

Fire District No. 3

TOWNSHIP OF HANOVER, COUNTY OF MORRIS

MARCH 21, 2024

RESOLUTION AMENDING THE DISTRICT'S 2024 BUDGET CONSISTENT WITH THE REJECTION OF THE CAP REFERENDUM

RESOLUTION 24-03-21-43

WHEREAS, the Board of Fire Commissioners of Fire District No.3, Township of Hanover, County of Morris, passed Resolution 23-12-07-130, attached hereto, consistent with the provisions of N.J.S.A. 40A:4-145.45, authorizing a ballot question seeking relief from the 2% Cap, and

WHEREAS, the District's approved budget for 2024 included an amount of \$1,893,791 to be raised by taxation, and

WHEREAS, the Fire District's Annual Election was held on Saturday, February 17, 2024, and

WHEREAS, said election was held consistent with the statutes of the State of New Jersey, and

WHEREAS, a majority of the voters casting ballots in-person, or by means of the mail-in ballot system, voted 'NO' to the referendum question, and

WHEREAS, N.J.S.A. 40A:4-145.45 requires that the full amount of the referendum, \$203,600.00 be removed from the 2024 Fire District Budget.

NOW, THEREFORE BE IT RESOLVED by the Board of Fire Commissioners of Fire District No. 3, Township of Hanover, County of Morris,

- 1) The 2024 Fire District Budget shall be amended, and the following amounts shall be removed from the corresponding sections:

a. Salary and Wages	\$62,800.00
b. Operations and Maintenance	\$75,800.00
c. Capital – Capital Reserve	\$65,000.00
- 2) The amount to be raised by taxation to support the 2024 budget shall similarly be reduced by \$203,600, from \$1,893,971 to \$1,690,191, and
- 3) The tax assessor for the Township of Hanover shall be so advised, and
- 4) The State of New Jersey, Department of Community Affairs, Local Finance Unit shall be provided with all documentation and certifications relevant to this matter, and
- 5) This resolution shall supersede Resolution 24-02-22-19.

It is hereby certified that this resolution is adopted by the Board of Fire Commissioners on the **21st** day of **March, 2024**.

MaryLou DeSimone, Secretary

Fire District No. 3

TOWNSHIP OF HANOVER, COUNTY OF MORRIS

FIRE DISTRICT LEVY CAP REFERENDUM RESOLUTION

RESOLUTION BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT #3 OF THE TOWNSHIP OF HANOVER IN THE COUNTY OF MORRIS AND STATE OF NEW JERSEY AUTHORIZING A PROPERTY TAX CAP LEVY REFERENDUM ON

DECEMBER 7, 2023

RESOLUTION 23-12-07-130

WHEREAS, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget a fire district shall limit any increase in its property tax levy to two percent (2.0%) over the previous year's amount to be raised by taxation, subject to certain exceptions and additions; and,

WHEREAS, N.J.S.A. 40A:4-45.46(b), permits a fire district to increase amount to be raised by taxation by a percentage rate greater than two percent (2.0%) where said increase is approved by referendum; and,

WHEREAS, the Board of Commissioners of Fire District Number #3 in The Township of Hanover, in the County of Morris has called for a referendum question pursuant to N.J.S.A. 40A:4-45.46(b) to be held on the third Saturday in February because it finds it advisable and necessary to increase its 2024 amount to be raised by taxation budget by more than two percent (2.0%) over the 2023 amount to be raised by taxation, to provide and maintain essential district services for the residents of the district; and,

WHEREAS, the Board of Commissioners of Fire District Number #3 in the Township of Hanover, hereby determines that a 12.8% increase in the amount to be raised by taxation or \$203,600 in excess of the increase in the amount to be raised by taxation otherwise permitted by a two (2.0%) tax levy cap, will only become effective upon authorization by an affirmative vote of in excess of fifty percent (50%) of the voters casting a ballot at the referendum and,

