

## General Instructions to Complete the Fire District Budget Workbook

- a) This workbook shall be used for completing the Fire District Introduced and Adopted Budgets.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray and yellow highlighted sections of the worksheet.
- e) Begin by navigating to the "KEY INPUTS" tab.  
Select the Fire District by clicking on cell B2 and selecting from the dropdown menu. This will populate the entity name and county. Continue to complete each of the fields in order to populate standard information throughout the workbook.  
When copying information from another document, users must select "Paste Values" when pasting the information into this workbook.
- f) In all applicable signature lines, insert the email address of the applicable official.  
Once approved by the Board of Fire Commissioners, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be precisely named as: <municode>\_introbudget\_20xx. The list of municodes for Fire Districts can be found at:  
<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>
- g) Once approved by the Board of Fire Commissioners, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be precisely named as: <municode>\_adoptbudget\_20xx. The list of municodes for Fire Districts can be found at:  
<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>
- h) Only the Designated Officials for the Fire District have access to the "Submit for Review" tab within the FAST portal.
- i) Please review the additional instructions "FAST System for Fire Districts: Introduction and User Guide" link below:  
<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20Fire%20Budget%20User%20Guide.pdf>



<b>Year</b>	2023	<b>Board</b>
<b>Fire District</b>	<b>Hanover Township FD No. 2</b>	<i>Chairperson</i>
<b>County</b>	Morris	<i>Treasurer</i>
<b>Web Address</b>	whippanyfire.com	<i>Secretary</i>
<b>Election Month</b>	February	<i>Commissioner</i>
		<i>Commissioner</i>

<b>Certification Sections</b>		<b>Exp</b>
<b>Preparer and Preparer - Other Assets Certification</b>		<i>Vehicle List</i>
<b>Preparer Name</b>	Robert Cobane Jr.	<i>Accumulated Absences</i>
<b>Title</b>	Treasurer	<i>Salary &amp; Benefit Detail</i>
<b>Address</b>	P.O. Box 165, Whippany, NJ 07981	<i>Capital Budget Detail</i>
<b>Phone</b>	973-887-3906	
<b>Fax</b>	973-887-4559	
<b>Email</b>	<a href="mailto:robcothane@gmail.com">robcothane@gmail.com</a>	

<b>Approval Certification</b>	
<b>Officer's Name</b>	Steve Willans
<b>Title</b>	Secretary
<b>Address</b>	P.O. Box 165, Whippany, NJ 07981
<b>Phone</b>	973-887-3906
<b>Fax</b>	973-887-4559
<b>Email</b>	<a href="mailto:swillans@whippanyfire.com">swillans@whippanyfire.com</a>

<b>Internet Certification</b>	
<b>Officer's Name</b>	Steve Willans
<b>Title</b>	Secretary

<b>Adoption Certification</b>	
<b>Officer's Name</b>	Steve Willans
<b>Title</b>	Secretary
<b>Address</b>	P.O. Box 165, Whippany, NJ 07981
<b>Phone</b>	973-887-3906
<b>Fax</b>	973-887-4559
<b>Email</b>	<a href="mailto:swillans@whippanyfire.com">swillans@whippanyfire.com</a>

**of Fire Commissioners:**

John Gethins  
Robert Cobane Jr.  
Steve Willans  
Richard Quinn  
Al Ehrich

**Version 2023.1**

**and Section Length**

Standard  
Standard  
Standard  
Standard

**All options are defaulted to "Standard". Use the dropdown menu to switch to "Expanded"**

*"Standard" = 1 Vehicle List page, "Expanded" = 3 Vehicle List pages.*

*"Standard" = 2 Accumulated Absence pages, "Expanded" = 8 Accumulated Absence pages*

*"Standard" = single page F-4: Salary & Wage Schedule, "Expanded" = additional page for*

*"Standard" = single page F-5: Capital Budget Proposed, "Expanded" = additional page for*

***led" for any section.***

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*r greater detail.*

# 2023

Hanover Township FD No. 2

# Fire District Budget

[whippanyfire.com](http://whippanyfire.com)



Division of Local Government Services

**2023 FIRE DISTRICT BUDGET**  
**Certification Section**

**2023**

Hanover Township FD No. 2

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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



# 2023 PREPARER'S CERTIFICATION

Hanover Township FD No. 2

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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 stature 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:	<a href="mailto:robcobane@gmail.com">robcobane@gmail.com</a>
Name:	Robert Cobane Jr.
Title:	Treasurer
Address:	P.O. Box 165, Whippany, NJ 07981
Phone Number:	973-887-3906
Fax Number:	973-887-4559
E-mail Address:	robcobane@gmail.com

# 2023 PREPARER'S CERTIFICATION

## OTHER ASSETS

Hanover Township FD No. 2

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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:	<a href="mailto:robcobane@gmail.com">robcobane@gmail.com</a>
Name:	Robert Cobane Jr.
Title:	Treasurer
Address:	P.O. Box 165, Whippany, NJ 07981
Phone Number:	973-887-3906
Fax Number:	973-887-4559
E-mail Address:	robcobane@gmail.com

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

A description of the Fire District's mission and responsibilities

Commencing with 2013, the budgets for the current fiscal year and immediately two prior years

The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information

Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years

The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district

Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time date, location and agenda of each meeting

Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years

The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District

A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organizations which received any 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: Steve Willans  
Title of Officer Certifying Compliance: Secretary  
Signature: [swillans@whippanyfire.com](mailto:swillans@whippanyfire.com)

# 2023 APPROVAL CERTIFICATION

Hanover Township FD No. 2

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution of the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on December 12, 2022.

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.

