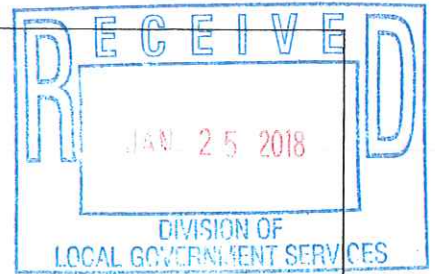


2018



TOWNSHIP OF HANOVER NO.3

(Fire District name and number)

Fire District Budget

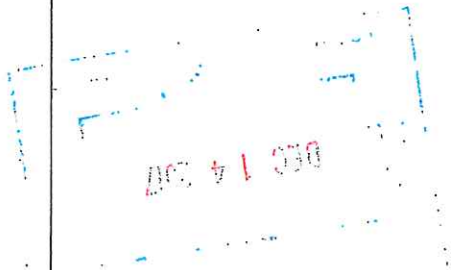
WWW.HANOVERTWPF3.COM

(Fire District Web Address)

Department Of



Community  
Affairs



**FILE COPY**

Division of Local Government Services

**FILE COPY**

2018

TOWNSHIP OF HANOVER NO.3

(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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: C.M. Zappala Date: 1/2/18

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: Christie M. Zappala Date: 1/30/18

# 2018 PREPARER'S CERTIFICATION

## TOWNSHIP OF HANOVER NO.3

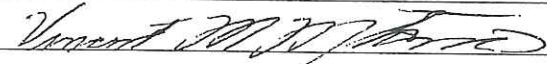
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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:	Vincent M. Montanino		
Title:	Auditor		
Address:	100B Main Street, Newton, New Jersey 07860		
Phone Number:	973-579-3212	Fax Number:	973-579-7128
E-mail address:	VMONTANINO@FWCC-CPA.COM		

**2018 PREPARER'S CERTIFICATION  
OTHER ASSETS**

**TOWNSHIP OF HANOVER NO.3**


(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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:	Vincent M. Montanino		
Title:	Auditor		
Address:	100B Main Street, Newton, New Jersey 07860		
Phone Number:	973-579-3212	Fax Number:	973-579-7128
E-mail address:	VMONTANINO@FWCC-CPA.COM		

# 2018 APPROVAL CERTIFICATION

## TOWNSHIP OF HANOVER NO.3

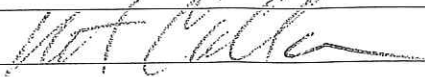
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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 7th day of December, 2017.

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:	Robert Callas		
Title:	Secretary		
Address:	P.O. Box 511, Cedar Knolls, New Jersey 07927-0511		
Phone Number:	973-267-2181	Fax Number:	973-292-2576
E-mail address:			

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.hanovertwpfd3.com

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

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

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

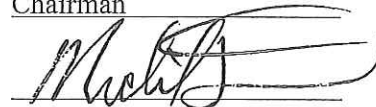
Name of Officer Certifying compliance

Michael Dugan

Title of Officer Certifying compliance

Chairman

Signature



# 2018 FIRE DISTRICT BUDGET RESOLUTION TOWNSHIP OF HANOVER NO.3

(Fire District Name and Number)

RESOLUTION 17-12-07- 91

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Township of Hanover Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 7, 2017; 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 \$2,316,306.00, which includes an amount to be raised by taxation of \$1,187,606.00, and Total Appropriations of \$2,316,306.00; and

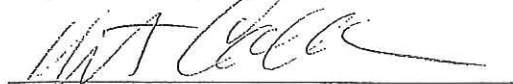
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 7, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 4, 2018;

  
\_\_\_\_\_  
(Secretary's Signature)

12/7/17  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert Callas	✓			
Peter DeNigris	✓			
Michael Dugan	✓			
Maria Florio	✓			
Thomas Quirk	✓			

