

CITY COUNCIL MEETING

February 28, 2022

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Mayor Skelly called the meeting to order and asked the Clerk to call the roll:

PRESENT: Mayor Skelly, Councillors Dillabough, Fisher,
Powers, Rishe* and Skamperle

ABSENT: Councillor Kennedy

Councillor Skamperle said Councillor Kennedy asked to be excused because of a personal matter. There was a consensus of Council to excuse Councillor Kennedy.

Mayor Skelly said Councillor Rishe was unexpectedly called out of town and was participating remotely. Mayor Skelly asked Councillor Rishe to state the address of his location for remote attendance. Councillor Rishe said he was participating from 116 Nautical Point Court, Mooresville, North Carolina.

Councillor Fisher participated in the meeting remotely from 2311 Rochelle Avenue, Kissimmee, FL 34746. Councillor Powers participated in the meeting remotely from 255 Patroon Creek Blvd., Albany, NY 12208.

PRESENTATION

1. City Manager Stephen Jellie and City Comptroller Angela Gray made a presentation to Council regarding the 2021 Financial Report. (A copy of the presentation follows these minutes.)

Councillor Skamperle asked how many of the tax-exempt properties in the City are State owned versus City owned. Mr. Jellie said he will provide that information to Council along with other specific information regarding those properties. Mr. Jellie explained the City Assessor is currently reviewing all tax-exempt properties to confirm all entities are entitled to the tax-exempt status. Councillor Rishe said the Community Development Plan contains recommendations to address the surplus property at the St. Lawrence Psychiatric Center.

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Mayor Skelly said he was not sure Councillor Rishe could participate in the meeting because he did not provide advance notice that he would be attending remotely and give the address of his remote attendance location as required. Councillor Rishe said he was sure he could participate in the meeting. Councillor Powers said Councillor Rishe could participate in the meeting because he made an attempt to attend in-person and provided his location for remote attendance at the beginning of the meeting. Mayor Skelly said it is a State rule, and notification was previously provided to all members of Council.

Councillor Powers asked for an explanation of the workforce incentives noted in the presentation. Ms. Gray explained the money was used for the changes in the Fire Department personnel, and most went to retirees. Councillor Powers asked if the amounts awarded were equal in measure. Ms. Gray said the amounts varied. Councillor Powers asked for a breakdown of those amounts, and Ms. Gray said she would provide that information to Council. Councillor Skamperle asked if other employees outside of the Fire Department also received workforce incentives. Mr. Jellie said the funding did not apply to the Code Enforcement Officer, and the buyouts were used to reach the desired staffing levels. Mr. Jellie said other than Fire Department personnel, only the former Police Chief and two positions in the water/sewer department received the incentives. Mr. Jellie explained the incentives were used in the water/sewer department to buy out senior employees to combine water and sewer operator positions.

Councillor Powers asked if the potential decrease in sales tax revenue following the 2020 to 2021 increase may be driven by online shopping. Ms. Gray explained part of the assumption is that online shopping increased while people were forced to stay home due to COVID-19. Mr. Jellie said the rise in inflation drives the sales tax revenue up. Ms. Gray added the 2020 and 2021 stimulus money was a boost to the economy along with unemployment benefits and PPE funding. Mr. Jellie said an update on current projects will be provided to Council at the second March meeting. Mr. Jellie explained tough decisions were made regarding personnel issues, and the most significant savings is in personnel costs. Mr. Jellie said it is not about wanting less of anything but more about what the City can afford.

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Councillor Skamperle said the entire City should be included the economic development zone, and the State should kick in when an exemption is given. Mr. Jellie agreed. Mr. Jellie asked Council to submit questions regarding the Financial Report to him. Mr. Jellie explained the audit process will begin shortly. Councillor Powers asked when Council could expect the closeout of the audit. Ms. Gray said it is anticipated in June or July just like last year.

PUBLIC HEARING

1. A public hearing regarding an ordinance to amend Chapter 203, §203-1 of the Ogdensburg Municipal Code entitled “Liveries, Limos and Taxicabs” was held. No one being present to speak, the hearing was declared closed.

CORRESPONDENCE

1. City Clerk Cathy Jock stated the New York State Department of Taxation and Finance pre-emption notice was received, and a copy was attached to the agenda. (A copy of the notice follows these minutes.)

CONSENT AGENDA

Mayor Skelly moved that the claims as enumerated in General Fund Warrant #04-2022 in the amount of \$600,233.51 and Library Fund Warrant #04-2022 in the amount of \$0.00 and Capital Fund Warrant #04-2022 in the amount of \$50,363.00 and Community Development Fund Warrant #04-2022 in the amount of \$75.98 and Community Renewal Fund Warrant #04-2022 in the amount of \$0.00 as audited, be and the same are ordered paid and Councillor Dillabough seconded the motion.

*At this point in the meeting, Councillor Rishe lost his connection for remote attendance.

The vote was:

AYES: Mayor Skelly, Councillors Dillabough,
Fisher, Powers and Skamperle

NAYS: None

ABSTAIN: Councillor Rishe

CARRIED, 5 TO 0

ITEMS FOR COUNCIL ACTION

1. Mayor Skelly moved an ordinance to amend Chapter 203, §203-1 of the Ogdensburg Municipal Code entitled “Liveries, Limos and Taxicabs”, and Councillor Skamperle seconded to wit:

ORDINANCE #2 - 2022

AN ORDINANCE TO AMEND CHAPTER 203, §203-1
OF THE OGDENSBURG MUNICIPAL CODE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
OGDENSBURG, NEW YORK, AS FOLLOWS:

ITEM ONE

That Chapter 203 entitled “Liveries, Limos and Taxicabs” Section 203-1 entitled “Definitions” is hereby amended as follows:

§ 203-1. Definitions.

LIVERY/LIMO/TAXICAB -- Includes any motor vehicle engaged in the business of or at any time used to carry persons for hire except vehicles subject to the provisions of the Transportation Corporations Law.

~~LIVERY — Any motor vehicle which is owned or used for the purpose of transporting passengers for hire and which is hired by specific charter or for a particular contract, or by the date, hour or other fixed period, and for which use there is charged a fare or price agreed upon in advance between the owner or operator and the passenger.~~

ITEM TWO

This ordinance shall take effect ten (10) days after publication of notice which shall give the title and describe same in summary form.

