Fire District	County
(Select Fire District Name)	
Aberdeen Township FD No. 1	Monmouth
Aberdeen Township FD No. 2	Monmouth
Berlin Township FD No. 1	Camden
Beverly City FD No. 1	Burlington
Bordentown Township FD No. 1	Burlington
Bordentown Township FD No. 2	Burlington
Brick Township FD No. 1	Ocean
Brick Township FD No. 2	Ocean
Brick Township FD No. 3	Ocean
Bridgewater Township FD No. 1	Somerset
Bridgewater Township FD No. 2	Somerset
Bridgewater Township FD No. 3	Somerset
Bridgewater Township FD No. 4	Somerset
Buena Borough FD No. 2	Atlantic
Buena Vista Township FD No. 1	Atlantic
Buena Vista Township FD No. 2	Atlantic
Buena Vista Township FD No. 3	Atlantic
Buena Vista Township FD No. 4	Atlantic
Buena Vista Township FD No. 5	Atlantic
Burlington Township FD No. 1	Burlington
Cherry Hill FD No. 13	Camden
Chesterfield Township FD No. 1	Burlington
Cinnaminson Township FD No. 1	Burlington
Commercial Township FD No. 1	Cumberland
Commercial Township FD No. 2	Cumberland
Commercial Township FD No. 3	Cumberland
Delanco Township FD No. 1	Burlington
Delran Township FD No. 1	Burlington
Dennis Township FD No. 1	Cape May
Dennis Township FD No. 2	Cape May
Dennis Township FD No. 3	Cape May

Deptford Township FD No. 1	Gloucester
Downe Township FD No. 1	Cumberland
Downe Township FD No. 2	Cumberland
East Amwell Township FD No. 1	Hunterdon
East Brunswick Township FD No. 1	Middlesex
East Brunswick Township FD No. 2	Middlesex
East Brunswick Township FD No. 3	Middlesex
Eastampton Township FD No. 1	Burlington
Edgewater Park Township FD No. 1	Burlington
Englishtown Borough FD No. 1	Monmouth
Evesham Township FD No. 1	Burlington
Florence Township FD No. 1	Burlington
Franklin Township FD No. 1 (Gloucester)	Gloucester
Franklin Township FD No. 1 (Hunterdon)	Hunterdon
Franklin Township FD No. 1 (Somerset)	Somerset
Franklin Township FD No. 2 (Gloucester)	Gloucester
Franklin Township FD No. 2 (Somerset)	Somerset
Franklin Township FD No. 3 (Gloucester)	Gloucester
Franklin Township FD No. 3 (Somerset)	Somerset
Franklin Township FD No. 4 (Gloucester)	Gloucester
Franklin Township FD No. 4 (Somerset)	Somerset
Franklin Township FD No. 5 (Gloucester)	Gloucester
Freehold Township FD No. 1	Monmouth
Freehold Township FD No. 2	Monmouth
Gloucester Township FD No. 1	Camden
Gloucester Township FD No. 2	Camden
Gloucester Township FD No. 3	Camden
Gloucester Township FD No. 4	Camden
Gloucester Township FD No. 5	Camden
Gloucester Township FD No. 6	Camden
Haddon Township FD No. 1	Camden
Haddon Township FD No. 3	Camden
Haddon Township FD No. 4	Camden

Hanover Township FD No. 2	Morris
Hanover Township FD No. 3	Morris
Harrison Township FD No. 1	Gloucester
Hazlet Township FD No. 1	Monmouth
Hillsborough Township FD No. 1	Somerset
Hopewell Borough FD No. 1	Mercer
Hopewell Township FD No. 1	Mercer
Howell Township FD No. 1	Monmouth
Howell Township FD No. 2	Monmouth
Howell Township FD No. 3	Monmouth
Howell Township FD No. 4	Monmouth
Howell Township FD No. 5	Monmouth
Jackson Township FD No. 2	Ocean
Jackson Township FD No. 3	Ocean
Jackson Township FD No. 4	Ocean
Jamesburg Borough FD No. 1	Middlesex
Lakewood Township FD No. 1	Ocean
Lambertville City FD No. 1	Hunterdon
Lindenwold Borough FD No. 1	Camden
Little Egg Harbor Township FD No. 1	Ocean
Little Egg Harbor Township FD No. 2	Ocean
Little Egg Harbor Township FD No. 3	Ocean
Lower Township FD No. 1	Cape May
Lower Township FD No. 2	Cape May
Lower Township FD No. 3	Cape May
Manalapan Township FD No. 1	Monmouth
Manalapan Township FD No. 2	Monmouth
Manasquan Borough FD No. 1	Monmouth
Mantua Township FD No. 1	Gloucester
Marlboro Township FD No. 1	Monmouth
Marlboro Township FD No. 2	Monmouth
Marlboro Township FD No. 3	Monmouth
Maurice River Township FD No. 1	Cumberland

Maurice River Township FD No. 2	Cumberland
Maurice River Township FD No. 3	Cumberland
Maurice River Township FD No. 4	Cumberland
Middle Township FD No. 1	Cape May
Middle Township FD No. 2	Cape May
Middle Township FD No. 3	Cape May
Middle Township FD No. 4	Cape May
Millstone Township FD No. 1	Monmouth
Monroe Township FD No. 1	Middlesex
Monroe Township FD No. 2	Middlesex
Monroe Township FD No. 3	Middlesex
Montgomery Township FD No. 1	Somerset
Montgomery Township FD No. 2	Somerset
Montville Township FD No. 1	Morris
Montville Township FD No. 2	Morris
Montville Township FD No. 3	Morris
Moorestown Township FD No. 1	Burlington
Moorestown Township FD No. 2	Burlington
Mount Holly Township FD No. 1	Burlington
Mount Laurel Township FD No. 1	Burlington
Neptune Township FD No. 1	Monmouth
Neptune Township FD No. 2	Monmouth
Ocean Township FD No. 1	Monmouth
Ocean Township FD No. 2	Monmouth
Old Bridge Township FD No. 1	Middlesex
Old Bridge Township FD No. 2	Middlesex
Old Bridge Township FD No. 3	Middlesex
Old Bridge Township FD No. 4	Middlesex
Parsippany-Troy Hills Township FD No. 1	Morris
Parsippany-Troy Hills Township FD No. 2	Morris
Parsippany-Troy Hills Township FD No. 3	Morris
Parsippany-Troy Hills Township FD No. 4	Morris
Parsippany-Troy Hills Township FD No. 5	Morris

