

2020

Hopewell Township Fire District No. 1
Fire District Budget

Hopewelltwpfire.org

Department Of



Community
Affairs

Division of Local Government Services

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2020 FIRE DISTRICT BUDGET

Certification Section

2020

Hopewell Township Fire District No. 1
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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: *Christine M. Zopruhi* Date: *1/6/20*

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: *Christine M. Zopruhi* Date: *2/5/20*

2020 PREPARER'S CERTIFICATION

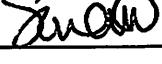
Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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		

2020 PREPARER'S CERTIFICATION OTHER ASSETS

Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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		

2020 APPROVAL CERTIFICATION

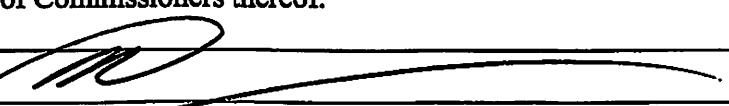
Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 12th day of December, 2019.

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>Mike Cseremsa</u>		
Title:	<u>Secretary</u>		
Address:	201 Washington Crossing Pennington Rd Titusville, NJ 08560		
Phone Number:	609-730-8156	Fax Number:	609-730-1563
E-mail address:	<u>mCseremsa@hopewell-twp-fire.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

Mike Cseremsk

Title of Officer Certifying compliance

Secretary

Signature

2020 FIRE DISTRICT BUDGET RESOLUTION

RESOLUTION 2019-67

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Hopewell Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2019 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 \$4,679,113, which includes an amount to be raised by taxation of \$3,966,616, and Total Appropriations of \$4,679,113; and

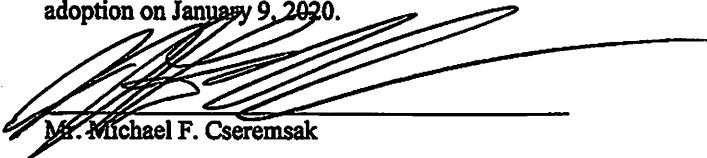
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

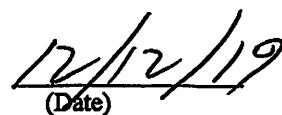
NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 12, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby approved; 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 9, 2020.



Mr. Michael F. Cseremsa



12/12/19
(Date)

Board of Commissioners Recorded Vote

Member	Move	Second	Aye	Nay	Abstain	Absent
Burd						✓
Lynch						✓
Tackacs		✓	✓			
Cseremsa	✓		✓			
Chipowsky			✓			

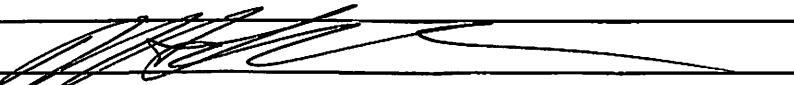
2020 ADOPTION CERTIFICATION

Hopewell Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 9th day of January, 2020.

Officer's Signature:			
Name:	Michael Remsak		
Title:	Secretary		
Address:	201 Washington Crossing Pennington Rd Titusville, NJ 08560		
Phone Number:	609-730-8156	Fax Number:	609-730-1563
E-mail address:	mreremsak @ hopewell.twp.fire.org		

2020 ADOPTED BUDGET RESOLUTION RESOLUTION 2020-07

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Hopewell Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 9, 2020; 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

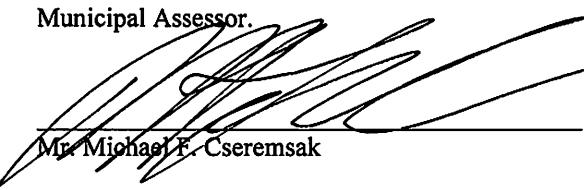
WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$4,679,113 which includes amount to be raised by taxation of \$3,966,616 and Total Appropriations of \$4,679,113;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 9, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$4,679,113, which includes amount to be raised by taxation of \$3,966,616, and Total Appropriations of \$4,679,113; 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, the amount to be raised by taxation shall be subsequently certified to the Division and the Municipal Assessor.



Mr. Michael F. Cseremsak

January 9, 2020

Board of Commissioners Recorded Vote

Member	Move	Second	Aye	Nay	Abstain	Absent
Burd						
Lynch						
Tackacs						
Cseremsak						
Chipowsky						

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division?

