



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0229 Leonia Borough - County of Bergen

Adopted

Municode:

Filename: 0229_fba_2021.xlsm

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	12/31/2023	jzeigler@leonianj.gov

Chief Administrative Officer

Andrea		Wardrop		Awardrop@Leonianj.gov
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Chief Financial Officer

Sheryl	A	Luna		Sluna@Leonianj.gov
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Municipal Clerk

Anne		Dodd		Adodd@Leonianj.gov
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Registered Municipal Accountant

Gary	W	Higgins		Ghiggins@LVHCPA.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Pasquale		Fusco	12/31/2023	Pfusco@Leonianj.gov
Maureen		Davis	12/31/2023	Mdavis@Leonianj.gov
Bernadette		Flaim	12/31/2022	Bflaim@Leonianj.gov
Louis		Grandelis	12/31/2021	Lgrandelis@leonianj.gov
Joanne		Choi Terrell	12/31/2021	Jchoiterrell@leonianj.gov
William		Ziegler	12/31/2022	Wziegler@Leonianj.gov

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>		
	Calendar Year	Calendar Year	% of	Avg Residential	<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	0.905	\$11,230,252.00	29.30%	\$3,936.75	Municipal Purpose Tax	ESTIMATED	\$11,371,798.00
Municipal Library	0.040	\$499,323.00	1.30%	\$174.00	Municipal Library	ESTIMATED	\$767,701.00
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	1.843	\$22,862,654.00	59.64%	\$8,017.05	Local School District	ESTIMATED	\$24,005,786.70
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.290	\$3,591,301.61	9.37%	\$1,261.50	County Purposes	ESTIMATED	\$3,770,866.69
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$150,647.71	0.39%	\$52.20	County Open Space	ESTIMATED	\$158,180.09
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
	3.090	\$38,334,178.32	100.00%	\$13,441.50			\$40,074,332.48
Total Taxable Valuation as of October 1, 2020					\$3,947,016.00		
(To be used to calculate the current year tax rate)					15,511,294.00		
Current Year Average Residential Assessment					\$27,934,833.48		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					\$39,499,111.48		
					\$222,440.69		
					\$39,721,552.17		
					% of Tax Collections used to Calculate RUT		
					99.44%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		
					Total Tax Levy, CY 2020		
					% of Taxes Collected, CY 2020		
					99.34%		
					Delinquent Taxes - December 31, 2020		
					\$294,122.64		

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.905	0.915	1.10%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,230,252.00	\$11,371,798.00	1.26%	\$141,546.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,936.75	\$4,005.50	1.75%	\$68.75