<b>Officer's Signature:</b>	<a href="mailto:swillans@whippanyfire.com">swillans@whippanyfire.com</a>
<b>Name:</b>	Steve Willans
<b>Title:</b>	Secretary
<b>Address:</b>	P.O. Box 165, Whippany, NJ 07981
<b>Phone Number:</b>	973-887-3906
<b>Fax Number:</b>	973-887-4559
<b>E-mail Address:</b>	<a href="mailto:swillans@whippanyfire.com">swillans@whippanyfire.com</a>

# 2023 FIRE DISTRICT BUDGET RESOLUTION

## Hanover Township FD No. 2

### FISCAL YEAR: January 1, 2023 to December 31, 2023

WHEREAS, the Annual Budget for Hanover Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2022; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,714,793.00 which includes an amount to be raised by taxation of \$2,249,746.00 and Total Appropriations of \$2,714,793.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 12, 2022 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 9, 2023.

swillans@whippanyfire.com

(Secretary's Signature)

12/12/2022

(Date)

#### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
John Gethins	X			
Robert Cobane Jr.	X			
Steve Willans	X			
Richard Quinn	X			
Al Ehrich	X			

<b>Open Public Meeting Date (month day, year):</b>
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December 12, 2022
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<b>Total Budget Revenues:</b>	\$	2,714,793.00
<b>Amount to be Raised by Taxes</b>	\$	2,249,746.00
<b>Total Appropriations:</b>	\$	2,714,793.00

<b>Considered for Adoption Date (month day, year):</b>
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January 9, 2023
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# 2023 ADOPTION CERTIFICATION

Hanover Township FD No. 2

## FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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 January 9, 2023.

<b>Officer's Signature:</b>	swillans@whippanyfire.com		
<b>Name:</b>	Steve Willans		
<b>Title:</b>	Secretary		
<b>Address:</b>	P.O. Box 165, Whippany, NJ 07981		
<b>Phone Number:</b>	973-887-3906	<b>Fax:</b>	973-887-4559
<b>E-mail address:</b>	swillans@whippanyfire.com		

# 2023 ADOPTED BUDGET RESOLUTION

## Hanover Township FD No. 2

### FISCAL YEAR: January 1, 2023 to December 31, 2023

WHEREAS, the Annual Budget for the Hanover Township FD No. 2 (the 'Fire District') for the fiscal year beginning January 1, 2023 and ending December 31, 2023 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 9, 2023; 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 \$2,714,793.00 which includes amount to be raised by taxation of \$2,249,746.00, and Total Appropriations of \$2,714,793.00; 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 9, 2023 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenue of \$2,714,793.00, which includes amount to be raised by taxation of \$2,249,746.00, and Total Appropriations of \$2,714,793.00; 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.

swillans@whippanyfire.com

(Secretary's Signature)

January 9, 2023

(Date)

#### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
John Gethins	X			
Robert Cobane Jr.	X			
Steve Willans	X			
Richard Quinn	X			
Al Ehrich	X			



<b>Open Public Meeting Date (month day, year):</b>	
January 9, 2023	

<b>CHOOSE ONE BELOW:</b>	
<b>Compliant with Property Tax Levy Cap Law?</b>	
If yes, type "X" in box:	<input checked="" type="checkbox"/>

<b>Referendum to Exceed Allowable Amount to be Raised?</b>	
If yes, type "X" in box:	<input type="checkbox"/>
Amount:	<input type="text"/>

<b>Referendum to Use Restricted Fund Balance?</b>	
If yes, type "X" in box:	<input type="checkbox"/>
Amount:	<input type="text"/>

<b>Total Budget Revenues:</b>	\$ 2,714,793.00
<b>Amount to be Raised by Taxes</b>	\$ 2,249,746.00
<b>Total Appropriations:</b>	\$ 2,714,793.00

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**2023 FIRE DISTRICT BUDGET  
Narrative and Information Section**

# 2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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

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

February

If November, was the resolution submitted to the Division?

2. Complete a brief statement on the 2023 proposed Annual Budget and make comparison to the 2022 adopted budget.

The 2023 budget is increasing \$286,535 over the 2022 budget primarily due to the increase debt service due to the issuance of new debt for the purchase of a ladder truck and vehicle; as well as increases in operational/maintenance expenses (see #3 for further detail); offset by decrease in capital appropriations. The 2023 budget is still within the budget "cap."

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

Unrestricted fund balance - decrease of \$35,500 or 100% - utilized in 2022 to fund special emergency passed on 9/13/21.  
Investment income – increase of \$1,000 or 100% - eliminated in 2022 due to pandemic. 2021 anticipated amount was \$2,000.  
Registration fees - decrease of \$2,450 or 13% - do not anticipate receiving as much in 2023 as 2022.  
Miscellaneous revenue - increase of \$3,497 or 22% - anticipate increase in donations from local sources.  
Admin S&W and Fringe Benefits - increase \$19,287 or 79% - due to increase in hours for the administrative assistant.  
Cost of Op/Maint. S&W and Fringe Benefits - increase of \$161,034 or 19% - anticipated hiring of one additional firefighter as well as increase in overtime.

PLEASE NOTE: Other Administrative and Operational/Maintenance expenses have been recategorized to accurately represent budget appropriations.

Other Admin Expenses – overall increase \$13,400 or 21% - mainly due to anticipated increases in professional services based on increased rates/quotes, as well as increases in other line items to properly reflect actual expenses in 2022.  
Other Op. & Maint. Expenses - overall increase of \$98,950 - mainly due to increases in workers comp & property insurance (based on quotes); increase in fuel assuming increase in prices based on 2022 trend; increase in incentive for volunteers; increase in maintenance expenses to line up with 2022 actual trends; as well as increases in other line items to properly reflect actual expenses in 2022.

Emergency Appropriation - decrease of \$35,500 - funded the 9/13/21 emergency in 2022 budget.

Capital appropriation - decrease of \$150,000 in "Reserve for Future Capital Outlays" to offset the increase in operational expenses.

Debt service – principal and interest – in accordance with debt service payment schedule and due to issuance of new financing for the purchase of a ladder truck and vehicle.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap.

If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The amount to be raised by taxation will increase from \$1,927,258 in 2022 to \$2,249,746 in 2023. The projected tax rate of 9.3 cents per \$100 of assessed valuation is an increase from the 2022 rate of \$0.081.



# 2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

The 2023 Fire District budget is in compliance with the State's levy cap law.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2023 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

Capital appropriation is decreased by \$150,000 in "Reserve for Future Capital Outlays" to offset the increase in operational expenses.

Debt service is increased due to issuance of new financing for the purchase of a ladder truck and vehicle.