Parsippany-Troy Hills Township FD No. 6	Morris
Pennington Borough FD No. 1	Mercer
Pine Hill Borough FD No. 1	Camden
Piscataway Township FD No. 1	Middlesex
Piscataway Township FD No. 2	Middlesex
Piscataway Township FD No. 3	Middlesex
Piscataway Township FD No. 4	Middlesex
Pittsgrove Township FD No. 1	Salem
Pittsgrove Township FD No. 2	Salem
Pittsgrove Township FD No. 3	Salem
Plainsboro Township FD No. 1	Middlesex
Plumsted Township FD No. 1	Ocean
Riverside Township FD No. 1	Burlington
South Brunswick Township FD No. 1	Middlesex
South Brunswick Township FD No. 2	Middlesex
South Brunswick Township FD No. 3	Middlesex
Tinton Falls FD No. 1	Monmouth
Tinton Falls FD No. 2	Monmouth
Toms River FD No. 1	Ocean
Toms River FD No. 2	Ocean
Upper Township FD No. 1	Cape May
Upper Township FD No. 2	Cape May
Upper Township FD No. 3	Cape May
Upper Township FD No. 4	Cape May
Wall Township FD No. 1	Monmouth
Wall Township FD No. 2	Monmouth
Wall Township FD No. 3	Monmouth
Washington Township FD No. 1 (Gloucester)	Gloucester
Washington Township FD No. 1 (Warren)	Warren
Westville Borough FD No. 1	Gloucester
Weymouth Township FD No. 1	Atlantic
Winslow Township FD No. 1	Camden
Woodbridge Township FD No. 1	Middlesex

Woodbridge Township FD No. 11	Middlesex
Woodbridge Township FD No. 12	Middlesex
Woodbridge Township FD No. 2	Middlesex
Woodbridge Township FD No. 4	Middlesex
Woodbridge Township FD No. 5	Middlesex
Woodbridge Township FD No. 7	Middlesex
Woodbridge Township FD No. 8	Middlesex
Woodbridge Township FD No. 9	Middlesex

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) Do not attempt to change or remove formulas, change formatting, or otherwise alter protections built into the document.

f) Begin by navigating to the "KEY INPUTS" tab.
g) 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.

h) When copying information from another document, users must select "Paste Values" when pasting the information into this workbook.
i) In all applicable signature lines, insert the email address of the applicable official.
j) 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
k) 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
l) Only the Designated Officials for the Fire District have access to the "Submit for Review" tab within the FAST portal.
m) 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

Updates to Fire District Budget Workbook - 2027

Validations have been built into this document to to support successful completion of the document. During the completion of the budget document, temporary field specific messages and cell shading are used to help the preparer.

a) Certification and Narrative pages were updated to include validations (data not entered, incorrect data type entered).
b) Questionnaire pages were updated to include validations to note when additional text is required for "Yes" responses.
c) Budget Resolutions have validations to ensure amounts recorded agree to Page F-1.
d) Narrative N-1, Question 3 information will update automatically to include any variances that exceeds +/- 10%. Record reason for
e) Revenue and Appropriation Sheets (F-2 and F-3) include validations showing each year-to-year change that exceeds +/-10%. The cell
f) Commissioner compensation (Salary, Wages, and Fringe) linked from Page N-4 to Page F-3 information. Reminder that Page F-4 must not include any Commissioner compensation.
g) Additional columns on Page F-2 and Page F-3 were added so the District can record actual YTD amounts. These figures flow to Page
h) Most common appropriations have been pre-recorded on F-3 detail pages to assist with entering and categorizing appropriations.
i) Additional section was added to bottom of Page F-8 to assist Districts with calculating "Estimated Results of Operations" included in Unrestricted Fund Balance calculation. This is optional. Complete if "Estimated Results of Operations" are being utilized during calculation of available fund balance. This calculation is based off YTD amounts recorded on Page F-2 and F-3. Amount to be raised by taxation and any additional amounts to project to year-end must be entered manually.

The estimated results of operations included in Restricted Fund Balance calculation remains unchanged from previous years.
j) Validation added to bottom of Page F-10 to more clearly show if Amount to be Raised by Taxation exceeds maximum allowable per

District Information	
Year	**2027**
Fire District	**Parsippany-Troy Hills Township FD No. 1**
County	Morris
Web Address	Pthbofc1.com
Election Month	February

Certification Sections	
Preparer and Preparer - Other Assets Certification	
Preparer Name	James Masker
Title	Treasurer
Address	909C Tabor Rd, Morris Plains, NJ 07950
Phone	973-714-5629
Fax	N/A
Email	treas@pthbofc1.com

INTRODUCED BUDGET	
Approval Certification	
Officer's Name	Michael Hambel
Title	Secretary
Address	P.O. Box 234, Mount Tabor, NJ 07878
Phone	973-714-5629
Fax	973-366-7341
Email	sec@pthbofc1.com

Board of Fire Commissioners:	
Chairperson	Robert Jamieson
Treasurer	James Masker
Secretary	Michael Hambel
Commissioner	Daniel Reiben
Commissioner	Michael Scherer

Expand Section Length	
Vehicle List	Standard
Accumulated Absences	Standard
Salary & Benefit Detail	Standard
Capital Budget Detail	Standard

Internet Certification	
Officer's Name	James Masker
Title	Treasurer

ADOPTED BUDGET	
Adoption Certification	
Officer's Name	Michael Hambel
Title	Secretary
Address	P.O. Box 234, Mount Tabor, NJ 07878
Phone	973-714-5629
Fax	973-366-7341
Email	sec@pthbofc1.com

Version 2027.0

All options are defaulted to "Standard". Use the dropdown menu to switch to "Expanded" for any sec

"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 greater detail.

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

2027

Parsippany-Troy Hills Township FD No. 1

Fire District Budget

Pthbofc1.com



Division of Local Government Services

2027 FIRE DISTRICT BUDGET

Certification Section

2027

Parsippany-Troy Hills Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2027 to December 31, 2027

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: _____

2027 PREPARER'S CERTIFICATION

Parsippany-Troy Hills Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2027 to December 31, 2027

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 assertations contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	treas@pthbofc1.com
Name:	James Masker
Title:	Treasurer
Address:	909C Tabor Rd, Morris Plains, NJ 07950
Phone Number:	973-714-5629
Fax Number:	N/A
E-mail Address:	treas@pthbofc1.com

2027 PREPARER'S CERTIFICATION
OTHER ASSETS

Parsippany-Troy Hills Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2027 to December 31, 2027

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for th acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aformentioned 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 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:	treas@pthbofc1.com
Name:	James Masker
Title:	Treasurer
Address:	909C Tabor Rd, Morris Plains, NJ 07950
Phone Number:	973-714-5629
Fax Number:	N/A
E-mail Address:	treas@pthbofc1.com

ıe

to

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	Pthbofc1.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 organizations which received any renumeration 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:	James Masker
Title of Officer Certifying Compliance:	Treasurer
Signature:	treas@pthbofc1.com

2027 APPROVAL CERTIFICATION

Parsippany-Troy Hills Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2027 to December 31, 2027

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 November 18, 2026.