November. Yes, the resolution was submitted to the Division.

2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.

The total 2020 budget appropriations will decrease by \$243,673

3. Explain any variances over +/-10% for each line item. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The decrease is a result of a capital project that was funded in 2019 and is not funded in 2020. Other variances are a result of increases in administration and operational payroll costs, contractual salary increases, anticipated costs for legal services and engineering services, training courses, station rental costs, and decreases where funding was not necessary for Board uniforms, consultants services, employment testing, public relations services, election ballot printing, debt service interest, insurance deductible, hydrant charges.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The amount to be raised by taxation in the proposed 2020 budget will increase by \$101,527 in comparison to the 2019 budget, thus causing the tax rate per \$100.0 of assessed valuation to increase to \$1.00. The District will utilize \$506,579 of Unrestricted Fund Balance and \$0 of Restricted Fund Balance in the 2020 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 2020 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 to the public and will take measures to ensure public safety and compliance with state mandates.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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 2020.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

7. Complete a brief statement on the Annual Budget's proposed capital appropriations 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 ambulances and fire and rescue apparatus.

8. 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

9. 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: \$66,300

10. 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	\$ 3,959,546,070
Proposed Tax Rate per \$100 of Assessed Valuation	\$100

11. 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	X	Yes	If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2020

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
Fire District E-mail:	hves@hopewelltwpfire.org		

Preparer's Name:	Sarah Ocicki		
Preparer's Address:	201 Washington Crossing Pennington Rd		
City, State, Zip:	Titusville	NJ	08560
Phone: (ext.)	609-730-8156 (4140)	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:	Michael Cseremsak / Timothy Lynch		
Phone: (ext.)	609-730-8156	Fax:	609-730-1563
E-mail:	mcseremsak@hopewelltwpfire.org / tlynch@hopewelltwpfire.org		

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, 2020 to December 31, 2020

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 No. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 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 - 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 - 2006 Ford Explorer
Motor Pool - 2010 Haul Rite Boat Trailer
Motor Pool - 2014 Ford Ambulance
Motor Pool - 2016 Ford E-450 Ambulance
2010 Chevrolet Tahoe - Assigned to Fire Official
2016 Chevrolet Tahoe - Assigned to Lieutenant
2018 Chevrolet Tahoe - Assigned to Chief of Emergency Services

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO
- 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
*If "yes," indicate a) the year it was implemented; 2001
b) the total number of volunteer members presently eligible to participate; approximately 100 eligible volunteers
c) the total number of volunteer members presently vested; approximately 50 vested volunteers
d) whether the annual contribution for each vested member is fixed or based on an automatic increase; Increases based on CPI adjustment published by the DLGS
e) the total LOSAP budgeted for the current year; \$243,300
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 the DLGS.*

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Hopewell Township Fire District No. 1

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 \$4,560

Erick Burd \$3,198

Michael Cseremsak \$5,042

Timothy Lynch \$5,042

Augustine Tackacs \$3,198

Matthew Martin \$164,223

Daniel Schulman \$125,475

Jonathan Moore \$106,446

Robert Bailey \$134,467

Joshua Wilson \$135,329

Andrew Fosina \$106,446

- 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 2018.

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.

2020 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 #1
Mercer County

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$ 3,865,089
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Available from 2018 (See Levy Cap Certification)	
Cap Bank Available from 2019 (See Levy Cap Certification)	
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Cap Bank Used from 2019	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	3,959,546,070
New Ratables - Increase in Valuations (New Construction and Additions)	5,383,400
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.098
Projected Tax Rate based upon Proposed Levy	0.100042536

