

General Instructions to Complete the Fire District Budget Workbook

- a) This workbook shall be used for completing the Fire District Introduced and Adopted Budgets.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray and yellow highlighted sections of the worksheet.
- e) Begin by navigating to the "KEY INPUTS" tab.

Select the Fire District by clicking on cell B2 and selecting from the dropdown menu. This will populate the entity name and county. Continue to complete each of the fields in order to populate standard information throughout the workbook.

When copying information from another document, users must select "Paste Values" when pasting the information into this workbook.

- h) In all applicable signature lines, insert the email address of the applicable official.

Once approved by the Board of Fire Commissioners, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be precisely named as: <municode>_introbudget_20xx. The list of

- i) municodes for Fire Districts can be found at:

<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>

Once approved by the Board of Fire Commissioners, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be precisely named as: <municode>_adoptbudget_20xx. The list of municodes for Fire Districts can be found at:

<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>

- k) Only the Designated Officials for the Fire District have access to the "Submit for Review" tab within the FAST portal.

- l) Please review the additional instructions "FAST System for Fire Districts: Introduction and User Guide" link below:

<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20Fire%20Budget%20User%20Guide.pdf>

Year	2026	Board of Fire Commissioners:	
Fire District	Hopewell Township FD No. 1	<i>Chairperson</i>	Erick Burd
County	Mercer	<i>Treasurer</i>	Cosmo Tomaro
Web Address	www.hopewelltwpfire.org	<i>Secretary</i>	Peter Swanson
Election Month	November	<i>Commissioner</i>	Joseph Novak
		<i>Commissioner</i>	Enrique Rodriguez, Jr.

Certification Sections		Expand Section Length	
Preparer and Preparer - Other Assets Certification			
Preparer Name	Jonathan Moore	<i>Vehicle List</i>	Standard
Title	Chief of Emergency Services	<i>Accumulated Absences</i>	Standard
Address	201 Washington Crossing Pennington Rd Titusville, NJ 08560	<i>Salary & Benefit Detail</i>	Standard
Phone	(609) 730-8156	<i>Capital Budget Detail</i>	Standard
Fax	(609) 730-1563		
Email	moore@hopewelltwpfire.org		

Approval Certification	
Officer's Name	Cosmo Tomaro
Title	Treasurer
Address	201 Washington Crossing Pennington Rd Titusville, NJ 08560
Phone	(609) 730-8156
Fax	(609) 730-1563
Email	ctomaro@hopewelltwpfire.org

Internet Certification	
Officer's Name	Jonathan Moore
Title	Chief of Emergency Services

Adoption Certification	
Officer's Name	Cosmo Tomaro
Title	Treasurer
Address	201 Washington Crossing Pennington Rd Titusville, NJ 08560
Phone	(609) 730-8156
Fax	(609) 730-1563
Email	ctomaro@hopewelltwpfire.org

2026

Hopewell Township FD No. 1

Fire District Budget

www.hopewelltwppfire.org



Division of Local Government Services

2026 FIRE DISTRICT BUDGET
Certification Section

2026

Hopewell Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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: _____

2026 PREPARER'S CERTIFICATION

Hopewell Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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:	jmoore@hopewelltwpfire.org
Name:	Jonathan Moore
Title:	Chief of Emergency Services
Address:	201 Washington Crossing Pennington Rd Titu
Phone Number:	(609) 730-8156
Fax Number:	(609) 730-1563
E-mail Address:	moore@hopewelltwpfire.org

2026 PREPARER'S CERTIFICATION

OTHER ASSETS

Hopewell Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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:	jmoore@hopewelltwpfire.org
Name:	Jonathan Moore
Title:	Chief of Emergency Services
Address:	201 Washington Crossing Pennington Rd Titusville, NJ 08560
Phone Number:	(609) 730-8156
Fax Number:	(609) 730-1563
E-mail Address:	moore@hopewelltwpfire.org

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.hopewelltwpfire.org
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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 organizations which received any renumeration 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: Jonathan Moore
Title of Officer Certifying Compliance: Chief of Emergency Services
Signature: jmoore@hopewelltwpfire.org

2026 APPROVAL CERTIFICATION

Hopewell Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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 of 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 December 4, 2025.

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:	ctomaro@hopewelltwpfire.org
Name:	Cosmo Tomaro
Title:	Treasurer
Address:	201 Washington Crossing Pennington Rd Ti
Phone Number:	(609) 730-8156
Fax Number:	(609) 730-1563
E-mail Address:	ctomaro@hopewelltwpfire.org

2026 FIRE DISTRICT BUDGET RESOLUTION

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

WHEREAS, the Annual Budget for Hopewell Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2026 and ending December 31, 2026 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 4, 2025; 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 \$1,766,029.93 which includes an amount to be raised by taxation of \$5,009,746.34 and Total Appropriations of \$6,775,776.27; 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 4, 2025 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2026 and ending December 31, 2026 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 22, 2026.

pswanson@hopewelltwpfire.org

(Secretary's Signature)

12/4/2025

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Chairperson Burd	X			
Vice Chairperson Novak	X			
Treasurer Tomaro	X			
Secretary Swanson	X			
Commissioner Rodriguez, Jr.				X

2026 ADOPTION CERTIFICATION

Hopewell Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2026 to December 31, 2026

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 December 4, 2025.