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:	sec@pthbofc1.com
Name:	Michael Hambel
Title:	Secretary
Address:	P.O. Box 234, Mount Tabor, NJ 07878
Phone Number:	973-714-5629
Fax Number:	973-366-7341
E-mail Address:	sec@pthbofc1.com

2027 FIRE DISTRICT BUDGET RESOLUTION

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

WHEREAS, the Annual Budget for Parsippany-Troy Hills Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2027 and ending December 31, 2027 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 18, 2026; and

Open Public Meeting Date
November 18, 2026

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

Total Budget Revenues:	
Amount to be Raised by Taxes:	
Total Appropriations:	

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $2,245,475.00 which includes an amount to be raised by taxation of $1,929,807.00 and Total Appropriations of $2,245,475.00; and

#NAME?

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 18, 2026 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2027 and ending December 31, 2027 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 16, 2026.

Considered for Adoption Da
December 16,

treas@pthbofc1.com
(Secretary's Signature)

November 18, 2026
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert Jamieson	X			
James Masker	X			
Michael Hambel	X			
Daniel Reiben	X			
Michael Scherer	X			

(month day, year):

$	2,245,475.00
$	1,929,807.00
$	2,245,475.00

te (month day, year):
, 2026

2027 ADOPTION CERTIFICATION

Parsippany-Troy Hills Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2027 to December 31, 2027

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 .

Officer's Signature:	sec@pthbofc1.com		
Name:	Michael Hambel		
Title:	Secretary		
Address:	P.O. Box 234, Mount Tabor, NJ 07878		
Phone Number:	973-714-5629	**Fax:**	973-366-7341
E-mail address:	sec@pthbofc1.com		

2027 ADOPTED BUDGET RESOLUTION

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

WHEREAS, the Annual Budget for the Parsippany-Troy Hills Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2027 and ending December 31, 2027 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of ; 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 $2,245,475.00 which includes amount to be raised by taxation of $1,929,807.00, and Total Appropriations of $2,245,475.00; 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 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2027 and ending December 31, 2027 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of $2,245,475.00, which includes amount to be raised by taxation of $1,929,807.00, and Total Appropriations of $2,245,475.00; 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.

treas@pthbofc1.com	January 0, 1900
(Secretary's Signature)	(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Robert Jamieson				
James Masker				
Michael Hambel				
Daniel Reiben				
Michael Scherer				

Open Public Meeting Date (month day, year):

CHOOSE ONE BELOW:		
Compliant with Property Tax Levy Cap Law?		
If yes, type "X" in box:	X	

Referendum to Exceed Allowable Amount to be Raised?			
If yes, type "X" in box:		Amount:	

Referendum to Use Restricted Fund Balance?			
If yes, type "X" in box		Amount:	

Total Budget Revenues:	$	2,245,475.00
Amount to be Raised by Taxe	$	1,929,807.00
Total Appropriations:	$	2,245,475.00

2027 FIRE DISTRICT BUDGET
Narrative and Information Section

2027 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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)
If November, was the resolution submitted to the Division?

February

2. Complete a brief statement on the 2027 proposed Annual Budget and make comparison to the 2026 adopted budget.

Total budget appropriations increased by $234,775 or approximately 12%. This was primarily due to the following: (1) increase of $22,000 in Nonbondable equipment; (2) capital appropriations increased by $200,000 (for purchase of utility truck and UTV).

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. **Variances are automatically pulled from F-2 and F-3 pages, please record reason for each variance.**

Page	Revenue / Appropriation	Variance	Reason for variance
F-2	Unrestricted Fund Balance	497%	To fund purchase of utility truck and UTV
F-2	Restricted Fund Balance	100%	To fund purchase of utility truck
F-3	Other Assets, Non-Bondable #1	122%	See detail below for F-3d 4
F-3d	Auto	79%	Increased premium due to increased replacement value fire
F-3d	Anticipated increases	-11%	Reduced based on estimate from broker
F-3d 2	Gas & electric	20%	Increase in gas price and electric rates
F-3d 4	Scott PAKS	11%	Price increase
F-3d 4	Bottles	100%	Replacement for end of life bottles

2027 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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

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 proposed 2027 budget increase taxes $20,775 or 1.1% over the 2026 budget. The tax rate is projected to be $0.124 per $100 of assessed valuation based on the estimated 2026 tax base. $29,000 of fund balance will be utilized in the 2027 budget to help offset debt service. $220,000 of fund balance will be utilized to towards capital appropriations.

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 2027 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 2027 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.

The District is paying down on the bonds issued to purchase two new fire trucks and the building project (approved referendum).

2027 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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

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

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

N/A

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	$	1,555,184,200.00
Proposed Tax Rate per $100 of Assessed Valuation	$	0.1241

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?	

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

No		Yes	

FIRE DISTRICT CONTACT INFORMATION
2027

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

Name of Fire District:	**Parsippany-Troy Hills Township FD No. 1**			
Address:	909C Tabor Rd			
City, State, Zip:	Morris Plains		NJ	07950
Phone: (ext.)	973-538-6430	*Fax:*	973-334-7738	
Fire District E-mail:	0			

Preparer's Name:	James Masker			
Preparer's Address:	Morris Plains			
City, State, Zip:	Morris Plains		NJ	07950
Phone: (ext.)	973-714-5629	*Fax:*	N/A	
E-mail:	treas@pthbofc1.com			

Chairperson:	Robert Jamieson		
Phone: (ext.)	973-879-7495	*Fax:*	
E-mail:	pres@pthbofc1.com		

Secretary:	Michael Hambel		
Phone: (ext.)	973-769-2091	*Fax:*	
E-mail:	sec@pthbofc1.com		

Treasurer:	James Masker		
Phone: (ext.)	973-714-5629	*Fax:*	
E-mail:	treas@pthbofc1.com		

Name of Auditor:	Man. C. Lee			
Name of Firm:	Nisivoccia LLP			
Address:	200 Valley Road, Suite 300			
City, State, Zip:	Mt. Arlington, NJ 07856		NJ	07856
Phone: (ext.)	973-298-8500	*Fax:*	973-298-8501	
E-mail:	mlee@nisivoccia.com			

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

Answer <u>all</u> questions below completely.