2020 Budget Summary

Hopewell Township Fire District #1 Mercer County

	<u>2020 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
	<u>Proposed vs. Adopted</u>		<u>Proposed vs. Adopted</u>	
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 506,579	\$ 853,954	\$ (347,375)	-40.7%
Total Miscellaneous Anticipated Revenues	7,321	7,321	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	6,550	5,925	625	10.5%
Total Other Revenue	52,500	50,700	1,800	3.6%
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>139,547</u>	<u>139,797</u>	<u>(250)</u>	-0.2%
Total Revenues and Fund Balance Utilized	712,497	1,057,697	(345,200)	-32.6%
Amount to be Raised by Taxation to Support Budget	<u>3,966,616</u>	<u>3,865,089</u>	<u>101,527</u>	2.6%
Total Anticipated Revenues	<u>4,679,113</u>	<u>4,922,786</u>	<u>(243,673)</u>	-4.9%
APPROPRIATIONS				
Total Administration	391,917	383,441	8,476	2.2%
Total Cost of Operations & Maintenance	3,622,213	3,348,991	273,222	8.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	143,771	139,797	3,974	2.8%
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)	243,300	250,900	(7,600)	-3.0%
Total Capital Appropriations	-	520,000	(520,000)	-100.0%
Total Principal Payments on Debt Service	215,198	211,832	3,366	1.6%
Total Interest Payments on Debt	<u>62,714</u>	<u>67,825</u>	<u>(5,111)</u>	-7.5%
Total Appropriations	<u>4,679,113</u>	<u>4,922,786</u>	<u>(243,673)</u>	-4.9%
ANTICIPATED SURPLUS (DEFICIT)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2020 Revenue Schedule

Hopewell Township Fire District #1
Mercer County

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 506,579	\$ 333,954	\$ 172,625	51.7%
Restricted Fund Balance	-	520,000	(520,000)	-100.0%
Total Fund Balance Utilized	506,579	853,954	(347,375)	-40.7%
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)	4,321	4,321	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)				#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)				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)				
Investment Account - General Checking	450	325	125	38.5%
Investment Account - General Savings	1,000	1,000	-	0.0%
Investment Account - General Savings	3,600	3,100	500	16.1%
Investment Account - Remaining Bank Accounts	1,500	1,500	-	0.0%
Total Interest on Investments & Deposits	6,550	5,925	625	10.5%
Other Revenue (List in Detail)				
Reimbursement from Hopewell Boro FD	49,000	47,000	2,000	4.3%
Special Duty Events	3,500	3,700	(200)	-5.4%
Other Revenue #3				#DIV/0!
Other Revenue #4				#DIV/0!
Total Other Revenue	52,500	50,700	1,800	3.6%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)				#DIV/0!
Other Grant #1				#DIV/0!
Other Grant #2				#DIV/0!
Other Grant #3				#DIV/0!
Other Grant #4				#DIV/0!
Other Grant #5				#DIV/0!
Total Operating Grant Revenue	-	-	-	#DIV/0!
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
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%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	53,547	53,797	(250)	-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	53,547	53,797	(250)	-0.5%
Total Revenues Offset with Appropriations	139,547	139,797	(250)	-0.2%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 712,497	\$ 1,057,697	\$ (345,200)	-32.6%

2020 Appropriations Schedule

Hopewell Township Fire District #1 Mercer County

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 77,593	\$ 72,623	\$ 4,970	6.8%
Commissioners	\$ 21,040	\$ 21,040	-	0.0%
Fringe Benefits	52,686	51,586	1,100	2.1%
Total Administration - Personnel	<u>151,319</u>	<u>145,249</u>	<u>6,070</u>	<u>4.2%</u>
Administration - Other (List)				
Other Admin Expense #1	240,598	238,192	2,406	1.0%
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>240,598</u>	<u>238,192</u>	<u>2,406</u>	<u>1.0%</u>
Total Administration	<u>391,917</u>	<u>383,441</u>	<u>8,476</u>	<u>2.2%</u>
Cost of Operations & Maintenance - Personnel				
Salary & Wages	1,472,467	1,321,578	150,889	11.4%
Fringe Benefits	802,499	716,160	86,339	12.1%
Total Operations & Maintenance - Personnel	<u>2,274,966</u>	<u>2,037,738</u>	<u>237,228</u>	<u>11.6%</u>
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1	1,295,187	1,253,203	41,984	3.4%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1	11,100	12,300	(1,200)	-9.8%
Other Assets, Non-Bondable #2	40,860	45,650	(4,790)	-10.5%
Other Assets, Non-Bondable #3	100	100	-	0.0%
Total Operations & Maintenance - Other	<u>1,347,247</u>	<u>1,311,253</u>	<u>35,994</u>	<u>2.7%</u>
Total Operations & Maintenance	<u>3,622,213</u>	<u>3,348,991</u>	<u>273,222</u>	<u>8.2%</u>
Appropriations Offset with Revenue - Personnel				
Salary & Wages	101,851	93,779	8,072	8.6%
Fringe Benefits	41,920	42,346	(426)	-1.0%
Total Appropriations Offset with Revenue - Personnel	<u>143,771</u>	<u>136,125</u>	<u>7,646</u>	<u>5.6%</u>
Appropriations Offset with Revenue - Other (List)				
Other Expense #1			3,672	(3,672)
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>3,672</u>	<u>(3,672)</u>	<u>-100.0%</u>
Total Appropriations Offset with Revenue	<u>143,771</u>	<u>139,797</u>	<u>3,974</u>	<u>2.8%</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	243,300	250,900	(7,600)	-3.0%
Total Capital Appropriations	-	520,000	(520,000)	-100.0%
Total Principal Payments on Debt Service	215,198	211,832	3,366	1.6%
Total Interest Payments on Debt	62,714	67,825	(5,111)	-7.5%
TOTAL APPROPRIATIONS	<u>\$ 4,679,113</u>	<u>\$ 4,922,786</u>	<u>\$ (243,673)</u>	<u>-4.9%</u>

