for accumulated compensated absences at January 1, 2018		\$ 194,160			