



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1916_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Hutnick	12/31/2022	oburgmayor@gmail.com

Chief Administrative Officer

Robin		Hough		oburgclerk@gmail.com
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Chief Financial Officer

Michel		Marceau		oburg-cfo@gmail.com
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Municipal Clerk

Robin		Hough		oburgclerk@gmail.com
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Registered Municipal Accountant

Thomas		Ferry		tferry@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Juan		Cruz	12/31/2020	oburgcouncilc@gmail.com
Michael		Nardini	12/31/2020	oburgcouncilmn@gmail.com
Nelson		Alvarez	12/31/2021	oburgcouncilna@gmail.com
Rachel		Slater	12/31/2021	oburgcouncilrs@gmail.com
Anthony		Nasisi	12/31/2022	oburgcouncilan@gmail.com
Brenda		O'Dell	12/31/2022	oburgcouncilbo@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.156	\$2,263,241.16	31.42%	\$2,555.80
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.265	\$2,478,218.52	34.41%	\$2,797.75
Regional School District	0.677	\$1,325,313.95	18.40%	\$1,496.63
County Purposes	0.580	\$1,135,468.95	15.77%	\$1,282.32
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	3.677	\$7,202,242.58	100.00%	\$8,132.51

Total Taxable Valuation as of	October 1, 2019	<u>\$196,211,278.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$221,166.34</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.156	1.181	2.22%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,263,241.16	\$2,292,863.00	1.31%	\$29,621.84

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,555.80	\$2,612.42	2.22%	\$56.62

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,292,863.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,527,800.00
Regional School District	ESTIMATED	\$1,288,100.00
County Purposes	ESTIMATED	\$1,176,800.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$7,285,563.00

Revenue Anticipated, Excluding Tax Levy	690,382.03
Budget Appropriations, before Reserve for Uncollected Taxes	2,752,293.03
Total Non-Municipal Tax Levy	\$4,992,700.00
Amount to be Raised by Taxes - Before RUT	\$7,054,611.00
Reserve for Uncollected Taxes (RUT)	\$230,952.36
Total Amount to be Raised by Taxes	\$7,285,563.36

% of Tax Collections used to Calculate RUT 96.83%

If % used exceeds the actual collection % then reference the statutory exception used 40A:4-41c(1) 3 yr avg

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2019	6,959,820.46
Total Tax Levy, CY 2019	7,159,665.79
% of Taxes Collected, CY 2019	97.21%

Delinquent Taxes - December 31, 2019 \$199,845.33

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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.15%	(\$271.00)	\$177,521.00	\$177,250.00	\$140,000.00		\$37,250.00					
08	Local Revenue	-0.99%	(\$4,115.86)	\$416,466.08	\$412,350.22	\$69,350.00		\$343,000.22					
09	State Aid (without offsetting appropriation)	1.95%	\$3,858.00	\$197,389.00	\$201,247.00	\$201,247.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	29.70%	\$15,295.40	\$51,494.60	\$66,790.00	\$66,790.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-75.05%	(\$11,385.33)	\$15,170.36	\$3,785.03	\$3,785.03							
08	Other Special Items	127.21%	\$12,001.00	\$9,433.78	\$21,434.78	\$9,210.00		\$12,224.78					
15	Receipts from Delinquent Taxes	4.45%	\$8,513.34	\$191,486.66	\$200,000.00	\$200,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	2.38%	\$53,324.63	\$2,239,538.37	\$2,292,863.00	\$2,292,863.00							
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								
	Total	2.34%	\$77,220.18	\$3,298,499.85	\$3,375,720.03	\$2,983,245.03	\$0.00	\$392,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	3.00	8.00	-5.26%	(\$18,676.00)	\$354,951.00	\$336,275.00	\$336,275.00								
21		1.00	-0.43%	(\$100.00)	\$23,250.00	\$23,150.00	\$23,150.00								
22		0.67	2.10%	\$170.00	\$8,090.00	\$8,260.00	\$8,260.00								
23			5.64%	\$20,935.00	\$371,175.00	\$392,110.00	\$392,110.00								
25	6.00	2.33	5.68%	\$40,621.62	\$715,730.99	\$756,352.61	\$755,349.00	\$1,003.61							
26	3.00		12.05%	\$30,265.00	\$251,250.00	\$281,515.00	\$281,515.00								
27		1.00	-14.25%	(\$2,973.00)	\$20,866.00	\$17,893.00	\$17,020.00	\$873.00							
28		5.00	-6.33%	(\$2,600.00)	\$41,100.00	\$38,500.00	\$38,500.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			0.04%	\$2.00	\$5,500.00	\$5,502.00	\$5,502.00								
31	1.00	3.00	3.99%	\$12,200.00	\$305,450.00	\$317,650.00	\$99,500.00			\$218,150.00					
32			2.90%	\$6,192.98	\$213,888.44	\$220,081.42	\$217,300.00	\$2,781.42							
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			-9.77%	(\$29,252.00)	\$299,309.00	\$270,057.00	\$256,757.00			\$13,300.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	1.00		5.60%	\$7,306.00	\$130,402.00	\$137,708.00	\$137,708.00								
43		3.00	2.40%	\$1,078.07	\$44,992.93	\$46,071.00	\$46,071.00								
44			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$20,000.00			\$40,000.00					
45			-1.50%	(\$3,563.00)	\$237,206.00	\$233,643.00	\$112,618.00			\$121,025.00					
46			-100.00%	(\$12,488.16)	\$12,488.16	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			6.89%	\$14,885.00	\$216,067.00	\$230,952.00	\$230,952.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	14.00	24.00	1.93%	\$64,003.51	\$3,311,716.52	\$3,375,720.03	\$2,978,587.00	\$4,658.03	\$0.00	\$392,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	29	\$1,678,100.00	0.86%	15A Public Schools	2	\$4,566,500.00	20.98%
2 Residential	805	\$177,742,400.00	91.41%	15B Other Schools			0.00%
3A/3B Farm	5	\$288,200.00	0.15%	15C Public Property	66	\$11,436,300.00	52.54%
4A Commercial	29	\$10,920,000.00	5.62%	15D Church and Charities	3	\$2,324,300.00	10.68%
4B Industrial	2	\$1,912,300.00	0.98%	15E Cemeteries & Graveyards	3	\$359,600.00	1.65%
4C Apartments	5	\$1,905,900.00	0.98%	15F Other Exempt	15	\$3,081,200.00	14.15%
5A/5B Railroad	7	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	883	\$194,446,900.00	100.00%	Total	89	\$21,767,900.00	100.00%
Average Ratio (%), Assessed to True Value				99.66%			
Equalized Valuation, Taxable Properties				\$195,110,274.93			
Total # of property tax appeals filed in 2019				County Tax Board		12.00	
				State Tax Court		1.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2019				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties		11.19%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption		NONE		
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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		7.00	19,645.00	\$18,000.00				\$1,645.00
Supervisory Staff (Department Heads & Managers)	3.00		329,460.00	\$236,130.00	\$9,200.00	\$21,993.00	\$40,555.00	\$21,582.00
Police Officers (Including Superior Officers)	6.00		940,830.00	\$580,000.00	\$91,865.00	\$140,083.00	\$75,870.00	\$53,012.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above			0.00					\$0.00
All Other Non-Union Employees not listed above	5.00	17.00	470,070.00	\$342,476.00	\$10,800.00	\$14,430.00	\$71,062.00	\$31,302.00
Totals	14.00	24.00	1,760,005.00	\$1,176,606.00	\$111,865.00	\$176,506.00	\$187,487.00	\$107,541.00