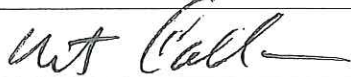
2018 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF HANOVER NO. 3

FIRE DISTRICT BUDGET

FISCAL YEAR: JANUARY 1, 2018 TO DECEMBER 31, 2018

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 18<sup>th</sup> day of **January, 2018.**

Officer's Signature:	
Name:	<b>Robert Callas</b>
Title:	<b>Secretary</b>
Address:	<b>PO Box 511, Cedar Knolls, New Jersey 07927-0511</b>
Phone:	<b>(973) 267-5659 Extension 118</b>
Fax Number:	<b>(973) 292-2576</b>
Email Address:	<b>Robert.callas@hanovertwpfd3.com</b>



2018 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF HANOVER NO. 3

RESOLUTION 18-01-18-01

FISCAL YEAR: JANUARY 1, 2018 TO DECEMBER 31, 2018

WHEREAS, the Annual Budget for the Township of Hanover Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting on January 18, 2018; and

WHEREAS, the Annual Budget as presented for adoption reflects each item or revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including 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 reflects Total Revenues of \$2,316,306.00, which includes an amount to be raised by taxation of \$1,187,606.00, and Total Appropriations of \$2,316,306.00; and

WHEREAS, an election shall be held annually on the third Saturday of February, February 17, 2018, to determine the amount to be raised by taxation for the ensuing year;

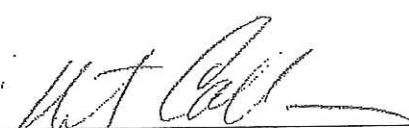
NOW THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 18, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby Adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,316,306.00, which includes amount to be raised by taxation of \$1,187,606.00, and Total Appropriations of \$2,316,306.00; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for Adoption reflects each item of revenue and appropriations 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 Saturday, February 17, 2018 to determine the amount to be raised by taxation for the ensuing year. The results shall be subsequently certified to the Division and the Municipal Assessor.

BOARD OF COMMISSIONERS RECORDED VOTE

Member	Aye	Nay	Abstain	Absent
Robert Callas	✓			
Peter De Nigris	✓			
Michael Dugan	✓			
Maria Florio	✓			
Thomas Quirk	✓			

  
Robert Callas, Secretary

January 18, 2018  
Date

# **2018 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

**2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS**  
**TOWNSHIP OF HANOVER NO.3**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

*The Fire District proposes an Annual Budget of \$2,316,306.00 for 2018 compared to 2,020,006.00 for 2017. The significant change is for an increase in the Capital Appropriations is due to 2 acquisitions approved by the voters – one for a new fire apparatus and the other for a service vehicle.*

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

*The District's Amount to be Raised by Taxation will increase from \$1,131,306 in 2017 to \$1,187,606 in 2018 and its use of Unrestricted Fund Balance will be \$518,000.00 compared to the \$300,000.00 used in 2017 to fund the Capital Items and help offset the tax rate. The projected tax rate will increase from 8 point 2 cents per \$100 of assessed valuation to 8 point 3 cents per \$100 of assessed valuation.*

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

*The District is in compliance with the 2% maximum cap levy restriction.*

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

*This is Not Applicable for 2018.*

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

*The District has proposed \$518,000 in capital appropriations for 2018 all of which is funded from its Unrestricted Fund Balance.*

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.

*This is Not Applicable for 2018.*

# 2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

(CONTINUED)

## TOWNSHIP OF HANOVER NO.3

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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

*This is Not Applicable for 2018.*

8. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$1,430,067,100
Proposed Tax Rate per \$100 of Assessed Valuation	\$.083

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

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

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

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

# FIRE DISTRICT CONTACT INFORMATION 2018

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

<b>Name of Fire District:</b>	<b>Township of Hanover Fire District # 3</b>		
Address:	<b>PO BOX 511</b>		
City, State, Zip:	<b>Cedar Knolls, New Jersey 07927</b>		
Phone: (ext.)	<b>973-267-2181</b>	Fax:	<b>973-292-2576</b>