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

N/A

# 2023 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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

9. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts. No

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

Total Assessed Valuation of District	\$ 2,384,599,500.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 0.0933

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

No	X	Yes		If yes, how much is appropriated?	
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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# FIRE DISTRICT CONTACT INFORMATION

## 2023

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

<b>Name of Fire District:</b>	<b>Hanover Township FD No. 2</b>		
<i>Address:</i>	P.O. Box 165		
<i>City, State, Zip:</i>	Whippany	NJ	07981
<i>Phone: (ext.)</i>	973-887-3906	<i>Fax:</i>	973-887-4559
<i>Fire District E-mail:</i>	<a href="mailto:robcobane@gmail.com">robcobane@gmail.com</a>		

<b>Preparer's Name:</b>	Robert Cobane Jr.		
<i>Preparer's Address:</i>	P.O. Box 165		
<i>City, State, Zip:</i>	Whippany	NJ	07981
<i>Phone: (ext.)</i>	973-887-3906	<i>Fax:</i>	973-887-4559
<i>E-mail:</i>	<a href="mailto:robcobane@gmail.com">robcobane@gmail.com</a>		

<b>Chairperson:</b>	John Gethins		
<i>Phone: (ext.)</i>	973-887-3906	<i>Fax:</i>	973-887-4559
<i>E-mail:</i>	<a href="mailto:rwoytas@whippanyfire.com">rwoytas@whippanyfire.com</a>		

<b>Secretary:</b>	Steve Willans		
<i>Phone: (ext.)</i>	973-887-3906	<i>Fax:</i>	973-887-4559
<i>E-mail:</i>	<a href="#">#REF!</a>		

<b>Treasurer:</b>	Robert Cobane Jr.		
<i>Phone: (ext.)</i>	973-887-3906	<i>Fax:</i>	973-887-4559
<i>E-mail:</i>	<a href="mailto:robcobane@gmail.com">robcobane@gmail.com</a>		

<b>Name of Auditor:</b>	Man C. Lee		
<i>Name of Firm:</i>	Nisivoccia		
<i>Address:</i>	200 Valley Road Suite 300		
<i>City, State, Zip:</i>	Mount Arlington	NJ	07856
<i>Phone: (ext.)</i>	973-298-8500	<i>Fax:</i>	973-298-8501
<i>E-mail:</i>	<a href="mailto:mlee@nisivoccia.com">mlee@nisivoccia.com</a>		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

Answer all questions below completely.

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

5
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- 2) Provide the number of alternate voting members of the governing body: 

0
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- 3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees? 

No
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*If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.*

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- 4) Was the fire district a party to a business transaction with one of the following parties:
- a. A current or former commissioner, officer, or employee? 

No
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  - 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
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*If the answer to any of the above is "yes," provide a description of the transaction, including the name of the commissioner, officer, or employee (or family member thereof) of the fire district; the name of the entity and relationship to the individual or family member the amount paid, and whether the transaction was subject to a competitive bid process.*

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- 5) Did the fire district provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
- a. First class or charter travel 

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

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# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

6) Use the "**Vehicle List**" tabs to list of the fire district's vehicles including make, model, and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized district personnel, indicate "motor pool." Do not attach the list as a separate document.

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

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

9) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? No

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? N/A  
*If "yes," attach in FAST a copy of the agreement. If "no," provide 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.*

11) Does the fire District have a Length of Services Award Program (LOSAP) plan? Yes

*If "yes," indicate:*

- a) the year it was implemented 2002
- b) the total number of volunteer members presently eligible to participate 48
- c) the total number of volunteer members presently vested 43
- d) whether the annual contribution for each vested member is fixed or based on an automatic increase Fixed
- e) the total LOSAP budgeted for the current year \$ 45,000.00
- f) the Fire District's LOSAP Plan Contractor

g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. Yes

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# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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

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

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

*If "yes", for each supplemental emergency appropriation:*

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

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

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

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

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# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## FIRE DISTRICT VEHICLES

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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

Year	Make	Model	Assigned Staff	Staff Position
2022 (#1)	Ford	F-250	Chief	
2020 (#86)	Ford	Explorer	Deputy Chief	
2000 (#85)	Ford	F250 Pickup	Motor Pool	
2004 (#80)	KME	Rescue	Motor Pool	
2019 (#81)	Pierce	Enforcer	Motor Pool	
1995 (#82)	US Tank	Engine	Motor Pool	
2000 (#83)	KME	Engine	Motor Pool	
	Water Rescue Trailer			

# FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

## Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

*Complete the attached table for all persons required to be listed per #1-2 below.*

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District during the most recent fiscal year completed.

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

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

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

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

**Hanover Township FD No. 2  
Morris**

**Reportable Compensation from Fire District  
(W-2/ 1099)**

	Name	Title	Average Hours per Week Dedicated to Position	Position			Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)
				Commissioner	Officer	Former			
1	#REF!	Commissioner	2	x			\$ 2,600.00		
2	#REF!	Commissioner	2	x			\$ 2,600.00		
3	#REF!	Commissioner	2	x			\$ 2,600.00		
4	#REF!	Commissioner	2	x			\$ 2,000.00		
5	John Gethins	Commissioner	2	x			\$ 2,000.00		
6	Joseph Cortright	Chief	40		x				
7	Paul Perrello	Chief	40		x				
8									
9									
10									
11									
12									
13									
14									
15									
<b>Total:</b>							<b>\$ 11,800.00</b>	<b>\$ -</b>	<b>\$ -</b>

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensat





Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
	\$ 2,600.00
	\$ 2,600.00
	\$ 2,600.00
	\$ 2,000.00
	\$ 2,000.00
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
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	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
\$ -	\$ 11,800.00

ion for the most recent fiscal year completed:

0



**Hanover Township FD No. 2  
Morris**

	<b># of Covered Members (Medical &amp; Rx) Proposed Budget</b>	<b>Annual Cost Estimate per Employee Proposed Budget</b>	<b>Total Cost Estimate Proposed Budget</b>	<b># of Covered Members (Medical &amp; Rx) Current Year</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>				
Single Coverage	3	36,825.00	110,475.00	3
Parent & Child			-	
Employee & Spouse (or Partner)			-	
Family	4	13,199.00	52,796.00	3
Employee Cost Sharing Contribution (enter as negative - )			(32,654.00)	
Subtotal	7		130,617.00	6
<b><u>Commissioners - Health Benefits - Annual Cost</u></b>				
Single Coverage			-	
Parent & Child			-	
Employee & Spouse (or Partner)			-	
Family			-	
Employee Cost Sharing Contribution (enter as negative - )				
Subtotal	0		-	0
<b><u>Retirees - Health Benefits - Annual Cost</u></b>				
Single Coverage			-	
Parent & Child			-	
Employee & Spouse (or Partner)			-	
Family			-	
Employee Cost Sharing Contribution (enter as negative - )				
Subtotal	0		-	0
<b>GRAND TOTAL</b>	<u>7</u>		<u>130,617.00</u>	<u>6.00</u>

