

2019

TOWNSHIP OF HANOVER NO. 3

(Fire District name and number)

Fire District Budget

(<http://hanovertwpfd3.com/>)

Department Of



Community
Affairs

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Township of Hanover No. 3

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.


*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 1/2/19

2019 PREPARER'S CERTIFICATION

Township of Hanover No. 3

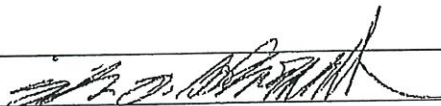
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	William F. Schroeder		
Title:	Auditor		
Address:	200 Valley Road, Suite 300 Mt Arlington, NJ 07856		
Phone Number:	(973) 328-1825	Fax Number:	(973) 298-8501
E-mail address:	bschroeder@nisivoccia.com		

2019 PREPARER'S CERTIFICATION OTHER ASSETS


Township of Hanover No. 3
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:			
Name:	William F. Schroeder		
Title:	Auditor		
Address:	200 Valley Road, Suite 300 Mt Arlington, NJ 07856		
Phone Number:	(973) 328-1825	Fax Number:	(973) 298-8501
E-mail address:	bschroeder@nisivoccia.com		

2019 APPROVAL CERTIFICATION

Township of Hanover No. 3


(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 15th day of November, 2018.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the Board of Commissioners thereof.

Officer's Signature:			
Name:	Robert Callas		
Title:	Secretary		
Address:	Township of Hanover Fire District No. 3 P.O. Box 511 Cedar Knolls, NJ 07927-0511		
Phone Number:	(973) 267-2181	Fax Number:	(973) 292-2576
E-mail address:	Robert.Callas@hanovertwpfd3.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: http://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



2019 FIRE DISTRICT BUDGET RESOLUTION

Township of Hanover No. 3

(Fire District Name and Number)

NOVEMBER 15, 2018

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

RESOLUTION 18-11-15- 81

WHEREAS, the Annual Budget for the Hanover Township Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 15, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,016,033, which includes an amount to be raised by taxation of \$1,249,883 and Total Appropriations of \$2,016,033; and

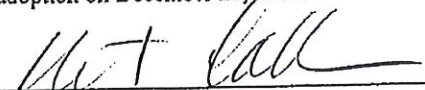
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 November 15, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 20, 2018.



 (Secretary's Signature)

November 15, 2018

 (Date)

Board of Commissioners Recorded Vote

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


2019 ADOPTION CERTIFICATION

Township of Hanover No. 3 (Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 20th day of December, 2018.

Officer's Signature:			
Name:	Robert Callas		
Title:	Secretary		
Address:	Township of Hanover Fire District No. 3 P.O. Box 511 Cedar Knolls, NJ 07927-0511		
Phone Number:	(973) 267-5659	Fax Number:	(973) 292-2576
E-mail address:	Robert.callas@hanovertwpfd3.com		

2019 ADOPTED BUDGET RESOLUTION

18-12-20-90

Township of Hanover No. 3

(Fire District Name and Number)

DECEMBER 20, 2018

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

WHEREAS, the Annual Budget for the Hanover Township Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 20, 2018; 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 Annual Budget as presented for adoption reflects Total Revenues of \$1,948,533 which includes amount to be raised by taxation of \$1,249,883, and Total Appropriations of \$1,948,533; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 20, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,948,533, which includes amount to be raised by taxation of \$1,249,883, and Total Appropriations of \$1,948,533; 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 Saturday, February 16, 2019 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)

DECEMBER 20, 2018
(Date)

Board of Commissioners Recorded Vote

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

2019 FIRE DISTRICT BUDGET
Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Township of Hanover No. 3

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 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 2019 budget is decreasing \$300,273 from the 2018 budget primarily due to the \$518,000 of prior year capital appropriations which were not in the 2019 budget. Cost of operations salaries and wages are increasing approximately \$93,000 primarily due to the \$75,353 increase in EMS personnel and the first-time budgeting of \$40,000 for accrued liability payout (which is offset by \$40,000 of fund balance anticipated as revenue). Other operations and maintenance expenses are increasing \$70,385, which is offset by the \$75,000 of anticipated revenue from the FEMA grant. The 2019 budget is still within the budget "cap." There are no other material variances in the 2019 budget over the 2018 budget.

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

The amount to be raised by taxation will increase from \$1,187,606 in 2018 to \$1,249,883 in 2019 and its use of unrestricted fund balance will be \$40,000 compared to the \$518,000 used in 2018 to fund the capital items and help offset the tax rate. The projected tax rate will increase from 8 point 3 cents per \$100 of assessed valuation to 8 point 6 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 2019 budget is in compliance with the property tax cap levy.

