

2015

**TOWNSHIP OF HANOVER NO.3**

(Fire District name and number)

**Fire District Budget**

[WWW.HANOVERTWPF3.COM](http://WWW.HANOVERTWPF3.COM)

(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2015 FIRE DISTRICT BUDGET**

## **Certification Section**

2015

**TOWNSHIP OF HANOVER NO.3**

(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

**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: \_\_\_\_\_

# 2015 PREPARER'S CERTIFICATION

## TOWNSHIP OF HANOVER NO.3

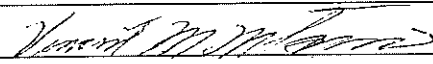
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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:	P.O. Box 397, Mount Arlington, New Jersey 07856		
Phone Number:	973-770-5491	Fax Number:	973-770-5494
E-mail address:	VM_ASSOCIATES@MSN.COM		

**2015 PREPARER'S CERTIFICATION  
OTHER ASSETS**

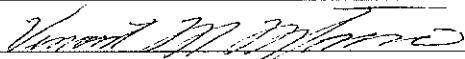
**TOWNSHIP OF HANOVER NO.3**  
(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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:	P.O. Box 397, Mount Arlington, New Jersey 07856		
Phone Number:	973-770-5491	Fax Number:	973-770-5494
E-mail address:	VM_ASSOCIATES@MSN.COM		

# 2015 APPROVAL CERTIFICATION

## TOWNSHIP OF HANOVER NO.3

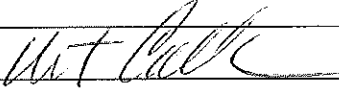
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 20th day of November, 2014.

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.

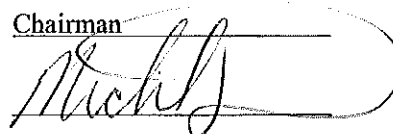
Name of Officer Certifying compliance

Michael Dugan

Title of Officer Certifying compliance

Chairman

Signature



**2015 FIRE DISTRICT BUDGET RESOLUTION**  
**TOWNSHIP OF HANOVER NO.3**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Township of Hanover Fire District No. 3 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 20, 2014; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,636,461.00, which includes an amount to be raised by taxation of \$1,080,761.00, and Total Appropriations of \$1,636,461.00; and

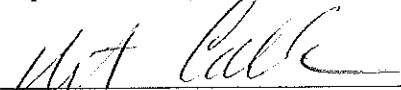
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 November 20, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 15, 2015.

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

11/20/14  
\_\_\_\_\_  
(Date)

Board of Commissioners Recorded Vote

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



# 2015 ADOPTION CERTIFICATION

## TOWNSHIP OF HANOVER NO.3

(Fire District Name and Number)

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 15th day of January, 2015.

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:			

# 2015 ADOPTED BUDGET RESOLUTION

## TOWNSHIP OF HANOVER NO.3

(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

WHEREAS, the Annual Budget for the Township of Hanover Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 15, 2015; and

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

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,636,461.00, which includes amount to be raised by taxation of \$1,080,761.00, and Total Appropriations of \$1,636,461.00; 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 January 15, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,636,461.00, which includes amount to be raised by taxation of \$1,080,761.00, and Total Appropriations of \$1,636,461.00; and

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

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

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

\_\_\_\_\_  
(Date)

### Board of Commissioners Recorded Vote

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

# **2015 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

**2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS**  
**TOWNSHIP OF HANOVER NO.3**  
(Fire District Name and Number)

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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 \$1,636,461.00 for 2015 compared to 1,753,500.00 for 2014. The significant changes are in Fringe Benefits and the Cost of Providing Services portions of the Budget due to reallocating workmen's compensation and life insurance to the insurance line and the Capital Appropriation which included \$187,000 for Acquisition of EMS vehicles and equipment in 2014.*

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 \$1,026,500 in 2014 to \$1,080,761 in 2015 and its use of Unrestricted Fund Balance will be \$000 compared to the \$187,000 used in 2014. The projected tax rate will increase from 7 point 7 cents per \$100 of assessed valuation to 7 point 8 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 below the 2% maximum cap levy restriction and will lapse all of its' unused cap bank from 2012 in the amount of \$10,390.*

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 2015.*

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 for 2015.*

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 2015.*

**2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS  
(CONTINUED)  
TOWNSHIP OF HANOVER NO.3  
(Fire District Name and Number)**

