



# State of New Jersey Local Government Services

**Year:** 2016 **Municipal User Friendly Budget**

**MUNICIPALITY:** 2120 Pohatcong Township - County of Warren Introduced ▼

**Municode:** 2120 **Filename:** 2120\_fbi\_2016.xlsm

**Website:** www.pohatcongtpw.org

**Phone Number:** 908-454-6121

**Mailing Address:** 50 Municipal Drive

Phillipsburg, NJ 08865

[Email the UFB if not using Outlook](#)

**Municipality:** Pohatcong **State:** NJ **Zip:** 08865

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
James	R	Kern	12/31/2019	mayorjameskerniii@gmail.com

**Chief Administrative Officer**

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**Chief Financial Officer**

Lorraine		Rossetti		<a href="mailto:cfo@pohatcongtpw.org">cfo@pohatcongtpw.org</a>
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**Municipal Clerk**

Wanda		Kutzman		<a href="mailto:clerk@pohatcongtpw.org">clerk@pohatcongtpw.org</a>
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**Registered Municipal Accountant**

William		Schroeder		<a href="mailto:bschroeder@nisivoccia.com">bschroeder@nisivoccia.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Mary		VanLieu	12/31/2016	maryvanlieu@gmail.com
Steve		Babinsky	12/31/2018	autorestnj@aol.com
Dave		Slack	12/3/2016	slackfarmsnj@yahoo.com
Anthony		Vangeli	12/31/2017	none



**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.115	\$4,074,808.00	31.61%	\$1,784.00	Municipal Purpose Tax	ACTUAL	\$4,040,015.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.049	\$174,563.00	1.35%	\$78.40	Municipal Open Space	ESTIMATED	\$174,563.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.734	\$6,064,155.00	47.05%	\$2,774.40	Local School District	ESTIMATED	\$6,185,438.10
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.641	\$2,237,817.43	17.36%	\$1,025.60	County Purposes	ESTIMATED	\$2,282,573.78
County Library	0.057	\$197,064.46	1.53%	\$91.20	County Library	ESTIMATED	\$201,005.75
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.041	\$141,518.84	1.10%	\$65.60	County Open Space	ESTIMATED	\$141,550.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.637</b>	<b>\$12,889,926.73</b>	<b>100.00%</b>	<b>\$5,819.20</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$13,025,145.63</b>
Total Taxable Valuation as of October 1, 2015 <u>\$352,704,198.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$160,000.00</u>					Revenue Anticipated, Excluding Tax Levy <u>1,520,294.11</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>5,010,309.11</u> Total Non-Municipal Tax Levy <u>\$8,985,130.63</u> Amount to be Raised by Taxes - Before RUT <u>\$12,475,145.63</u> Reserve for Uncollected Taxes (RUT) <u>\$550,000.00</u> Total Amount to be Raised by Taxes <u>\$13,025,145.63</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					% of Tax Collections used to Calculate RUT <u>95.78%</u>  If % used exceeds the actual collection % then reference the statutory exception used		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2015		<u>12,588,242.36</u>
	1.115		-100.00%		Total Tax Levy, CY 2015		<u>12,885,754.60</u>
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Taxes Collected, CY 2015		<u>97.69%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2015		<u>\$361,525.44</u>
	\$4,074,808.00	\$4,040,015.00	-0.85%	(\$34,793.00)			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,784.00	\$0.00	-100.00%	(\$1,784.00)			