The vote was:

AYES: Mayor Skelly, Councillors Dillabough,
Fisher, Powers and Skamperle

NAYS: None

ABSTAIN: Councillor Rishe

CARRIED, 5 TO 0

2. Councillor Skamperle moved a resolution to disburse an additional portion of the American Rescue Plan Act (ARPA) Funding to nonprofit organizations and small businesses, and Mayor Skelly seconded to wit:

A RESOLUTION TO DISBURSE AN ADDITIONAL PORTION OF THE
AMERICAN RESCUE PLAN ACT (ARPA) FUNDING
TO NONPROFIT ORGANIZATIONS AND SMALL BUSINESSES

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WHEREAS, the City of Ogdensburg was awarded an American Rescue Plan Act (ARPA) Coronavirus Local Fiscal Recovery Fund allocation in the amount of \$1,068,179.88, and

WHEREAS, \$535,177.88 was received in the 2021 fiscal year, and

WHEREAS, these funds are to be used to mitigate the economic fallout of the coronavirus pandemic and to support communities and populations impacted by the pandemic, and

WHEREAS, City Council previously approved the allocation of a portion of the funding to nonprofit organizations and small businesses, and

WHEREAS, the availability of funding was publicized, and applications were received and reviewed by staff, and

WHEREAS, funds totaling \$131,000 were previously disbursed to nonprofit organizations and small businesses, and

WHEREAS, City Council previously approved the allocation of \$100,000 to the General Fund to be used by the City for loss revenues in the years 2020 and 2021, and

WHEREAS, the remaining balance of the City's first allocation of the American Rescue Plan Act (ARPA) funding is \$304,177.88.

NOW THEREFORE BE IT RESOLVED, that the City Comptroller is authorized to disburse \$5,000 to nonprofit organizations and \$12,500 to small businesses in the total additional amount of \$17,500 as designated on the attached spreadsheet.

Mayor Skelly suggested funding be provided to the Seaway Festival to provide fireworks after the Christmas parade equivalent to the fireworks show provided during the Seaway Festival. Councillor Skamperle said he would support that funding and asked if the Seaway Festival has provided a written proposal.

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Mayor Skelly said a verbal request was made. City Manager Stephen Jellie said he believes there is funding available, and he would like a proposal to discuss it. Mr. Jellie explained the Recreation Director also has some ideas for the Christmas parade and said Director of Planning and Development Andrea Smith and Recreation Director Mackenzie Cole will develop a master plan.

Councillor Powers questioned the \$100,000 allocation to the General Fund referenced in the resolution. Mr. Jellie explained Council previously allocated that money to the General Fund, and the language in the resolution was intended to recap the process. Councillor Powers asked if the City would be responsible for paying that money back, and Mr. Jellie said no. City Comptroller Angela Gray explained the City could have retained the entire amount of funding based on the new calculation developed for the ARPA funding and can decide to retain more of the funding.

The vote was:

AYES: Mayor Skelly, Councillors Dillabough,
Fisher, Powers and Skamperle

NAYS: None

ABSTAIN: Councillor Rishe

CARRIED, 5 TO 0

3. Mayor Skelly moved a resolution authorizing the City Manager to transfer funds to balance the 2021 budget, and Councillor Dillabough seconded to wit:

A RESOLUTION TO TRANSFER FUNDS
 TO BALANCE THE 2021 BUDGET

WHEREAS, Section §C-65 of the Ogdensburg City Charter permits the transfer of an unencumbered balance in an appropriation made for one department or agency to another department or agency or the transfer of any unencumbered balance in an appropriation made for a division or office to another division or office in the same department upon written request of the City Manager; and,

NOW, THEREFORE, BE IT RESOLVED that the City Manager with the is hereby authorized to make the following budget adjustments to the 2021 budget:

<u>Dept Code</u>	<u>Description</u>	<u>Under/(Over) Budget</u>	<u>Adjustment</u>	<u>Modified Budget</u>
AA 1230	City Manager	56,988	(56,988)	183,737
AA 1364	Assessment	11,872	(11,872)	94,722
AA 1490	Public Works Administration	27,119	(27,119)	124,427
AA 1620	City Hall Building	5,258	(5,258)	92,611
AA 1670	Central Services	32,175	(32,175)	168,825
AA 1910	General Insurance	5,000	(5,000)	85,000
AA 3120	Police	118,467	(118,467)	3,850,394
AA 3410	Fire Protection	817,763	(817,763)	3,746,451
AA 3510	Animal Control	154	(154)	36,053
AA 5110	Street Maintenance	88,433	(88,433)	1,282,078
AA 5115	Street Cleaning	31,426	(31,426)	192,851
AA 5132	Public Works Garage	77,644	(77,644)	357,952
AA 5142	Snow Removal	71,080	(71,080)	434,097
AA 5410	Side Walks	41,826	(41,826)	182,988
AA 7020	Parks & Recreation Administration	3,076	(3,076)	86,308
AA 7110	Parks	21,830	(21,830)	149,893
AA 7140	Recreation Activities	21,273	(21,273)	45,871
AA 7180	Pool	32,945	(32,945)	41,641
AA 7181	Arena	2,159	(2,159)	107,857
AA 8020	Planning & Development	110,647	(110,647)	140,574
AA 8560	Shade Trees	14,817	(14,817)	3,183
AA 9050	Unemployment Benefits	45,718	(45,718)	18,282
AA 9700	Debt Service	540,174	(540,174)	316,606

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<u>Dept Code</u>	<u>Description</u>	<u>Under/(Over) Budget</u>	<u>Adjustment</u>	<u>Modified Budget</u>
AA 1010	City Council	(224)	224	44,206
AA 1315	Comptroller	(62,675)	62,675	364,063
AA 1410	Expenses on Property	(241,648)	241,648	241,648
AA 1420	Law	(4,373)	4,373	204,373
AA 1420	Clerk	(6,603)	6,603	176,716
AA 1440	Engineer	(22,799)	22,799	139,071
AA 1931	Taxes Written Off	(1,591)	1,591	51,591
AA 3620	Code Enforcement	(21,668)	21,668	276,196
AA 5182	Street Lighting	(61,624)	61,624	197,624
AA 6410	Economic Development	(134,016)	134,016	158,616
AA 7510	Historian	(612)	612	4,877
AA 1990	Contingency (Net Adjustment)	621,404	1,620,011	2,241,415