Officer's Signature:	ctomaro@hopewelltwpfire.org		
Name:	Cosmo Tomaro		
Title:	Treasurer		
Address:	201 Washington Crossing Pennington Rd Titusville, NJ 08560		
Phone Number:	(609) 730-8156	Fax:	(609) 730-1563
E-mail address:	ctomaro@hopewelltwpfire.org		

2026 ADOPTED BUDGET RESOLUTION

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

WHEREAS, the Annual Budget for the Hopewell Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2026 and ending December 31, 2026 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 4, 2025; 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 \$1,766,029.93 which includes amount to be raised by taxation of \$5,009,746.34, and Total Appropriations of \$6,775,776.27; and

WHEREAS, an election shall be held annually on the third Saturday of February (only if required) in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 4, 2025 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2026 and ending December 31, 2026 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,766,029.93, which includes amount to be raised by taxation of \$5,009,746.34, and Total Appropriations of \$6,775,776.27; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February (only if required) to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

2026 FIRE DISTRICT BUDGET
Narrative and Information Section

2026 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. When is the Fire District's annual election? (February and/or November)

If November, was the resolution submitted to the Division?

November

2. Complete a brief statement on the 2026 proposed Annual Budget and make comparison to the 2025 adopted budget.

The 2026 budget in total is an increase of \$734,512 over the 2025 budget. \$579,000 of this increase is due to the purchase of SCBA equipment that will be funded by an offsetting revenue (restricted surplus) in the same amount. Surplus as a revenue remains flat with the prior year. The tax rate will increase from 12.2 cents to 12.5 cents.

3. **Explain any variances over +/-10% for each line item.** Attach in FAST any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. **Be sure to include ALL items for F-2, F-3, and the detail sheets.**

Revenues: Restricted Fund Balance is up 100%. This revenue is being used to fund the purchase of SCBA equipment if grants do not become available. Investment income is up 166.7% as a result of renegotiated bank agreements which generate higher interest earnings. EMS Revenue is down from prior year by -58.3%. This is not the result of less revenue but of an over estimation of revenue in the first year of our contract. Annual Registration fees are down -20.7% as the result of the District no longer providing fire inspection services to Pennington Borough.

Expense: A reduction in Contracted Services is the result of work previously done by an outside contract being brought back in house. The remaining changes in this section are insignificant dollar changes in Other Administration are the result of regular operations. Changes in the category of Other Operations result from general operating fluxuations with the exception of the following: Hydrants and Rent expense has increased due to a rate increase from Union Fire House for rental of the Fire House. Changes to the categories of Non Bondable #1 and Non Bondable #2 are of minor dollar value and due to normal operations. The decrease in the category of Radios & Equipment is due to a smaller number on units in the replacement schedule for the 2026 calendar year.

2026 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Answer all questions below using the space provided. Do not attach answers as a separate document.

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 will increase by \$187,370.83. This will increase the rate from 12.2 cents in 2025 to 12.5 cents in 2026. Surplus usage overall has increased by 80.1% from 720,801.10 in 2025 to 1,298,228.63 in 2026. This increase however includes the use of \$579,000 for the purchase of SCBA equipment in the event that no grants are available for this purchase. If grants become available they will be used the the restricted surplus will be returned unspent. Looking at unrestricted surplus only this budget reflects a reduction of \$1,572.47 in surplus usage from 2025.

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.

No

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2026 proposed operating budget, explain the reason and purposes of the appropriation.

The District will be using \$579,000 of Restricted Fund Balance for the purchase of SCBA gear should a grant for the same not become available.

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 debt service to Hopewell Borough Fire District No. 1 and Pennington Borough Fire District No 1 for fire apparatus. The Fire District also continues to pay down bank bonds for a fire apparatus and a marine unit. The Fire District will also begin a 5 year pay down (\$28.6K) on a borrowing to rechassi an existing ambulance to extend its useful life.

2026 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Answer all questions below using the space provided. Do not attach answers as a separate document.

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.

[Large empty box for answer]

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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

N/A

[Large empty box for answer]

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	\$	3,984,480,300.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.1250

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

2026

Please complete the following information regarding this Fire District. All information requested below must be completed.

Name of Fire District:	Hopewell Township FD No. 1		
<i>Address:</i>	201 Washington Crossing Pennington Road		
<i>City, State, Zip:</i>	Titusville		NJ 08560
<i>Phone: (ext.)</i>	(609) 730-8156	<i>Fax:</i>	
<i>Fire District E-mail:</i>	n/a		

Preparer's Name:	Jonathan Moore		
<i>Preparer's Address:</i>	201 Washington Crossing Pennington Road		
<i>City, State, Zip:</i>	Titusville		NJ 08560
<i>Phone: (ext.)</i>	(609) 730-8156	<i>Fax:</i>	(609) 730-1563
<i>E-mail:</i>	moore@hopewelltwpfire.org		

Chairperson:	Erick Burd		
<i>Phone: (ext.)</i>	(609) 730-8156	<i>Fax:</i>	
<i>E-mail:</i>	eburd@hopewelltwpfire.org		

Secretary:	Peter Swanson		
<i>Phone: (ext.)</i>	(609) 730-8156	<i>Fax:</i>	
<i>E-mail:</i>	pswanson@hopewelltwpfire.org		

Treasurer:	Cosmo Tomaro		
<i>Phone: (ext.)</i>	(609) 730-8156	<i>Fax:</i>	
<i>E-mail:</i>	ctomaro@hopewelltwpfire.org		

Name of Auditor:	Andrew Lee		
<i>Name of Firm:</i>	Holt McNally and Assoc.		
<i>Address:</i>	105 Atsion Road		
<i>City, State, Zip:</i>	Medford		NJ 08055
<i>Phone: (ext.)</i>	(609) 953-0612	<i>Fax:</i>	
<i>E-mail:</i>	alee@hmacpainc.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Answer all questions below completely.