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

Yes
-----

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

Yes
-----

Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
11,411.00	34,233.00	76,242.00	222.7%
	-	-	0.0%
	-	-	0.0%
31,496.00	94,488.00	(41,692.00)	-44.1%
	(25,073.00)	(7,581.00)	30.2%
	103,648.00	26,969.00	26.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	-	-	0.0%
	103,648.00	26,969.00	26.0%



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**2023 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 highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual

<b>Name of Fire District:</b>	<b>Hanover Township FD No. 2</b>
<b>County:</b>	<b>Morris</b>
<b>Year:</b>	<b>2023</b>

<b>Levy Cap Calculation Summary</b>	
2022 Adopted Budget - Amount to be Raised by Taxation	\$ 1,927,258.00
Cap Bank Available from 2020 (See Levy Cap Certification)	\$ 118,330.00
Cap Bank Available from 2021 (See Levy Cap Certification)	\$ 139,436.00
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ 36,150.00
Cap Bank Used from 2020	\$ 57,544.62
Cap Bank Used from 2021	
Cap Bank Used from 2022	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 2,384,599,500.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 25,505,200.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.081
Projected Tax Rate based upon Proposed Levy	0.09334640109

Financial Schedule - Information Sheet

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**Hanover Township FD No. 2  
Morris**

	<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>			
Total Fund Balance Utilized	250,000.00	35,500.00	214,500.00
Total Miscellaneous Anticipated Revenues	133,000.00	133,500.00	(500.00)
Total Sale of Assets	-	-	-
Total Interest on Investments & Deposits	1,000.00	-	1,000.00
Total Other Revenue	36,047.00	35,000.00	1,047.00
Total Operating Grant Revenue	-	-	-
Total Revenues Offset with Appropriations	<u>45,000.00</u>	<u>47,000.00</u>	<u>(2,000.00)</u>
Total Revenues and Fund Balance Utilized	465,047.00	251,000.00	214,047.00
Amount to be Raised by Taxation to Support Budget	<u>2,249,746.00</u>	<u>1,927,258.00</u>	<u>322,488.00</u>
Total Anticipated Revenues	<u>2,714,793.00</u>	<u>2,178,258.00</u>	<u>536,535.00</u>
<b>APPROPRIATIONS</b>			
Total Administration	119,526.00	86,839.00	32,687.00
Total Cost of Operations & Maintenance	1,524,445.00	1,260,461.00	263,984.00
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	45,000.00	47,000.00	(2,000.00)
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-
Total Deferred Charges	-	35,500.00	(35,500.00)
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-
Length of Service Award Program (LOSAP) Contribution (P.L. 1997,c.388)	45,000.00	45,000.00	-

Total Capital Appropriations	350,000.00	250,000.00	100,000.00
Total Principal Payments on Debt Service	400,012.00	217,282.00	182,730.00
Total Interest Payments on Debt	<u>230,810.00</u>	<u>236,176.00</u>	<u>(5,366.00)</u>
Total Appropriations	<u>2,714,793.00</u>	<u>2,178,258.00</u>	<u>536,535.00</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>



*% Increase  
(Decrease)  
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**Hanover Township FD No. 2  
Morris**

	<u>2023 Proposed Budget</u>	<u>2022 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>
<i>Fund Balance Utilized</i>			
Unrestricted Fund Balance	250,000.00	35,500.00	214,500.00
Restricted Fund Balance	-		-
Total Fund Balance Utilized	<u>250,000.00</u>	<u>35,500.00</u>	<u>214,500.00</u>
<i>Miscellaneous Anticipated Revenues</i>			
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-
Emergency Assistance (N.J.S.A. 40A:14-26)			-
Municipal Assistance (N.J.S.A. 40A:14-34)			-
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-
Rental Income	133,000.00	133,500.00	(500.00)
Total Miscellaneous Anticipated Revenues	<u>133,000.00</u>	<u>133,500.00</u>	<u>(500.00)</u>
<i>Sale of Assets (List Individually)</i>			
Asset #1			-
Asset #2			-
Asset #3			-
Asset #4			-
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>			
Investment Account #1	1,000.00		1,000.00
Investment Account #2			-
Investment Account #3			-
Investment Account #4			-
Total Interest on Investments & Deposits	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>
<i>Other Revenue (List in Detail)</i>			
Registration Fees	16,550.00	19,000.00	(2,450.00)
Miscellaneous (permits, false alarms, reimbursements, etc.)	19,497.00	16,000.00	3,497.00
Miscellaneous			-
Miscellaneous			-
Total Other Revenue	<u>36,047.00</u>	<u>35,000.00</u>	<u>1,047.00</u>
<i>Operating Grant Revenue (List in Detail)</i>			
Supplemental Fire Service Act (P.L.1985,c.295)			-
Other Grant #1			-
Other Grant #2			-
Other Grant #3			-
Other Grant #4			-

Other Grant #5			-
Total Operating Grant Revenue	-	-	-
<i>Revenues Offset with Appropriations</i>			
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>			
Reserves Utilized			-
Annual Registration Fees	45,000.00	47,000.00	(2,000.00)
Penalties and Fines			-
Other Revenues			-
Total Uniform Fire Safety Act	45,000.00	47,000.00	(2,000.00)
<u>Other Revenues Offset with Appropriations (List)</u>			
Other Offset Revenues #1			-
Other Offset Revenues #2			-
Other Offset Revenues #3			-
Other Offset Revenues #4			-
Total Other Revenues Offset with Appropriations	-	-	-
Total Revenues Offset with Appropriations	45,000.00	47,000.00	(2,000.00)
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>465,047.00</b>	<b>251,000.00</b>	<b>214,047.00</b>

*% Increase  
(Decrease)  
Proposed vs.  
Adopted*

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**Hanover Township FD No. 2**  
**Morris**