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:	

3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees? No

If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.

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
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," 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 entitiy and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

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

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.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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 of 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.

11) Does the fire District have a Length of Services 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

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.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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? Yes

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? No

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.

14) Does the Fire District have a Volunteer Incentive Program (or other similarly named program) in addition to LOSAP? Yes

If "yes", provide a detailed plan approved by Board of Commissioners. Plan should include at minimum the processes for earning incentive under the plan, the amount individuals are entitled to receive, and the process for reporting earnings. Also, ensure the estimated annual cost of the program on Sheet F-3 under ***"Cost of Operations and Maintenance - [Volunteer Incentive Program]"*** *. For additional information, see Local Finance Notice 2024-11.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
FIRE DISTRICT VEHICLES

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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
2018 (Engine 12)	E-One			
2021 (Engine 13)	E-One			
2007 (Rescue 14)				
	Pierce			
2018 (Car 18)	Chevy	Tahoe	TBD	
2022 (Car 19)	Chevy	Tahoe	Steve Herrmann	Chief
2011 (Utility)	Chevy	Tahoe		

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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.
3) Record all compensation to be included in the proposed budget year, including fringe benefits for Commissioners. Fringe Benefits for all other positions are to reported on Page F-4 in this budget document.
4) Insert "X" in column for comissioners and other positions. Amounts recorded in individual lines with an "X" in Commissioner column is totalled and included in Commissioner Appropriation line on Page F-3.

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 propert. Compensation includes payments and other benefits provided to both employees and indpenedent contractors in exchange for services.

Parsippany-Troy Hills Township FD No. 1
Morris

				Position			Reportable Compensation from Fire District (W-2/ 1099)			Fringe Benefits (Commissioners Only)			
	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Former	Base Salary/ Stipend	Bonus	Other *	Pension	Health Benefits	Other Fringe	Total Compensation from Fire District
1	#REF!	#REF!	1	x									$ -
2	#REF!	#REF!	5	x									$ -
3	#REF!	#REF!	2	x									$ -
4	#REF!	#REF!	2	x									$ -
5	#REF!	#REF!	1	x									$ -
6													$ -
7													$ -
8													$ -
9													$ -
10													$ -
11													$ -
12													$ -
13													$ -
14													$ -
15													$ -
	Total:						$ -	$ -	$ -	$ -	$ -	$ -	$ -

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:

* - Other compensation includes payments made directly to Commissioners including but not limited to: Auto Allowance, Expense Account, Payment in Lieu of Health Benefits, etc.

Total Commissioner Compensation carried forward to Page F-3	-
PERS carried forward to Page F-12	-
Health Benefits carried forward to Page F-12	-

Parsippany-Troy Hills Township FD No. 1
Morris

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
GRAND TOTAL	0		-	-		-	-	0.0%

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

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

*Explain any variances in the Grand Total over +/- 10% on Message & Analysis (Page N-1).

Parsippany-Troy Hills Township FD No. 1
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, 2026	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit*		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Not Applicable					

Total liability for accumulated compensated absences at January 1, 2026 (this page only) $ -

Parsippany-Troy Hills Township FD No. 1
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, 2026	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit*		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2026 (all pages)		$ -			

2027 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 individiual worksheet.

Name of Fire District:	**Parsippany-Troy Hills Township FD No. 1**
County:	**Morris**
Year:	**2027**

Levy Cap Calculation Summary		
2026 Adopted Budget - Amount to be Raised by Taxation	$	1,909,032.00
Cap Bank Available from 2024 (See Levy Cap Certification)	$	-
Cap Bank Available from 2025 (See Levy Cap Certification)	$	-
Cap Bank Available from 2026 (See Levy Cap Certification)	$	-
Cap Bank Used from 2024		
Cap Bank Used from 2025		
Cap Bank Used from 2026		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
(Enter as a positive number)		
Assessed Valuation of District for adopted budget	$	1,553,913,100.00
Additions)	$	1,271,100.00
Adopted Fire District Tax Rate (three decimals) per $100		$0.123
Projected Tax Rate based upon Proposed Levy		0.124088645

Parsippany-Troy Hills Township FD No. 1
Morris

	2027 Proposed Budget	*2026 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	249,000.00	35,000.00	214,000.00	611.4%
Total Miscellaneous Anticipated Revenues	66,668.00	66,668.00	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	-	-	-	0.0%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	-	-	-	0.0%
Total Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues and Fund Balance Utilized	315,668.00	101,668.00	214,000.00	210.5%
Amount to be Raised by Taxation to Support Budget	1,929,807.00	1,909,032.00	20,775.00	1.1%
Total Anticipated Revenues	2,245,475.00	2,010,700.00	234,775.00	11.7%
APPROPRIATIONS				
Total Administration	449,700.00	433,900.00	15,800.00	3.6%
Total Cost of Operations & Maintenance	692,700.00	661,700.00	31,000.00	4.7%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	0.0%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	-	-	-	0.0%
Total Capital Appropriations	260,000.00	60,000.00	200,000.00	333.3%
Total Principal Payments on Debt Service	625,000.00	610,000.00	15,000.00	2.5%
Total Interest Payments on Debt	218,075.00	245,100.00	(27,025.00)	-11.0%
Total Appropriations	2,245,475.00	2,010,700.00	234,775.00	11.7%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