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

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	6.00	\$9,639.00	\$57,834.00	5.00	\$10,071.00	\$50,355.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00	\$19,278.00	\$19,278.00	1.00	\$20,141.00	\$20,141.00
Family	5.00	\$26,893.00	\$134,465.00	7.00	\$28,097.00	\$196,679.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	12.00		\$211,577.00	13.00		\$267,175.00
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	7	\$6,506.00	\$45,542.00	3	\$13,268.00	\$39,804.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$45,542.00	3.00		\$39,804.00
GRAND TOTAL	19.00		\$257,119.00	16.00		\$306,979.00

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)?

YES
YES

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

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

			Current Year	2021	2022	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$75,000.00	\$75,000.00	\$75,000.00	\$1,250,000.00
Regional School Debt	\$206,979.68	\$0.00	Utility Fund - Interest	\$46,025.00	\$47,800.00	\$46,300.00	\$344,025.00
Utility Fund Debt			Bond Anticipation Notes - Principal	\$75,000.00			
Water	\$1,475,000.00	\$0.00	Bond Anticipation Notes - Interest	\$14,635.00			
0		\$0.00	Bonds - Principal				
0		\$0.00	Bonds - Interest				
0		\$0.00	Loans & Other Debt - Principal	\$15,984.00	\$16,304.78	\$16,632.51	\$305,003.79
0		\$0.00	Loans & Other Debt - Interest	\$6,999.00	\$6,677.70	\$6,349.98	\$51,224.68
0		\$0.00					
0		\$0.00					
Municipal Purposes			Total	\$233,643.00	\$145,782.48	\$144,282.49	\$1,950,253.47
Debt Authorized	\$731,716.00	\$731,716.00	Total Principal	\$165,984.00	\$91,304.78	\$91,632.51	\$1,555,003.79
Notes Outstanding		\$0.00	Total Interest	\$67,659.00	\$54,477.70	\$52,649.98	\$395,249.68
Bonds Outstanding		\$0.00	% of Total Current Year Budget	6.92%			
Loans and Other Debt	\$353,924.58	\$353,924.58					
Total (Current Year)	\$2,767,620.26	\$1,681,979.68	Description	Debt Not Listed Above			
			Total Guarantees - Governmental				
			Total Guarantees - Other				
			Total Capital/Equipment Leases	\$1,428.00	\$1,428.00	\$1,428.00	\$2,856.00
			Total Other				
Population (2010 census)	2,410		Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$1,148.39		Rating		AA+		
Per Capita Net Debt	\$450.47		Year of Last Rating		2015		
3 Yr. Average Property Valuation		\$194,801,255.00					
Net Debt as % of 3 Year Avg Property Valuation		0.56%	Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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

NONE	