Councillor Skamperle asked for an explanation of the proposed transfer regarding the City Manager account. City Comptroller Angela Gray explained funds were not utilized for a position in that office. Councillor Skamperle asked if that was for a secretary position, and Ms. Gray said yes. Councillor Skamperle asked for an explanation of the line item regarding the Police Department. Ms. Gray explained underspent money is being moved from that account. Mr. Jellie explained it was because the position of a new police officer could not be filled. Councillor Skamperle asked if the City could now hire a new police officer. Mr. Jellie said he believed the list might be exhausted, but Police Chief Kearns said the list is valid and into the 85 scores now. Councillor Skamperle said he would like to see that money moved to hire a new officer. Mr. Jellie explained the transfers noted in the resolution are to balance the 2021 budget, noting money is being moved from unused accounts to accounts that were overspent. Mr. Jellie said Council can certainly modify the 2022 budget if desired. Mr. Jellie explained these changes are to balance out the 2021 budget. Mr. Jellie said it is a separate action to hire more employees, and Council would need to advise where to amend the 2022 budget to make the money available. Mayor Skelly said there are lots of improvements to City-owned properties that need to be done around the City. Councillor Powers said he appreciates the explanation of the resolution, but he will not support it until he has the opportunity to review the 2021 budget and the proposed changes.

The vote was:

AYES: Mayor Skelly, Councillors Dillabough, and Fisher

NAYS: Councillor Powers and Skamperle

ABSTAIN: Councillor Rishe

DEFEATED, 3 TO 2

Councillor Fisher asked City Clerk Cathy Jock if there was anything in the Charter that requires the City Manager and City Comptroller to present this resolution to Council to make these changes. Ms. Jock said she would have to research that topic. Councillor Fisher asked if Ms. Jock would research it and advise Council, and Ms. Jock said yes. Councillor Powers said Council should move on with the agenda. Councillor Fisher suggested all members of Council review the rules and regulations of how to speak at a meeting and requested that the Mayor not be interrupted.

Mayor Skelly said Bill #22 would not be introduced, but City Manager Stephen Jellie said he would be happy to read the resolution proposed by Councillor Rishe.

4. Councillor Skamperle moved resolution requesting the endorsement and support of Senator Charles Schumer, Senator Kirsten E. Gillibrand and Congresswoman Elise Stefanik for the three grants submitted by the City of Ogdensburg to FEMA, and Councillor Dillabough seconded to wit:

A RESOLUTION REQUESTING THE ENDORSEMENT AND SUPPORT OF
SENATOR CHARLES SCHUMER, SENATOR KIRSTEN E. GILLABRAND
AND CONGRESSWOMAN ELISE STEFANIK
FOR THE THREE GRANTS SUBMITTED BY THE
CITY OF OGDENSBURG TO FEMA

WHEREAS, the Federal Emergency Management Agency (FEMA) provides grant funding opportunities for municipalities across the United States; and

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WHEREAS, the City of Ogdensburg has applied for three grants from FEMA this year as follows:

2021 Staffing for Adequate Fire and Emergency Response (SAFER) - \$1,341,000

2021 Assistance to Firefighters Grant - \$36,027

2021 Fire Prevention and Safety (FP&S) Grant - \$49,893

NOW, THEREFORE, BE IT RESOLVED that the Ogdensburg City Council requests the endorsement and support of Senator Charles Schumer, Senator Kirsten Gillibrand and Congresswoman Elise Stefanik for our three grant applications; and be it further

RESOLVED, that copies of this resolution be forwarded to Senator Charles Schumer, Senator Kirsten Gillibrand and Congresswoman Elise Stefanik.

Councillor Skamperle asked if the FEMA grants were written by Don McCarthy. City Manager Stephen Jellie said Mr. McCarthy was assisted by other staff. Councillor Skamperle asked for Mr. McCarthy's position now, and Mr. Jellie said he is an Administrative Assistant. Councillor Skamperle asked if that is a Civil Service position, and Mr. Jellie said no, it is an at will position. Mayor Skelly said even if we are successful in receiving the FEMA funding after the three years, the City will not be able to afford the firefighters for long and be right back into the position we were just in so he planned to vote no.

The vote was:

AYES: Councillors Dillabough, Fisher, Powers and Skamperle

NAYS: Mayor Skelly

ABSTAIN: Councillor Rishe

CARRIED, 4 TO 1

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OLD BUSINESS

1. City Manager Stephen Jellie said he will contact members of Council by email or schedule a workshop to develop an action plan to work on the sales tax Home Rule legislation. Mr. Jellie explained staff will be available and ready to support the action plan. Mr. Jellie said we have a hired a good law firm, but this legislation will not happen by writing a Bill and Council passing a resolution. Mr. Jellie said we should not make only a half effort. Mr. Jellie said Council needs to decide who will lead the action and how to push it through and obtain approval. Mr. Jellie said perhaps we may need to work further with the County. Councillor Skamperle suggested Council begin with a piece of legislation, review it, discuss it, work with the County for the support they have promised and then move forward and push for representation. Mr. Jellie said he will send the draft legislation to Council before the next meeting. Mayor Skelly said there is a consensus of Council that the City wants and needs the full one cent.

2. City Manager Stephen Jellie said City Hall will be open Monday through Thursday and closed on Fridays. Mr. Jellie said closing on Fridays will allow for a deeper cleaning of City Hall and a day for the reduced staff to focus on work. Mr. Jellie said meeting attendance will be reduced to 50% occupancy with social distancing and mask requirements for all meetings at City Hall. Mr. Jellie explained the numbers are looking positive, and we want to remain cautious. Mr. Jellie said an announcement will be made for the public. Mr. Jellie said masks will be required at all meetings unless speaking at the podium.

3. Councillor Skamperle said City Manager Stephen Jellie has indicated he will resign in July and asked if there is something in writing to confirm the same. Councillor Skamperle said we need to start the process of hiring a new City Manager. Councillor Dillabough said he has not seen Mr. Jellie's resignation, and he does not plan to accept it. Councillor Skamperle asked if there was something in writing and if Council received a letter. Mayor Skelly said no. Mr. Jellie said it was a personnel matter and should be discussed in Executive Session. Councillor Skamperle said Council needs to move forward with the search for a new City Manager, and Councillor Dillabough agreed.

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Mayor Skelly said an Executive Session can be held at the next meeting. Councillor Powers said he did not understand how it could be considered a personnel matter when it has been publicly announced. Councillor Powers asked for an update on finding a Fire Chief, and Mr. Jellie said we are waiting on the Civil Service list to be established.