1) Provide the number of regular voting members of the governing body:
2) Provide the number of alternate voting members of the governing body:

5
0

3) Does the fire district have any amounts receivable from current or former commissioners, officers, or employees?

No

If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.

4) 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?
b. A family member of a current or former commissioner, officer, or employee?
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
No
No

If the answer to any of the above is "yes," provide a description of the transaction, including the name of the commissioner, officer, or employee (or family member thereof) of the fire district; the name of the entity and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

5) 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
b. Travel for companions
c. Tax indemnification and gross-up payments
d. Discretionary spending account
e. Housing allowance or residence for personal use
f. Payments for business use of personal residence
g. Vehicle/auto allowance or vehicle for personal use
h. Health or social club dues or initiation fees
i. Personal services (i.e.: maid, chauffeur, chef)

No

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

6) Use the "Vehicle List" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide an explanation including amount paid.

8) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No
If "yes," provide an explanation including amount paid.

9) 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

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? Yes
If "yes," attach in FAST a copy of the agreement.

11) Does the fire District have a Length of Services 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* 109
- c) the total number of volunteer members presently vested* 55
- d) whether the annual contribution for each vested member is fixed or based on an automatic increase* Auto Increase
- e) the total LOSAP budgeted for the current year* \$ 244,700.00
- f) the Fire District's LOSAP Plan Contractor* Lincoln Financial
- g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.* Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88?

Yes

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget?

No

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

14) Does the Fire District have a Volunteer Incentive Program (or other similarly named program) in addition to LOSAP?

Yes

If "yes", provide a detailed plan approved by Board of Commissioners. Plan should include at minimum the processes for earning incentive under the plan, the amount individuals are entitled to receive, and the process for reporting earnings. Also, ensure the estimated annual cost of the program on Sheet F-3 under "Cost of Operations and Maintenance - [Volunteer Incentive Program]".

For additional information, see Local Finance Notice 2024-11.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

FIRE DISTRICT VEHICLES

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

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. 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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.

Hopewell Township FD No. 1
Mercer
Reportable Compensation from Fire District

Name	Title	Average Hours per Week Dedicated to Position	Position (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
			Commissioner	Officer	Former		
1 Jonathan Moore	Chief	40	x	\$ 171,919.25	\$ 5,000.00	\$ -	\$ 176,919.25
2 Joshua Wilson	Deputy Chief	40	x	\$ 157,049.60	\$ 5,000.00	\$ -	\$ 157,049.60
3 Robert Bailey	Lieutenant	40	x	\$ 136,527.23	\$ 5,000.00	\$ -	\$ 141,527.23
4 John Schafer	Lieutenant	40	x	\$ 133,341.70	\$ 5,000.00	\$ -	\$ 133,341.70
5 Andrew Fosina	Fire Official	40	x	\$ 133,500.00	\$ 5,000.00	\$ -	\$ 138,500.00
6 Erick Burd	Fire Commissioner	2	x	\$ 5,643.00	\$ 5,643.00	\$ -	\$ 5,643.00
7 Joseph Novak	Fire Commissioner	2	x	\$ 5,643.00	\$ 5,643.00	\$ -	\$ 5,643.00
8 Cosmo Tomaro	Fire Commissioner	2	x	\$ 5,643.00	\$ 5,643.00	\$ -	\$ 5,643.00
9 Christopher Jones	Fire Commissioner	2	x	\$ 5,643.00	\$ 5,643.00	\$ -	\$ 5,643.00
10 Enrique Rodriguez, Jr.	Fire Commissioner	2	x	\$ 5,643.00	\$ 5,643.00	\$ -	\$ 5,643.00
11						\$ -	
12						\$ -	
13						\$ -	
14						\$ -	
15						\$ -	
Total:				\$ 760,552.78	\$ - \$ 15,000.00	\$ -	\$ 775,552.78

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:

Hopewell Township FD No. 1
Mercer

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	4	24,275.88	97,103.52	3	15,736.10	47,208.30	49,895.22	105.7%
Parent & Child			-	0				0.0%
Employee & Spouse (or Partner)			-	1	31,674.12	31,674.12	(31,674.12)	-100.0%
Family	5	67,729.80	338,649.00	6	43,844.76	263,068.56	75,580.44	28.7%
Employee Cost Sharing Contribution (enter as negative -)			(121,558.92)				(121,558.92)	0.0%
Subtotal	9		314,193.60	10		341,950.98	(27,757.38)	-8.1%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-					0.0%
Parent & Child			-					0.0%
Employee & Spouse (or Partner)			-					0.0%
Family			-					0.0%
Employee Cost Sharing Contribution (enter as negative -)								0.0%
Subtotal	0		-	0				0.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-					0.0%
Parent & Child	1	39,011.04	39,011.04				39,011.04	0.0%
Employee & Spouse (or Partner)	1	42,926.52	42,926.52	1	35,888.40	35,888.40	7,038.12	19.6%
Family			-	0				0.0%
Employee Cost Sharing Contribution (enter as negative -)								0.0%
Subtotal	2		81,937.56	1		35,888.40	46,049.16	128.3%
GRAND TOTAL	11		396,131.16	11.00		377,839.38	18,291.78	4.8%

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

Yes

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

Yes

*Explain any variances in the Grand Total over +/- 10% on Message & Analysis (Page N-1).

