



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**

**Filename:** 1916\_fbi\_2022.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
GEORGE		HUTNICK		<a href="mailto:oburgmayor@gmail.com">oburgmayor@gmail.com</a>

**Chief Administrative Officer**

ROBIN		HOUGH		<a href="mailto:oburgclerk@embarqmail.com">oburgclerk@embarqmail.com</a>
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**Chief Financial Officer**

MICHEL		MARCEAU		<a href="mailto:oburg-cfo@embarqmail.com">oburg-cfo@embarqmail.com</a>
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**Municipal Clerk**

ROBIN		HOUGH		<a href="mailto:oburgclerk@embarqmail.com">oburgclerk@embarqmail.com</a>
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**Registered Municipal Accountant**

THOMAS		FERRY		<a href="mailto:tferry@w-cpa.com">tferry@w-cpa.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
ANTHONY		NASISI	12/31/2022	<a href="mailto:oburgcouncilAN@gmail.com">oburgcouncilAN@gmail.com</a>
BRENDA		COWDRICK	12/31/2022	<a href="mailto:oburgcouncilBO@gmail.com">oburgcouncilBO@gmail.com</a>
MICHAEL		NARDINI	12/31/2023	<a href="mailto:oburgcouncilAD@gmail.com">oburgcouncilAD@gmail.com</a>
ALFONSE		DEMEO	12/31/2023	<a href="mailto:oburgcouncilMN@gmail.com">oburgcouncilMN@gmail.com</a>
NELSON		ALVAREZ	12/31/2024	<a href="mailto:oburgcouncilNA@gmail.com">oburgcouncilNA@gmail.com</a>
KENNETH		POYER	12/31/2024	<a href="mailto:oburgcouncilKP@gmail.com">oburgcouncilKP@gmail.com</a>

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

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.222	\$2,373,944.00	32.48%	\$2,699.52	Municipal Purpose Tax	ACTUAL	\$2,487,862.00
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	1.342	\$2,603,865.00	35.63%	\$2,964.61	Local School District	ESTIMATED	\$2,681,980.95
Regional School District	0.585	\$1,137,078.00	15.56%	\$1,292.32	Regional School District	ESTIMATED	\$1,171,190.34
County Purposes	0.572	\$1,109,506.53	15.18%	\$1,263.60	County Purposes	ESTIMATED	\$1,142,791.73
County Library	0.041	\$79,091.65	1.08%	\$90.57	County Library	ESTIMATED	\$81,464.40
County Board of Health		\$2.31	0.00%	\$0.00	County Board of Health	ESTIMATED	\$2.38
County Open Space	0.003	\$4,497.73	0.06%	\$6.63	County Open Space	ESTIMATED	\$4,632.66
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2021 Budget)</b>	<b>3.765</b>	<b>\$7,307,985.22</b>	<b>100.00%</b>	<b>\$8,317.25</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$7,569,924.46</b>
<p>Total Taxable Valuation as of October 1, 2021 <u>\$194,351,600.00</u>                      (To be used to calculate the current year tax rate)</p> <p>Current Year Average Residential Assessment <u>\$220,909.69</u></p>					<p>Revenue Anticipated, Excluding Tax Levy <u>717,687.23</u></p> <p>Budget Appropriations, before Reserve for Uncollected Taxes <u>2,995,394.73</u></p> <p>Total Non-Municipal Tax Levy <u>\$5,082,062.46</u></p> <p>Amount to be Raised by Taxes - Before RUT <u>\$7,359,769.96</u></p> <p>Reserve for Uncollected Taxes (RUT) <u>\$203,635.00</u></p> <p>Total Amount to be Raised by Taxes <u>\$7,563,404.96</u></p>		
<u>Prior Year to Current Year Comparison</u>					<p>% of Tax Collections used to Calculate RUT <u>97.30%</u></p> <p>If % used exceeds the actual collection % then reference the statutory exception used</p>		
<u>Comparison - Municipal Purposes Tax Rate</u>					<b>Tax Collections - ACTUAL as of Prior Year</b>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2021		7,166,308.96
	1.222	1.280	4.75%		Total Tax Levy, CY 2021		7,319,128.94
<u>Comparison - Municipal Purposes Tax Levy</u>					<p>% of Taxes Collected, CY 2021 <u>97.91%</u></p>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,373,944.00	\$2,487,862.00	4.80%	\$113,918.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<p>Delinquent Taxes - December 31, 2021 <u>\$152,819.98</u></p>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,699.52	\$2,827.83	4.75%	\$128.31			