2020 Schedule of Salaries and Benefits

Hopewell Township Fire District #1 Mercer County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed	
			Budget Salary & Wages	20,047					Budget Fringe Benefits	
QPA Salary	1	\$ 68,334	\$ 68,334	\$ 20,047			\$ 23,400	\$ 9,239	\$ 52,686	
QPA Overtime	1	2,000	2,000							
QPA Buy Backs	1	7,259	7,259							
Position #6			-							
Position #7			-							
Position #8			-							
Total Administration			\$ 77,593	\$ 20,047			\$ 23,400	\$ 9,239	\$ 52,686	
Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed	
			Budget Salary & Wages	20,047					Budget Fringe Benefits	
Chief	1	\$ 138,908	\$ 138,908						\$	-
Chief Buy Backs	1	13,279	13,279							
Specialists (7) Salary & Buy Backs	1	617,020	617,020		272,979		322,080	207,440		802,499
Part Time	1	90,000	90,000							
Overtime	1	145,000	145,000							
Special Duty	1	2,800	2,800							
Lieutenants (4) Salary & Buy Backs	1	465,460	465,460							
Position #9			-							
Position #10			-							
Position #11			-							
Position #12			-							
Position #13			-							
Position #14			-							
Total Operation & Maintenance			\$ 1,472,467		\$ 272,979		\$ 322,080	\$ 207,440	\$ 802,499	
Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed	
			Budget Salary & Wages	20,047					Budget Fringe Benefits	
Fire Official Salary	1	\$ 93,009	\$ 93,009				\$ 32,640	\$ 9,280	\$ 41,920	
Fire Official Buy Backs	1	8,842	8,842							
Position #4			-							
Position #5			-							
Position #6			-							
Position #7			-							
Position #8			-							
Total Offset by Revenue			\$ 101,851		\$ -	\$ -	\$ 32,640	\$ 9,280	\$ 41,920	
Total Administration, Operations & Offset by Revenue			\$ 1,651,911		\$ 20,047	\$ 272,979	\$ 378,120	\$ 225,959	\$ 897,105	

2020 Proposed Capital Budget

Hopewell Township Fire District #1
Mercer County

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Sprinkler Tank Project	Building Cons	November	11/30/18	100%	\$ 520,000	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	520,000

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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>2020 Proposed Budget</i>	<i>2019 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

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

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 #1 Mercer County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
					2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds												-
Bond Anticipation Notes												
Station 51 SCBA	02/18/12	71% of Vot	n/a		10,138	10,381	10,630	11,838				32,849
Station 52 SCBA	02/18/12	71% of Vot	n/a		4,221	4,221	4,221	5,084				13,526
Station 52 Tanker	12/09/10	93% of Vot	n/a		12,963	13,419	13,899	14,752				42,070
Station 51 Ladder Tower					48,248	49,893	51,594	53,354	55,173	57,054	59,000	473,341
Total Principal - BANS					75,570	77,914	80,344	85,028	55,173	57,054	59,000	473,341
Capital Leases												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases												-
Intergovernmental Loans												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans												-
Other Bonds or Notes Payable												
Station 52 Rescue	02/23/16	59% of Vot	n/a		34,262	35,284	36,656	38,081	39,561	41,099	42,697	90,438
Ambulance 2013	02/16/13	68% of Vot	08/14/13		25,000	25,000						25,000
Ambulance 2015	02/21/15	60% of Vot	04/22/15		25,000	25,000	25,000	25,000				100,000
Tanker Truck & Marine Unit	02/17/18	58%	10/10/18		52,000	52,000	52,000	52,000	52,000	52,000	52,000	156,000
Total Principal - Other Bonds or Notes					136,262	137,284	113,656	115,081	116,561	93,099	94,697	246,438
TOTAL PRINCIPAL ALL OBLIGATIONS					\$ 211,832	\$ 215,198	\$ 194,000	\$ 200,109	\$ 171,734	\$ 150,153	\$ 153,697	\$ 719,779
												\$ 1,804,670