<b>Preparer's Name:</b>	<b>Vincent M. Montanino</b>		
Preparer's Address:	<b>100B Main Street</b>		
City, State, Zip:	<b>Newton, New Jersey 07860</b>		
Phone: (ext.)	<b>973-579-3212 X403</b>	Fax:	<b>973-579-7128</b>
E-mail:	<b>vmontanino@fwcc-cpa.com</b>		

<b>Chairman:</b>	<b>Michael Dugan</b>		
Phone: (ext.)		Fax:	<b>973-292-2576</b>
E-mail:	<b>cedarknollsfid@optonline.net</b>		

<b>Secretary/Treasurer:</b>	<b>Robert Callas</b>		
Phone: (ext.)	<b>973-267-5659</b>	Fax:	<b>973-292-2576</b>
E-mail:	<b>cedarknollsfid@optonline.net</b>		

<b>Name of Auditor:</b>	<b>SEE Preparer Above</b>		
Name of Firm:			
Address:			
City, State, Zip:			
Phone: (ext.)		Fax:	
E-mail:			

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## TOWNSHIP OF HANOVER NO.3

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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

- 1) Provide the number of regular voting members of the governing body: *5*
- 2) Provide the number of alternate voting members of the governing body: *0*
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? **NO**. *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? **YES**. *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? **NO**. *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, or employee? **NO**.
  - b. A family member of a current or former commissioner, officer, or employee? **NO**.
  - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? **NO**.*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
  - a. First class or charter travel **NO**.
  - b. Travel for companions **NO**.
  - c. Tax indemnification and gross-up payments **NO**.
  - d. Discretionary spending account **NO**.
  - e. Housing allowance or residence for personal use **NO**.
  - f. Payments for business use of personal residence **NO**.
  - g. Vehicle/auto allowance or vehicle for personal use **NO**.
  - h. Health or social club dues or initiation fees **NO**.
  - i. Personal services (i.e.: maid, chauffeur, chef) **NO**.*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE**  
**(CONTINUED)**  
**TOWNSHIP OF HANOVER NO.3**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

- 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." **SEE ATTACHED.**
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **NO.** *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **NO.** *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **NO.**
- 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? *N/A.* *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **NO.** *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; 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.*

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE  
(CONTINUED)  
TOWNSHIP OF HANOVER NO.3  
(Fire District Name and Number)**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

**ATTACHMENT FOR QUESTION #8**

VEHICLE	YEARS IN SERVICE		ASSIGNED TO
Car 30	2		Motor Pool
Command 31	5		Chief
Command 32	9		Asst. Chief
Ladder 33	17		Motor Pool
Pumper 34	5		Motor Pool
Pumper 35	23		Motor Pool
Command 37	5		Motor Pool
Ambulance 38	9		Motor Pool
Ambulance 39	7		Motor Pool



**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**  
**TOWNSHIP OF HANOVER NO.3**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

*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.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

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

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

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

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

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

# Schedule of Accumulated Liability for Compensated Absences

Township of Hanover Fire District No. 3  
Morris

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, 2017	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Michael Belott	37	\$ 8,254	X		
Francesco DeSimone	33.4	11,724	X		
Chad DiGiorgio	113.4	52,593	X		
Jon Connor McGuinness	17.75	3,960	X		
James Schultz	16.44	3,688		X	
Robert Lake	56.66	20,898	X		
<b>Total liability for accumulated compensated absences at January 1, 2017</b>		<b>\$ 101,117</b>			

**2018 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:

Township of Hanover Fire District No. 3  
Morris

**Levy Cap Calculation Summary**

2017 Adopted Budget - Amount to be Raised by Taxation	\$	1,131,306
Cap Bank Available from 2015 (See Levy Cap Certification)		5,912
Cap Bank Available from 2016 (See Levy Cap Certification)		8,556
Cap Bank Available from 2017 (See Levy Cap Certification)		222
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,388,965,300
New Ratables - Increase in Valuations (New Construction and Additions)		41,101,800
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.082
Projected Tax Rate based upon Proposed Levy		0.083045474