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

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 2015.*

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	\$1,390,735,000
Proposed Tax Rate per \$100 of Assessed Valuation	\$.078

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

No		Yes	
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## FIRE DISTRICT CONTACT INFORMATION 2015

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

<b>Name of Fire District:</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>Preparer's Name:</b>	Vincent M. Montanino		
<b>Preparer's Address:</b>	PO BOX 397, 111 Howard Blvd.		
<b>City, State, Zip:</b>	Mt. Arlington, New Jersey 07856		
<b>Phone: (ext.)</b>	973-770-5491 X13	<b>Fax:</b>	973-770-5494
<b>E-mail:</b>	VM_Associates@msn.com		

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

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

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

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## TOWNSHIP OF HANOVER NO.3

(Fire District Name and Number)

FISCAL YEAR: January 1, 2015 to December 31, 2015

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, 2015 to December 31, 2015**

- 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, 2015 to December 31, 2015**

**ATTACHMENT FOR QUESTION #8**

VEHICLE	YEARS IN SERVICE	MILEAGE	ASSIGNED TO
Rescue 30	15	31104	Motor Pool
Command 31	2	13949	Chief Davidson
Command 32	6	57895	Asst. Chief
Ladder 33	14	20293	Motor Pool
Pumper 34	2	4153	Motor Pool
Pumper 35	20	25895	Motor Pool
Support 36	16	78237	Motor Pool
Command 37	2	9092	Motor Pool
Ambulance 38	6	60096	Motor Pool
Ambulance 39	2	34561	Motor Pool
Command 40	15	73475	Motor Pool

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

**FISCAL YEAR: January 1, 2015 to December 31, 2015**

*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 2013.

**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.

**2015 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 #3  
Morris

**Levy Cap Calculation Summary**

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,026,500
Cap Bank Available from 2012 (See Levy Cap Certification)		10,390
Cap Bank Available from 2013 (See Levy Cap Certification)		5,254
Cap Bank Available from 2014 (See Levy Cap Certification)		-
Cap Bank Used from 2012		
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Changes In Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,339,911,800
New Ratables - Increase in Valuations (New Construction and Additions)		50,823,200
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.077
Projected Tax Rate based upon Proposed Levy		0.077711498

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

MUNICIPALITY Hanover Township COUNTY Morris

FIRE DISTRICT CODE: f03 TOTAL NUMBER OF FIRE DISTRICTS 2

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY


1. Aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. FOR REFERENCE ONLY.

\$ 1,339,911,800 (1)

2. Total valuation of new construction and improvements (not prorated) from the Added Assessment List filed on October 1 of the current calendar tax year minus the total valuation of any added assessment tax appeal reductions from the prior year. Do not include omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

\$ 50,823,200 (2)

10/30/14  
DATE

  
ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District TAX RATE from CURRENT YEAR (expressed as a decimal, \$ per hundred).

.077 (3)

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

\$ 39,133.86 (4)

10/30/2014  
DATE

  
TAX COLLECTOR SIGNATURE

## 2015 Budget Summary

### Township of Hanover Fire District #3 Morris

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ -	\$ 187,000	\$ (187,000)	-100.0%
Total Miscellaneous Anticipated Revenues	6,500	6,500	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	2,500	2,000	500	25.0%
Total Other Revenue	485,700	469,000	16,700	3.6%
Total Operating Grant Revenue	38,000	38,000	-	0.0%
Total Revenues Offset with Appropriations	<u>23,000</u>	<u>24,500</u>	<u>(1,500)</u>	-6.1%
Total Revenues and Fund Balance Utilized	555,700	727,000	(171,300)	-23.6%
Amount to be Raised by Taxation to Support Budget	<u>1,080,761</u>	<u>1,026,500</u>	<u>54,261</u>	5.3%
Total Anticipated Revenues	<u>1,636,461</u>	<u>1,753,500</u>	<u>(117,039)</u>	-6.7%
<b>APPROPRIATIONS</b>				
Total Administration	44,155	51,800	(7,645)	-14.8%
Total Cost of Operations & Maintenance	1,466,070	1,388,465	77,605	5.6%
Total Appropriations Offset with Revenue	62,500	62,500	-	0.0%
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	-	187,000	(187,000)	-100.0%
Total Principal Payments on Debt Service	55,032	53,439	1,593	3.0%
Total Interest Payments on Debt	<u>8,704</u>	<u>10,296</u>	<u>(1,592)</u>	-15.5%
Total Appropriations	<u>1,636,461</u>	<u>1,753,500</u>	<u>(117,039)</u>	-6.7%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