4. Councillor Skamperle asked if the meeting with Ogdensburg Bridge and Port Authority regarding the overcharges has been held yet. City Comptroller Angela Gray said the meeting is scheduled for tomorrow. Councillor Skamperle asked if it was a mistake on the City's part. City Manager Stephen Jellie said no, adding staff wants to meet with them to discuss the manner of billing per the contract. Councillor Skamperle asked that he be kept informed about the matter.

5. Councillor Skamperle said the potential developer of the former Diamond National property was upset that City Manager Stephen Jellie did not attend the scheduled meeting. Mr. Jellie said it would be best to discuss that topic in Executive Session and noted he had a family emergency. Mr. Jellie explained a report will be provided to Council at the next meeting. Councillor Powers asked if there was any consideration to reach out to the potential developer to advise that Mr. Jellie was unable to attend and if Mr. Jellie was in town that day. Mayor Skelly said Mr. Jellie advised he had a family emergency. Mr. Jellie said Director of Planning and Development Andrea Smith met with the potential developer and represented the City.

6. Councillor Skamperle said he would like everyone to review the City's social media policy at §AR-87 of the Administrative Regulations. Councillor Skamperle explained he has received a lot of emails from people regarding social media posts by staff. Mayor Skelly suggested Councillor Skamperle look at what is being responded to, adding he has seen comments by other members of Council on the secret site. Councillor Skamperle said there is a way to respond without name calling. Mayor Skelly said people are classified into groups and not called names, adding he has seen other members of Council like and follow things. Councillor Skamperle said he does not respond to personnel matters but has responded on posts regarding public officials.

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Councillor Skamperle said everyone needs to review the policy and abide by it and added it could be discussed at the next meeting after everyone has had a chance to review the City's policy. Mayor Skelly said he receives a lot of positive feedback on social media. Councillor Skamperle said he does as well, but name calling is inappropriate. Councillor Powers agreed and said everyone needs to abide by the regulations in a professional and respectful manner. Mayor Skelly said the lies need to stop and then there would be no reason to respond.

ITEMS FOR DISCUSSION

1. Councillor Skamperle said there was a law proposed a while ago regarding operating businesses inside a home with a limitation of square footage. Councillor Skamperle asked if Director of Planning and Development Andrea Smith or City Clerk Cathy Jock could find that proposal because he would like to revisit the topic. Councillor Skamperle explained it would be a good way to jump start our sales tax revenue, and he would like to try to move it forward with this Council. City Manager Stephen Jellie said he will have Ms. Smith put something together for Council and noted he is sure there was a reason it was denied in the past. Councillor Skamperle said he remembers the reason stated was because some members of Council did not want delivery trucks in residential neighborhoods, but since COVID-19 so many people are ordering online it is very common to see delivery trucks in every neighborhood. Councillor Fisher said he believes it was defeated because of parking issues in the City, noting some streets are too narrow for a fire truck to pass. Councillor Skamperle said he thought that hurdle was cleared after discussion. Mr. Jellie said staff will gather the information to bring to Council, adding the information regarding the zoning section changes will also be brought to Council soon.

On a motion duly made and seconded, the meeting was adjourned.

City of Ogdensburg
Annual Financial Summary
For the Year Ending December 31, 2021



<u>Page</u>	<u>Description</u>
YEAR 2021 FINANCIAL HIGHLIGHTS	

1	FUND BALANCES
2-3	REVENUES
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7	PAYABLES & CAPITAL LEASES
8	DEBT SERVICE

SUPPLEMENTAL FINANCIAL INFORMATION

9	PROPERTY TAX RATES
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CITY OF OGDENSBURG
FUND BALANCES
As of December 31, 2021

Total Fund Balance:	<u>GENERAL</u>	<u>WATER</u>	<u>SEWER</u>	<u>LIBRARY & REMINGTON</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>CAPITAL</u>
2020 Fund Balance - Audited	\$ 4,036,086	\$ 1,835,800	\$ 2,601,818	\$ 54,545	\$ 224,482	\$ (19,101,837)
Change in Fund Balance	2,100,638	696,353	410,803	(45,678)	21,802	(11,061,127)
2021 Year End Fund Balance - Unaudited	<u>6,136,724</u>	<u>2,532,153</u>	<u>3,012,621</u>	<u>8,867</u>	<u>246,284</u>	<u>(30,162,964)</u>
<hr/>						
Assigned Fund Balance:						
Nonspendable	17,638	-	-	-	-	-
Appropriated	74,124	-	-	8,867	195,391	-
Reserved/Restricted	31,256	-	-	-	-	-
Assigned	251,187	21,500	21,500	-	-	-
Total Assigned Fund Balance	<u>374,205</u>	<u>21,500</u>	<u>21,500</u>	<u>8,867</u>	<u>195,391</u>	<u>-</u>
2021 Useable Year End Fund Balance	<u>\$ 5,762,519</u>	<u>\$ 2,510,653</u>	<u>\$ 2,991,121</u>	<u>-</u>	<u>50,893</u>	<u>(30,162,964)</u>
<hr/>						
Change in Fund Balance:						
Total Revenues	16,012,018	2,531,141	2,787,759	431,055	57,007	1,470,897
Total Expenses	(13,911,380)	(1,834,788)	(2,376,956)	(476,733)	(35,205)	(12,532,024)
Change in Fund Balance	<u>\$ 2,100,638</u>	<u>\$ 696,353</u>	<u>\$ 410,803</u>	<u>\$ (45,678)</u>	<u>\$ 21,802</u>	<u>\$ (11,061,127)</u>

