



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

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

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Judah		Zeigler	12/31/2019	jzeigler@leonianj.gov

Chief Administrative Officer

Andrea		Wardrop		awardrop@leonianj.gov
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Chief Financial Officer

Vince		Buono		vbuono@leonianj.gov
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Municipal Clerk

Barbara		Rae		brae@leonianj.gov
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Registered Municipal Accountant

Gary		Higgins		ghiggins@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MAUREEN		DAVIS	12/31/2020	MDAVIS@LEONIANJ.GOV
PASQUALE		FUSCO	12/31/2020	PFUSCO@LEONIANJ.GOV
GREG		MAKROULAKIS	12/31/2021	GMAKROULAKIS@LEONIANJ.GOV
BENJAMIN		CHOI	12/31/2021	BCHOI@LEONIANJ.GOV
BERNADETTE		FLAIM	12/31/2019	BFLAIM@LEONIANJ.GOV
WILLIAM		ZIEGLER	12/31/2019	WZIEGLER@LEONIANJ.GOV

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.872	\$10,707,069.00	29.60%	\$3,793.00	Municipal Purpose Tax	ACTUAL	\$11,018,280.00
Municipal Library	0.038	\$467,284.00	1.29%	\$165.53	Municipal Library	ACTUAL	\$476,177.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.755	\$21,545,016.00	59.57%	\$7,631.96	Local School District	ESTIMATED	\$21,975,916.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.270	\$3,310,352.78	9.15%	\$1,172.64	County Purposes	ESTIMATED	\$3,376,560.51
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$140,865.19	0.39%	\$49.90	County Open Space	ESTIMATED	\$143,682.49
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.946	\$36,170,586.97	100.00%	\$12,813.02	Total ESTIMATED amount to be raised by taxes		\$36,990,616.00
Total Taxable Valuation as of October 1, 2018 <u>\$1,237,461,403.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,025,747.00</u>		
Current Year Average Residential Assessment <u>\$435,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>15,195,204.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$25,496,159.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$36,665,616.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$325,000.00</u>		
	0.872	0.890	2.06%		Total Amount to be Raised by Taxes <u>\$36,990,616.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.12%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$10,707,069.00	\$11,018,280.00	2.91%	\$311,211.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 <u>36,116,639.00</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2018 <u>36,416,198.00</u>		
	\$3,793.00	\$3,871.50	2.07%	\$78.50	% of Taxes Collected, CY 2018 <u>99.18%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$299,559.00</u>		