## 2015 Revenue Schedule

### Township of Hanover Fire District #3 Morris

	2015 <i>Proposed Budget</i>	2014 <i>Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -	\$ 187,000	\$ (187,000)	-100.0%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>-</u>	<u>187,000</u>	<u>(187,000)</u>	-100.0%
<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	<u>6,500</u>	<u>6,500</u>	<u>-</u>	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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Investment Account #1	2,500	2,000	500	25.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>2,500</u>	<u>2,000</u>	<u>500</u>	25.0%
<i>Other Revenue (List in Detail)</i>				
EMS Services	450,000	436,000	14,000	3.2%
Local Registration Fees	23,000	20,000	3,000	15.0%
Fire Alarms and Standby Fees	6,500	6,500	-	0.0%
Miscellaneous	6,200	6,500	(300)	-4.6%
Total Other Revenue	<u>485,700</u>	<u>469,000</u>	<u>16,700</u>	3.6%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
Safer Grant	38,000	38,000	-	0.0%
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	<u>38,000</u>	<u>38,000</u>	<u>-</u>	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	21,500	23,000	(1,500)	-6.5%
Penalties and Fines	1,500	1,500	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	<u>23,000</u>	<u>24,500</u>	<u>(1,500)</u>	-6.1%
<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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Revenues Offset with Appropriations	<u>23,000</u>	<u>24,500</u>	<u>(1,500)</u>	-6.1%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u><b>\$ 555,700</b></u>	<u><b>\$ 727,000</b></u>	<u><b>\$ (171,300)</b></u>	<b>-23.6%</b>

## 2015 Appropriations Schedule

### Township of Hanover Fire District #3 Morris

	2015 <i>Proposed Budget</i>	2014 <i>Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 6,500	\$ 6,500	\$ -	0.0%
Commissioners	\$ 10,000	\$ 10,000	-	0.0%
Fringe Benefits	755	-	755	#DIV/0!
Total Administration - Personnel	<u>17,255</u>	<u>16,500</u>	<u>755</u>	4.6%
<i>Administration - Other (List)</i>				
Office Expenses	8,500	10,000	(1,500)	-15.0%
Election and Recruitment/Retention	3,800	3,800	-	0.0%
Fire Prevention Bureau and Public Events	14,600	21,500	(6,900)	-32.1%
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>26,900</u>	<u>35,300</u>	<u>(8,400)</u>	-23.8%
Total Administration	<u>44,155</u>	<u>51,800</u>	<u>(7,645)</u>	-14.8%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	591,800	543,800	48,000	8.8%
Fringe Benefits	233,445	294,300	(60,855)	-20.7%
Total Operations & Maintenance - Personnel	<u>825,245</u>	<u>838,100</u>	<u>(12,855)</u>	-1.5%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Maintenance, Permits, Rental Charges, Convention & Expense Reim.	306,300	252,165	54,135	21.5%
Insurance, Professional Services, Physicals, Travel, Dues, Advertising and Training	223,625	166,200	57,425	34.6%
Uniforms & Utilities	54,900	55,000	(100)	-0.2%
Contingent Expenses	-	-	-	#DIV/0!
Rescue and Firefighting Equipment	56,000	77,000	(21,000)	-27.3%
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Operations & Maintenance - Other	<u>640,825</u>	<u>550,365</u>	<u>90,460</u>	16.4%
Total Operations & Maintenance	<u>1,466,070</u>	<u>1,388,465</u>	<u>77,605</u>	5.6%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	18,000	18,000	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>18,000</u>	<u>18,000</u>	<u>-</u>	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Materials & Supplies	44,500	44,500	-	0.0%
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>44,500</u>	<u>44,500</u>	<u>-</u>	0.0%
Total Appropriations Offset with Revenue	<u>62,500</u>	<u>62,500</u>	<u>-</u>	0.0%
<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	-	187,000	(187,000)	-100.0%
Total Principal Payments on Debt Service	55,032	53,439	1,593	3.0%
Total Interest Payments on Debt	8,704	10,296	(1,592)	-15.5%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,636,461</u>	<u>\$ 1,753,500</u>	<u>\$ (117,039)</u>	-6.7%