Parsippany-Troy Hills Township FD No. 1
Morris

	2027 Proposed Budget	2026 Adopted Budget	$ Increase (Decrease) Proposed vs.Adopted	% Increase (Decrease) Proposed vs. Adopted	2026 Year-to-Date Revenue
Fund Balance Utilized					
Unrestricted Fund Balance	209,000.00	35,000.00	174,000.00	497.1% #	35,000.00
Restricted Fund Balance	40,000.00		40,000.00	100.0% #	
Total Fund Balance Utilized	249,000.00	35,000.00	214,000.00	611.4%	35,000.00
Miscellaneous Anticipated Revenues					
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	0.0% #	
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0% #	
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0% #	
Municipal Assistance (N.J.S.A. 40A:14-34)			-	0.0% #	
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0% #	
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0% #	
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0% #	
Rental Income	66,668.00	66,668.00	-	0.0% #	33,333.00
Total Miscellaneous Anticipated Revenues	66,668.00	66,668.00	-	0.0%	33,333.00
Sale of Assets (List Individually)					
Asset #1			-	0.0% #	
Asset #2			-	0.0% #	
Asset #3			-	0.0% #	
Asset #4			-	0.0% #	
Total Sale of Assets	-	-	-	0.0%	-
Interest on Investments & Deposits (List Accounts Separately)					
Investment Account #1			-	0.0% #	
Investment Account #2			-	0.0% #	
Investment Account #3			-	0.0% #	
Investment Account #4			-	0.0% #	
Total Interest on Investments & Deposits	-	-	-	0.0%	-
Other Revenue (List in Detail)					
Other Revenue #1			-	0.0% #	
Other Revenue #2			-	0.0% #	
Other Revenue #3			-	0.0% #	
Other Revenue #4			-	0.0% #	
Total Other Revenue	-	-	-	0.0%	-
Operating Grant Revenue (List in Detail)					
Supplemental Fire Service Act (P.L.1985,c.295)			-	0.0% #	
Other Grant #1			-	0.0% #	
Other Grant #2			-	0.0% #	
Other Grant #3			-	0.0% #	
Other Grant #4			-	0.0% #	
Other Grant #5			-	0.0% #	
Total Operating Grant Revenue	-	-	-	0.0%	-
Revenues Offset with Appropriations					
Uniform Fire Safety Act (P.L.1983,c.383)					
Annual Registration Fees			-	0.0% #	
Penalties and Fines			-	0.0% #	
Other Revenues			-	0.0% #	
Total Uniform Fire Safety Act	-	-	-	0.0%	-
Other Revenues Offset with Appropriations (List)					
Other Offset Revenues #1			-	0.0% #	
Other Offset Revenues #2			-	0.0% #	
Other Offset Revenues #3			-	0.0% #	
Other Offset Revenues #4			-	0.0% #	
Total Other Revenues Offset with Appropriations	-	-	-	0.0%	-
Total Revenues Offset with Appropriations	-	-	-	0.0%	-
TOTAL REVENUES AND FUND BALANCE UTILIZED	315,668.00	101,668.00	214,000.00	210.5%	68,333.00

FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"

Line Item:	*Proposed 2027 Amount*	*Adopted 2026 Amount*	*$ Change Proposed*	*% Change*
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
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FIRE DISTRICT PROPOSED REVENUES
REVENUE DETAIL PAGE

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

Use the space below to provide further detail of any Revenues listed on "F-2 Revenues (Proposed)"

Line Item:	*Proposed 2027 Amount*	*Adopted 2026 Amount*	*$ Change Proposed*	*% Change*
			-	0.0%
			-	0.0%
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			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

Parsippany-Troy Hills Township FD No. 1
Morris

	2027 Proposed Budget	2026 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted		2026 Year-to-Date Expended
Administration - Personnel						
Salary & Wages (excluding Commissioners)	41,500.00	41,500.00	-	0.0%	#	1,418.00
Commissioners (Salary and Fringe from Page N-4)	-		-	0.0%	#	
Fringe Benefits (excluding Commissioners)	3,500.00	3,500.00	-	0.0%	#	265.00
Total Administration - Personnel	45,000.00	45,000.00	-	0.0%		1,683.00
Administration - Other (List)						
Other Administration Expense #1	107,500.00	107,500.00	-	0.0%	#	78,320.00
Other Administration Expense #2	257,200.00	241,400.00	15,800.00	6.5%	#	142,831.00
Other Administration Expense #3	40,000.00	40,000.00	-	0.0%	#	3,323.00
Contingent Expenses			-	0.0%	#	
Other Assets, Non-Bondable #1			-	0.0%	#	
Other Assets, Non-Bondable #2			-	0.0%	#	
Other Assets, Non-Bondable #3			-	0.0%	#	
Total Administration - Other	404,700.00	388,900.00	15,800.00	4.1%		224,474.00
Total Administration	449,700.00	433,900.00	15,800.00	3.6%		226,157.00
Cost of Operations & Maintenance - Personnel						
Salary & Wages	-		-	0.0%	#	
Fringe Benefits	-		-	0.0%	#	
Total Operations & Maintenance - Personnel	-	-	-	0.0%		-
Volunteer Incentive Program	200,000	200,000	-	0.0%	#	168,476
Total Volunteer Incentive Program	200,000.00	200,000.00	-	0.0%		168,476.00
Cost of Operations & Maintenance - Other (List)						
Other Operations & Maintenance Expense #1	144,700.00	135,700.00	9,000.00	6.6%	#	139,222.00
Other Operations & Maintenance Expense #2	308,000.00	308,000.00	-	0.0%	#	161,359.00
Other Operations & Maintenance Expense #3			-	0.0%	#	
Contingent Expenses			-	0.0%	#	
Other Assets, Non-Bondable #1	40,000.00	18,000.00	22,000.00	122.2%	#	
Other Assets, Non-Bondable #2			-	0.0%	#	
Other Assets, Non-Bondable #3			-	0.0%	#	
Total Operations & Maintenance - Other	492,700.00	461,700.00	31,000.00	6.7%		300,581.00
Total Operations & Maintenance	692,700.00	661,700.00	31,000.00	4.7%		469,057.00
Appropriations Offset with Revenue - Personnel						
Salary & Wages	-		-	0.0%	#	
Fringe Benefits	-		-	0.0%	#	
Total Appropriations Offset with Revenue - Personnel	-	-	-	0.0%		-
Appropriations Offset with Revenue - Other (List)						
Other Expense #1			-	0.0%	#	
Other Expense #2			-	0.0%	#	
Other Expense #3			-	0.0%	#	
Contingent Expenses			-	0.0%	#	
Other Assets, Non-Bondable #1			-	0.0%	#	
Other Assets, Non-Bondable #2			-	0.0%	#	
Other Assets, Non-Bondable #3			-	0.0%	#	
Total Appropriations Offset with Revenue - Other	-	-	-	0.0%		-
Total Appropriations Offset with Revenue	-	-	-	0.0%		-
Duly Incorporated First Aid/Rescue Squad Associations						
Vehicles			-	0.0%	#	
Equipment			-	0.0%	#	
Materials & Supplies			-	0.0%	#	
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%		-
Emergency Appropriations & Deferred Charges (List)						
Emergency Appropriation #1			-	0.0%	#	
Emergency Appropriation #2			-	0.0%	#	
Emergency Appropriation #3			-	0.0%	#	
Deferred Charge #1 (cite statute)			-	0.0%	#	
Deferred Charge #2 (cite statute)			-	0.0%	#	
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%	#	
Total Deferred Charges	-	-	-	0.0%		-
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%	#	
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	0.0%	#	
Total Capital Appropriations	260,000.00	60,000.00	200,000.00	333.3%	#	60,000.00
Total Principal Payments on Debt Service	625,000.00	610,000.00	15,000.00	2.5%	#	610,000.00
Total Interest Payments on Debt	218,075.00	245,100.00	(27,025.00)	-11.0%	#	245,100.00
TOTAL APPROPRIATIONS	2,245,475.00	2,010,700.00	234,775.00	11.7%		1,610,314.00

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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

Include subtotals that agree to the amount reported on "F-3 Appropriations (Proposed)".