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

N/A – This is not applicable for 2019.

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 no proposed capital appropriations in the 2019 budget. The District's total debt service payment for 2019 is the same as 2018. 2020 will be the last payment of the District's current outstanding debt.

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

N/A – This is not applicable for 2019.

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS (CONTINUED)

Township of Hanover No. 3 (Fire District Name and Number)

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

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.

N/A – This is not applicable for 2019.

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	\$1,446,963,100
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.086

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	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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N/A

FIRE DISTRICT CONTACT INFORMATION 2019

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

Name of Fire District:	Township of Hanover Fire District No. 3		
Address:	P.O. Box 511		
City, State, Zip:	Cedar Knolls	NJ	07927
Phone: (ext.)	(973) 267-2181	Fax:	(973) 292-2576

Preparer's Name:	William F. Schroeder		
Preparer's Address:	200 Valley Rd, Suite 300		
City, State, Zip:	Mt Arlington	NJ	07856
Phone: (ext.)	(973) 328-1825	Fax:	(973) 298-8501
E-mail:	bschroeder@nisivoccia.com		

Chairman:	Michael Dugan		
Phone: (ext.)	(973) 267-5959	Fax:	(973) 292-2576
E-mail:	Michael.dugan@hanovertwpfd3.com		

Secretary/Treasurer:	Robert Callas / Peter De Nigris		
Phone: (ext.)	(973) 267-5659	Fax:	(973) 292-2576
E-mail:	Robert.callas@hanovertwpfd3.com / Peter.denigris.@hanovertwpfd3.com		

Name of Auditor:	William F. Schroeder		
Name of Firm:	Nisivoccia LLP		
Address:	200 Valley Road, Suite 300		
City, State, Zip:	Mt. Arlington	NJ	07856
Phone: (ext.)	(973) 328-1825	Fax:	(973) 298-8501
E-mail:	wschroeder@nisivoccia.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Township of Hanover No. 3

(Fire District Name and Number)

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No 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, 2019 to December 31, 2019

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

Vehicle	Years in Service	Assigned To
Car 30	3	Motor Pool
Command 31	6	Assistant Chief (Fire)
Command 32	10	Motor Pool
Ladder 33	18	Motor Pool
Pumper 34	6	Motor Pool
Pumper 35	24	Motor Pool
Command 37	6	Chief
Ambulance 38	1	Motor Pool
Ambulance 39	8	Motor Pool
Car 36	1	Assistant Chief (EMS)

- 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 Schedule of Commissioners and Officers (Continued)

**Hanover Township Fire District #3
Morris County**

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer	Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)									
1 Robert Callas	Commissioner	2	X		\$ 2,400	None	None	None	\$ 2,400							\$ 2,400
2 Peter DeNigris	Commissioner	2	X		2,400	None	None	None	2,400							2,400
3 Michael Dugan	Commissioner	2			2,400	None	None	None	2,400							2,400
4 Marla Florio	Commissioner	2			2,400	None	None	None	2,400							2,400
5 Thomas Quirk	Commissioner	2			2,400	None	None	None	2,400							2,400
6 Frank De Simone	Lieutenant/EMS	40				None	None	None	-							-
7 Chad DiGrigorio	Chief/Official	40				None	None	None	-							-
8 James Schultz	Administrator	25				None	None	None	-							-
9									-							-
10									-							-
11									-							-
12									-							-
13									-							-
14									-							-
15									-							-
Total:						\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000				\$ -	\$ -	\$ 12,000

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:

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Township of Hanover No. 3
(Fire District Name and Number)

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

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.

Membership of Board of Commissions (Full Name)	Title
Michael Dugan	Chairman
Thomas Quirk	Vice Chairman
Robert Callas	Secretary
Peter De Nigris	Treasurer
Maria Florio	Clerk

Schedule of Health Benefits - Detailed Cost Analysis

Hanover Township Fire District #3
Morris County

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	5	\$ 7,500	\$ 37,500	1	\$ 7,000	\$ 7,000	\$ 30,500	435.7%
Parent & Child				1	16,000	16,000	(16,000)	-100.0%
Employee & Spouse (or Partner)								#DIV/0!
Family	2	26,000	52,000	2	25,000	50,000	2,000	4.0%
Employee Cost Sharing Contribution (enter as negative -)			(19,500)			(13,500)	(6,000)	44.4%
Subtotal	7		70,000	4		59,500	10,500	17.6%
Commissioners - Health Benefits - Annual Cost								
Single Coverage								#DIV/0!
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)								#DIV/0!
Family								#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	0			0				#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage								#DIV/0!
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)								#DIV/0!
Family								#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	0			0				#DIV/0!
GRAND TOTAL	7		\$ 70,000	4		\$ 59,500	\$ 10,500	17.6%