	<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>
<i>Administration - Personnel</i>		
Salary & Wages (excluding Commissioners)	25,000.00	10,000.00
Commissioners	11,800.00	11,800.00
Fringe Benefits	6,826.00	2,539.00
Total Administration - Personnel	43,626.00	24,339.00
<i>Administration - Other (List)</i>		
Other Administration Expense #1	75,900.00	62,500.00
Other Administration Expense #2		
Other Administration Expense #3		
Contingent Expenses		
Other Assets, Non-Bondable #1		
Other Assets, Non-Bondable #2		
Other Assets, Non-Bondable #3		
Total Administration - Other	75,900.00	62,500.00
Total Administration	119,526.00	86,839.00
<i>Cost of Operations &amp; Maintenance - Personnel</i>		
Salary & Wages	626,751.00	501,000.00
Fringe Benefits	362,744.00	327,461.00
Total Operations & Maintenance - Personnel	989,495.00	828,461.00
<i>Cost of Operations &amp; Maintenance - Other (List)</i>		
Other Operations & Maintenance Expense #1	445,950.00	347,000.00
Other Operations & Maintenance Expense #2		
Other Operations & Maintenance Expense #3		
Contingent Expenses		
Other Assets, Non-Bondable #1	89,000.00	85,000.00
Other Assets, Non-Bondable #2		
Other Assets, Non-Bondable #3		
Total Operations & Maintenance - Other	534,950.00	432,000.00
Total Operations & Maintenance	1,524,445.00	1,260,461.00
<i>Appropriations Offset with Revenue - Personnel</i>		
Salary & Wages	45,000.00	47,000.00
Fringe Benefits	-	
Total Appropriations Offset with Revenue - Personnel	45,000.00	47,000.00
<i>Appropriations Offset with Revenue - Other (List)</i>		
Other Expense #1		
Other Expense #2		
Other Expense #3		
Contingent Expenses		

Other Assets, Non-Bondable #1		
Other Assets, Non-Bondable #2		
Other Assets, Non-Bondable #3		
Total Appropriations Offset with Revenue - Other	-	-
Total Appropriations Offset with Revenue	45,000.00	47,000.00
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>		
Vehicles		
Equipment		
Materials & Supplies		
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>		
Emergency Appropriation #1		35,500.00
Emergency Appropriation #2		
Emergency Appropriation #3		
Deferred Charge #1 (cite statute)		
Deferred Charge #2 (cite statute)		
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)		
Total Deferred Charges	-	35,500.00
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)		
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	45,000.00	45,000.00
Total Capital Appropriations	350,000.00	250,000.00
Total Principal Payments on Debt Service	400,012.00	217,282.00
Total Interest Payments on Debt	230,810.00	236,176.00
<b>TOTAL APPROPRIATIONS</b>	<b>2,714,793.00</b>	<b>2,178,258.00</b>

<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
15,000.00	150.0%
-	0.0%
<u>4,287.00</u>	168.8%
<u>19,287.00</u>	79.2%
13,400.00	21.4%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
-	0.0%
<u>13,400.00</u>	21.4%
<u>32,687.00</u>	37.6%
125,751.00	25.1%
<u>35,283.00</u>	10.8%
<u>161,034.00</u>	19.4%
98,950.00	28.5%
-	0.0%
-	0.0%
-	0.0%
4,000.00	4.7%
-	0.0%
-	0.0%
<u>102,950.00</u>	23.8%
<u>263,984.00</u>	20.9%
(2,000.00)	-4.3%
-	0.0%
<u>(2,000.00)</u>	-4.3%
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-	0.0%
100,000.00	40.0%
182,730.00	84.1%
(5,366.00)	-2.3%
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536,535.00	24.6%
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# FIRE DISTRICT PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Hanover Township FD No. 2

FISCAL YEAR: January 1, 2023 to December 31, 2023

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

<i>Line Item:</i>	<i>Proposed 2023 Amount</i>	<i>Adopted 2022 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Other Administrative Expenses #1:			-	0.0%
Office copier rental	4,000.00	3,650.00	350.00	9.6%
Office supplies	8,000.00	5,000.00	3,000.00	60.0%
Election	2,000.00	1,850.00	150.00	8.1%
Inspection Day	2,000.00	1,825.00	175.00	9.6%
Promotions	10,000.00	9,100.00	900.00	9.9%
Advertising	2,000.00	1,000.00	1,000.00	100.0%
Bank Fees	200.00	200.00	-	0.0%
Accounting	15,000.00	12,320.00	2,680.00	21.8%
Legal	30,000.00	25,000.00	5,000.00	20.0%
Payroll expenses	1,700.00	1,600.00	100.00	6.3%
Travel	500.00	500.00	-	0.0%
Postage	500.00	455.00	45.00	9.9%
Total Other Administrative Expense	75,900.00	62,500.00	13,400.00	21.4%
			-	0.0%
Other Operations & Maintenance Expense #1:			-	0.0%
Workers compensation (based on	80,000.00	70,000.00	10,000.00	14.3%
FSA	7,868.00	7,250.00	618.00	8.5%
Fuel vouchers	10,000.00	8,000.00	2,000.00	25.0%
Accident/Sickness insurance	6,600.00	6,250.00	350.00	5.6%
Employee reimb (clothing allowa	33,000.00	30,000.00	3,000.00	10.0%
County dispatch	24,000.00	24,000.00	-	0.0%
Building - Gas/Electric	50,000.00	46,000.00	4,000.00	8.7%
Building - Water/Sewerage	3,000.00	3,000.00	-	0.0%
Building - Property Insurance	32,500.00	23,500.00	9,000.00	38.3%
Building - storm water	1,200.00	1,000.00	200.00	20.0%
Building - fast fire alarm	1,500.00	1,375.00	125.00	9.1%
Building - sprinkler Castle	4,000.00	3,650.00	350.00	9.6%
Building - elevator Schlinder	3,500.00	3,200.00	300.00	9.4%
Building - Cleaning Services	7,500.00	6,850.00	650.00	9.5%
Building - HVAC	5,000.00	4,550.00	450.00	9.9%
Building - Station Generator	5,000.00	4,550.00	450.00	9.9%
Building - Cable/VOIP	6,000.00	5,500.00	500.00	9.1%
Building - Vehicle Exhaust System	1,500.00	1,500.00	-	0.0%
Vehicle insurance	15,500.00	17,000.00	(1,500.00)	-8.8%
Deputy / Assistant Chief's Stipend	1,200.00		1,200.00	100.0%