WHEREAS, this additional amount will be appropriated for the purposes set forth below, increasing the total appropriation for each such purpose from what would otherwise be provided under the limitations of a two percent (2.0%) tax levy cap, as set forth below:

Line item name	Amount for referendum
S&W (Enables the District to retain the Per Diem and Part-Time staff hired in the latter part of 2023, catering to the surge in emergency service demands. This approach enhances emergency service delivery while circumventing the expenses related to full-time hires and their associated costs and benefits.)	\$62,800
Operation and Maintenance (Enhanced training, replace older PPE & uniforms, maintenance/repair of aging facilities, equipment & apparatus, IT	\$75,800

software upgrades, expand incentive program to enhance volunteer membership).	
Capital – Reserve for Future Capital Outlays (build funds towards the future purchase of an apparatus)	\$65,000
Total	\$203,600

NOW, THEREFORE BE IT RESOLVED, that the question to be placed on the ballot shall be as follows:

"Shall the Board of Commissioners of Fire District Number #3 in The Township of Hanover be authorized to increase the 2024 amount to be raised by taxation in the Fire District annual budget, by 12.8% or \$203,600 as provided by N.J.S.A. 40A:4-45.45, notwithstanding that its amount to be raised by taxation will exceed the two percent (2.0%) increase limitation.

Yes No

INTERPRETIVE STATEMENT

A "yes" vote will authorize the Board of Commissioners of the fire district to adopt the budget that was approved by the Board. N.J.S.A. 40A:4-45.45 provides a tax levy “cap” of two percent (2.0%) on the amount of increase. This amount can be exceeded when approved by referendum of the voters.

The following are those line items to which the increases apply:

Administration

Operations and Maintenance

If referendum is approved (a “yes” vote), the amount to be raised by taxation will include this amount.

The Board of Fire Commissioners has identified the following as reasons why this tax increase is necessary:

- 1. Rising Operational Costs:** Fire departments often face increased expenses for day-to-day operations. This includes higher costs for fuel, utilities, insurance, technology, administrative needs, and ongoing maintenance of equipment and facilities. Such costs tend to escalate gradually over time due to inflation and market fluctuations as well as aging apparatus and facilities.
- 2. Personnel Expenses:** Ensuring adequate staffing levels and providing competitive salaries, benefits, and training for firefighters and Emergency Medical Technicians is essential. Increased personnel costs, including pensions, salaries and benefits, are often a significant part of the budget. Recruiting and retaining skilled personnel is crucial for maintaining effective emergency response services. In the past year Workers Compensation insurance has increased over 100%.
- 3. Equipment Upgrades and Maintenance:** The need for modernizing and maintaining firefighting equipment is critical for ensuring the safety and efficiency of emergency response. Upgrading equipment or investing in new technologies

incurs significant costs but is essential for better firefighting capabilities and the safety of both firefighters and the community.

4. **Expanded Services or Coverage:** The district has sought to expand our services to better ensure a more effective and efficient response to requests for emergency response services (such as fire and emergency medical services), or comply with updated safety standards and regulations. Expanding services requires additional resources and funding.
5. **Inflation and Economic Factors:** Inflation impacts the cost of goods, services, and wages, affecting the overall budget of fire districts. If the cost of living or operating expenses in the area rises, the fire district might require additional funds to maintain its current level of service.

These factors, individually or in combination, contribute to the need for increased funding through fire district taxes. The aim is to ensure that emergency services can continue to effectively respond to crises, safeguard the community, and adapt to evolving challenges and demands. The District has always acted in the most financially prudent way to contain costs, however, inevitably, such as in the past year, costs will escalate faster than anticipated.

A "no" vote means that the Board of Commissioners must adopt the budget within the increase limits otherwise set forth by the law. In this instance the District would need to scale back staffing and costs associated with effective services, possibly eliminating some services and personnel, consequently negatively affecting our response capabilities.