** All figures are unaudited unless otherwise indicated*

**CITY OF OGDENSBURG
REVENUES vs BUDGET
YEAR ENDING 2021**

	<u>GENERAL</u>	<u>WATER</u>	<u>SEWER</u>	<u>LIBRARY & REMINGTON</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>CAPITAL</u>
<u>Actual Revenues Summary by Category</u>						
Real Property Taxes: <i>City portion</i>	\$ 5,111,268	\$ -	\$ -	\$ 110,500	\$ -	\$ -
Real Prop. Tax Items: <i>PILOT's, Interest Penalties</i>	298,786	-	-	-	-	-
Non Tax Items: <i>Sales Tax, Gross Utilities Tax</i>	4,919,208	-	-	-	-	-
Departmental Income: <i>Parks & Rec, All Dept. Fees</i>	421,649	2,531,141	2,787,759	88,555	450	-
Intergovernmental Charges: <i>Airport Sec, Snow, Hazmat</i>	354,270	-	-	-	-	-
Use of Money and Property: <i>Rentals, Interest Earned</i>	80,609	-	-	-	43	503
Licenses and Permits: <i>Building Permits, All Licenses</i>	74,457	-	-	-	-	-
Fines and Forfeitures: <i>Court Fees</i>	13,022	-	-	-	-	-
Sale of Property and Equipment: <i>Auctions</i>	39,881	-	-	-	-	-
Self-Insurance Recoveries	116,947	-	-	-	-	-
Miscellaneous: <i>Unclassified</i>	69,004	-	-	-	-	-
Interfund Revenues: <i>From Other Funds</i>	815,328	-	-	232,000	-	-
State Aid: <i>AIM, CHIPS, All State Grants</i>	3,373,243	-	-	-	56,514	1,470,394
Federal Aid: <i>All Federal Grants</i>	324,346	-	-	-	-	-
Proceeds of Obligations: <i>BANS, Serial Installment Bonds (SIB)</i>	-	-	-	-	-	-
TOTAL Actual Revenues	<u>\$ 16,012,018</u>	<u>\$ 2,531,141</u>	<u>\$ 2,787,759</u>	<u>\$ 431,055</u>	<u>\$ 57,007</u>	<u>\$ 1,470,897</u>
<u>Budgeted Revenues</u>						
2021 Original Budgeted Revenues	\$ 13,754,015	\$ 2,751,022	\$ 2,945,305	\$ 465,365	n/a	n/a
Budget Amendments	2,398,780	-	-	(7,246)	n/a	n/a
Total Final Budgeted Revenues	<u>\$ 16,152,795</u>	<u>\$ 2,751,022</u>	<u>\$ 2,945,305</u>	<u>\$ 458,119</u>	<u>n/a</u>	<u>n/a</u>
<u>Variance</u>						
Total Amount	\$ (140,777)	\$ (219,881)	\$ (157,546)	\$ (27,064)		
Percentage	-0.87%	-7.99%	-5.35%	-5.91%		

* All figures are unaudited unless otherwise indicated

CITY OF OGDENSBURG
REVENUE vs PRIOR YEAR
YEAR ENDING 2021

	<u>Year End 2020</u>	<u>Year End 2021</u>	<u>Change</u>	<u>Percentage</u>
<u>General Fund Revenues Summary by Category</u>				
Real Property Taxes: <i>City portion</i>	\$ 5,810,794	\$ 5,111,268	\$ (699,526)	-12.04%
Real Prop. Tax Items: <i>PILOT's, Interest Penalties</i>	293,080	298,786	5,706	1.95%
Non Tax Items: <i>Sales Tax, Gross Utilities Tax</i>	4,414,169	4,919,208	505,039	11.44%
Departmental Income: <i>Parks & Rec, All Dept. Fees</i>	365,169	421,649	56,480	15.47%
Intergovernmental Charges: <i>Airport Sec, Snow, Hazmat</i>	305,685	354,270	48,585	15.89%
Use of Money and Property: <i>Rentals, Interest Earned</i>	124,769	80,609	(44,160)	-35.39%
Licenses and Permits: <i>Building Permits, All Licenses</i>	45,427	74,457	29,030	63.90%
Fines and Forfeitures: <i>Court Fees</i>	18,635	13,022	(5,613)	-30.12%
Sale of Property and Equipment: <i>Auctions</i>	26,783	39,881	13,098	48.90%
Self-Insurance Recoveries	-	116,947	116,947	
Miscellaneous: <i>Unclassified</i>	899,747	69,004	(830,743)	-92.33%
Interfund Revenues: <i>From Other Funds</i>	885,620	815,328	(70,292)	-7.94%
State Aid: <i>AIM, CHIPS, All State Grants</i>	2,400,842	3,373,243	972,401	40.50%
Federal Aid: <i>All Federal Grants</i>	145,473	324,346	178,873	122.96%
Proceeds of Obligations: <i>BANS, Serial Bonds</i>	-	-	-	0.00%
TOTAL General Fund Revenues	<u>\$ 15,736,193</u>	<u>\$ 16,012,018</u>	<u>\$ 275,825</u>	<u>1.75%</u>
<u>Percent of Total Revenue (General Fund)</u>				
Real Property Taxes: <i>City portion</i>	36.93%	31.92%	-5.00%	
Non Tax Items: <i>Sales Tax, Gross Utilities Tax</i>	28.05%	30.72%	2.67%	
State Aid: <i>AIM, CHIPS, All State Grants</i>	15.26%	21.07%	5.81%	
All Other Revenues	19.77%	15.56%	-4.21%	
TOTAL Water Fund Revenues	<u>\$2,341,240</u>	<u>\$2,531,141</u>	<u>\$189,901</u>	<u>8.11%</u>
TOTAL Sewer Fund Revenues	<u>\$2,801,556</u>	<u>\$2,787,759</u>	<u>-\$13,797</u>	<u>-0.49%</u>

* 2020 Figures are Audited. 2021 Figures are Unaudited

**CITY OF OGDENSBURG
EXPENSES vs BUDGET
YEAR ENDING 2021**

	<u>GENERAL</u>	<u>WATER</u>	<u>SEWER</u>	<u>LIBRARY & REMINGTON</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>CAPITAL</u>
<u>Actual Expenses Summary by Activity</u>						
General Government Support Services	\$ 1,974,973	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety	7,987,095	-	-	-	-	-
Public Works	2,647,587	1,682,549	2,019,532	-	-	11,860,530
Economic Development	158,616	-	-	-	-	671,494
Recreation	431,570	-	-	-	-	-
Culture	4,877	-	-	466,368	-	-
Home & Community Services	3,183	-	-	-	35,205	-
General Insurance	85,000	85,000	85,000	-	-	-
Taxes Written Off	51,591	-	-	-	-	-
Unemployment Insurance	18,282	-	-	-	-	-
Contribution to Library & Remington	232,000	-	-	-	-	-
Debt Service	316,606	67,239	272,424	10,365	-	-
TOTAL Actual Expenses	\$ 13,911,380	\$ 1,834,788	\$ 2,376,956	\$ 476,733	\$ 35,205	\$ 12,532,024
<u>Budgeted Expenses</u>						
2021 Original Budgeted Expenses	\$ 13,754,015	\$ 2,751,022	\$ 2,945,305	\$ 465,365	n/a	n/a
Budget Amendments	2,398,780	-	-	\$ (7,246)	n/a	n/a
Total Final Budgeted Expenses	\$ 16,152,795	\$ 2,751,022	\$ 2,945,305	\$ 458,119	n/a	n/a
<u>Variance</u>						
Total Amount	\$ (2,241,415)	\$ (916,234)	\$ (568,349)	\$ 18,614		
Percentage	-13.88%	-33.31%	-19.30%	4.06%		