## 2015 Schedule of Salaries and Benefits

Township of Hanover Fire District #3  
Morris

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages	PERS Contribution			Budget Fringe Benefits	Benefits
Budget Analyst	1	\$ 6,500	\$ 6,500	\$ 755	-	-	\$ 755	-
Position #2	-	-	-	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Administration			\$ 6,500	\$ 755	\$ -	\$ -	\$ 755	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages	PERS Contribution			Budget Fringe Benefits	Benefits
Fire Chief/Official/EMT	1	\$ 114,600	\$ 114,600	\$ 16,418	\$ 17,100	\$ 21,008	\$ 54,526	-
Fire Fighter/Inspector/EMT	1	82,000	82,000	12,208	19,450	15,020	46,678	-
Fire Fighter/Driver/EMT	1	83,700	83,700	9,312	10,700	15,556	35,568	-
Fire Fighter/Inspector/EMT	1	83,700	83,700	13,471	19,050	15,556	48,077	-
Fire Fighter	1	40,000	40,000	2,517	4,360	4,000	6,877	-
Part-Time EMT	10	14,500	145,000	-	-	-	40,000	-
Overtime	1	20,000	20,000	-	-	-	-	-
New Hire	1	22,800	22,800	-	-	1,719	1,719	-
Position #9	-	-	-	-	-	-	-	-
Position #10	-	-	-	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
Total Operation & Maintenance			\$ 591,800	\$ 11,829	\$ 42,097	\$ 113,219	\$ 233,445	\$ -

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages	PERS Contribution			Budget Fringe Benefits	Benefits
Position #1	1	\$ 9,000	\$ 9,000	-	-	-	\$ -	-
Position #2	1	9,000	9,000	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Total Offset by Revenue			\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 616,300	\$ 12,584	\$ 42,097	\$ 66,300	\$ 113,219	\$ 234,200

# 2015 Proposed Capital Budget

Township of Hanover Fire District #3  
Morris

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2015		2014	
					Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget
EMS Ambulances and Equipment	Vehicles	N/A	12/05/13	100%				\$ 187,000
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements								- 187,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2015		2014	
					Proposed Budget	Adopted Budget	Proposed Budget	Adopted Budget
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								- 187,000
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>								-
<b>TOTAL CAPITAL APPROPRIATIONS</b>								<b>\$ - \$ 187,000</b>

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

# 5 Year Debt Service Schedule - Principal

Township of Hanover Fire District #3  
Morris

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	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>												
Pierce Fire Apparatus	02/19/11	100%	12/14/11	53,439	55,032	56,671	58,360	60,099				230,162
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<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												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 53,439</b>	<b>\$ 55,032</b>	<b>\$ 56,671</b>	<b>\$ 58,360</b>	<b>\$ 60,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 230,162</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.

# 5 Year Debt Service Schedule - Interest

Township of Hanover Fire District #3  
Morris

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Pierce Fire Apparatus	10,296	8,704	7,064	5,375	3,636				24,779
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	10,296	8,704	7,064	5,375	3,636	-	-	-	24,779
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<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 Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 10,296</b>	<b>\$ 8,704</b>	<b>\$ 7,064</b>	<b>\$ 5,375</b>	<b>\$ 3,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,779</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.

## 2015 Fund Balance Reconciliation

### Township of Hanover Fire District #3 Morris

**UNRESTRICTED FUND BALANCE**

Beginning balance January 1, 2014 (1)	\$	715,233
Less: Utilized in 2014 Adopted Budget		187,000
Proposed balance available		528,233
Estimated results of operations for the year ending December 31, 2014		20,000
Anticipated balance December 31, 2014		548,233
Less: Fund Balance utilized in 2015 Proposed Budget		
Proposed balance after utilization in 2015 Proposed Budget	\$	548,233

**RESTRICTED FUND BALANCE**

Beginning balance January 1, 2014 (1)	\$	532,672
Less: Utilized in 2014 Adopted Budget		-
Proposed balance available		532,672
Estimated results of operations for the year ending December 31, 2014		187,000
Anticipated balance December 31, 2014		719,672
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2015 Proposed Budget	\$	719,672

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

## 2015 Referendums

Township of Hanover Fire District #3  
Morris

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 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	2015 Proposed Budget Amount Requested	2014 Final Budget
<b>Total Release of Restricted Fund Balance</b>	\$ -	\$ -

## 2015 Levy Cap Summary

### Township of Hanover Fire District #3 Morris

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,026,500
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,026,500
Plus: 2% Cap Increase		20,530
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>1,047,030</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		1
Allowable Pension Increases		-
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		1

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	50,823,200
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.077	39,134