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 County

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
Station 51 SCBA	1,030	788	539	284					1,611
Station 52 SCBA	591	444	296	87					827
Station 52 Tanker	1,941	1,485	1,004	227					2,716
Station 51 Ladder Tower	28,905	27,260	25,559	23,799	21,980	20,099	18,153	66,730	203,580
Total Interest Payments - BANs	32,467	29,977	27,398	24,397	21,980	20,099	18,153	66,730	208,734
Capital Leases									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									
Station 52 Rescue	13,611	12,588	11,217	9,792	8,311	6,774			48,682
Ambulance 2013	1,725	863							863
Ambulance 2015	3,250	2,438	1,625	814					4,877
Tanker Truck & Marine Unit	16,772	16,848	14,976	13,104	11,232	9,360	7,488	11,232	84,240
Total Interest Payments - Other Bonds or Notes	35,358	32,737	27,818	23,710	19,543	16,134	7,488	11,232	138,662
TOTAL INTEREST ALL OBLIGATIONS	\$ 67,825	\$ 62,714	\$ 55,216	\$ 48,107	\$ 41,523	\$ 36,233	\$ 25,641	\$ 77,962	\$ 347,396

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

2020 Fund Balance Reconciliation

**Hopewell Township Fire District #1
Mercer County**

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 2,493,477
Less: Utilized in 2019 Adopted Budget	333,954
Proposed balance available	<u>2,159,523</u>
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	2,159,523
Less: Fund Balance utilized in 2020 Proposed Budget	506,579
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u><u>1,652,944</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 579,004
Less: Utilized in 2019 Adopted Budget	<u>520,000</u>
Proposed balance available	<u>59,004</u>
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	59,004
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u><u>59,004</u></u>

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

2020 Referendums

**Hopewell Township Fire District #1
Mercer County**

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget

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.)

2020 Levy Cap Summary

Hopewell Township Fire District #1 Mercer County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 3,865,089
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	3,865,089
Plus: 2% Cap Increase	77,302
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	3,942,391

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	18,949
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	18,949
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 5,383,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.098 5,276
ADJUSTED TAX LEVY	3,966,616
Amount Utilized from Levy Cap Bank from 2017	-
Amount Utilized from Levy Cap Bank from 2018	-
Amount Utilized from Levy Cap Bank from 2019	-
Maximum Tax Levy Before Referendum	3,966,616
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$ 3,966,616

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 3,966,616
Cap Bank Available from Prior Year (2017) for 2020 Budget	-
Cap Bank Available from Prior Year (2018) for 2020 Budget	-
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget	-
Cap Bank Available from Prior Year (2019) for 2020 Budget	-
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget	-
Cap Bank from Current Year (2020) Available for 2021 Budget	(0)
Cap Bank Available from 2020 for 2021 Budget	-

2020 Shared Services Exclusion Worksheet

**Hopewell Township Fire District #1
Mercer County**

2020 Levy Cap Exclusion Calculations

**Hopewell Township Fire District #1
Mercer County**

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 20,047
2020 Proposed Budget PFRS Contribution Appropriated	272,979
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	<u>293,026</u>
2019 Adopted Budget PERS Contribution	20,757
2019 Adopted Budget PFRS Contribution	253,320
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	<u>274,077</u>
Pension Contribution Exclusion	<u>\$ 18,949</u>

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 243,300
2019 Adopted Budget LOSAP Appropriation	250,900
LOSAP Exclusion (+/-)	<u>\$ -</u>