**CITY OF OGDENSBURG
EXPENSES vs PRIOR YEAR
YEAR ENDING 2021**

	<u>Year End 2020</u>	<u>Year End 2021</u>	<u>Change</u>	<u>Percentage</u>
<u>General Fund Expenses Summary by Activity</u>				
General Government Support Services	\$ 2,481,979	\$ 1,974,973	\$ (507,006)	-20.43%
Public Safety	8,192,183	7,987,095	(205,088)	-2.50%
Public Works	2,056,926	2,647,587	590,661	28.72%
Economic Development	18,459	158,616	140,157	759.29%
Recreation	453,360	431,570	(21,790)	-4.81%
Culture	3,314	4,877	1,563	0.00%
Home & Community Services	3,621	3,183	(438)	0.00%
General Insurance	85,000	85,000	-	0.00%
Property Loss	298,450	51,591	(246,859)	-82.71%
Unemployment Insurance	25,102	18,282	(6,820)	-27.17%
Contribution to Library & Remington	334,493	232,000	(102,493)	-30.64%
Debt Service	320,161	316,606	(3,555)	-1.11%
TOTAL General Fund Expenses	<u>\$ 14,273,048</u>	<u>\$ 13,911,380</u>	<u>\$ (361,668)</u>	<u>-2.53%</u>
<u>Percent of Total Expenses (General Fund)</u>	<u>Year End 2020</u>	<u>Year End 2021</u>	<u>% Change</u>	
Public Safety	57.40%	55.96%	-1.44%	
Public Works	14.41%	18.55%	4.14%	
General Government Support Services	17.39%	13.84%	-3.55%	
All Other Expenses	10.80%	9.12%	-1.68%	
<hr/>				
TOTAL Water Fund Expenses	<u>2,105,184</u>	<u>1,834,788</u>	<u>(270,396)</u>	<u>-12.84%</u>
TOTAL Sewer Fund Expenses	<u>2,384,211</u>	<u>2,376,956</u>	<u>(7,255)</u>	<u>-0.30%</u>

* 2020 Figures are Audited. 2021 Figures are Unaudited

**CITY OF OGDENSBURG
RECEIVABLES
YEAR ENDING 2021**

	<u>Year End 2020</u>	<u>Year End 2021</u>	<u>Change</u>	<u>Percentage</u>
<u>General Fund</u>				
Current Taxes	\$ 831,387	\$ 758,458	\$ (72,929)	-8.77%
Tax Sale Certificates	794,828	1,069,778	274,950	34.59%
Allowance for Uncollectible Taxes	(350,000)	(350,000)	-	0.00%
Other Accounts	159,886	175,897	16,011	10.01%
Other Governments	1,900,735	1,599,408	(301,327)	-15.85%
	<u>3,336,836</u>	<u>3,253,541</u>	<u>(83,295)</u>	<u>-2.50%</u>
<u>Water Fund</u>				
Water Rents	275,477	304,049	28,572	10.37%
Other Accounts	5,763	9,350	3,587	62.24%
	<u>281,240</u>	<u>313,399</u>	<u>32,159</u>	<u>11.43%</u>
<u>Sewer Fund</u>				
Sewer Rents	264,416	301,288	36,872	13.94%
Other Accounts	8,135	11,327	3,192	39.24%
	<u>272,551</u>	<u>312,615</u>	<u>40,064</u>	<u>14.70%</u>
<u>Library & Remington Fund</u>				
Current Taxes	-	-	-	
Other Accounts	37,814	21,749	(16,065)	-42.48%
	<u>37,814</u>	<u>21,749</u>	<u>(16,065)</u>	<u>-42.48%</u>
<u>Community Development Fund</u>				
Rehabilitation Loans	1,876,933	1,856,291	(20,642)	-1.10%
State & Federal Aid	-	-	-	
Other Accounts	-	-	-	
	<u>1,876,933</u>	<u>1,856,291</u>	<u>(20,642)</u>	<u>-1.10%</u>
<u>Capital Fund</u>				
State & Federal Aid	638,412	1,401,689	763,277	119.56%
Other Accounts	49,000	-	(49,000)	-100.00%
	<u>687,412</u>	<u>1,401,689</u>	<u>714,277</u>	<u>103.91%</u>
TOTAL ALL FUNDS	<u>\$ 6,492,786</u>	<u>\$ 7,159,284</u>	<u>\$ 666,498</u>	<u>10.27%</u>

* 2020 Figures are Audited. 2021 Figures are Unaudited

**CITY OF OGDENSBURG
PAYABLES AND LEASES
YEAR ENDING 2021**

<u>Accounts Payable</u>	<u>Year End 2020</u>	<u>Year End 2021</u>	<u>Change</u>	<u>Percentage</u>
General Fund				
Regular Accounts Payable	\$ 654,231	\$ 184,833	\$ (469,398)	-71.75%
Taxes Due to School District	162,049	203,089	41,040	25.33%
Taxes Due to County	825,828	413,263	(412,565)	-49.96%
	<u>1,642,108</u>	<u>801,185</u>	<u>(840,923)</u>	<u>-51.21%</u>
Water Fund	29,638	44,150	14,512	48.96%
Sewer Fund	48,593	39,446	(9,147)	-18.82%
Library & Remington Fund	-	-	-	
Community Development Fund	11,506	-	(11,506)	-100.00%
Capital Fund	<u>1,863,693</u>	<u>1,835,747</u>	<u>(27,946)</u>	<u>-1.50%</u>
TOTAL ALL FUNDS	<u>\$ 3,595,538</u>	<u>\$ 2,720,528</u>	<u>\$ (875,010)</u>	<u>-24.34%</u>