# FIRE DISTRICT PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Hanover Township FD No. 2

**FISCAL YEAR: January 1, 2023 to December 31, 2023**

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

<i>Line Item:</i>	<i>Proposed 2023 Amount</i>	<i>Adopted 2022 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Other Operations & Maintenance Expense #1: (Cont'd)			-	0.0%
Vehicle Maintenance - Cars	5,000.00	3,000.00	2,000.00	66.7%
Vehicle Maintenance - Ladder Trucks	20,000.00	10,000.00	10,000.00	100.0%
Vehicle Maintenance - Pumpers /	25,000.00	16,330.00	8,670.00	53.1%
All Small Engines	500.00	100.00	400.00	400.0%
Equipment Maintenance - PPE	4,000.00	300.00	3,700.00	1233.3%
Oxygen	500.00	100.00	400.00	400.0%
Equipment Maintenance - Radios	500.00	100.00	400.00	400.0%
Equipment Maintenance - Batteries	500.00	100.00	400.00	400.0%
Equipment Maintenance - SCBA	5,000.00	2,000.00	3,000.00	150.0%
Equipment Maintenance - Ground	1,000.00	200.00	800.00	400.0%
Equipment Maint. - Air Monitoring	1,000.00	200.00	800.00	400.0%
Equipment Maint. - Misc. Hydraulics	1,000.00	200.00	800.00	400.0%
Misc Maintenance Supplies	4,000.00	500.00	3,500.00	700.0%
Equipment Maintenance - Fuel A	14,000.00	8,000.00	6,000.00	75.0%
Extinguisher Maint	750.00	100.00	650.00	650.0%
Equipment Maintenance - TIC	500.00	100.00	400.00	400.0%
Maintenance - Other	1,000.00	200.00	800.00	400.0%
Medical Supplies	2,000.00	500.00	1,500.00	300.0%
Equipment Maint. - Hose Testing	1,500.00	200.00	1,300.00	650.0%
Uniforms - Class B	5,000.00	2,000.00	3,000.00	150.0%
Testing -pumps	800.00	750.00	50.00	6.7%
Testing -Hose	3,000.00	2,750.00	250.00	9.1%
Testing Extinguishers	1,000.00	925.00	75.00	8.1%
Testing- ladders	800.00	750.00	50.00	6.7%
Training - Classes	20,500.00	7,500.00	13,000.00	173.3%
Training - Supplies	1,000.00	500.00	500.00	100.0%
Physicals - New Member	3,500.00	1,000.00	2,500.00	250.0%
Admin Code/Statutes	200.00	50.00	150.00	300.0%
Trade Journals	100.00	50.00	50.00	100.0%
Other Subscriptions	2,000.00	500.00	1,500.00	300.0%
ERS/Power DMS/mobile eyes	12,000.00	11,370.00	630.00	5.5%
Radios / Pagers	2,000.00	1,825.00	175.00	9.6%
MCIA Fees	7,432.00	7,625.00	(193.00)	-2.5%
Total Other Op. & Maint #1	445,950.00	347,000.00	98,950.00	28.5%
			-	0.0%





**Hanover Township FD No. 2**

**Morris**

**2023 Proposed  
Budget Salary &  
Wages**

**PERS  
Contribution**

<b>Administrative Positions Excluding Commissioners (List Individually)</b>	<b>Number of Staff</b>	<b>Annual Wages</b>	<b>2023 Proposed Budget Salary &amp; Wages</b>	<b>PERS Contribution</b>
Administrative Assistant	1.00	\$ 25,000.00	\$ 25,000.00	\$ 3,380.00
Position #2			\$ -	
Position #3			\$ -	
Position #4			\$ -	
Position #5			\$ -	
Position #6			\$ -	
Position #7			\$ -	
Position #8			\$ -	
<b>Total Administration</b>	<u>1.00</u>		<u>\$ 25,000.00</u>	<u>\$ 3,380.00</u>

<b>Operation &amp; Maintenance Positions (List Individually)</b>	<b>Number of Staff</b>	<b>Annual Wages</b>	<b>2023 Proposed Budget Salary &amp; Wages</b>	<b>PERS Contribution</b>
Fire Chief	1.00	\$ 80,661.00	\$ 80,661.00	
Fire Inspecters/Fighters	6.00	\$ 72,715.00	\$ 436,290.00	\$ 14,483.00
Overtime	1.00	\$ 109,800.00	\$ 109,800.00	
Position #4			\$ -	
Position #5			\$ -	
Position #6			\$ -	
Position #7			\$ -	
Position #8			\$ -	
Position #9			\$ -	
Position #10			\$ -	
Position #11			\$ -	
Position #12			\$ -	
Position #13			\$ -	
Position #14			\$ -	
<b>Total Operation &amp; Maintenance</b>	<u>8.00</u>		<u>\$ 626,751.00</u>	<u>\$ 14,483.00</u>

<b>Salary Offset by Revenue Positions (List Individually)</b>	<b>Number of Staff</b>	<b>Annual Wages</b>	<b>2023 Proposed Budget Salary &amp; Wages</b>	<b>PERS Contribution</b>
Fire official	1.00	\$ 45,000.00	\$ 45,000.00	
Position #2			\$ -	
Position #3			\$ -	
Position #4			\$ -	
Position #5			\$ -	
Position #6			\$ -	
Position #7			\$ -	
Position #8			\$ -	
<b>Total Offset by Revenue</b>	<u>1.00</u>		<u>\$ 45,000.00</u>	<u>\$ -</u>

Total Administration, Operations & Offset by Revenue

10.00

\$ 696,751.00 \$ 17,863.00

<b>PFRS Contribution</b>	<b>Employee Group Health Insurance</b>	<b>Other Fringe Benefits</b>	<b>2023 Proposed Budget Fringe Benefits</b>
		\$ 3,446.00	\$ 6,826.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
\$ -	\$ -	\$ 3,446.00	\$ 6,826.00