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

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:
County:

Hanover Township Fire District #3
Morris County

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$ 1,187,606
Cap Bank Available from 2016 (See Levy Cap Certification)	8,556
Cap Bank Available from 2017 (See Levy Cap Certification)	222
Cap Bank Available from 2018 (See Levy Cap Certification)	30,843
Cap Bank Used from 2016	
Cap Bank Used from 2017	
Cap Bank Used from 2018	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	1,438,418,700
New Ratables - Increase in Valuations (New Construction and Additions)	8,544,400
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.083
Projected Tax Rate based upon Proposed Levy	0.086379743

2019 Budget Summary

Hanover Township Fire District #3 Morris County

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 40,000	\$ 518,000	\$ (478,000)	-92.3%
Total Miscellaneous Anticipated Revenues	6,500	6,500	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,900	2,500	(600)	-24.0%
Total Other Revenue	613,950	579,700	34,250	5.9%
Total Operating Grant Revenue	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	<u>36,300</u>	<u>22,000</u>	<u>14,300</u>	65.0%
Total Revenues and Fund Balance Utilized	698,650	1,128,700	(430,050)	-38.1%
Amount to be Raised by Taxation to Support Budget	<u>1,249,883</u>	<u>1,187,606</u>	<u>62,277</u>	5.2%
Total Anticipated Revenues	<u>1,948,533</u>	<u>2,316,306</u>	<u>(367,773)</u>	-15.9%
APPROPRIATIONS				
Total Administration	119,236	108,756	10,480	9.6%
Total Cost of Operations & Maintenance	1,736,762	1,603,815	132,947	8.3%
Total Appropriations Offset with Revenue	28,800	22,000	6,800	30.9%
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	(518,000)	-100.0%
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>1,948,533</u>	<u>2,316,306</u>	<u>(367,773)</u>	-15.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

Hanover Township Fire District #3
Morris County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 40,000	\$ 518,000	\$ (478,000)	-92.3%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	40,000	518,000	(478,000)	-92.3%
Miscellaneous Anticipated Revenues				
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)	-	-	-	0.0%
Rental Income	6,500	6,500	-	0.0%
Total Miscellaneous Anticipated Revenues	6,500	6,500	-	-
Sale of Assets (List Individually)				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	-
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1	1,900	2,500	(600)	-24.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,900	2,500	(600)	-24.0%
Other Revenue (List in Detail)				
EMS Services	570,000	540,000	30,000	5.6%
Local Registration Fees	23,000	23,000	-	0.0%
Fire Alarm and Standby Fees	12,750	7,500	5,250	70.0%
Miscellaneous	8,200	9,200	(1,000)	-10.9%
Total Other Revenue	613,950	579,700	34,250	5.9%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	-	-	-	#DIV/0!
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	-	-	-	-
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	36,300	22,000	14,300	65.0%
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	36,300	22,000	14,300	65.0%
<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	-	-	-	-
Total Revenues Offset with Appropriations	36,300	22,000	14,300	65.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 698,650	\$ 1,128,700	\$ (430,050)	-38.1%

2019 Appropriations Schedule

Hanover Township Fire District #3
Morris County

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 63,300	\$ 58,000	\$ 5,300	9.1%
Commissioners	\$ 12,500	\$ 12,500	-	0.0%
Fringe Benefits	14,336	8,756	5,580	63.7%
Total Administration - Personnel	90,136	79,256	10,880	13.7%
Administration - Other (List)				
Other Admin Expense #1	29,100	29,500	(400)	-1.4%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	29,100	29,500	(400)	-1.4%
Total Administration	119,236	108,756	10,480	9.6%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	830,962	738,000	92,962	12.6%
Fringe Benefits	277,500	240,400	37,100	15.4%
Total Operations & Maintenance - Personnel	1,108,462	978,400	130,062	13.3%
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1	628,300	625,415	2,885	0.5%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance 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 Operations & Maintenance - Other	628,300	625,415	2,885	0.5%
Total Operations & Maintenance	1,736,762	1,603,815	132,947	8.3%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	28,800	22,000	6,800	30.9%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	28,800	22,000	6,800	30.9%
Appropriations Offset with Revenue - Other (List)				
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	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	28,800	22,000	6,800	30.9%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)		518,000	(518,000)	-100.0%
Total Capital Appropriations	60,099	58,360	1,739	3.0%
Total Principal Payments on Debt Service	3,636	5,375	(1,739)	-32.4%
Total Interest Payments on Debt	-	-	-	-15.9%
TOTAL APPROPRIATIONS	\$ 1,948,533	\$ 2,316,306	\$ (367,773)	