## 2018 Budget Summary

### Township of Hanover Fire District No. 3 Morris

	<u>2018 Proposed Budget</u>	<u>2017 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 518,000	\$ 300,000	\$ 218,000	72.7%
Total Miscellaneous Anticipated Revenues	6,500	6,500	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	2,500	2,500	-	0.0%
Total Other Revenue	579,700	559,700	20,000	3.6%
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>22,000</u>	<u>20,000</u>	<u>2,000</u>	10.0%
Total Revenues and Fund Balance Utilized	1,128,700	888,700	240,000	27.0%
Amount to be Raised by Taxation to Support Budget	<u>1,187,606</u>	<u>1,131,306</u>	<u>56,300</u>	5.0%
Total Anticipated Revenues	<u>2,316,306</u>	<u>2,020,006</u>	<u>296,300</u>	14.7%
<b>APPROPRIATIONS</b>				
Total Administration	108,756	103,100	5,656	5.5%
Total Cost of Operations & Maintenance	1,603,815	1,533,171	70,644	4.6%
Total Appropriations Offset with Revenue	22,000	20,000	2,000	10.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	518,000	300,000	218,000	72.7%
Total Principal Payments on Debt Service	60,099	58,360	1,739	3.0%
Total Interest Payments on Debt	<u>3,636</u>	<u>5,375</u>	<u>(1,739)</u>	-32.4%
Total Appropriations	<u>2,316,306</u>	<u>2,020,006</u>	<u>296,300</u>	14.7%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

## 2018 Revenue Schedule

Township of Hanover Fire District No. 3  
Morris

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 518,000	\$ 300,000	\$ 218,000	72.7%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	518,000	300,000	218,000	72.7%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income	6,500	6,500	-	0.0%
Total Miscellaneous Anticipated Revenues	6,500	6,500	-	0.0%
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Investment Account #1	2,500	2,500	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	2,500	2,500	-	0.0%
<i>Other Revenue (List in Detail)</i>				
EMS Services	540,000	520,000	20,000	3.8%
Local Registration Fees	23,000	23,000	-	0.0%
Fire Alarms and Standby Fees	7,500	7,500	-	0.0%
Miscellaneous	9,200	9,200	-	0.0%
Total Other Revenue	579,700	559,700	20,000	3.6%
<i>Operating Grant Revenue (List in Detail)</i>				
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!
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	22,000	20,000	2,000	10.0%
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	22,000	20,000	2,000	10.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	22,000	20,000	2,000	10.0%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 1,128,700</b>	<b>\$ 888,700</b>	<b>\$ 240,000</b>	<b>27.0%</b>