<b>PFRS Contribution</b>	<b>Employee Group Health Insurance</b>	<b>Other Fringe Benefits</b>	<b>2023 Proposed Budget Fringe Benefits</b>
\$ 36,269.00	\$ 29,461.00	\$ 17,316.00	\$ 83,046.00
\$ 95,009.00	\$ 101,156.00	\$ 60,121.00	\$ 270,769.00
		\$ 8,929.00	\$ 8,929.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
\$ 131,278.00	\$ 130,617.00	\$ 86,366.00	\$ 362,744.00

<b>PFRS Contribution</b>	<b>Employee Group Health Insurance</b>	<b>Other Fringe Benefits</b>	<b>2023 Proposed Budget Fringe Benefits</b>
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
\$ -	\$ -	\$ -	\$ -

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\$ 131,278.00	\$ 130,617.00	\$ 89,812.00	\$ 369,570.00
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**Hanover Township FD No. 2  
Morris**

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>
Purchase of SCBA equipment	Equipment	February	12/12/22	100%
Capital Improvement #2				
Capital Improvement #3				
Capital Improvement #4				
Capital Improvement #5				
Capital Improvement #6				
Capital Improvement #7				
Total Capital Improvements				

**DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)**

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>
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

**RESERVE FOR FUTURE CAPITAL OUTLAYS**

**TOTAL CAPITAL APPROPRIATIONS**

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

<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>
\$ 250,000.00	
\$ 250,000.00	\$ -

<i>2023 Proposed Budget</i>	<i>2022 Adopted Budget</i>
\$ -	\$ -
\$ 250,000.00	\$ -
\$ 100,000.00	\$ 250,000.00
\$ 350,000.00	\$ 250,000.00

\$ 250,000.00	

**Hanover Township FD N  
Morris**

	<u>Date of Voter Approval</u>	<u>% of Voter Approval</u>	<u>Date of Local Finance Board Approval</u>	<u>Current Year 2022</u>	<u>2023</u>	<u>2024</u>
Whippany Firehouse Project	08/10/19	66%	09/11/19	\$ 100,000.00	\$ 155,000.00	\$ 160,000.00
General Obligation Bond #2						
General Obligation Bond #3						
General Obligation Bond #4						
Total Principal - General Obligation Bonds				<u>\$ 100,000.00</u>	<u>\$ 155,000.00</u>	<u>\$ 160,000.00</u>
BAN #1						
BAN #2						
BAN #3						
BAN #4						
Total Principal - BANs				<u>-</u>	<u>-</u>	<u>-</u>
Fire Truck	12/30/17	81%	12/12/18	117,282.00	121,644.00	126,170.00
Pierce Ladder Truck & Ford F-2	02/19/22	63%	05/11/22		123,368.00	127,710.00
Capital Lease #3						
Capital Lease #4						
Total Principal - Capital Leases				<u>117,282.00</u>	<u>245,012.00</u>	<u>253,880.00</u>
Intergovernmental #1						
Intergovernmental #2						
Intergovernmental #3						
Intergovernmental #4						
Total Principal - Intergovernmental Loans				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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				<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
				<u>217,282.00</u>	<u>400,012.00</u>	<u>413,880.00</u>

*Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated.*

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






lo. 2

2025	2026	2027	2028	Thereafter	Total Principal Outstanding
\$ 165,000.00	\$ 170,000.00	\$ 180,000.00	\$ 185,000.00	\$4,085,000.00	\$5,100,000.00
					\$ -
					\$ -
					\$ -
\$ 165,000.00	\$ 170,000.00	\$ 180,000.00	\$ 185,000.00	\$4,085,000.00	\$5,100,000.00
					-
					-
					-
					-
-	-	-	-	-	-
					247,814.00
132,205.00	136,859.00	141,676.00	146,663.00	640,127.00	1,448,608.00
					0.00
					0.00
132,205.00	136,859.00	141,676.00	146,663.00	640,127.00	1,696,422.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
297,205.00	306,859.00	321,676.00	331,663.00	4,725,127.00	6,796,422.00

ted and thereafter until maturity.



**Hanover Township FD No. 2  
Morris**

	<b>Current Year 2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<i>General Obligation Bonds</i>				
Whippany Firehouse Project	222,594.00	170,600.00	164,300.00	157,800.00
General Obligation Bond #2				
General Obligation Bond #3				
General Obligation Bond #4				
Total Interest - General Obligation Bonds	222,594.00	170,600.00	164,300.00	157,800.00
<i>Bond Anticipation Notes</i>				
BAN #1				
BAN #2				
BAN #3				
BAN #4				
Total Interest Payments - BANs	0.00	0.00	0.00	0.00
<i>Capital Leases</i>				
Fire Truck	13,582.00	9,219.00	4,694.00	
Pierce Ladder Truck & Ford F-250		50,991.00	46,649.00	42,153.00
Capital Lease #3				
Capital Lease #4				
Total Interest Payments - Capital Leases	13,582.00	60,210.00	51,343.00	42,153.00
<i>Intergovernmental Loans</i>				
Intergovernmental #1				
Intergovernmental #2				
Intergovernmental #3				
Intergovernmental #4				
Total Interest Payments - Intergovernmental	0.00	0.00	0.00	0.00
<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	0.00	0.00	0.00	0.00
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>236,176.00</b>	<b>230,810.00</b>	<b>215,643.00</b>	<b>199,953.00</b>

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance d  
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		



2026	2027	2028	Thereafter	Total Interest Payments Outstanding
151,100.00	144,100.00	136,800.00	1,090,850.00	2,015,550.00
				0.00
				0.00
				0.00
151,100.00	144,100.00	136,800.00	1,090,850.00	2,015,550.00
				0.00
				0.00
				0.00
0.00	0.00	0.00	0.00	0.00
				13,913.00
37,500.00	32,682.00	27,695.00	57,305.00	294,975.00
				0.00
				0.00
37,500.00	32,682.00	27,695.00	57,305.00	308,888.00
				0.00
				0.00
				0.00
0.00	0.00	0.00	0.00	0.00
				0.00
				0.00
				0.00
0.00	0.00	0.00	0.00	0.00
188,600.00	176,782.00	164,495.00	1,148,155.00	2,324,438.00