2019 Proposed Capital Budget

Hanover Township Fire District #3
Morris County

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
New Fire Apparatus	N/A		12/02/17	70%		495,000
Support Vehicle	N/A		12/02/17	87%		23,000
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	518,000

DOWN PAYMENTS (N.J.S.A. 40A:14-85)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	518,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						
TOTAL CAPITAL APPROPRIATIONS					\$ -	\$ 518,000

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

	\$ 518,000

Debt Service Schedule - Principal

Hanover Township Fire District #3
Morris County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds												-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs												-
<i>Capital Leases</i>												
Capital Lease #1	02/19/11	100%	12/14/11	58,360	60,099	61,890						121,989
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				58,360	60,099	61,890						121,989
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans												-
<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												-
Total Principal - Other Bonds or Notes												-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 58,360	\$ 60,099	\$ 61,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,989

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

Hanover Township Fire District #3
Morris County

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									\$ -
General Obligation Bond #1									-
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									-
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									5,479
Capital Lease #1	5,375	3,636	1,843						-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	5,375	3,636	1,843	-	-	-	-	-	5,479
Intergovernmental Loans									-
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									-
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 5,375	\$ 3,636	\$ 1,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,479

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

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

2019 Fund Balance Reconciliation

Hanover Township Fire District #3
Morris County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ (201,711)
Less: Utilized in 2018 Adopted Budget	518,000
Proposed balance available	(719,711)
Estimated results of operations for the year ending December 31, 2018	100,000
Anticipated balance December 31, 2018	(619,711)
Less: Fund Balance utilized in 2019 Proposed Budget	40,000
Plus: Accrued Unfunded Pension Liability (1)	1,197,810
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	\$ 538,099
Proposed balance after utilization in 2019 Proposed Budget	\$ 538,099

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 121,989
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	121,989
Estimated results of operations for the year ending December 31, 2018	121,989
Anticipated balance December 31, 2018	-
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	\$ 121,989
Proposed balance after utilization in 2019 Proposed Budget	\$ 121,989

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

2019 Referendums

Hanover Township Fire District #3 Morris County

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

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

\$ -

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

2019 Levy Cap Summary

Hanover Township Fire District #3
Morris County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,187,606	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
		<hr/>	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,187,606	
Plus: 2% Cap Increase		23,752	
		<hr/>	
		1,211,358	

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		29,221	
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		<hr/>	
Total Exclusions		29,221	

Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	8,544,400	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.083	
		<hr/>	
		7,092	
		1,247,671	

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2016		2,212	
Amount Utilized from Levy Cap Bank from 2017		-	
Amount Utilized from Levy Cap Bank from 2018		-	
		<hr/>	
Maximum Tax Levy Before Referendum		1,249,883	
Amount Proposed for Levy Cap Referendum		-	
		<hr/>	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,249,883	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,249,883	
Cap Bank Available from Prior Year (2016) for 2019 Budget		8,556	
Cap Bank Available from Prior Year (2017) for 2019 Budget		222	
		<hr/>	
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		222	
Cap Bank Available from Prior Year (2018) for 2019 Budget		<hr/>	
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		30,843	
Cap Bank from Current Year (2019) Available for 2020 Budget		30,843	
Cap Bank Available from 2019 for 2020 Budget		<hr/>	
		(2,212)	
	\$	-	

2019 Levy Cap Exclusion Calculations

Hanover Township Fire District #3
Morris County

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 17,423
2019 Proposed Budget PFRS Contribution Appropriated	96,417
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	<u>113,840</u>
2018 Adopted Budget PERS Contribution	<u>15,533</u>
2018 Adopted Budget PFRS Contribution	<u>69,086</u>
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	84,619
Net 2018 Base Amount	<u>\$ 29,221</u>
Pension Contribution Exclusion	

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ -
2018 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	<u>\$ -</u>

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 63,735
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>63,735</u>
2018 Adopted Budget Total Debt Service Appropriation	63,735
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	<u>63,735</u>
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ -
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	<u>-</u>
2018 Adopted Budget Total Capital Appropriation	518,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	518,000
2018 Base Amount	<u>-</u>
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	\$ -
2019 Proposed Budget Administration Health Insurance Appropriation	70,000
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	70,000
2019 Proposed Budget Group Health Insurance	68,000
2018 Adopted Budget Administration Health Insurance Appropriation	68,000
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	68,000
2018 Adopted Budget Group Health Insurance	2,000
Net Increase (Decrease)	2.94%
Net Increase Divided by 2018 Amount Budgeted = % Increase	-2.00%
SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy	4.94%
% Increase less % Increase Exclusion = % Increase Inside Cap	\$ 3,360
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ 2,000
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 3,360
2019 Increase in Appropriation	