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	38.09%	\$76,970.00	\$202,085.00	\$279,055.00	\$229,839.00			\$49,216.00				
08	Local Revenue	-1.50%	(\$5,883.24)	\$391,523.24	\$385,640.00	\$43,640.00			\$342,000.00				
09	State Aid (without offsetting appropriation)	-1.91%	(\$3,840.00)	\$201,229.00	\$197,389.00	\$197,389.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	16.91%	\$11,366.80	\$67,231.20	\$78,598.00	\$78,598.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-88.14%	(\$29,239.79)	\$33,175.02	\$3,935.23	\$3,935.23							
08	Other Special Items	-18.97%	(\$1,471.85)	\$7,757.85	\$6,286.00	\$6,286.00							
15	Receipts from Delinquent Taxes	10.10%	\$14,490.05	\$143,509.95	\$158,000.00	\$158,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.22%	\$53,895.26	\$2,427,447.24	\$2,481,342.50	\$2,481,342.50							
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								
	<b>Total</b>	<b>3.35%</b>	<b>\$116,287.23</b>	<b>\$3,473,958.50</b>	<b>\$3,590,245.73</b>	<b>\$3,199,029.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$391,216.00</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 Positions		% 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	
	Full-Time	Part-Time														
20	General Government	2.00	10.00	-0.68%	(\$3,885.00)	\$568,555.00	\$564,670.00	\$355,070.00			\$209,600.00					
21	Land-Use Administration			10.91%	\$2,650.00	\$24,300.00	\$26,950.00	\$26,950.00								
22	Uniform Construction Code		1.00	50.89%	\$4,300.00	\$8,450.00	\$12,750.00	\$12,750.00								
23	Insurance			1.97%	\$7,780.00	\$394,021.00	\$401,801.00	\$401,801.00								
25	Public Safety	6.00	2.00	11.91%	\$90,785.57	\$762,214.43	\$853,000.00	\$853,000.00								
26	Public Works	3.00		-4.32%	(\$21,980.36)	\$508,708.59	\$486,728.23	\$483,811.00	\$2,917.23							
27	Health and Human Services		1.00	2.02%	\$357.50	\$17,715.00	\$18,072.50	\$16,800.00	\$1,272.50							
28	Parks and Recreation		6.00	37.70%	\$10,225.00	\$27,125.00	\$37,350.00	\$37,350.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$5,500.00	\$5,500.00	\$5,500.00								
31	Utilities and Bulk Purchases			9.95%	\$10,000.00	\$100,500.00	\$110,500.00	\$110,500.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.41%	\$20,477.00	\$319,309.00	\$339,786.00	\$318,786.00			\$21,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services	1.00		1.99%	\$2,953.00	\$148,236.00	\$151,189.00	\$151,189.00								
43	Court and Public Defender		3.00	1.45%	\$675.00	\$46,496.00	\$47,171.00	\$47,171.00								
44	Capital			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$20,000.00			\$40,000.00					
45	Debt			5.74%	\$14,725.00	\$256,418.00	\$271,143.00	\$150,527.00			\$120,616.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-10.34%	(\$23,490.00)	\$227,125.00	\$203,635.00	\$203,635.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	12.00	23.00	3.33%	\$115,572.71	\$3,474,673.02	\$3,590,245.73	\$3,194,840.00	\$4,189.73	\$0.00	\$0.00	\$391,216.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
				NONE		

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

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 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	\$177,832,300.00	91.38%	15B Other Schools			0.00%
3A/3B Farm	5	\$288,000.00	0.15%	15C Public Property	66	\$11,436,300.00	52.54%
4A Commercial	29	\$10,735,000.00	5.52%	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	\$250,400.00	0.13%				
6A/6B Business Personal Property	1		0.00%				
<b>Total</b>	<b>883</b>	<b>\$194,602,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>89</b>	<b>\$21,767,900.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				96.03%			
Equalized Valuation, Taxable Properties				\$202,647,089.45			
Total # of property tax appeals filed in 2021				County Tax Board		6.00	
				State Tax Court			
Number of 2021 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2021						\$4,021.03	