This page should not include any amount distributed to employees/volunteers.

	Proposed 2027 Amount	*Adopted 2026 Amount*	*$ Change Proposed*	*% Change*
Other Administration Expense #1			-	0.0%
Training	30,000.00	30,000.00	-	0.0%
Line officers budget	30,000.00	30,000.00	-	0.0%
Gear	40,000.00	40,000.00	-	0.0%
Fire drill	5,000.00	5,000.00	-	0.0%
Fire prevention	2,500.00	2,500.00	-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
Other Administration Expense #2			-	0.0%
Dues & subscriptions	39,000.00	39,000.00	-	0.0%
Clerical/commissioner expense	7,500.00	7,500.00	-	0.0%
Elections	1,600.00	1,600.00	-	0.0%
Legal/prof fees/audit	32,000.00	30,000.00	2,000.00	6.7%
Postage supplies	300.00	300.00	-	0.0%
Misc offi	12,000.00	12,000.00	-	0.0%
Insurance:			-	0.0%
Workmans Comp	45,000.00	45,000.00	-	0.0%
Auto	34,000.00	19,000.00	15,000.00	78.9%
Group life	29,500.00	29,000.00	500.00	1.7%
Portable equipment	5,600.00	5,500.00	100.00	1.8%
Accident, joint board	6,100.00	6,100.00	-	0.0%
Errors & omissions	2,000.00	1,900.00	100.00	5.3%
Umbrella	25,000.00	25,000.00	-	0.0%
Commissioners bond	1,600.00	1,500.00	100.00	6.7%
Anticipated increases	16,000.00	18,000.00	(2,000.00)	-11.1%
			-	0.0%
			-	0.0%
Other Administration Expense #3			-	0.0%
Physcials & immunizations	40,000.00	40,000.00	-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%
			-	0.0%

FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"
Include subtotals that agree to the amount reported on "F-3 Appropriations (Proposed)".
This page should not include any amount distributed to employees/volunteers.

Line Item:	*Proposed 2027 Amount*	*Adopted 2026 Amount*	*$ Change Proposed*	*% Change*
			-	0.0%
			-	0.0%
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FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

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

Include subtotals that agree to the amount reported on "F-3 Appropriations (Proposed)".

This page should not include any amount distributed to employees/volunteers.

Line Item:	*Proposed 2027 Amount*	*Adopted 2026 Amount*	*$ Change Proposed*	*% Change*
Other Op & Maint Exp. #1:			-	0.0%
Rent	10,000.00	10,000.00	-	0.0%
Internet / telephone	26,200.00	24,200.00	2,000.00	8.3%
Gas & electric	42,000.00	35,000.00	7,000.00	20.0%
Fuel	17,500.00	17,500.00	-	0.0%
Radio repair	3,500.00	3,500.00	-	0.0%
Radio / page replacement	3,500.00	3,500.00	-	0.0%
E dispatch	3,000.00	3,000.00	-	0.0%
Reporting software	39,000.00	39,000.00	-	0.0%
			-	0.0%
			-	0.0%
Other Op & Maint Exp. #2:			-	0.0%
Truck maint & repair	96,000.00	96,000.00	-	0.0%
Chiefs office (computer) maint.	1,500.00	1,500.00	-	0.0%
Bldg & equipment repair/maint.	155,000.00	155,000.00	-	0.0%
Calibrations / certifications	28,000.00	28,000.00	-	0.0%
Gear cleaning	9,500.00	9,500.00	-	0.0%
Landscaping	13,000.00	13,000.00	-	0.0%
Consumables	5,000.00	5,000.00	-	0.0%
			-	0.0%
			-	0.0%
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FIRE DISTRICT PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Parsippany-Troy Hills Township FD No. 1

FISCAL YEAR: January 1, 2027 to December 31, 2027

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Prop
Include subtotals that agree to the amount reported on "F-3 Appropriations (Proposed)".
This page should not include any amount distributed to employees/volunteers.

Line Item:	*Quantity*	*Proposed 2027 Amount*	*Adopted 2026 Amount*	*$ Change Proposed*
				-
ADMINISTRATION				-
Non-Bondable Assets:				-
				-
				-
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				-
				-
				-
				-
				-
COST OF OPERATIONS & MAINTENANCE				-
Non-Bondable Assets:				-
Scott PAKS	2	20,000.00	18,000.00	2,000.00
Bottles	10	20,000.00		20,000.00
				-
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Parsippany-Troy Hills Township FD No. 1

Morris

Administrative Positions Excluding Commissioners (List Individually)	*Number of Staff*	*Annual Wages*	*2027 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2027 Proposed Budget Fringe Benefits*
Administrator	1.00	$ 41,500.00	$ 41,500.00				$ 3,500.00	$ 3,500.00
Position #2 - Non-Commissioner			$ -					$ -
Position #3 - Non-Commissioner			$ -					$ -
Position #4 - Non-Commissioner			$ -					$ -
Position #5 - Non-Commissioner			$ -					$ -
Position #6 - Non-Commissioner			$ -					$ -
Position #7 - Non-Commissioner			$ -					$ -
Position #8 - Non-Commissioner			$ -					$ -
Total Administration	1.00		$ 41,500.00	$ -	$ -	$ -	$ 3,500.00	$ 3,500.00

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2027 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2027 Proposed Budget Fringe Benefits*
			$ -					$ -
			$ -					$ -
			$ -					$ -
			$ -					$ -
			$ -					$ -
			$ -					$ -
			$ -					$ -
Position #8			$ -					$ -
Position #9			$ -					$ -
Position #10			$ -					$ -
Position #11			$ -					$ -
Position #12			$ -					$ -
Position #13			$ -					$ -
Position #14			$ -					$ -
Total Operation & Maintenance	-		$ -	$ -	$ -	$ -	$ -	$ -