Hopewell Township FD No. 1
Mercer

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2025	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit	
			Approved Labor Agreement	Resolution
Robert Bailey	27.57	\$ 12,869.10		X
Daniel Cunningham	54.97	\$ 17,976.40	X	
Donald Dawson	18.81	\$ 4,214.00		X
Joshua Diamond	42.11	\$ 13,835.68	X	
Andrew Fosina	102.93	\$ 48,270.66		X
Jeffrey Karpiscak	5.22	\$ 915.10		X
Damian Lyness	45.26	\$ 15,578.65	X	
Jonathan Moore	100.54	\$ 57,561.80		X
Nicholas Moorehead	17.81	\$ 4,626.87	X	
John Schafer	71.67	\$ 24,781.70		X
Dylan Talarick	29.66	\$ 9,745.06	X	
David VanDoren	70.04	\$ 24,219.63	X	
Bryan Wartel	24.01	\$ 4,403.50	X	
Deron Williams	0.97	\$ 336.52	X	
Joshua Wilson	51.1	\$ 24,083.02		X

Total liability for accumulated compensated absences at January 1, 2025 (this page only) \$ 263,417.69

Hopewell Township FD No. 1

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

Total liability for accumulated compensated absences at January 1, 2025 (all pages)

\$ 263,417.69

**2026 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.

Name of Fire District:	Hopewell Township FD No. 1
County:	Mercer
Year:	2026

Levy Cap Calculation Summary		
2025 Adopted Budget - Amount to be Raised by Taxation	\$	4,822,563.81
Cap Bank Available from 2023 (See Levy Cap Certification)		
Cap Bank Available from 2024 (See Levy Cap Certification)		
Cap Bank Available from 2025 (See Levy Cap Certification)	\$	28,337.00
Cap Bank Used from 2023		
Cap Bank Used from 2024		
Cap Bank Used from 2025	\$	28,337.00
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget	\$	3,984,480,300.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$	2,424,800.00
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.122
Projected Tax Rate based upon Proposed Levy		0.125655018

Budget Summary

Hopewell Township FD No. 1

Mercer

	2026 Proposed Budget	2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	1,298,416.93	720,801.10	577,615.83	80.1%
Total Miscellaneous Anticipated Revenues	4,321.00	4,321.00	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	80,000.00	30,000.00	50,000.00	166.7%
Total Other Revenue	147,000.00	217,000.00	(70,000.00)	-32.3%
Total Operating Grant Revenue	-	-	-	0.0%
Total Revenues Offset with Appropriations	<u>236,292.00</u>	<u>246,577.95</u>	<u>(10,285.95)</u>	<u>-4.2%</u>
Total Revenues and Fund Balance Utilized	1,766,029.93	1,218,700.05	547,329.88	44.9%
Amount to be Raised by Taxation to Support Budget	<u>5,009,746.34</u>	<u>4,822,563.81</u>	<u>187,182.53</u>	<u>3.9%</u>
Total Anticipated Revenues	<u>6,775,776.27</u>	<u>6,041,263.86</u>	<u>734,512.41</u>	<u>12.2%</u>
APPROPRIATIONS				
Total Administration	520,091.15	528,559.94	(8,468.79)	-1.6%
Total Cost of Operations & Maintenance	4,892,313.21	4,688,829.06	203,484.15	4.3%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	254,647.00	246,577.95	8,069.05	3.3%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	244,700.00	239,000.00	5,700.00	2.4%
Total Capital Appropriations	579,000.00	80,000.00	499,000.00	623.8%
Total Principal Payments on Debt Service	244,100.87	212,110.16	31,990.71	15.1%
Total Interest Payments on Debt	<u>40,924.04</u>	<u>46,186.75</u>	<u>(5,262.71)</u>	<u>-11.4%</u>
Total Appropriations	<u>6,775,776.27</u>	<u>6,041,263.86</u>	<u>734,512.41</u>	<u>12.2%</u>
ANTICIPATED SURPLUS (DEFICIT)				
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>0.0%</u></u>

Hopewell Township FD No. 1

Mercer

	<i>2026 Proposed Budget</i>	<i>2025 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
Fund Balance Utilized				
Unrestricted Fund Balance	719,416.93	720,801.10	(1,384.17)	-0.2%
Restricted Fund Balance	579,000.00	-	579,000.00	100.0%
Total Fund Balance Utilized	1,298,416.93	720,801.10	577,615.83	80.1%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)				0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)				0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)				0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)		4,321.00	4,321.00	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)				0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)				0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)				0.0%
Rental Income				0.0%
Total Miscellaneous Anticipated Revenues	4,321.00	4,321.00		0.0%
Sale of Assets (List Individually)				
Asset #1	-	-		0.0%
Asset #2	-	-		0.0%
Asset #3	-	-		0.0%
Asset #4	-	-		0.0%
Total Sale of Assets	-	-		0.0%
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1	500.00	360.00	140.00	38.9%
Investment Account #2	500.00	360.00	140.00	38.9%
Investment Account #3	10,000.00	5,250.00	4,750.00	90.5%
Investment Account #4	69,000.00	24,030.00	44,970.00	187.1%
Total Interest on Investments & Deposits	80,000.00	30,000.00	50,000.00	166.7%
Other Revenue (List in Detail)				
Other Revenue #1	90,000.00	90,000.00		0.0%
Other Revenue #2	7,000.00	7,000.00		0.0%
Other Revenue #3	50,000.00	120,000.00	(70,000.00)	-58.3%
Other Revenue #4				0.0%
Total Other Revenue	147,000.00	217,000.00	(70,000.00)	-32.3%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)				0.0%
Other Grant #1				0.0%
Other Grant #2				0.0%
Other Grant #3				0.0%
Other Grant #4				0.0%
Other Grant #5				0.0%
Total Operating Grant Revenue	-	-		0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized				0.0%
Annual Registration Fees	157,914.00	199,077.95	(41,163.95)	-20.7%
Penalties and Fines				0.0%
Other Revenues	78,378.00	47,500.00	30,878.00	65.0%
Total Uniform Fire Safety Act	236,292.00	246,577.95	(10,285.95)	-4.2%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1				0.0%
Other Offset Revenues #2				0.0%
Other Offset Revenues #3				0.0%
Other Offset Revenues #4				0.0%
Total Other Revenues Offset with Appropriations	-	-		0.0%
Total Revenues Offset with Appropriations	236,292.00	246,577.95	(10,285.95)	-4.2%
TOTAL REVENUES AND FUND BALANCE UTILIZED	1,766,029.93	1,218,700.05	547,329.88	44.9%