Percentage of Exempt vs.  
Non-Exempt Properties 11.19%

<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 2021 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				
<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**  
**Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	
NONE					NONE					NONE					NONE					
<b>Total Long Term Exemptions - Column Total</b>		0.00	0.00	0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$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	19,290.00	\$18,000.00				\$1,290.00
Supervisory Staff (Department Heads & Managers)	3.00		363,979.00	\$245,555.00	\$6,250.00	\$50,224.00	\$43,900.00	\$18,050.00
Police Officers (Including Superior Officers)	6.00		1,101,612.00	\$705,000.00	\$73,600.00	\$174,012.00	\$93,200.00	\$55,800.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	3.00	16.00	529,227.00	\$401,859.00	\$25,000.00	\$15,850.00	\$55,957.00	\$30,561.00
<b>Totals</b>	<b>12.00</b>	<b>23.00</b>	<b>2,014,108.00</b>	<b>\$1,370,414.00</b>	<b>\$104,850.00</b>	<b>\$240,086.00</b>	<b>\$193,057.00</b>	<b>\$105,701.00</b>

Is the Local Government required to comply with N.J.S.A. 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	4.00	\$10,246.00	\$40,984.00	5.00	\$9,639.00	\$48,195.00
Parent & Child	1.00	\$18,340.00	\$18,340.00			\$0.00
Employee & Spouse (or Partner)	2.00	\$18,785.00	\$37,570.00	2.00	\$17,672.00	\$35,344.00
Family	4.00	\$28,587.00	\$114,348.00	5.00	\$26,893.00	\$134,465.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	11.00		\$211,242.00	12.00		\$218,004.00
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	7	\$7,108.00	\$49,756.00	7	\$6,492.00	\$45,444.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	7.00		\$49,756.00	7.00		\$45,444.00
<b>GRAND TOTAL</b>	<b>18.00</b>		<b>\$260,998.00</b>	<b>19.00</b>		<b>\$263,448.00</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)?**

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

YES
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**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
FOP/PBA	668.60	\$131,657.00	X		
Chief of Police	165.60	\$20,049.00			X
DPW Supervisor	0.00				X
All Other Employees	122.00	\$27,798.00		X	
<b>Totals</b>	956.20	\$179,504.00			
<b>Total Funds Reserved as of end of 2021</b>		\$34,181.00			
<b>Total Funds Appropriated in 2022</b>		\$5,500.00			

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

	Gross Debt	Deductions	Net Debt		Current Year	2023	2024	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$75,000.00	\$80,000.00	\$80,000.00	\$1,090,000.00
Regional School Debt	\$136,206.00	\$136,206.00	\$0.00	Utility Fund - Interest	\$39,750.00	\$37,500.00	\$35,100.00	\$210,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$108,957.00			
WATER	\$1,325,000.00	\$1,325,000.00	\$0.00	Bond Anticipation Notes - Interest	\$18,587.00			
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal	\$16,632.51	\$16,966.81	\$17,307.85	\$270,729.13
			\$0.00	Loans & Other Debt - Interest	\$6,349.98	\$6,015.66	\$5,674.63	\$39,534.38
			\$0.00	Total	\$265,276.49	\$140,482.47	\$138,082.48	\$1,610,263.51
Municipal Purposes				Total Principal	\$200,589.51	\$96,966.81	\$97,307.85	\$1,360,729.13
Debt Authorized (BNI)	\$65,000.00		\$65,000.00	Total Interest	\$64,686.98	\$43,515.66	\$40,774.63	\$249,534.38
Notes Outstanding	\$1,239,000.00		\$1,239,000.00	% of Total Current Year Budget	7.39%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$321,636.30		\$321,636.30	Total Guarantees - Governmental				
Total (Current Year)	\$3,086,842.30	\$1,461,206.00	\$1,625,636.30	Total Guarantees - Other				
Population (2020 census)	2,410			Total Capital/Equipment Leases	\$1,428.00	\$1,428.00	\$1,428.00	N/A
Per Capita Gross Debt	\$1,280.85			Total Other				
Per Capita Net Debt	\$674.54			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Year Average Property Valuation		\$202,852,165.00		Rating		AA+		
Net Debt as % of 3 Year Average Property Valuation		0.80%		Year of Last Rating		2015		
				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