Minimum Lease Obligations

<u>Capital Leases</u>	<u>Amount Financed</u>	<u>Balance Due Year End 2020</u>	<u>Balance Due Year End 2021</u>	<u>Change</u>	<u>Percentage</u>
2019 John Deere MT7 Trackless tractor	\$ 147,207	\$ 98,858	\$ -	\$ (98,858)	
2020 International HX-620 6x4 plow truck	212,474	136,245	-	(136,245)	
TOTAL CAPITAL LEASES	<u>\$ 359,681</u>	<u>\$ 235,103</u>	<u>\$ -</u>	<u>\$ (235,103)</u>	<u>-100.00%</u>

* 2020 Figures are Audited. 2021 Figures are Unaudited

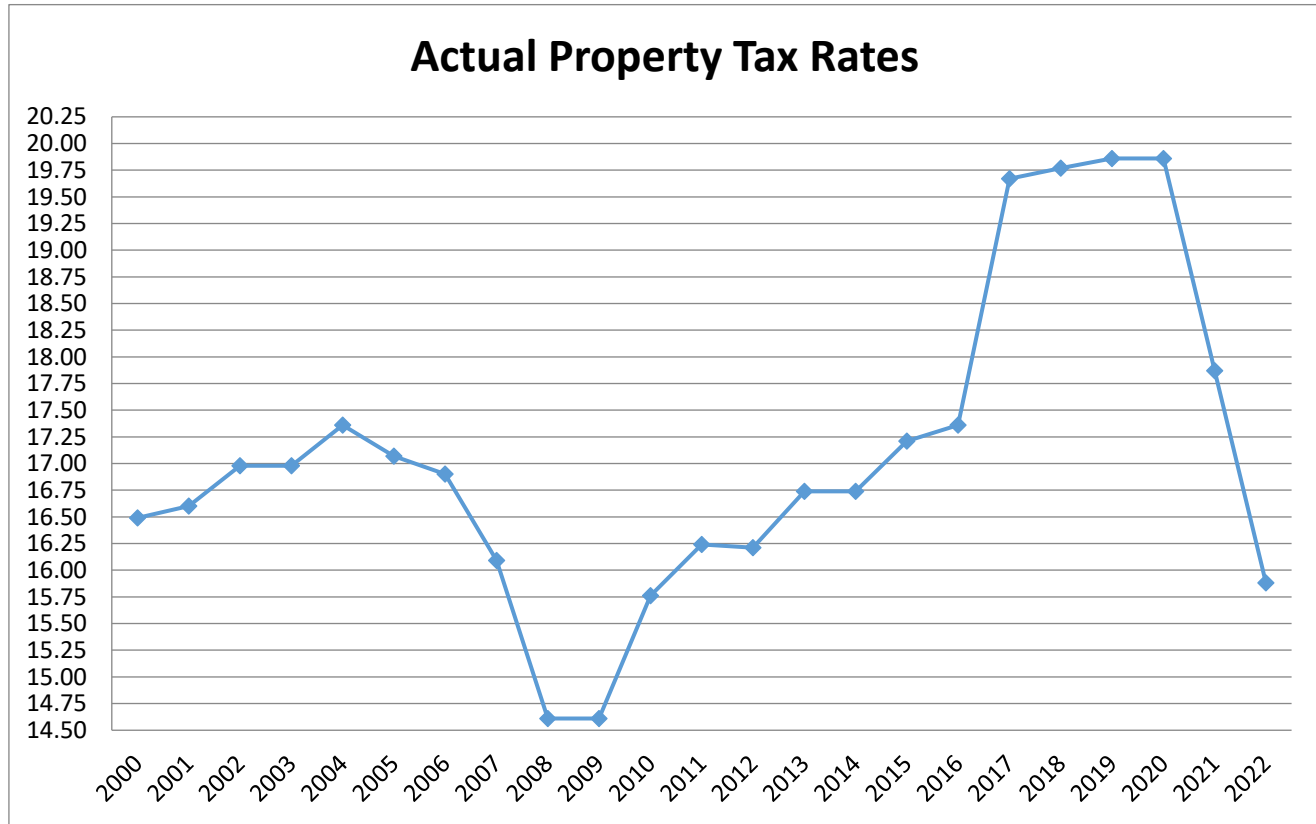
**City of Ogdensburg
Debt Summary
As of December 31, 2021**

TANs	Fund Allocation	Balance at 12/31/2020	Issued	Repayment	Balance at 12/31/21
N/A	A	-	-	-	-
<hr/>					
BANS	Fund Allocation	Balance at 12/31/2020	Issued	Repayment	Balance at 12/31/21
2020 Lake Ontario Flooding	A	1,700,000.00	-	540,000.00	1,160,000.00
2.09% Interest; Matures 04/21/21					
2021 REDI Project	A	-	415,849.00	-	415,849.00
3.25% Interest; Matures 03/11/22					
TOTAL BANS		1,700,000.00	415,849.00	540,000.00	1,575,849.00
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BONDS	Fund Allocation	Balance at 12/31/2020	Issued	Repayment	Balance at 12/31/21
2012 Multi Purpose	A 8.4%	62,271.57	-	20,196.18	42,075.39
<i>Original Borrowing: \$2,505,000</i>	F 8.8%	65,384.88	-	21,205.91	44,178.97
<i>Interest: 2.5%</i>	F 6.3%	46,702.73	-	15,146.83	31,555.90
<i>Matures 2023</i>	G 51.6%	381,937.91	-	123,871.75	258,066.16
	G 1.7%	12,454.01	-	4,039.14	8,414.87
	G 23.1%	171,248.90	-	55,540.19	115,708.71
		<u>740,000.00</u>	<u>-</u>	<u>240,000.00</u>	<u>500,000.00</u>
2016 Improvement Bond	A 63.8%	707,835.06	-	95,653.39	612,181.67
<i>Original Borrowing: \$1,685,000</i>	A 18.2%	202,364.94	-	27,346.61	175,018.33
<i>Interest: 2.5%</i>	A 18.0%	199,800.00	-	27,000.00	172,800.00
<i>Matures 2027</i>		<u>1,110,000.00</u>	<u>-</u>	<u>150,000.00</u>	<u>960,000.00</u>
2018 Improvement Bond	A 61.7%	228,317.07	-	24,682.93	203,634.15
<i>Original Borrowing: \$438,000</i>	A 17.6%	64,975.61	-	7,024.39	57,951.22
<i>Interest: 5.0%</i>	A 20.7%	76,707.32	-	8,292.68	68,414.63
<i>Redemption Date: 04/15/25</i>		<u>370,000.00</u>	<u>-</u>	<u>40,000.00</u>	<u>330,000.00</u>
2019 Improvement Bond	A 24.4%	267,566.36	-	25,657.05	241,909.31
<i>Original Borrowing: \$1,179,000</i>	F 20.8%	227,217.61	-	21,787.99	205,429.62
<i>Interest: 3.0%</i>	G 54.8%	600,216.03	-	57,554.96	542,661.07
<i>Redemption Date: 04/15/27</i>		<u>1,095,000.00</u>	<u>-</u>	<u>105,000.00</u>	<u>990,000.00</u>
TOTAL BONDS		3,315,000.00	-	535,000.00	2,780,000.00
<hr/>					
TOTAL BANS & BONDS		5,015,000.00	415,849.00	1,075,000.00	4,355,849.00