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**
(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Hanover Township
Fire District Code: F03 - Cedar Knolls

County: Morris
Total Number of Fire Districts: 02

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

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

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

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

\$ 1,438,418,700 (1)

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

\$ 8,544,400 (2a)

— \$ 0 (2b)

= \$ 8,544,400 (2c)

Assessor Signature

TAX COLLECTOR

10/25/18
Date

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

.083 (3)

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

\$ 7091.85 (4)

Tax Collector Signature

11/6/2018
Date



State of New Jersey
 Department of Community Affairs
 Division of Local Government Services
 Bureau of Authority Regulation
 Fire District Levy Cap Certification for Fiscal Year 2019

Fire District: Hanover Township Fire District No. 3
 Municipality: Cedar Knolls
 County: Morris
 FD-Code: 1412-03

2018 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: \$1,218,449
 Amount to be Raised by Taxation: \$1,187,606

Active	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2018	\$30,843	\$0	\$0	\$0	\$30,843
	2017	\$222	\$0	\$0	\$0	\$222
	2016	\$8,556	\$0	\$0	\$0	\$8,556
Levy Cap Bank Totals		\$39,621	\$0	\$0	\$0	\$39,621

Expired	By Calendar Year	Allowable	Applied In	Used From	Expired	Available
	2015	\$5,912	\$0	\$0	\$5,912	\$0
	2014	\$0	\$343	\$0	\$0	\$0
	2013	\$5,254	\$0	\$0	\$5,254	\$0
	2012	\$10,390	\$0	\$0	\$10,390	\$0
Levy Cap Bank Totals		\$21,555	\$343	\$0	\$21,556	\$0

HANOVER TOWNSHIP FIRE DISTRICT #3

RESOLUTION 2019

*RESOLUTION TO AMEND THE 2019 BUDGET
PURSUANT TO N.J.S.A. 40A:14-78.3
FISCAL YEAR: FROM JANUARY 1, 2019 TO DECEMBER 31, 2019*

WHEREAS, the Fire District Budget for the Fiscal Year beginning on January 1, 2019 and ending on December 31, 2019 was introduced on the 15th day of November 2018; and

WHEREAS, a public hearing on the 2019 Fire District budget will be held on December 20, 2018 as publicly advertised; and

WHEREAS, the Board desires to amend certain line items in the 2019 Budget.

NOW, THEREFORE BE IT RESOLVED by the Board of Fire Commissioners of the Fire District No. 3 that the following amendments to the introduced 2019 Fire District Budget be made:

ANTICIPATED REVENUES

	<u>From</u>	<u>To</u>
Supplemental Fire Services Act	\$ 75,000	\$ - 0 -
Annual Registration Fees	\$ 28,800	\$ 36,300
Total Revenues and Fund Balance Utilized	\$ 766,150	\$ 698,650
Total Anticipated Revenues	\$ 2,016,033	\$ 1,948,533

BUDGETED APPROPRIATIONS

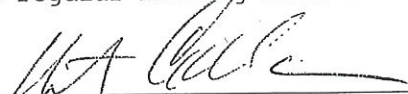
Appropriations:

	<u>From</u>	<u>To</u>
Cost of Operations and Maintenance:		
Other Operations and Maintenance Expense No. 1	\$ 695,800	\$ 628,300
Total Operations and Maintenance - Other	\$ 695,800	\$ 628,300
Total Operations and Maintenance	\$ 1,804,262	\$ 1,736,762
Total Appropriations	\$ 2,016,033	\$ 1,948,533

BE IT FURTHER RESOLVED that two (2) certified copies of this resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2019 Fire District Budget as so amended.

CERTIFICATION

I, Robert Callas, Secretary of the Board of Fire Commissioners, Hanover Township Fire District #3, New Jersey, do hereby certify that this is a true copy of a Resolution adopted by the Board of Fire Commissioners at a regular meeting held on December 20, 2018


 Robert Callas, Secretary

Governing Body Recorded Vote

Board Member	Aye	Nay	Abstain	Absent
COMM. CALLAS	✓			
COMM. De NIGRIS	✓			
COMM. DUGAN	✓			
COMM. FLORIO	✓			
COMM. QUIRK				✓

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED 2019 INTRODUCED BUDGET

Hanover Township Fire District No. 3

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs
Division of Local Government Services
For: Melanie Walter, Director

By 
Christine M. Zopicchi

Date 1/2/19