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.13%	\$850.00	\$670,500.00	\$671,350.00	\$545,500.00		\$125,850.00					
08	Local Revenue	1.15%	\$11,640.00	\$1,009,600.00	\$1,021,240.00	\$271,240.00		\$750,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$351,858.00	\$351,858.00	\$351,858.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	63.93%	\$39,658.81	\$62,037.30	\$101,696.11	\$101,696.11							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-16.67%	(\$50,000.00)	\$300,000.00	\$250,000.00	\$250,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	4.52%	\$176,032.00	\$3,898,776.00	\$4,074,808.00	\$4,074,808.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>2.83%</b>	<b>\$178,180.81</b>	<b>\$6,292,771.30</b>	<b>\$6,470,952.11</b>	<b>\$5,595,102.11</b>	<b>\$0.00</b>	<b>\$875,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	10.00	1.30%	\$15,588.00	\$1,202,118.00	\$1,217,706.00	\$431,306.00		\$786,400.00					
21	Land-Use Administration		1.00	-19.19%	(\$11,025.00)	\$57,453.00	\$46,428.00	\$46,428.00							
22	Uniform Construction Code		4.00	29.40%	\$5,660.00	\$19,250.00	\$24,910.00	\$24,910.00							
23	Insurance			3.56%	\$18,000.00	\$505,000.00	\$523,000.00	\$523,000.00							
25	Public Safety	12.00	3.00	0.10%	\$1,559.22	\$1,614,639.58	\$1,616,198.80	\$1,581,781.00	\$34,417.80						
26	Public Works	4.00		9.07%	\$41,153.00	\$453,750.00	\$494,903.00	\$494,903.00							
27	Health and Human Services		2.00	19.00%	\$1,615.00	\$8,500.00	\$10,115.00	\$10,115.00							
28	Parks and Recreation			9.02%	\$2,885.00	\$32,000.00	\$34,885.00	\$34,885.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$40,000.00	\$0.00	\$40,000.00		\$40,000.00						
31	Utilities and Bulk Purchases			-20.61%	(\$30,600.00)	\$148,500.00	\$117,900.00	\$117,900.00							
32	Landfill / Solid Waste Disposal			-25.40%	(\$8,267.35)	\$32,553.16	\$24,285.81	\$5,920.00	\$18,365.81						
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
36	Statutory Expenditures			6.65%	\$34,926.00	\$525,250.00	\$560,176.00	\$550,576.00		\$9,600.00					
37	Judgements			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	2.00	4.00	15.36%	\$22,372.44	\$145,634.56	\$168,007.00	\$168,007.00							
44	Capital			27.65%	\$82,950.00	\$300,000.00	\$382,950.00	\$332,950.00		\$50,000.00					
45	Debt			0.20%	\$860.00	\$437,125.00	\$437,985.00	\$408,135.00		\$29,850.00					
46	Deferred Charges			-7.40%	(\$14,495.50)	\$195,998.00	\$181,502.50	\$181,502.50							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-4.35%	(\$25,000.00)	\$575,000.00	\$550,000.00	\$550,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>19.00</b>	<b>24.00</b>	<b>2.83%</b>	<b>\$178,180.81</b>	<b>\$6,292,771.30</b>	<b>\$6,470,952.11</b>	<b>\$5,502,318.50</b>	<b>\$92,783.61</b>	<b>\$0.00</b>	<b>\$875,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

	Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p style="text-align: center;"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<b>Amount</b>	<b>Comment/Explanation</b>
		X			Refunding Tax Appeal Ordinance	\$163,600.00	The Township was granted, by the Local Finance Board, 7 years to fund the Ordinance. It began to be funded in the 2015 Budget.

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	132	\$4,786,335.00	1.36%	15A Public Schools	3	\$10,439,400.00	37.16%	
2 Residential	1,230	\$207,819,020.00	58.92%	15B Other Schools	1	\$1,270,000.00	4.52%	
3A/3B Farm	300	\$30,647,250.00	8.69%	15C Public Property	84	\$10,634,200.00	37.85%	
4A Commercial	58	\$102,223,000.00	28.98%	15D Church and Charities	6	\$2,740,300.00	9.75%	
4B Industrial	4	\$5,375,600.00	1.52%	15E Cemeteries & Graveyards	1	\$80,000.00	0.28%	
4C Apartments	2	\$420,600.00	0.12%	15F Other Exempt	16	\$2,928,400.00	10.42%	
5A/5B Railroad	41	\$787,300.00	0.22%					
6A/6B Business Personal Property	1	\$645,093.00	0.18%					
<b>Total</b>	<b>1,768</b>	<b>\$352,704,198.00</b>	<b>100.00%</b>	<b>Total</b>	<b>111</b>	<b>\$28,092,300.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				95.26%	Percentage of Exempt vs. Non-Exempt Properties			7.96%
Equalized Valuation, Taxable Properties				\$370,254,249.42				
Total # of property tax appeals filed in 2015		County Tax Board	8.00					
		State Tax Court	1.00					
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				2.00				
Amount paid out by municipality for tax appeals in 2015				\$0.00				