(List Individually)	*of Staff*	*Annual Wages*	*Budget Salary &*	*Contribution*	*Contribution*	*Health Insurance*	*Benefits*	*Budget Fringe*
Position #1			$ -					$ -
Position #2			$ -					$ -
Position #3			$ -					$ -
Position #4			$ -					$ -
Position #5			$ -					$ -
Position #6			$ -					$ -
Position #7			$ -					$ -
Position #8			$ -					$ -
Total Offset by Revenue	-		$ -	$ -	$ -	$ -	$ -	$ -
Total Administration, Operations & Offset by Revenue	1.00		$ 41,500.00	$ -	$ -	$ -	$ 3,500.00	$ 3,500.00

Parsippany-Troy Hills Township FD No. 1
Morris

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

List Project Separately	*Asset Type*	*Time of General Election [February or November]*	*Date of Notice Posting*	*Date of Advertisement (November Only)*	*Date of Approval*	*Affirmative Vote Percentage*	*2027 Proposed Budget*	*2026 Adopted Budget*
Utility Truck	Equipment	February	09/30/26		10/28/26	83%	$ 165,000.00	
Utility Terrain Vehicle	Equipment	February	09/30/26		10/28/26	61%	$ 55,000.00	
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements							$ 220,000.00	$ -

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

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Notice Posting*	*Date of Advertisement*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2027 Proposed Budget*	*2026 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							$ 220,000.00	$ -
RESERVE FOR FUTURE CAPITAL OUTLAYS							$ 40,000.00	$ 60,000.00
TOTAL CAPITAL APPROPRIATIONS							$ 260,000.00	$ 60,000.00

Capital Appropriations Offset with Restricted Fund	$ 40,000.00	
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund	$ 180,000.00	

Parsippany-Troy Hills Township FD No. 1
Morris

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2026	2027	2028	2029	2030	2031	2032	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1	08/30/17	77%	12/31/18	$ 380,000.00	$ 390,000.00	$ 390,000.00	$ 400,000.00	$ 400,000.00	$ 350,000.00	$ 350,000.00	$ 2,360,000.00	$ 4,640,000.00
General Obligation Bond #2	02/19/22	98%	03/09/22	230,000.00	235,000.00	240,000.00	240,000.00	245,000.00	250,000.00	255,000.00		1,465,000.00
General Obligation Bond #3												0.00
General Obligation Bond #4												0.00
Total Principal - General Obligation Bonds				$ 610,000.00	$ 625,000.00	$ 630,000.00	$ 640,000.00	$ 645,000.00	$ 600,000.00	$ 605,000.00	$ 2,360,000.00	$ 6,105,000.00
Bond Anticipation Notes												
BAN #1												0.00
BAN #2												0.00
BAN #3												0.00
BAN #4												0.00
Total Principal - BANs				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Leases												
Capital Lease #1												0.00
Capital Lease #2												0.00
Capital Lease #3												0.00
Capital Lease #4												0.00
Total Principal - Capital Leases				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Loans												
Intergovernmental #1												0.00
Intergovernmental #2												0.00
Intergovernmental #3												0.00
Intergovernmental #4												0.00
Total Principal - Intergovernmental Loans				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Bonds or Notes Payable												
Other Bonds or Notes #1												0.00
Other Bonds or Notes #2												0.00
Other Bonds or Notes #3												0.00
Other Bonds or Notes #4												0.00
Total Principal - Other Bonds or Notes				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL PRINCIPAL ALL OBLIGATIONS				$ 610,000.00	$ 625,000.00	$ 630,000.00	$ 640,000.00	$ 645,000.00	$ 600,000.00	$ 605,000.00	$ 2,360,000.00	$ 6,105,000.00

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

Capital Appropriations Offset with Restricted Fund		
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund	35,000.00	29,000.00

Parsippany-Troy Hills Township FD No. 1
Morris

	Current Year 2026	2027	2028	2029	2030	2031	2032	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1	$ 166,100.00	$ 150,700.00	$ 135,100.00	$ 119,300.00	$ 103,300.00	$ 88,300.00	$ 76,050.00	$ 263,850.00	$ 936,600.00
General Obligation Bond #2	79,000.00	67,375.00	55,500.00	43,500.00	31,375.00	19,000.00	6,375.00		223,125.00
General Obligation Bond #3									0.00
General Obligation Bond #4									0.00
Total Interest - General Obligation Bonds	$ 245,100.00	$ 218,075.00	$ 190,600.00	$ 162,800.00	$ 134,675.00	$ 107,300.00	$ 82,425.00	$ 263,850.00	$ 1,159,725.00
Bond Anticipation Notes									
BAN #1									0.00
BAN #2									0.00
BAN #3									0.00
BAN #4									0.00
Total Interest Payments - BANs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Leases									
Capital Lease #1									0.00
Capital Lease #2									0.00
Capital Lease #3									0.00
Capital Lease #4									0.00
Total Interest Payments - Capital Leases	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Loans									
Intergovernmental #1									0.00
Intergovernmental #2									0.00
Intergovernmental #3									0.00
Intergovernmental #4									0.00
Total Interest Payments - Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Bonds or Notes Payable									
Other Bonds or Notes #1									0.00
Other Bonds or Notes #2									0.00
Other Bonds or Notes #3									0.00
Other Bonds or Notes #4									0.00
Total Interest Payments - Other Bonds or Notes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL INTEREST ALL OBLIGATIONS	$ 245,100.00	$ 218,075.00	$ 190,600.00	$ 162,800.00	$ 134,675.00	$ 107,300.00	$ 82,425.00	$ 263,850.00	$ 1,159,725.00

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

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

Parsippany-Troy Hills Township FD No. 1
Morris

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2026 (1)	$	1,233,360.00
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Less: Utilized in 2026 Adopted Budget	$	35,000.00
Proposed balance available	$	1,198,360.00
Estimated results of operations for the year ending December 31, 2026	$	(1,541,981.00)
Anticipated balance December 31, 2026	$	(343,621.00)
Less: Fund Balance utilized in 2027 Proposed Budget	$	209,000.00
Proposed balance after utilization in 2027 Proposed Budget	$	(552,621.00)