FIRE DISTRICT PROPOSED REVENUES

REVENUE DETAIL PAGE

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"

FIRE DISTRICT PROPOSED REVENUES

REVENUE DETAIL PAGE

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"

Hopewell Township FD No. 1
Mercer

	<i>2026 Proposed Budget</i>	<i>2025 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	69,920.00	59,885.00	10,035.00	16.8%
Commissioners	28,215.00	25,650.00	2,565.00	10.0%
Fringe Benefits	15,941.15	19,108.94	(3,167.79)	-16.6%
Total Administration - Personnel	<u>114,076.15</u>	<u>104,643.94</u>	<u>9,432.21</u>	<u>9.0%</u>
<i>Administration - Other (List)</i>				
Other Administration Expense #1	406,015.00	423,916.00	(17,901.00)	-4.2%
Other Administration Expense #2				
Other Administration Expense #3				
Contingent Expenses				
Other Assets, Non-Bondable #1				
Other Assets, Non-Bondable #2				
Other Assets, Non-Bondable #3				
Total Administration - Other	<u>406,015.00</u>	<u>423,916.00</u>	<u>(17,901.00)</u>	<u>-4.2%</u>
Total Administration	<u>520,091.15</u>	<u>528,559.94</u>	<u>(8,468.79)</u>	<u>-1.6%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	1,769,084.05	1,694,370.03	74,714.02	4.4%
Fringe Benefits	1,078,919.24	1,073,544.30	5,374.94	0.5%
Total Operations & Maintenance - Personnel	<u>2,848,003.29</u>	<u>2,767,914.33</u>	<u>80,088.96</u>	<u>2.9%</u>
<i>Volunteer Incentive Program</i>				
Total Volunteer Incentive Program	<u>14,000</u>	<u>-</u>	<u>14,000.00</u>	<u>100.0%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	1,883,409.92	1,768,114.73	115,295.19	6.5%
Other Operations & Maintenance Expense #2				
Other Operations & Maintenance Expense #3				
Contingent Expenses				
Other Assets, Non-Bondable #1	102,000.00	97,900.00	4,100.00	4.2%
Other Assets, Non-Bondable #2	44,900.00	54,900.00	(10,000.00)	-18.2%
Other Assets, Non-Bondable #3				
Total Operations & Maintenance - Other	<u>2,030,309.92</u>	<u>1,920,914.73</u>	<u>109,395.19</u>	<u>5.7%</u>
Total Operations & Maintenance	<u>4,892,313.21</u>	<u>4,688,829.06</u>	<u>203,484.15</u>	<u>4.3%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	205,600.00	202,500.87	3,099.13	1.5%
Fringe Benefits	49,047.00	44,077.08	4,969.92	11.3%
Total Appropriations Offset with Revenue - Personnel	<u>254,647.00</u>	<u>246,577.95</u>	<u>8,069.05</u>	<u>3.3%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1				
Other Expense #2				
Other Expense #3				
Contingent Expenses				
Other Assets, Non-Bondable #1				
Other Assets, Non-Bondable #2				
Other Assets, Non-Bondable #3				
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Appropriations Offset with Revenue	<u>254,647.00</u>	<u>246,577.95</u>	<u>8,069.05</u>	<u>3.3%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles				
Equipment				
Materials & Supplies				
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1				
Emergency Appropriation #2				
Emergency Appropriation #3				
Deferred Charge #1 (cite statute)				
Deferred Charge #2 (cite statute)				
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)				
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)				
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	244,700.00	239,000.00	5,700.00	2.4%
Total Capital Appropriations	579,000.00	80,000.00	499,000.00	623.8%
Total Principal Payments on Debt Service	244,100.87	212,110.16	31,990.71	15.1%
Total Interest Payments on Debt	40,924.04	46,186.75	(5,262.71)	-11.4%
TOTAL APPROPRIATIONS	<u>6,775,776.27</u>	<u>6,041,263.86</u>	<u>734,512.41</u>	<u>12.2%</u>