## 2018 Appropriations Schedule

Township of Hanover Fire District No. 3  
Morris

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 58,000	\$ 57,000	\$ 1,000	1.8%
Commissioners	\$ 12,500	\$ 11,000	1,500	13.6%
Fringe Benefits	8,756	8,000	756	9.5%
Total Administration - Personnel	<u>79,256</u>	<u>76,000</u>	<u>3,256</u>	4.3%
<i>Administration - Other (List)</i>				
Office Expenses	10,600	9,700	900	9.3%
Election and Recruitment/Retention	4,200	3,900	300	7.7%
Fire Prevention Bureau and Public Events	14,700	13,500	1,200	8.9%
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>29,500</u>	<u>27,100</u>	<u>2,400</u>	8.9%
Total Administration	<u>108,756</u>	<u>103,100</u>	<u>5,656</u>	5.5%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	738,000	686,000	52,000	7.6%
Fringe Benefits	240,400	224,300	16,100	7.2%
Total Operations & Maintenance - Personnel	<u>978,400</u>	<u>910,300</u>	<u>68,100</u>	7.5%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Maintenance, Permits, Rental Charges, Convention & Expense Reim.	264,865	257,521	7,344	2.9%
Insurance, Professional Services, Physicals, Travel, Dues, Advertising and Training	260,050	260,050	-	0.0%
Uniforms & Utilities	55,000	53,300	1,700	3.2%
Contingent Expenses			-	#DIV/0!
Rescue and Firefighting Equipment	45,500	52,000	(6,500)	-12.5%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>625,415</u>	<u>622,871</u>	<u>2,544</u>	0.4%
Total Operations & Maintenance	<u>1,603,815</u>	<u>1,533,171</u>	<u>70,644</u>	4.6%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	22,000	20,000	2,000	10.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>22,000</u>	<u>20,000</u>	<u>2,000</u>	10.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations Offset with Revenue	<u>22,000</u>	<u>20,000</u>	<u>2,000</u>	10.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	518,000	300,000	218,000	72.7%
Total Principal Payments on Debt Service	60,099	58,360	1,739	3.0%
Total Interest Payments on Debt	3,636	5,375	(1,739)	-32.4%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 2,316,306</u>	<u>\$ 2,020,006</u>	<u>\$ 296,300</u>	14.7%

# 2018 Schedule of Salaries and Benefits

Township of Hanover Fire District No. 3  
Morris

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Administrator	1	\$ 37,000	\$ 37,000	\$ 2,633	-	-	\$ 5,223	\$ 7,856
Medical Director	1	6,950	6,950	-	-	-	-	900
Bookkeeper	1	12,550	12,550	900	-	-	-	-
Secretary	1	1,500	1,500	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 58,000	\$ 3,533	\$ -	\$ -	\$ 5,223	\$ 8,756

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Fire Chief/Official/EMT	1	\$ 127,000	\$ 127,000	-	\$ 18,000	\$ 22,100	\$ 21,000	\$ 61,100
Fire Fighter/Inspector/EMT	1	100,000	100,000	-	15,000	23,700	16,000	54,700
Fire Fighter/Driver/EMT	1	94,500	94,500	12,000	-	1,100	15,000	28,100
Fire Fighter/Inspector/EMT	1	60,000	60,000	-	6,300	6,300	10,000	16,300
Fire Fighter	1	60,000	60,000	-	6,300	6,300	10,000	16,300
Fire Fighter	1	51,500	51,500	-	-	-	5,000	5,000
Part-Time EMT	13	17,500	227,500	-	-	-	22,814	22,814
Overtime	1	17,500	17,500	-	36,086	-	-	36,086
Retired Fire Chief	-	-	-	-	-	-	-	-
Position #10	-	-	-	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
Total Operation & Maintenance			\$ 738,000	\$ 12,000	\$ 69,086	\$ 59,500	\$ 99,814	\$ 240,400

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
Fire Official	1	\$ 22,000	\$ 22,000	-	-	-	-	-
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Offset by Revenue			\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ 818,000	\$ 15,533	\$ 69,086	\$ 59,500	\$ 105,037	\$ 249,156
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# Debt Service Schedule - Principal

Township of Hanover Fire District No. 3  
Morris

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
<b>Total Principal - General Obligation Bonds</b>												-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
<b>Total Principal - BANS</b>												-
<i>Capital Leases</i>												
Pierce Fire Apparatus	02/19/11	100%	12/14/11	58,360	60,099							60,099
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
<b>Total Principal - Capital Leases</b>				58,360	60,099							60,099
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
<b>Total Principal - Intergovernmental Loans</b>												-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
<b>Total Principal - Other Bonds or Notes</b>												-
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 58,360</b>	<b>\$ 60,099</b>							<b>\$ 60,099</b>