*escription will carry to this schedule from data entered on that worksheet.*



**Hanover Township FD No. 2  
Morris**

**UNRESTRICTED FUND BALANCE**

Beginning balance January 1, 2022 (1)	\$ (354,186.00)
Plus: Accrued Unfunded Pension Liability (1)	\$ 1,640,138.00
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2022 Adopted Budget	\$ 35,500.00
Proposed balance available	\$ 1,250,452.00
Estimated results of operations for the year ending December 31, 2022	
Anticipated balance December 31, 2022	\$ 1,250,452.00
Less: Fund Balance utilized in 2023 Proposed Budget	\$ 250,000.00
Proposed balance after utilization in 2023 Proposed Budget	\$ 1,000,452.00

**RESTRICTED FUND BALANCE**

Beginning balance January 1, 2022 (1)	\$ 58,061.00
Less: Utilized in 2022 Adopted Budget	
Proposed balance available	\$ 58,061.00
Estimated results of operations for the year ending December 31, 2022	
Anticipated balance December 31, 2022	\$ 58,061.00
Less: Restricted Fund Balance used in 2023 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2023 Proposed Budget	\$ 58,061.00

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



**Hanover Township FD No. 2  
Morris**

<b>Summary of Referendum Line Items</b>	<i>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
<b>Total Referendum Line Items</b>	<u>\$ -</u>	<u>\$ -</u>

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.)

<b>Summary of Release of Restricted Fund Balance Referendum Line Items</b>	<i>2023 Proposed Budget Amount Requested</i>	<i>2022 Final Budget</i>
<b>Total Release of Restricted Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>



**Hanover Township FD No. 2  
Morris**

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation for Fire District Purposes	1,927,258.00
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	1,927,258.00
Plus: 2% Cap Increase	38,545.16
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>1,965,803.16</b>

*Exclusions*

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	177,364.00
Allowable Pension Increases	8,060.00
Allowable Increase in Health Care Costs	20,315.01
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	205,739.01

Less: Cancelled or Unexpended Referendum Amounts		
Increase in Ratable Valuation (New Construction/Additions)	25,505,200.00	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.081	20,659.21

**ADJUSTED TAX LEVY** 2,192,201.38

Amount Utilized from Levy Cap Bank from 2020	57,544.62
Amount Utilized from Levy Cap Bank from 2021	
Amount Utilized from Levy Cap Bank from 2022	
Maximum Tax Levy Before Referendum	2,249,746.00
Amount Proposed for Levy Cap Referendum	-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>2,249,746.00</b>

**CAP BANK CALCULATION**

Amount to be Raised by Taxation	2,249,746.00
Cap Bank Available from Prior Year (2020) for 2023 Budget	118,330.00
Cap Bank Available from Prior Year (2021) for 2023 Budget	139,436.00
Revised Cap Bank from Prior Year (2022) Available for 2023 Budget	139,436.00
Cap Bank Available from Prior Year (2022) for 2023 Budget	36,150.00
Revised Cap Bank from Prior Year (2022) Available for 2024 Budget	36,150.00
Cap Bank from Current Year (2023) Available for 2024 Budget	(57,544.62)
Cap Bank Available from (2023) for 2024 Budget	-



<i>Name of Entity Providing Service</i>	<i>Type of Shared Service Provided (List Each Separately)</i>	<i>Health Care Costs</i>		<i>Pension Costs</i>		<i>Debt Service Costs</i>	
		<i>Proposed</i>	<i>Adopted</i>	<i>Proposed</i>	<i>Adopted</i>	<i>Proposed</i>	<i>Adopted</i>
<b>Total</b>		-	-	-	-	-	-









<i>Costs</i>	<i>Total</i>		
	<i>Adopted</i>	<i>Proposed</i>	<i>Adopted</i>
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
-	-	-	-



Hanover Township FD No. 2

Morris

**PENSION CONTRIBUTION CALCULATION**

2023 Proposed Budget PERS Contribution Appropriated	\$ 17,863.00
2023 Proposed Budget PFRS Contribution Appropriated	\$ 131,278.00
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2023 Base Amount	\$ 149,141.00
2022 Adopted Budget PERS Contribution	\$ 14,987.00
2022 Adopted Budget PFRS Contribution	\$ 126,094.00
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2022 Base Amount	\$ 141,081.00
<b>Pension Contribution Exclusion</b>	<b>\$ 8,060.00</b>

**LOSAP CALCULATION**

2023 Proposed Budget LOSAP Appropriation	\$ 45,000.00
2022 Adopted Budget LOSAP Appropriation	\$ 45,000.00
<b>LOSAP Exclusion (+/-)</b>	<b>\$ -</b>

**DEBT SERVICE CALCULATION**

2023 Proposed Budget Total Debt Service Appropriation	\$ 630,822.00
2023 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2023 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2023 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 630,822.00
2022 Adopted Budget Total Debt Service Appropriation	\$ 453,458.00
2022 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2022 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2022 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2022 Base Amount	\$ 453,458.00
<b>Debt Service Exclusion</b>	<b>\$ 177,364.00</b>

**CAPITAL APPROPRIATION CALCULATION**

2023 Proposed Budget Total Capital Appropriation	\$ 350,000.00
2023 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2023 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2023 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ 250,000.00
2023 Base Amount	\$ 100,000.00
2022 Adopted Budget Total Capital Appropriation	\$ 250,000.00
2022 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2022 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2022 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2022 Base Amount	\$ 250,000.00
<b>Capital Expenditure Exclusion</b>	<b>\$ -</b>

**HEALTH INSURANCE EXCLUSION CALCULATION**

SFY 2023	21.6%
2023 Proposed Budget Administration Health Insurance Appropriation	\$ -
2023 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 130,617.00
2023 Proposed Budget Group Health Insurance	\$ 130,617.00
2022 Adopted Budget Administration Health Insurance Appropriation	
2022 Adopted Budget Operations & Maintenance Health Insurance Appropriation	103,648
2022 Adopted Budget Group Health Insurance	\$ 103,648.00
Net Increase (Decrease)	\$ 26,969.00
Net Increase Divided by 2022 Amount Budgeted = % Increase	26.02%
SFY 2023 State Health Average 21.6% Less 2% = % Increase Added to Current Levy	19.60%
% Increase less % Increase Exclusion = % Increase Inside Cap	6.42%
% Increase Inside Cap * 2022 Expended = Added Amount Inside Cap	\$ 6,653.99
% Increase Exclusion * 2022 Expended = 2023 Appropriation Added to Levy	\$ 20,315.01
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 4,581.03
2023 Increase in Appropriation	\$ 26,969.00







