



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 1916 Ogdensburg Borough - County of Sussex Adopted

Municode: 1916 Filename: 1916_fba_2021.xlsm

Website: www.ogdensburgnj.org

Phone Number: 973-827-3444

Mailing Address: 14 HIGHLAND AVENUE

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

Municipality: OGDENSBURG State: NJ Zip: 07439

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
GEORGE		HUTNICK		oburgmayor@gmail.com

Chief Administrative Officer

ROBIN		HOUGH		oburgclerk@embarqmail.com
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Chief Financial Officer

MICHEL		MARCEAU		oburg-cfo@embarqmail.com
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Municipal Clerk

ROBIN		HOUGH		oburgclerk@embarqmail.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
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		COWDRICK	12/31/2022	oburgcouncilBO@gmail.com
ALFONSE		DEMEO	12/31/2023	oburgcouncilAD@gmail.com
MICHAEL		NARDINI	12/31/2023	oburgcouncilMN@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.179	\$2,292,863.00	31.77%	\$2,603.21	Municipal Purpose Tax	ACTUAL	\$2,373,944.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.300	\$2,527,782.00	35.02%	\$2,870.34	Local School District	ESTIMATED	\$2,603,615.46
Regional School District	0.636	\$1,237,546.00	17.15%	\$1,405.26	Regional School District	ESTIMATED	\$1,274,672.38
County Purposes	0.555	\$1,077,889.87	14.93%	\$1,225.43	County Purposes	ESTIMATED	\$1,110,226.57
County Library	0.040	\$77,373.88	1.07%	\$87.86	County Library	ESTIMATED	\$79,695.10
County Board of Health	0.000	\$2.29	0.00%	\$0.00	County Board of Health	ESTIMATED	\$2.36
County Open Space	0.003	\$4,435.13	0.06%	\$6.62	County Open Space	ESTIMATED	\$4,568.18
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.713	\$7,217,892.17	100.00%	\$8,198.72	Total ESTIMATED amount to be raised by taxes		\$7,446,724.05
Total Taxable Valuation as of October 1, 2020 <u>\$195,851,300.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$220,664.00</u>					Revenue Anticipated, Excluding Tax Levy <u>686,837.55</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>2,833,656.55</u> Total Non-Municipal Tax Levy <u>\$5,072,780.05</u> Amount to be Raised by Taxes - Before RUT <u>\$7,219,599.05</u> Reserve for Uncollected Taxes (RUT) <u>\$227,125.09</u> Total Amount to be Raised by Taxes <u>\$7,446,724.14</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>96.95%</u> If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		<u>7,078,942.27</u>
	1.179	1.212	2.81%		Total Tax Levy, CY 2020		<u>7,222,452.22</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2020		<u>98.01%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2020		<u>\$143,509.95</u>
	\$2,292,863.00	\$2,373,944.00	3.54%	\$81,081.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,603.21	\$2,674.70	2.75%	\$71.49			