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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	112.65%	\$739,000.00	\$656,000.00	\$1,395,000.00	\$1,321,000.00		\$74,000.00					
08	Local Revenue	-9.41%	(\$80,367.00)	\$854,328.00	\$773,961.00	\$533,961.00		\$240,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,029,389.00	\$1,029,389.00	\$1,029,389.00							
08	Uniform Construction Code Fees	-0.18%	(\$321.00)	\$174,321.00	\$174,000.00	\$174,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	53.46%	\$8,012.00	\$14,988.00	\$23,000.00	\$23,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	356.28%	\$105,697.00	\$29,667.00	\$135,364.00	\$135,364.00							
08	Other Special Items	-4.73%	(\$25,293.00)	\$534,326.00	\$509,033.00	\$509,033.00							
15	Receipts from Delinquent Taxes	1.28%	\$3,778.00	\$296,222.00	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.67%	\$73,870.00	\$10,944,410.00	\$11,018,280.00	\$11,018,280.00							
07	Minimum Library Tax	1.90%	\$8,893.00	\$467,284.00	\$476,177.00	\$476,177.00							
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	5.55%	\$833,269.00	\$15,000,935.00	\$15,834,204.00	\$15,520,204.00	\$0.00	\$314,000.00	\$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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
20	4.00	4.00	19.16%	\$183,400.00	\$957,025.00	\$1,140,425.00	\$1,030,425.00	\$110,000.00							
21		2.00	82.14%	\$6,539.00	\$7,961.00	\$14,500.00	\$14,500.00								
22	1.00	5.00	5.58%	\$9,188.00	\$164,562.00	\$173,750.00	\$173,750.00								
23			9.71%	\$172,131.00	\$1,772,350.00	\$1,944,481.00	\$1,944,481.00								
25	23.00	14.00	1.54%	\$56,518.00	\$3,670,944.00	\$3,727,462.00	\$3,716,811.00	\$10,651.00							
26	16.00	4.00	-0.60%	(\$12,573.00)	\$2,097,236.00	\$2,084,663.00	\$2,069,950.00	\$14,713.00							
27	1.00		0.67%	\$1,340.00	\$200,260.00	\$201,600.00	\$201,600.00								
28	2.00	3.00	6.37%	\$27,749.00	\$435,621.00	\$463,370.00	\$208,370.00			\$255,000.00					
29	5.00	10.00	2.90%	\$21,524.00	\$742,876.00	\$764,400.00	\$764,400.00								
30			6.42%	\$3,500.00	\$54,500.00	\$58,000.00	\$58,000.00								
31			-3.73%	(\$50,325.00)	\$1,349,772.00	\$1,299,447.00	\$1,299,447.00								
32			#DIV/0!	\$0.00		\$0.00									
35			#DIV/0!	\$0.00		\$0.00									
36			3.16%	\$41,490.00	\$1,314,009.00	\$1,355,499.00	\$1,341,499.00			\$14,000.00					
37			#DIV/0!	\$0.00		\$0.00									
42			0.00%	\$0.00	\$23,000.00	\$23,000.00	\$23,000.00								
43	2.00	4.00	17.61%	\$29,000.00	\$164,674.00	\$193,674.00	\$193,674.00								
44			321.21%	\$530,000.00	\$165,000.00	\$695,000.00	\$650,000.00			\$45,000.00					
45			15.01%	\$178,775.00	\$1,191,158.00	\$1,369,933.00	\$1,369,933.00								
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			0.00%	\$0.00	\$325,000.00	\$325,000.00	\$325,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	54.00	46.00	8.19%	\$1,198,256.00	\$14,635,948.00	\$15,834,204.00	\$15,384,840.00	\$135,364.00	\$0.00	\$314,000.00	\$0.00	\$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>	Line Item. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
	X						
	X				Capital Improvement Fund	\$650,000.00	Potential Non-Recurring Apropriation
	X				Capital Surplus	\$25,000.00	Potential Non-Recurring Revenue

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$5,360,900.00	0.43%	15A Public Schools	7	\$54,978,800.00	26.96%
2 Residential	2,439	\$1,062,463,000.00	85.86%	15B Other Schools	1	\$2,859,500.00	1.40%
3A/3B Farm			0.00%	15C Public Property	72	\$109,650,400.00	53.78%
4A Commercial	64	\$75,307,100.00	6.09%	15D Church and Charities	14	\$22,846,500.00	11.20%
4B Industrial	5	\$22,654,500.00	1.83%	15E Cemeteries & Graveyards	2	\$10,067,000.00	4.94%
4C Apartments	31	\$70,884,800.00	5.73%	15F Other Exempt	7	\$3,501,900.00	1.72%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$791,103.00	0.06%				
Total	2,588	\$1,237,461,403.00	100.00%	Total	103	\$203,904,100.00	100.00%
Average Ratio (%), Assessed to True Value				85.95%			
Equalized Valuation, Taxable Properties				\$1,439,745,669.58			
Total # of property tax appeals filed in 2018				County Tax Board	14.00		
				State Tax Court	4.00		
Number of 2018 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				6.00			
Amount paid out by municipality for tax appeals in 2018				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties	16.48%		

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 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
LEONIA RETIREMENT HOUSING																			
AND LEONIA URBAN RENEWAL	Aff. Housing	\$66,412.00	\$11,258,800.00	\$331,684.25															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
Mark "X" if Grand Total							\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL		\$66,412.00	\$11,258,800.00	\$331,684.25

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body			0.00					
Supervisory Staff (Department Heads & Managers)	7.00	3.00	1,008,278.00	\$714,902.00	\$8,589.00	\$77,576.00	\$169,370.00	\$37,841.00
Police Officers (Including Superior Officers)	20.00		4,239,043.41	\$2,735,489.00	\$110.41	\$710,575.00	\$648,075.00	\$144,794.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	14.00	8.00	1,569,408.00	\$1,077,265.00	\$63,007.00	\$116,896.00	\$255,219.00	\$57,021.00
All Other Non-Union Employees not listed above	13.00	35.00	1,653,001.00	\$1,157,033.00	\$25,055.00	\$125,552.00	\$274,117.00	\$71,244.00
Totals	54.00	46.00	8,469,730.41	\$5,684,689.00	\$96,761.41	\$1,030,599.00	\$1,346,781.00	\$310,900.00