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

Township of Hanover Fire District No. 3  
Morris

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<b>General Obligation Bonds</b>									
General Obligation Bond #1	-	-	-	-	-	-	-	-	\$ -
General Obligation Bond #2	-	-	-	-	-	-	-	-	-
General Obligation Bond #3	-	-	-	-	-	-	-	-	-
General Obligation Bond #4	-	-	-	-	-	-	-	-	-
<b>Total Interest - General Obligation Bonds</b>	-	-	-	-	-	-	-	-	-
<b>Bond Anticipation Notes</b>									
BAN #1	-	-	-	-	-	-	-	-	-
BAN #2	-	-	-	-	-	-	-	-	-
BAN #3	-	-	-	-	-	-	-	-	-
BAN #4	-	-	-	-	-	-	-	-	-
<b>Total Interest Payments - BANS</b>	-	-	-	-	-	-	-	-	-
<b>Capital Leases</b>									
Pierce Fire Apparatus	5,375	3,636	-	-	-	-	-	-	3,636
Capital Lease #2	-	-	-	-	-	-	-	-	-
Capital Lease #3	-	-	-	-	-	-	-	-	-
Capital Lease #4	-	-	-	-	-	-	-	-	-
<b>Total Interest Payments - Capital Leases</b>	5,375	3,636	-	-	-	-	-	-	3,636
<b>Intergovernmental Loans</b>									
Intergovernmental #1	-	-	-	-	-	-	-	-	-
Intergovernmental #2	-	-	-	-	-	-	-	-	-
Intergovernmental #3	-	-	-	-	-	-	-	-	-
Intergovernmental #4	-	-	-	-	-	-	-	-	-
<b>Total Interest Payments - Intergovernmental</b>	-	-	-	-	-	-	-	-	-
<b>Other Bonds or Notes Payable</b>									
Other Bonds or Notes #1	-	-	-	-	-	-	-	-	-
Other Bonds or Notes #2	-	-	-	-	-	-	-	-	-
Other Bonds or Notes #3	-	-	-	-	-	-	-	-	-
Other Bonds or Notes #4	-	-	-	-	-	-	-	-	-
<b>Total Interest Payments - Other Bonds or Notes</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 5,375</b>	<b>\$ 3,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,636</b>

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

# 2018 Fund Balance Reconciliation

## Township of Hanover Fire District No. 3

### Morris

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 1,013,865
Less: Utilized in 2017 Adopted Budget	300,000
Proposed balance available	<u>713,865</u>
Estimated results of operations for the year ending December 31, 2017	48,000
Anticipated balance December 31, 2017	<u>761,865</u>
Less: Fund Balance utilized in 2018 Proposed Budget	518,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 243,865</u></u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 191,672
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	<u>191,672</u>
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>191,672</u>
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 191,672</u></u>

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

# 2018 Referendums

Township of Hanover Fire District No. 3  
Morris

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
NONE		
<b>Total Referendum Line Items</b>	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy  
As this page is adjusted this amount changes, should = \$0  
(For Reference Purposes Only - from Levy Cap Summary based on  
Information provided by the district- see instructions.)

\$ -

Summary of Release of Restricted Fund Balance Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

## 2018 Levy Cap Summary

### Township of Hanover Fire District No. 3 Morris

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,131,306
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,131,306
Plus: 2% Cap Increase		22,626
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>1,153,932</b>

*Exclusions*

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		30,814
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		30,814

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$ 41,101,800	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.082	33,703
<b>ADJUSTED TAX LEVY</b>		<b>1,218,450</b>

Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Maximum Tax Levy Before Referendum		1,218,450
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>1,218,450</b>

**CAP BANK CALCULATION**

Amount to be Raised by Taxation	\$ 1,187,606	
Cap Bank Available from Prior Year (2015) for 2018 Budget		5,912
Cap Bank Available from Prior Year (2016) for 2018 Budget		8,556
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		8,556
Cap Bank Available from Prior Year (2017) for 2018 Budget		222
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		222
Cap Bank from Current Year (2018) Available for 2019 Budget		30,844
Cap Bank Available from 2018 for 2019 Budget	<b>\$</b>	<b>30,844</b>