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	Proposed 2026 Amount	Adopted 2025 Amount	\$ Change Proposed vs. Adopted	% Change Proposed vs. Adopted
Office Supplies	9,825.00	12,325.00	(2,500.00)	-20.3%
Printing & PR Materials	10,225.00	10,175.00	50.00	0.5%
Admin Training/Conferences	9,050.00	7,450.00	1,600.00	21.5%
Membership Dues	300.00	300.00	-	0.0%
Fire Prevention Materials	1,500.00	1,000.00	500.00	50.0%
Postage & Shipping	2,000.00	2,000.00	-	0.0%
Computer Software & Maint	72,898.00	69,074.00	3,824.00	5.5%
Building Maint & Repair	3,175.00	5,850.00	(2,675.00)	-45.7%
Specialized Services	18,400.00	18,400.00	-	0.0%
Contracted Services	276,392.00	295,342.00	(18,950.00)	-6.4%
Advertising	2,000.00	2,000.00	-	0.0%
Uniforms	250.00		250.00	100.0%
TOTAL OTHER ADMINISTRATION	406,015.00	423,916.00	(17,901.00)	-4.2%
			-	0.0%
Laundry Service	5,700.00	5,700.00	-	0.0%
Insurance	103,137.00	104,510.00	(1,373.00)	-1.3%
Materials & Supplies	6,100.00	9,100.00	(3,000.00)	-33.0%
Fuel	38,800.00	38,800.00	-	0.0%
EMS Supplies	27,000.00	17,000.00	10,000.00	58.8%
Training	66,900.00	74,012.00	(7,112.00)	-9.6%
Membership & Subscriptions	4,564.00	4,134.00	430.00	10.4%
Uniforms/FF Gear	76,245.00	59,120.00	17,125.00	29.0%
Hydrants & Rent	453,252.24	361,444.73	91,807.51	25.4%
Safety Equipment	5,700.00	5,700.00	-	0.0%
Computer/Radio Repair	200.00	500.00	(300.00)	-60.0%
Equipment Maintenance	42,600.00	38,600.00	4,000.00	10.4%
Vehicle Maintenance	92,940.00	93,240.00	(300.00)	-0.3%
Utilities	35,368.00	33,520.00	1,848.00	5.5%
Contractual Payments-Fire	710,003.68	693,834.00	16,169.68	2.3%
Contractual Payments-EMS	209,900.00	212,400.00	(2,500.00)	-1.2%
Volunteer Services	2,500.00	14,500.00	(12,000.00)	-82.8%
Biohazard	2,500.00	2,000.00	500.00	25.0%
			-	0.0%
TOTAL OTHER OPERATIONS	1,883,409.92	1,768,114.73	115,295.19	6.5%
			-	0.0%
			-	0.0%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	Proposed 2026 Amount	Adopted 2025 Amount	\$ Change Proposed vs. Adopted	% Change Proposed vs. Adopted
O/A Non-Bondable #1			-	0.0%
Various FF Equipment	2,500.00	600.00	1,900.00	316.7%
Radio/Cellphone	85,000.00	86,100.00	(1,100.00)	-1.3%
Computer Hardware	14,000.00	9,700.00	4,300.00	44.3%
Various Equipment	500.00	1,500.00	(1,000.00)	-66.7%
			-	0.0%
TOTAL NON-BONDABLE #1	102,000.00	97,900.00	4,100.00	4.2%
			-	0.0%
O/A Non-Bondable #2			-	0.0%
Monitor Pagers	5,000.00	4,000.00	1,000.00	25.0%
Radios & Equipment	17,500.00	30,000.00	(12,500.00)	-41.7%
Var Adapters & Small Hand Tools	500.00	500.00	-	0.0%
Misc. Firefighter Equip	10,000.00	10,000.00	-	0.0%
handlights	1,000.00	1,000.00	-	0.0%
Replacement Tools	100.00	100.00	-	0.0%
Nozzles	1,000.00	1,000.00	-	0.0%
Fire Fighter Hose	4,000.00	5,000.00	(1,000.00)	-20.0%
Accountability System	250.00	250.00	-	0.0%
Gas Meter	450.00	450.00	-	0.0%
Computer Hardware	4,500.00	2,000.00	2,500.00	125.0%
Rope Bags			-	0.0%
Gear Racks			-	0.0%
Marine Apparatus	500.00	500.00	-	0.0%
Various Bldg. improv.			-	0.0%
Dewatering Equip	100.00	100.00	-	0.0%
Marine Equip Improvements			-	0.0%
			-	0.0%
TOTAL NON-BONDABLE #2	44,900.00	54,900.00	(10,000.00)	-18.2%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Hopewell Township FD No. 1