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ 277,912
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	<u>277,912</u>
2019 Adopted Budget Total Debt Service Appropriation	279,657
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>279,657</u>
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ -
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	<u>-</u>
2019 Adopted Budget Total Capital Appropriation	520,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>520,000</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$ 23,400
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	322,080
2020 Proposed Budget Group Health Insurance	<u>345,480</u>
2019 Adopted Budget Administration Health Insurance Appropriation	22,900
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	282,972
2019 Adopted Budget Group Health Insurance	<u>305,872</u>
Net Increase (Decrease)	39,608
Net Increase Divided by 2019 Amount Budgeted = % Increase	12.95%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	12.95%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ 39,608
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 39,608
2020 Increase in Appropriation	<u>\$ 39,608</u>

Fire District Schedule of Commissioners and Officers (Continued)

Hopewell Township Fire District #1
Mercer County

Name	Title	Average Hours per Week Dedicated to 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	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
			Position	Commissioner	Officer	Former	Base Salary/ Stipend	Bonus					
1 Matthew Martin	Chief	40	X	\$ 129,518			\$ 34,705	\$ 164,223	N/A	N/A	4		\$ 164,223
2 Michael Chipowsky	Chairman	2	X		4,560			4,560	N/A	N/A	N/A		4,560
3 Erick Burd	Vice-Chairman	2	X		3,198			3,198	N/A	N/A	N/A		3,198
4 Michael Cseremsak	Secretary	2	X		5,042			5,042	N/A	N/A	N/A		5,042
5 Timothy Lynch	Treasurer	2	X		5,042			5,042	N/A	N/A	N/A		5,042
6 Augustine Tackacs	Commissioner	2	X		3,198			3,198	N/A	N/A	N/A		3,198
7 Daniel Schulman	Lieutenant	40	X	90,741			34,734	125,475	N/A	N/A	N/A		125,475
8 Jonathan Moore	Lieutenant	40	X	90,741		5,000	10,705	106,446	N/A	N/A	N/A		106,446
9 Robert Bailey	Lieutenant	40	X	90,741			43,726	134,467	N/A	N/A	N/A		134,467
10 Joshua Wilson	Lieutenant	40	X	90,741			44,588	135,329	N/A	N/A	N/A		135,329
11 Andrew Fosina	Fire Official	40	X	90,741		5,000	10,705	106,446	N/A	N/A	N/A		106,446
12								-					-
13								-					-
14								-					-
15								-					-
Total:				\$ 604,263	\$ -	\$ 10,000	\$ 179,163	\$ 793,426					\$ - \$ 793,426

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:

5

Schedule of Health Benefits - Detailed Cost Analysis

Hopewell Township Fire District #1 Mercer County

	# of Covered Members (Medical & Rx) Proposed	Annual Cost			# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)	
		Budget	Estimate per Employee Proposed	Total Cost Estimate Proposed Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	4	\$ 11,700	\$ 46,800		5	\$ 12,344	\$ 61,720	\$ (14,920)	-24.2%	
Parent & Child		21,552	-			22,986	-	-	#DIV/0!	
Employee & Spouse (or Partner)	3	23,400	70,200		2	22,986	45,972	24,228	52.7%	
Family	8	32,640	261,120		7	34,608	242,256	18,864	7.8%	
Employee Cost Sharing Contribution (enter as negative -)			(44,467)				(37,133)	(7,334)	19.8%	
Subtotal	15		333,653		14		312,815	\$ 20,838	6.7%	
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 -)	0		-	0			-	-	#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 -)	0		-	0			-	-	#DIV/0!	
Subtotal	0		-	0			-	-	#DIV/0!	
GRAND TOTAL		15		\$ 333,653		14		\$ 312,815	\$ 20,838	6.7%

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

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

Schedule of Accumulated Liability for Compensated Absences

Hopewell Township Fire District #1
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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, 2020	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Sarah Ocicki		\$ 5			x	
Robert Bailey		5,594			x	
Andrew Fosina		8,910			x	
Damian Lyness		3,117	x			
Matthew Martin		72,464			x	
Jonathan Moore		8,843			x	
John Schafer		17,563	x			
Daniel Schulman		41,093			x	
David VanDoren		11,222	x			
Deron Williams		895	x			
Joshua Wilson		4,191	x			
Michael Hammond		3,254	x			
Samuel Havlicek		1,229	x			
Total liability for accumulated compensated absences at January 1, 2019		\$ 178,378				