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	Arts and Culture Trust Fund	WATER Utility	Utility	Utility	Utility	Utility
08	Surplus	14.01%	\$24,835.00	\$177,250.00	\$202,085.00	\$160,000.00			\$42,085.00				
08	Local Revenue	-4.02%	(\$16,736.60)	\$416,016.60	\$399,280.00	\$56,280.00			\$343,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$197,389.00	\$197,389.00	\$197,389.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	12.63%	\$8,508.78	\$67,367.22	\$75,876.00	\$75,876.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-53.41%	(\$5,008.97)	\$9,377.52	\$4,368.55	\$4,368.55							
08	Other Special Items	-2.32%	(\$211.63)	\$9,135.63	\$8,924.00	\$8,924.00							
15	Receipts from Delinquent Taxes	-8.69%	(\$17,521.96)	\$201,521.96	\$184,000.00	\$184,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.08%	\$25,446.98	\$2,348,497.02	\$2,373,944.00	\$2,373,944.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	0.56%	\$19,311.60	\$3,426,554.95	\$3,445,866.55	\$3,060,781.55	\$0.00	\$0.00	\$385,085.00	\$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	Arts and Culture Trust Fund	WATER Utility	Utility	Utility	Utility	Utility
20	3.00	8.00	-37.18%	(\$203,920.00)	\$548,425.00	\$344,505.00	\$344,505.00								
21			0.51%	\$150.00	\$29,150.00	\$29,300.00	\$29,300.00								
22		0.67	2.30%	\$190.00	\$8,260.00	\$8,450.00	\$8,450.00								
23			-0.05%	(\$190.00)	\$392,110.00	\$391,920.00	\$391,920.00								
25	6.00	2.33	-1.02%	(\$7,644.31)	\$751,352.61	\$743,708.30	\$742,840.00	\$868.30							
26	3.00		-0.30%	(\$850.00)	\$286,515.00	\$285,665.00	\$285,665.00								
27		1.00	-24.57%	(\$5,770.49)	\$23,485.49	\$17,715.00	\$16,800.00	\$915.00							
28		5.00	-4.90%	(\$1,700.00)	\$34,700.00	\$33,000.00	\$33,000.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			-40.87%	(\$3,802.00)	\$9,302.00	\$5,500.00	\$5,500.00								
31	1.00	2.00	211.41%	\$210,350.00	\$99,500.00	\$309,850.00	\$100,000.00				\$209,850.00				
32			-0.36%	(\$788.17)	\$220,081.42	\$219,293.25	\$216,525.00	\$2,768.25							
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			18.01%	\$48,628.00	\$270,057.00	\$318,685.00	\$304,185.00				\$14,500.00				
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	1.00		7.65%	\$10,528.00	\$137,708.00	\$148,236.00	\$148,236.00								
43		3.00	0.92%	\$425.00	\$46,071.00	\$46,496.00	\$46,496.00								
44			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$20,000.00				\$40,000.00				
45			9.75%	\$22,775.00	\$233,643.00	\$256,418.00	\$135,683.00				\$120,735.00				
46			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			-1.66%	(\$3,827.00)	\$230,952.00	\$227,125.00	\$227,125.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	14.00	22.00	1.91%	\$64,554.03	\$3,381,312.52	\$3,445,866.55	\$3,056,230.00	\$4,551.55	\$0.00	\$0.00	\$385,085.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	29	\$1,678,100.00	1.16%	15A Public Schools	2	\$4,566,500.00	20.98%
2 Residential	805	\$127,634,900.00	88.56%	15B Other Schools	0		0.00%
3A/3B Farm	6	\$289,200.00	0.20%	15C Public Property	66	\$11,436,300.00	52.54%
4A Commercial	29	\$10,705,000.00	7.43%	15D Church and Charities	3	\$2,324,300.00	10.68%
4B Industrial	2	\$1,912,300.00	1.33%	15E Cemeteries & Graveyards	3	\$359,600.00	1.65%
4C Apartments	5	\$1,905,900.00	1.32%	15F Other Exempt	15	\$3,081,200.00	14.15%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	876	\$144,125,400.00	100.00%	Total	89	\$21,767,900.00	100.00%
Average Ratio (%), Assessed to True Value		98.79%		Percentage of Exempt vs. Non-Exempt Properties		15.10%	
Equalized Valuation, Taxable Properties		\$145,890,677.19					
Total # of property tax appeals filed in 2020		County Tax Board		7.00			
		State Tax Court		0.00			
Number of 2020 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2020				\$9,958.26			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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	20,007.00	\$18,000.00				\$2,007.00
Supervisory Staff (Department Heads & Managers)	3.00		356,815.00	\$241,700.00	\$13,300.00	\$53,807.00	\$26,058.00	\$21,950.00
Police Officers (Including Superior Officers)	6.00		798,266.00	\$472,000.00	\$72,865.00	\$129,695.00	\$77,078.00	\$46,628.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	5.00	15.00	655,709.00	\$469,970.00	\$33,195.00	\$38,032.00	\$68,110.00	\$46,402.00
Totals	14.00	22.00	1,830,797.00	\$1,201,670.00	\$119,360.00	\$221,534.00	\$171,246.00	\$116,987.00

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	5.00	\$9,639.00	\$48,195.00	6.00	\$9,639.00	\$57,834.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$17,672.00	\$35,344.00	1.00	\$19,278.00	\$19,278.00
Family	5.00	\$26,893.00	\$134,465.00	5.00	\$26,893.00	\$134,465.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	12.00		\$218,004.00	12.00		\$211,577.00
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	\$6,492.00	\$45,444.00	7	\$6,506.00	\$45,542.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$45,444.00	7.00		\$45,542.00
GRAND TOTAL	19.00		\$263,448.00	19.00		\$257,119.00

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

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

YES

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$75,000.00	\$75,000.00	\$80,000.00	\$1,170,000.00
Regional School Debt	\$174,681.67	\$174,681.67	\$0.00	Utility Fund - Interest	\$42,000.00	\$39,750.00	\$37,500.00	\$245,100.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$96,000.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$16,700.00			
WATER	\$1,400,000.00	\$1,236,160.40	\$163,839.60	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$16,304.78	\$16,632.51	\$16,966.81	\$288,036.98
0			\$0.00	Loans & Other Debt - Interest	\$6,677.70	\$6,349.98	\$6,015.66	\$45,209.10
0			\$0.00	Total	\$252,682.48	\$137,732.49	\$140,482.47	\$1,748,346.08
Municipal Purposes				Total Principal	\$187,304.78	\$91,632.51	\$96,966.81	\$1,458,036.98
Debt Authorized			\$0.00	Total Interest	\$65,377.70	\$46,099.98	\$43,515.66	\$290,309.10
Notes Outstanding	\$1,335,966.00	\$0.00	\$1,335,966.00	% of Total Current Year Budget	7.33%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$337,941.08	\$0.00	\$337,941.08	Total Guarantees - Governmental				
Total (Current Year)	\$3,248,588.75	\$1,410,842.07	\$1,837,746.68	Total Guarantees - Other				
Population (2010 census)	<u>2,410</u>			Total Capital/Equipment Leases	\$1,428.00	\$1,428.00	\$1,428.00	\$1,428.00
Per Capita Gross Debt	<u>\$1,347.96</u>			Total Other				
Per Capita Net Debt	<u>\$762.55</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$199,097,800.00</u>		Rating		AA+		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.92%</u>		Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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NONE