FISCAL YEAR: January 1, 2026 to December 31, 2026

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Hopewell Township FD No. 1

Mercer

2026 Proposed

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2026 Proposed				2026 Proposed		
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	
Administrative Assistant	1.00	\$ 62,920.00	\$ 62,920.00			\$ -	\$ 8,782.15	\$ 8,782.15	
Administrative Assistant Overtime	1.00	\$ 2,000.00	\$ 2,000.00			\$ -	\$ 5,000.00	\$ 5,000.00	
Administrative Assistant Buy Back	1.00	\$ -	\$ -			\$ -	\$ -	\$ -	
Clerk to the Board	1.00	\$ 5,000.00	\$ 5,000.00			\$ -	\$ -	\$ -	
Comm Fringe			\$ -			\$ -	\$ 2,159.00	\$ 2,159.00	
Position #6			\$ -			\$ -	\$ -	\$ -	
Position #7			\$ -			\$ -	\$ -	\$ -	
Position #8			\$ -			\$ -	\$ -	\$ -	
Total Administration	<u>4.00</u>		\$ 69,920.00	\$ -	\$ -	\$ -	\$ 15,941.15	\$ 15,941.15	
Operation & Maintenance Positions (List Individually)	(List	Number of Staff	Annual Wages	2026 Proposed				2026 Proposed	
				Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits
Chief of Emergency Services	1.00	\$ 171,920.00	\$ 171,920.00					\$ -	\$ -
Chief - Buy Backs	1.00	\$ 33,061.39	\$ 33,061.39					\$ -	\$ -
Emergency Services Specialists (8)	1.00	\$ 848,186.50	\$ 848,186.50		\$ 464,711.00	\$ 260,701.68	\$ 269,996.56	\$ 995,409.24	
Emergency Ser Spec Overtime	1.00	\$ 130,000.00	\$ 130,000.00					\$ -	\$ -
Per Diem Staff	1.00	\$ 150,000.00	\$ 150,000.00					\$ -	\$ -
Special Duty	1.00	\$ 4,000.00	\$ 4,000.00					\$ -	\$ -
Lieutenants (2)	1.00	\$ 431,916.16	\$ 431,916.16				\$ -	\$ 10,000.00	\$ 10,000.00
retirees			\$ -			\$ -	\$ 73,510.00	\$ 73,510.00	
Position #9			\$ -					\$ -	\$ -
Position #10			\$ -					\$ -	\$ -
Position #11			\$ -					\$ -	\$ -
Position #12			\$ -					\$ -	\$ -
Position #13			\$ -					\$ -	\$ -
Position #14			\$ -					\$ -	\$ -
Total Operation & Maintenance	<u>7.00</u>		\$ 1,769,084.05	\$ -	\$ 464,711.00	\$ 334,211.68	\$ 279,996.56	\$ 1,078,919.24	
Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2026 Proposed				2026 Proposed		
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	
Fire Official Salary	1.00	\$ 133,500.00	\$ 133,500.00	\$ 19,943.00		\$ -	\$ 19,104.00	\$ 39,047.00	
Fire Official Buy Backs	1.00		\$ -			\$ -	\$ 10,000.00	\$ 10,000.00	
Fire Inspector	1.00	\$ 72,100.00	\$ 72,100.00					\$ -	\$ -
Position #4			\$ -					\$ -	\$ -
Position #5			\$ -					\$ -	\$ -
Position #6			\$ -					\$ -	\$ -
Position #7			\$ -					\$ -	\$ -
Position #8			\$ -					\$ -	\$ -
Total Offset by Revenue	<u>3.00</u>		\$ 205,600.00	\$ 19,943.00	\$ -	\$ -	\$ 29,104.00	\$ 49,047.00	
Total Administration, Operations & Offset by Revenue	<u>14.00</u>		\$ 2,044,604.05	\$ 19,943.00	\$ 464,711.00	\$ 334,211.68	\$ 325,041.71	\$ 1,143,907.39	

Hopewell Township FD No. 1
Mercer

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</i>		<i>2026 Proposed Budget</i>	<i>2025 Adopted Budget</i>
				<i>Vote Percentage</i>			
New Tahoe	Vehicle	November	11/14/24	100%			\$ 80,000.00
SCBA	Equipment	November	11/13/25	100%	\$	579,000.00	
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements						\$ 579,000.00	\$ 80,000.00

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</i>		<i>2026 Proposed Budget</i>	<i>2025 Adopted Budget</i>
				<i>Vote Percentage</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						\$ 579,000.00	\$ 80,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS							
TOTAL CAPITAL APPROPRIATIONS						\$ 579,000.00	\$ 80,000.00

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

\$ 579,000.00	

Hopewell Township FD No. 1
Mercer

	Date of Voter Approval	% of Voter Approval	Finance Board Approval	Date of Local Current Year								Total Principal Outstanding
				2025	2026	2027	2028	2029	2030	2031	Thereafter	
General Obligation Bonds												
Station 51 Ladder Tower	12/15/14	54%	n.a	\$ 58,999.32	\$ 61,011.20	\$ 63,091.68	\$ 65,243.10	\$ 67,467.89	\$ 69,768.55			\$ 326,582.42
Ambulance Remount				\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00			\$ 130,000.00
General Obligation Bond #3												\$ -
General Obligation Bond #4												\$ -
Total Principal - General Obligation Bonds				\$ 58,999.32	\$ 87,011.20	\$ 89,091.68	\$ 91,243.10	\$ 93,467.89	\$ 95,768.55	\$ -	\$ -	\$ 456,582.42
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANS				-	-	-	-	-	-	-	-	-
Capital Leases												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases												-
Intergovernmental Loans												
Station 51 Engine		n.a		58,414.55	60,733.60	63,144.73	65,651.57	68,257.94	70,967.73			328,755.57
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans				58,414.55	60,733.60	63,144.73	65,651.57	68,257.94	70,967.73			328,755.57
Other Bonds or Notes Payable												
Station 52 Rescue	02/13/16	59%	n.a	42,696.29	44,356.07	46,080.36						90,436.43
Tanker Truck & Marine Unit	02/17/18	58%	10/10/18	52,000.00	52,000.00	52,000.00	52,000.00					156,000.00
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes				94,696.29	96,356.07	98,080.36	52,000.00					246,436.43
TOTAL PRINCIPAL ALL OBLIGATIONS				212,110.16	244,100.87	250,316.77	208,894.67	161,725.83	166,736.28			1,031,774.42

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

Hopewell Township FD No. 1
Mercer

	Current Year 2025	2026	2027	2028	2029	2030	2031	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Station 51 Ladder Tower	18,152.70	16,140.82	14,060.34	11,908.92	9,684.13	7,383.47	7,548.50		66,726.18
Ambulance Remount		2,600.00	2,600.00	2,600.00	2,600.00	2,600.00			13,000.00
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	18,152.70	18,740.82	16,660.34	14,508.92	12,284.13	9,983.47	7,548.50		79,726.18
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
<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 Engine	15,370.65	13,051.60	10,640.47	8,133.63	5,527.26	2,817.47			40,170.43
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	15,370.65	13,051.60	10,640.47	8,133.63	5,527.26	2,817.47			40,170.43
<i>Other Bonds or Notes Payable</i>									
Station 52 Rescue	5,175.40	3,515.62	1,791.33						5,306.95
Tanker Truck & Marine Unit	7,488.00	5,616.00	3,744.00	1,872.00					11,232.00
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes	12,663.40	9,131.62	5,535.33	1,872.00					16,538.95
TOTAL INTEREST ALL OBLIGATIONS	46,186.75	40,924.04	32,836.14	24,514.55	17,811.39	12,800.94	7,548.50		136,435.56