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for February 17, 2024, between the hours of 2:00 and 9:00 p.m., prevailing time, in the manner provided by statute.

BE IT FURTHER RESOLVED, that the budget of the Board of Commissioners of Fire District #3 of The Township of Hanover for 2024 is hereby authorized to be published in the Daily Record of Morris County, December 8, 2023

BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at the 82 Ridgedale Ave, Cedar Knolls, NJ 07927, on January 4, 2023 at 7:30PM at which time and place objections to said budget may be presented by taxpayers or other interested parties.

BE IT FURTHER RESOLVED, that a certified copy of this Resolution, shall be transmitted to the Director of the Division of Local Government Services, within 3 days after adoption with the recorded vote included thereon.

It is hereby certified that this resolution is adopted by the Board of Fire Commissioners on the 7th day of December, 2023.

MaryLou DeSimone, Secretary

Fire District No. 3

TOWNSHIP OF HANOVER, COUNTY OF MORRIS

Certification

I, **MaryLou DeSimone**, Secretary of the Board of Fire Commissioners of Fire District No. 3, Township of Hanover, County of Morris, State of New Jersey, hereby certify that the Commissioners at a meeting held on the 7th day of **December, 2023** duly adopted the attached resolution;

23-12-07-130 FIRE DISTRICT LEVY CAP REFERENDUM RESOLUTION

This resolution was introduced by Commissioner:

X Cornine **DeSimone** **Dugan, Jr.** **Waldron** **Keyser**

and was seconded by Commissioner

Cornine **DeSimone** **Dugan, Jr.** **X Waldron** **Keyser**

Record of the Vote

	Cornine	DeSimone	Dugan, Jr.	Waldron	Keyser
Yes	X	X	X	X	X
No					
Abstain					
Absent					

MaryLou DeSimone, Secretary

FORM OF BALLOT QUESTION

Proposal – Cap Resolution 2024 Budget

- 1) "Shall the Board of Commissioners of Fire District Number No.3 in the Township of Hanover be authorized to increase the 2024 amount to be raised by taxation in the Fire District annual budget, by 12.8% or \$203,600 as provided by N.J.S.A. 40A:4-45.45, notwithstanding that its amount to be raised by taxation will exceed the two percent (2.0%) increase limitation.

Interpretive Statement

A "yes" vote will authorize the Board of Commissioners of the fire district to adopt the budget that was approved by the Board. N.J.S.A. 40A:4-45.45 provides a tax levy "cap" of two percent (2.0%) on the amount of increase. This amount can be exceeded when approved by referendum of the voters. Funds will be allocated to: Salaries & Wages (\$62,800), Operations and Maintenance (\$75,800) Capital Reserve (\$65,000). A "no" vote means that the Board of Commissioners must adopt the budget within the increase limits otherwise set forth by the law, and that the additional funds may not be spent to maintain services at the highest levels.

_____ YES _____ NO

ELECTION CERTIFICATION

Fire District No. 3

TOWNSHIP OF HANOVER, COUNTY OF MORRIS

Certification

I, **MaryLou DeSimone**, Secretary of the Board of Fire Commissioners of Fire District No. 3, Township of Hanover, County of Morris, State of New Jersey, hereby certify that the Commissioners at a meeting held on the **21st** day of **March, 2024** duly adopted the attached resolution;

24-03-21-43 RESOLUTION AMENDING 2024 BUDGET CONSITENT WITH FAILURE OF CAP REFERENDUM

This resolution was introduced by Commissioner:

DeSimone Dugan, Jr. Dugan, Sr. Keyser Cornine

and was seconded by Commissioner

DeSimone Dugan, Jr. Dugan, Sr. Keyser Cornine

Record of the Vote

	DeSimone	Dugan, Jr.	Dugan, Sr.	Keyser	Cornine
Yes	X	X	X	X	X
No					
Abstain					
Absent					

MaryLou DeSimone, Secretary