**ADJUSTED TAX LEVY** **1,086,165**

Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		1,086,165
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>1,086,165</b>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,080,761
Cap Bank Available from Prior Year (2012) for 2015 Budget		10,390
Cap Bank Available from Prior Year (2013) for 2015 Budget		5,254
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		5,254
Cap Bank Available from Prior Year (2014) for 2015 Budget		-
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		-
Cap Bank from Current Year (2015) Available for 2016 Budget		5,404
Cap Bank Available from 2015 for 2016 Budget	<b>\$</b>	<b>5,404</b>





## 2015 Levy Cap Exclusion Calculations

### Township of Hanover Fire District #3 Morris

#### PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$	12,584
2015 Proposed Budget PFRS Contribution Appropriated		42,097
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		54,681
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)		13,028
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)		42,759
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2014 Base Amount		55,787
Pension Contribution Exclusion	\$	-

#### LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	-
2014 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion {+/-}	\$	-

#### DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	63,736
2014 Adopted Budget Total Debt Service Appropriation		63,735
Debt Service Exclusion	\$	1

#### CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	-
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2015 Base Amount		-
2014 Adopted Budget Total Capital Appropriation		187,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2014 Base Amount		187,000
Capital Expenditure Exclusion	\$	-

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		66,300
2015 Proposed Budget Group Health Insurance		66,300
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		102,700
2014 Adopted Budget Group Health Insurance		102,700
Net Increase (Decrease)		(36,400)
Net Increase Divided by 2014 Amount Budgeted = % Increase		0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2015 Increase in Appropriation	\$	-

**Fire District Schedule of Commissioners and Officers (Continued)**

Township of Hanover Fire District #3  
Morris

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Reportable Compensation from Fire District (W-2/ 1099)				Total Compensation from Fire District	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	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.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)								
1 Robert Callas		2	X		\$ 2,000	NONE	NONE	NONE	\$ 2,000	NONE					\$ 2,000	
2 Peter DeNigris		2	X		2,000	NONE	NONE	NONE	2,000	NONE					2,000	
3 Michael Dugan		2	X		2,000	NONE	NONE	NONE	2,000	NONE					2,000	
4 Maria Florio		2	X		1,500	NONE	NONE	NONE	1,500	NONE					1,500	
5 Thomas Harrington		2	X	X	500	NONE	NONE	NONE	500	NONE					500	
6 Thomas Quirk		2	X		2,000	NONE	NONE	NONE	2,000	NONE					2,000	
7 James Davidson	Chief/Official	48		X	105,102	NONE	NONE	35,523	140,625	2,000	Hanover Twp.	OEM/UCC	7632	34,692	44,324	
8 Frank DeSimone	Lieutenant/EWS	40		X	82,189	NONE	NONE	21,024	103,213	140,625	Co. of Morris	Fire Instructor	6980		147,605	
9 Chad DiGiorgio	Lieutenant/Official	40		X	87,275	NONE	NONE	31,538	118,813	103,213	NONE		2218		103,213	
10 Robert Lake	Lieutenant/Inspector	40		X	80,125	NONE	NONE	32,733	112,858	118,813	Co. of Morris	Fire Instructor			121,031	
11															112,858	
12																
13																
14																
15																
<b>Total:</b>					\$ 364,690	\$ -	\$ -	\$ 120,818	\$ 485,508	\$ -	\$ 16,830	\$ 34,692	\$ 537,030			

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 #3  
Morris

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost		% Increase (Decrease)
	Budget	Proposed	Budget	Proposed			Year Cost	Increase (Decrease)	
<b>Active Employees - Health Benefits - Annual Cost</b>									
Single Coverage									
Parent & Child	1	14,200	14,200	-	1	13,155	1,045	7.9%	#DIV/0!
Employee & Spouse (or Partner)									
Family	3	23,200	69,600	(17,500)	3	21,463	5,210	8.1%	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	4		66,300		4	61,348	4,952	8.0%	#DIV/0!
Subtotal								8.1%	
<b>Commissioners - Health Benefits - Annual Cost</b>									
Single Coverage									
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									
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>	<b>4</b>		<b>\$ 66,300</b>		<b>4</b>	<b>\$ 61,348</b>	<b>\$ 4,952</b>	<b>8.1%</b>	

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

# Schedule of Accumulated Liability for Compensated Absences

Township of Hanover Fire District #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, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
NONE						
<b>Total liability for accumulated compensated absences at January 1, 2014</b>		\$ -				