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

Hopewell Township FD No. 1
Mercer

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2025 (1)	\$ 2,523,294.70
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2025 Adopted Budget	<u>\$ 720,801.10</u>
Proposed balance available	\$ 1,802,493.60
Estimated results of operations for the year ending December 31, 2025	
Anticipated balance December 31, 2025	\$ 1,802,493.60
Less: Fund Balance utilized in 2026 Proposed Budget	<u>\$ 719,416.93</u>
Proposed balance after utilization in 2026 Proposed Budget	<u><u>\$ 1,083,076.67</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2025 (1)	\$ 3,271,752.79
Less: Utilized in 2025 Adopted Budget	<u>\$ -</u>
Proposed balance available	\$ 3,271,752.79
Estimated results of operations for the year ending December 31, 2025	
Anticipated balance December 31, 2025	\$ 3,271,752.79
Less: Restricted Fund Balance used in 2026 Proposed Budget for Capital Purposes	<u>\$ 579,000.00</u>
Less: Restricted Fund Balance released via Referendum Resolution	<u>\$ -</u>
Proposed balance after utilization in 2026 Proposed Budget	<u><u>\$ 2,692,752.79</u></u>

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

Hopewell Township FD No. 1
Mercer

2026 Proposed

Budget Amount

Requested

2025 Final Budget

Summary of Referendum Line Items	2026 Proposed Budget Amount Requested	2025 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.)

2026 Proposed

Budget Amount

Requested

2025 Final Budget

Summary of Release of Restricted Fund Balance Referendum Line Items	2026 Proposed Budget Amount Requested	2025 Final Budget
Total Release of Restricted Fund Balance	\$	-

Hopewell Township FD No. 1
Mercer

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	4,822,563.81
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	4,822,563.81
Plus: 2% Cap Increase	96,451.28
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	4,919,015.09

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	26,728.00
Allowable Pension Increases	27,008.00
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	5,700.00
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	-
Total Exclusions	59,436.00

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	2,424,800.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.122

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2023	-
Amount Utilized from Levy Cap Bank from 2024	-
Amount Utilized from Levy Cap Bank from 2025	28,337.00
Maximum Tax Levy Before Referendum	5,009,746.34
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	5,009,746.34

CAP BANK CALCULATION

Amount to be Raised by Taxation	5,009,746.34
Cap Bank Available from Prior Year (2023) for 2026 Budget	-
Cap Bank Available from Prior Year (2024) for 2026 Budget	-
Revised Cap Bank from Prior Year (2024) Available for 2027 Budget	-
Cap Bank Available from Prior Year (2025) for 2026 Budget	28,337.00
Revised Cap Bank from Prior Year (2025) Available for 2027 Budget	-
Cap Bank Available from (2026) for 2027 Budget	0.00

Hopewell Township FD No. 1
Mercer

Hopewell Township FD No. 1

Mercer

PENSION CONTRIBUTION CALCULATION

2026 Proposed Budget PERS Contribution Appropriated	\$ 19,943.00
2026 Proposed Budget PFRS Contribution Appropriated	\$ 464,711.00
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ 19,943.00
Net 2026 Base Amount	<u>\$ 464,711.00</u>
2025 Adopted Budget PERS Contribution	\$ 20,252.00
2025 Adopted Budget PFRS Contribution	\$ 437,703.00
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ 20,252.00
Net 2025 Base Amount	<u>\$ 437,703.00</u>
Pension Contribution Exclusion	<u>\$ 27,008.00</u>

LOSAP CALCULATION

2026 Proposed Budget LOSAP Appropriation	\$ 244,700.00
2025 Adopted Budget LOSAP Appropriation	\$ 239,000.00
LOSAP Exclusion (+/-)	<u>\$ 5,700.00</u>

DEBT SERVICE CALCULATION

2026 Proposed Budget Total Debt Service Appropriation	\$ 285,024.91
2026 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2026 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2026 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2026 Base Amount	<u>\$ 285,024.91</u>
2025 Adopted Budget Total Debt Service Appropriation	\$ 258,296.91
2025 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2025 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2025 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2025 Base Amount	<u>\$ 258,296.91</u>
Debt Service Exclusion	<u>\$ 26,728.00</u>

CAPITAL APPROPRIATION CALCULATION

2026 Proposed Budget Total Capital Appropriation	\$ 579,000.00
2026 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ 579,000.00
2026 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2026 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2026 Base Amount	<u>\$ -</u>
2025 Adopted Budget Total Capital Appropriation	\$ 80,000.00
2025 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2025 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2025 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2025 Base Amount	<u>\$ 80,000.00</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2026	36.20%
2026 Proposed Budget Administration Health Insurance Appropriation	\$ -
2026 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 334,211.68
2026 Proposed Budget Group Health Insurance	<u>\$ 334,211.68</u>
2025 Adopted Budget Administration Health Insurance Appropriation	9,244
2025 Adopted Budget Operations & Maintenance Health Insurance Appropriation	376,336
2025 Adopted Budget Group Health Insurance	<u>\$ 385,579.91</u>
Net Increase (Decrease)	<u>\$ (51,368.23)</u>
Net Increase Divided by 2025 Amount Budgeted = % Increase	0.00%
SFY 2026 State Health Average 36.2% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2025 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2025 Expended = 2026 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2026 Increase in Appropriation	<u>\$ -</u>

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Hopewell Township FD No. 1 Year Ending: December 31, 2024

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Date

Clerk/Secretary to the Governing Body

Appendix to Budget Document