RESTRICTED FUND BALANCE

Beginning balance January 1, 2026 (1)	$	107,000.00
Less: Utilized in 2026 Adopted Budget	$	-
Proposed balance available	$	107,000.00
Estimated results of operations for the year ending December 31, 2026	$	60,000.00
Anticipated balance December 31, 2026	$	167,000.00
Less: Restricted Fund Balance used in 2027 Proposed Budget for Capital Purposes	$	40,000.00
Less: Restricted Fund Balance released via Referendum Resolution	$	-
Proposed balance after utilization in 2027 Proposed Budget	$	127,000.00

(1) This line item must agree to audited financial statements.
Unfunded Pension and OPEB Liability should be calculated as follows:
Net Liability plus Deferred Inflow minus Deferred Outflow

CALCULATION OF ESTIMATED RESULTS OF OPERATIONS (Optional) *(2)*

Total Tax Levy Realized YTD		
Total Revenue Realized YTD (from Page F-2)		68,333.00
Revenues anticipated for remainder of year		
Total Expended YTD (from Page F-3)		(1,610,314.00)
Expenses anticipated for remainder of year		
Adjustments (provide support in FAST)		
Estimated Results of Operations for year ending 12/31/ 2026	$	(1,541,981.00)

(2) If utilizing this calculation, please record YTD activity in corresponding column on Page F-2 and F-3

Parsippany-Troy Hills Township FD No. 1
Morris

Summary of Referendum Line Items	*2027 Proposed Budget Amount Requested*	*2026 Final Budget*
Total Referendum Line Items	$ -	$ -

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

Summary of Release of Restricted Fund Balance Referendum Line Items	*2027 Proposed Budget Amount Requested*	*2026 Final Budget*
Total Release of Restricted Fund Balance	$ -	$ -

Parsippany-Troy Hills Township FD No. 1
Morris

LEVY CAP CALCULATION		
Prior Year Amount to be Raised by Taxation for Fire District Purposes		1,909,032.00
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,909,032.00
Plus: 2% Cap Increase		38,180.64
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,947,212.64
Exclusions		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
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		-
Total Exclusions		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	1,271,100.00	
Prior Year Local Fire District Tax Rate (3 decimals/$100)	$0.123	1,563.45
ADJUSTED TAX LEVY		1,948,776.09
Amount Utilized from Levy Cap Bank from 2024		-
Amount Utilized from Levy Cap Bank from 2025		-
Amount Utilized from Levy Cap Bank from 2026		-
Maximum Tax Levy Before Referendum		1,948,776.09
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		1,948,776.09

CAP BANK CALCULATION		
Amount to be Raised by Taxation	1,929,807.00	
Cap Bank Available from Prior Year (2024) for 2027 Budget	-	
Cap Bank Available from Prior Year (2025) for 2027 Budget	-	
Revised Cap Bank from Prior Year (2025) Available for 2028 Budget		-
Cap Bank Available from Prior Year (2026) for 2027 Budget	-	
Revised Cap Bank from Prior Year (2026) Available for 2028 Budget		-
Cap Bank Available from (2027) for 2028 Budget		18,969.09

Parsippany-Troy Hills Township FD No. 1
Morris

		Health Care Costs		***Pension Costs***		***Debt Service Costs***		***Capital Improvement Costs***		***Declared Emergency Costs***		***Total Shared Services Cost***		***Salary Costs***		***Other Costs***		***Total***	
Name of Entity Providing Service	*Type of Shared Service Provided (List Each Separately)*	*Proposed*	*Adopted*	*Proposed*	*Adopted*	*Proposed*	*Adopted*	*Proposed*	*Adopted*	*Proposed*	*Adopted*	*Proposed*	*Adopted*	*Proposed*	*Adopted*	*Proposed*	*Adopted*	*Proposed*	*Adopted*
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Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Parsippany-Troy Hills Township FD No. 1

Morris

PENSION CONTRIBUTION CALCULATION

2027 Proposed Budget PERS Contribution Appropriated	$	-
2027 Proposed Budget PFRS Contribution Appropriated	$	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	$	-
Net 2027 Base Amount	$	-
2026 Adopted Budget PERS Contribution		
2026 Adopted Budget PFRS Contribution		
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2026 Base Amount	$	-
Pension Contribution Exclusion	$	-

LOSAP CALCULATION

2027 Proposed Budget LOSAP Appropriation	$	-
2026 Adopted Budget LOSAP Appropriation	$	-
LOSAP Exclusion (+/-)	$	-

DEBT SERVICE CALCULATION

2027 Proposed Budget Total Debt Service Appropriation	$	843,075.00
2027 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2027 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	$	-
2027 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	$	29,000.00
2027 Base Amount	$	814,075.00
2026 Adopted Budget Total Debt Service Appropriation	$	855,100.00
2026 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	$	-
2026 Adopted Budget Debt Service Appropriation Offset from Grant Fund	$	-
2026 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	$	35,000.00
2026 Base Amount	$	820,100.00
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION

2027 Proposed Budget Total Capital Appropriation	$	260,000.00
2027 Proposed Budget Capital Appropriation Offset from Restricted Fund	$	40,000.00
2027 Proposed Budget Capital Appropriation Offset from Grant Revenue	$	-
2027 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	$	180,000.00
2027 Base Amount	$	40,000.00
2026 Adopted Budget Total Capital Appropriation	$	60,000.00
2026 Adopted Budget Capital Appropriation Offset from Restricted Fund	$	-
2026 Adopted Budget Capital Appropriation Offset from Grant Revenue	$	-
2026 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	$	-
2026 Base Amount	$	60,000.00
Capital Expenditure Exclusion	$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2027		22.10%
2027 Proposed Budget Administration Health Insurance Appropriation	$	-
2027 Proposed Budget Operations & Maintenance Health Insurance Appropriation	$	-
2027 Proposed Budget Group Health Insurance	$	-
2026 Adopted Budget Administration Health Insurance Appropriation		
2026 Adopted Budget Operations & Maintenance Health Insurance Appropriation		
2026 Adopted Budget Group Health Insurance	$	-
Net Increase (Decrease)	$	-
Net Increase Divided by 2026 Amount Budgeted = % Increase		0.00%
SFY 2027 State Health Average 22.1% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2026 Expended = Added Amount Inside Cap	$	-
% Increase Exclusion * 2026 Expended = 2027 Appropriation Added to Levy	$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$	-
2027 Increase in Appropriation	$	-

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: **Parsippany-Troy Hills Township FD No. 1** Year Ending: **December 31, 2025**

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Date

sec@pthbofc1.com
Clerk/Secretary to the Governing Body