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

NO

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	7.00	\$11,559.49	\$80,916.43	11.00	\$11,223.00	\$123,453.00
Parent & Child	5.00	\$20,691.36	\$103,456.80	4.00	\$20,089.00	\$80,356.00
Employee & Spouse (or Partner)	8.00	\$23,118.96	\$184,951.68	7.00	\$22,445.00	\$157,115.00
Family	19.00	\$32,250.84	\$612,765.96	20.00	\$31,312.00	\$626,240.00
Employee Cost Sharing Contribution (enter as negative -)			(\$115,728.12)			(\$116,443.32)
Subtotal	39.00		\$866,362.75	42.00		\$870,720.68
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	14	\$5,627.74	\$78,788.36	14	\$8,056.00	\$112,784.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	9	\$6,994.70	\$62,952.30	9	\$12,339.34	\$111,054.06
Family	2	\$4,256.26	\$8,512.52	2	\$6,761.96	\$13,523.92
Employee Cost Sharing Contribution (enter as negative -)			(\$7,100.04)			(\$7,100.04)
Subtotal	25.00		\$143,153.14	25.00		\$230,261.94
GRAND TOTAL	64.00		\$1,009,515.89	67.00		\$1,100,982.62

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
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
ADMINISTRATION	597.00	\$34,335.19		X	
PUBLIC WORKS	7251.00	\$312,637.63	X	X	
POLICE	591.00	\$133,621.08	X	X	
RECREATION	1425.50	\$72,482.88		X	
FINANCE/TAX COLLECTION	108.48	\$3,931.23		X	
UNIFORM CONSTRUCTION CODE	171.00	\$6,081.40		X	
MUNICIPAL COURT	432.50	\$6,707.62		X	
REGISTRAR	318.00	\$13,705.49		X	
PUBLIC LIBRARY	1301.96	\$49,676.03	X	X	
Totals	12196.44	\$633,178.54			
Total Funds Reserved as of end of 2018		\$0.00			
Total Funds Appropriated in 2019		\$0.00			

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

	Gross	Deductions	Net	Current Year	2020	2021	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$19,295,000.00	\$19,295,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Swimming Pool			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$3,028,222.00		\$3,028,222.00				
Notes Outstanding	\$9,612,097.00		\$9,612,097.00				
Bonds Outstanding	\$890,000.00		\$890,000.00				
Loans and Other Debt	\$379,400.00		\$379,400.00				
Total (Current Year)	\$33,204,719.00	\$19,295,000.00	\$13,909,719.00				
Population (2010 census)	8,937						
Per Capita Gross Debt	\$3,715.42						
Per Capita Net Debt	\$1,556.42						
3 Yr. Average Property Valuation		\$1,400,073,576.33					
Net Debt as % of 3 Year Avg Property Valuation		0.99%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest	\$263,599.00						
Bonds - Principal	\$890,000.00						
Bonds - Interest	\$168,725.00						
Loans & Other Debt - Principal	\$37,319.00			\$44,922.00	\$44,210.00	\$44,210.00	\$252,949.00
Loans & Other Debt - Interest	\$10,290.00			\$9,540.00	\$8,490.00	\$8,490.00	\$27,315.00
Total	\$1,369,933.00			\$54,462.00	\$52,700.00	\$52,700.00	\$280,264.00
Total Principal	\$927,319.00			\$44,922.00	\$44,210.00	\$44,210.00	\$252,949.00
Total Interest	\$442,614.00			\$9,540.00	\$8,490.00	\$8,490.00	\$27,315.00
% of Total Current Year Budget	8.65%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating		AA/Stable					
Year of Last Rating		2019					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	To Leonia Board of Education (Type II)	Gasoline/Diesel Usage	Board of Education shares in the usage of the Borough's gas/diesel pumps as part of an interlocal agreement for which the Borough anticipates as a revenue the monetary reimbursement	N/A	N/A	\$23,000.00
Receiving	From Borough of Fort Lee	Shared Service Agreement	Radio Communications purchase, installation, and maintenace of equipment for the DPW and Emergency Services	9/21/2015	N/A	\$45,669.00

USER FRIENDLY BUDGET SECTION - Notes

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