2022 Estimated Interest Expense - \$122,203

**City of Ogdensburg
History of Property Tax Rates**

Rates per/\$1,000	
Year	Actual
2000	16.49
2001	16.60
2002	16.98
2003	16.98
2004	17.36
2005	17.07
2006	16.90
2007	16.09
2008	14.61
2009	14.61
2010	15.76
2011	16.24
2012	16.21
2013	16.74
2014	16.74
2015	17.21
2016	17.36
2017	19.67
2018	19.77
2019	19.86
2020	19.86
2021	17.87
2022	15.88



CITY OF OGDENSBURG
Budget vs. Actual Expenditures for General Fund
Before Budget Transfers
For the Year Ending December 31, 2021

<u>General Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
City Council	\$ 43,982	\$ 44,206	\$ (224)
City Manager	240,725	183,737	56,988
Comptroller	301,388	364,063	(62,675)
Assessment	106,594	94,722	11,872
Expenses on Property	-	241,648	(241,648)
Clerk	170,113	176,716	(6,603)
Law	200,000	204,373	(4,373)
Engineer	116,272	139,071	(22,799)
Public Works Administration	151,546	124,427	27,119
City Hall Building	97,869	92,611	5,258
Central Services	201,000	168,825	32,175
General Insurance	90,000	85,000	5,000
Taxes Written Off	50,000	51,591	(1,591)
Contingency	621,404	-	621,404
Police	3,968,861	3,850,394	118,467
Fire Protection	4,564,214	3,746,451	817,763
Animal Control	36,207	36,053	154
Code Enforcement	254,528	276,196	(21,668)
Rescue Squad Support	78,000	78,000	-
Street Maintenance	1,370,511	1,282,078	88,433
Street Cleaning	224,277	192,851	31,426
Public Works Garage	435,596	357,952	77,644
Snow Removal	505,177	434,097	71,080
Street Lighting	136,000	197,624	(61,624)
Side Walks	224,814	182,988	41,826
Economic Development	24,600	158,616	(134,016)
Parks & Recreation Administration	89,384	86,308	3,076
Parks	171,723	149,893	21,830
Recreation Activities	67,144	45,871	21,273
Pool	74,586	41,641	32,945
Arena	110,016	107,857	2,159
Historian	4,265	4,877	(612)
Planning & Development	251,221	140,574	110,647
Shade Trees	18,000	3,183	14,817
Unemployment Benefits	64,000	18,282	45,718
Contribution to Library & Museum	232,000	232,000	-
Debt Service	856,780	316,606	540,174
Total General Fund	\$ 16,152,797	\$ 13,911,382	\$ 2,241,415

* Budget includes \$950,000 in budget for equipment



City of Ogdensburg Imposes Local Sales and Use Tax

The city of Ogdensburg, in St. Lawrence County, has enacted a local sales and use tax effective **March 1, 2022**. The rates to charge in the county and city remain the same; this enactment only changes how transactions must be reported on sales and use tax returns.

New reporting lines will be added to returns and schedules to differentiate between sales made within and outside the city limits beginning with the quarterly returns for the March 1, 2022, through May 31, 2022, reporting period.

Reporting taxable sales and uses

Report taxable sales and uses made within the city of Ogdensburg as indicated below:

- **Main return:** Use the Ogdensburg (city) 8% entry line to report taxable sales and uses in the city of Ogdensburg.
- **Schedule B:**
 - Part 1 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of residential gas, propane (100 pounds or more), electricity, and steam in the Ogdensburg City School District, as applicable.
 - Part 2 - Use the Ogdensburg (city) 4% entry line to report sales of residential coal, fuel oil, and wood (for heating) in the city of Ogdensburg.
 - Part 3 - Use the Ogdensburg S. D. (outside city) 11% and Ogdensburg S. D. (inside city) 11% entry lines to report sales of nonresidential gas, propane (100 pounds or more), electricity, and steam, and all refrigeration sales in the Ogdensburg City School District, as applicable.
 - Part 4 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of residential electricity sold under a solar power purchase agreement (PPA) in the Ogdensburg City School District, as applicable.
 - Part 5 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of nonresidential electricity sold under a solar power purchase agreement (PPA) in the Ogdensburg City School District, as applicable.
 - Part 6 - Use the Ogdensburg S. D. (outside city) 7% and Ogdensburg S. D. (inside city) 7% entry lines to report sales of nonresidential electricity and hydrogen from commercial fuel cell systems equipment in the Ogdensburg City School District, as applicable.

- **Schedule H:** Use the Ogdensburg (city) 4% entry line to report sales and uses of clothing and footwear eligible for exemption in the city of Ogdensburg.
- **Schedule T:** Use the Ogdensburg S. D. (outside city) 11% and Ogdensburg S. D. (inside city) 11% entry lines to report sales of telephone services, telephone answering services, and telegraph services in the Ogdensburg City School District, as applicable.
- **Schedule FR:** Use the Ogdensburg (city) 4% entry line to report retail sales of qualified motor fuel and highway diesel motor fuel in the city of Ogdensburg.

Sales made within St. Lawrence County but outside the city of Ogdensburg will continue to be reported on the St. Lawrence County entry lines of the returns.

Special transitional exceptions

Since the combined rate of sales tax within the city of Ogdensburg will remain the same (8%), the transitional provisions will affect only reporting lines and codes. Sales and uses within the city on or after March 1, 2022, must be reported on the Ogdensburg (city) entry line except as described in Tax Bulletin [Transitional Provisions for Sales Tax Rate Changes \(TB-ST-895\)](#).