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	11,072.10	\$10,200.00	\$0.00	\$0.00	\$0.00	\$872.10
Supervisory Staff (Department Heads & Managers)	3.00	1.00	365,271.78	\$248,255.00	\$20,000.00	\$43,035.19	\$32,528.08	\$21,453.51
Police Officers (Including Superior Officers)	11.00	1.00	1,908,889.12	\$1,255,000.00	\$114,000.00	\$303,058.00	\$131,674.62	\$105,156.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	3.00	0.00	221,783.67	\$108,560.00	\$50,000.00	\$13,635.14	\$36,759.69	\$12,828.84
All Other Non-Union Employees not listed above	2.00	17.00	439,350.33	\$279,776.00	\$0.00	\$32,847.67	\$109,037.61	\$17,689.05
<b>Totals</b>	<b>19.00</b>	<b>24.00</b>	<b>2,946,367.00</b>	<b>\$1,901,791.00</b>	<b>\$184,000.00</b>	<b>\$392,576.00</b>	<b>\$310,000.00</b>	<b>\$158,000.00</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**yes**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	1.00	\$7,075.08	\$7,075.08	1.00	\$6,177.24	\$6,177.24
Parent & Child	1.00	\$15,098.52	\$15,098.52	1.00	\$13,182.48	\$13,182.48
Employee & Spouse (or Partner)	7.00	\$14,204.40	\$99,430.80	8.00	\$12,401.88	\$99,215.04
Family	8.00	\$18,969.24	\$151,753.92	9.00	\$16,562.04	\$149,058.36
Employee Cost Sharing Contribution (enter as negative - )			(\$72,665.94)			(\$72,649.65)
<b>Subtotal</b>	<b>17.00</b>		<b>\$200,692.38</b>	<b>19.00</b>		<b>\$194,983.47</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>17.00</b>		<b>\$200,692.38</b>	<b>19.00</b>		<b>\$194,983.47</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

**NO**

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

**NO**

**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Acevedo	35.00	\$3,363.79		x	
Barsony	49.50	\$25,220.25	x		
Cozze	41.50	\$20,916.00	x		
Doehler	22.43	\$10,441.80	x		
Emery	23.75	\$8,000.00		x	
Furmanek	14.57	\$1,165.00		x	
Greenemeir	98.15	\$60,784.30	x		
Grube	36.75	\$10,804.50	x		
Hanisak	97.50	\$8,000.00		x	
Heebner	28.78	\$13,374.62	x		
Hill	61.35	\$28,368.24	x		
Hendrix	45.50	\$11,979.24	x		
Knoble	31.00	\$4,193.60		x	
Kutzman	100.00	\$8,000.00		x	
Lehr	67.75	\$8,000.00		x	
Loveatz	43.25	\$11,743.24	x		
Mirenda	22.19	\$4,970.00		x	
Mowder	18.00	\$4,060.80	x		
Paulus	57.00	\$26,482.20	x		
Radecky	4.60	\$2,104.50	x		
Robb	63.15	\$32,326.49	x		
Scheir	6.91	\$552.50		x	
Sylvain	69.00	\$35,617.80	x		
Wojcik	16.20	\$7,575.12	x		
<b>Totals</b>	1053.83	\$348,043.99			
Total Funds Reserved as of end of 2015			\$0.00		
Total Funds Appropriated in 2016			\$10,000.00		

**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$7,210,000.00	\$7,210,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Sewer	\$499,707.45	\$499,707.45	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$12,388.74		\$12,388.74			
Notes Outstanding	\$981,400.00		\$981,400.00			
Bonds Outstanding	\$4,490,000.00	\$1,242,000.00	\$3,248,000.00			
Loans and Other Debt			\$0.00			
<b>Total (Current Year)</b>	<b>\$13,193,496.19</b>	<b>\$8,951,707.45</b>	<b>\$4,241,788.74</b>			
Population (2010 census)	3,339					
Per Capita Gross Debt	\$3,951.33					
Per Capita Net Debt	\$1,270.38					
3 Yr. Average Property Valuation		\$364,374,265.67				
Net Debt as % of 3 Year Avg Property Valuation		1.16%				
Utility Fund - Principal			\$8,746.39	\$9,122.06	\$9,513.86	\$472,325.15
Utility Fund - Interest			\$21,074.84	\$20,769.94	\$20,378.14	\$319,041.94
Bond Anticipation Notes - Principal			\$163,600.00			
Bond Anticipation Notes - Interest			\$0.00			
Bonds - Principal			\$415,000.00	\$430,000.00	\$445,000.00	\$3,200,000.00
Bonds - Interest			\$150,185.00	\$135,625.00	\$126,235.00	\$350,000.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$758,606.23</b>	<b>\$595,517.00</b>	<b>\$601,127.00</b>	<b>\$4,341,367.09</b>
Total Principal			\$587,346.39	\$439,122.06	\$454,513.86	\$3,672,325.15
Total Interest			\$171,259.84	\$156,394.94	\$146,613.14	\$669,041.94
% of Total Current Year Budget			11.72%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating	A2					
Year of Last Rating	2010					
<b>Mark "X" if Municipality has no bond rating</b>						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
<b>Providing</b>	Greenwich Township	Court Services		2015		per agreement



**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