## 2018 Levy Cap Exclusion Calculations

Township of Hanover Fire District No. 3  
Morris

### PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$	15,533
2018 Proposed Budget PFRS Contribution Appropriated		69,086
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		84,619
2017 Adopted Budget PERS Contribution		15,875
2017 Adopted Budget PFRS Contribution		37,930
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		53,805
Pension Contribution Exclusion	\$	30,814

### LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	-
2017 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion (+/-)	\$	-

### DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	63,735
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		63,735
2017 Adopted Budget Total Debt Service Appropriation		63,735
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		63,735
Debt Service Exclusion	\$	-

### CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	518,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		518,000
2018 Base Amount		-
2017 Adopted Budget Total Capital Appropriation		300,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		300,000
2017 Base Amount		-
Capital Expenditure Exclusion	\$	-

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018		
2018 Proposed Budget Administration Health Insurance Appropriation	\$	-
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation		59,500
2018 Proposed Budget Group Health Insurance		59,500
2017 Adopted Budget Administration Health Insurance Appropriation		-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2017 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		59,500
Net Increase Divided by 2016 Amount Budgeted = % Increase		0.00%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2018 Increase in Appropriation	\$	-

Fire District Schedule of Commissioners and Officers (Continued)

Township of Hanover Fire District No. 3  
Morris

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Robert Callas	Commissioner	2 X	Commissioner	\$ 2,200	NONE	NONE	\$ 2,200						2,200	
2 Peter DeNigris	Commissioner	2 X	Commissioner	2,200	NONE	NONE	2,200						2,200	
3 Michael Dugan	Commissioner	2 X	Commissioner	2,200	NONE	NONE	2,200						2,200	
4 Maria Florio	Commissioner	2 X	Commissioner	2,200	NONE	NONE	2,200						2,200	
5 Thomas Quirk	Commissioner	2 X	Commissioner	2,200	NONE	NONE	2,200						2,200	
6 Frank DeSimone	Lieutenant/EMS	40	Lieutenant/EMS										-	
7 Chad DiGiorgio	Chief/Official	40	Chief/Official										-	
8 Robert Lake	Lieutenant/Inspection	40	Lieutenant/Inspection										-	
9 James Schultz	Administrator	25	Administrator										-	
10													-	
11													-	
12													-	
13													-	
14													-	
15													-	
Total:				\$ 11,000	\$ -	\$ -	\$ -	\$ 11,000				\$ -	\$ 11,000	

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:



# Schedule of Health Benefits - Detailed Cost Analysis

Township of Hanover Fire District No. 3  
Morris

	# of Covered & 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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	1	\$ 7,200	\$ 7,200	1	\$ 7,000	\$ 7,000	\$ 200	2.9%
Parent & Child	1	16,300	16,300	1	16,000	16,000	300	1.9%
Employee & Spouse (or Partner)	2	25,500	51,000	2	25,000	50,000	1,000	2.0%
Family	4	(14,700)	(14,700)	4		(13,500)	(1,200)	8.9%
Employee Cost Sharing Contribution (enter as negative - )			59,800			59,500	300	0.5%
Subtotal								
<b>Commissioners - Health Benefits - Annual Cost</b>								
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								#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>								
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								#DIV/0!
<b>GRAND TOTAL</b>								
	4		\$ 59,800	4		\$ 59,500	\$ 300	0.5%

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

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

# Schedule of Accumulated Liability for Compensated Absences

Township of Hanover Fire District No. 3  
Morris

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, 2017	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Michael Belott	75	\$ 8,254	X			
Francesco DeSimone		11,724	X			
Chad DiGiorgio		52,593	X			
Jon Connor McGuinness		3,960	X			
James Schultz	16	3,688		X		
Robert Lake	57	20,898	X			
<b>Total liability for accumulated compensated absences at January 1, 2017</b>		\$ 101,117				