Sheet UFB-1

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	Swim Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-27.73%	(\$297,000.00)	\$1,071,000.00	\$774,000.00	\$700,000.00			\$74,000.00				
08	Local Revenue	87.54%	\$293,564.00	\$335,360.00	\$628,924.00	\$417,534.00			\$211,390.00				
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	-0.82%	(\$1,568.00)	\$191,568.00	\$190,000.00	\$190,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-72.41%	(\$50,972.00)	\$70,391.00	\$19,419.00	\$19,419.00							
08	Other Special Items	95.23%	\$605,169.00	\$635,505.00	\$1,240,674.00	\$1,240,674.00							
15	Receipts from Delinquent Taxes	-4.80%	(\$14,629.00)	\$304,629.00	\$290,000.00	\$290,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.66%	\$74,190.00	\$11,297,608.00	\$11,371,798.00	\$11,371,798.00							
07	Minimum Library Tax	3.64%	\$18,157.00	\$499,323.00	\$517,480.00	\$517,480.00							
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	4.45%	\$686,911.00	\$15,434,773.00	\$16,121,684.00	\$15,836,294.00	\$0.00	\$0.00	\$285,390.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Func	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	5.00	10.00	31.31%	\$385,340.00	\$1,230,900.00	\$1,616,240.00										
21 Land-Use Administration		1.00	-85.39%	(\$64,300.00)	\$75,300.00	\$11,000.00	\$11,000.00									
22 Uniform Construction Code	2.00	6.00	7.81%	\$15,130.00	\$193,670.00	\$208,800.00	\$208,800.00									
23 Insurance			-1.14%	(\$19,502.00)	\$1,713,951.00	\$1,694,449.00	\$1,694,449.00									
25 Public Safety	21.00	13.00	-1.28%	(\$47,059.00)	\$3,683,196.00	\$3,636,137.00	\$3,636,137.00									
26 Public Works	17.00	1.00	3.81%	\$84,000.00	\$2,202,650.00	\$2,286,650.00	\$2,286,650.00									
27 Health and Human Services	1.00	0.00	-12.10%	(\$26,938.00)	\$222,720.00	\$195,782.00	\$195,782.00									
28 Parks and Recreation	3.00	67.00	-3.81%	(\$9,050.00)	\$237,350.00	\$228,300.00	\$228,300.00									
29 Education (including Library)	5.00	9.00	3.39%	\$25,201.00	\$742,500.00	\$767,701.00	\$767,701.00									
30 Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
31 Utilities and Bulk Purchases			3.26%	\$49,934.00	\$1,531,457.00	\$1,581,391.00	\$1,581,391.00									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36 Statutory Expenditures			3.05%	\$40,809.00	\$1,336,787.00	\$1,377,596.00	\$1,377,596.00									
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00									
43 Court and Public Defender	2.00	3.00	-0.67%	(\$1,370.00)	\$205,410.00	\$204,040.00	\$204,040.00									
44 Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00									
45 Debt			-4.73%	(\$71,598.00)	\$1,513,090.00	\$1,441,492.00	\$1,441,492.00									
46 Deferred Charges			72.57%	\$5,171.00	\$7,126.00	\$12,297.00	\$12,297.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$325,000.00	\$325,000.00	\$325,000.00									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	56.00	110.00	2.37%	\$365,768.00	\$15,451,107.00	\$15,816,875.00	\$15,816,875.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

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	49	\$5,404,100.00	0.44%	15A Public Schools	7	\$54,978,800.00	27.00%
2 Residential	2,440	\$1,065,767,800.00	85.90%	15B Other Schools	1	\$2,859,500.00	1.40%
3A/3B Farm			0.00%	15C Public Property	71	\$109,251,000.00	53.65%
4A Commercial	64	\$75,426,400.00	6.08%	15D Church and Charities	15	\$23,249,700.00	11.42%
4B Industrial	5	\$22,454,500.00	1.81%	15E Cemeteries & Graveyards	2	\$10,067,000.00	4.94%
4C Apartments	31	\$70,884,800.00	5.71%	15F Other Exempt	6	\$3,234,700.00	1.59%
5A/5B Railroad	1		0.00%				
6A/6B Business Personal Property	1	\$773,613.00	0.06%				
Total	2,591	\$1,240,711,213.00	100.00%	Total	102	\$203,640,700.00	100.00%
Average Ratio (%), Assessed to True Value 79.91%				Percentage of Exempt vs. Non-Exempt Properties 16.41%			
Equalized Valuation, Taxable Properties \$1,552,635,731.45							
Total # of property tax appeals filed in 2020				County Tax Board 15.00			
				State Tax Court 4.00			
Number of 2020 County Tax Board decisions appealed to Tax Court 2.00							
Number of pending property tax appeals in State Tax Court 5.00							
Amount paid out by municipality for tax appeals in 2020 \$0.00							

<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				
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**

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 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total																				

**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	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	7.00	3.00	927,391.39	\$790,607.00	\$0.00	\$55,342.49	\$20,961.00	\$60,480.90
Police Officers (Including Superior Officers)	20.00		3,632,820.12	\$3,000,020.00	\$19,000.00	\$300,002.00	\$109,282.00	\$204,516.12
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	17.00	13.00	1,872,512.40	\$1,448,104.20	\$118,000.00	\$101,370.00	\$94,256.00	\$110,782.20
All Other Non-Union Employees not listed above	13.00	87.00	1,042,303.22	\$873,145.50	\$10,000.00	\$59,925.00	\$32,437.00	\$66,795.72
Totals	57.00	110.00	7,475,027.13	\$6,111,876.70	\$147,000.00	\$516,639.49	\$256,936.00	\$442,574.94

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	15.00	\$10,614.12	\$159,211.80	11.00	\$10,801.68	\$118,818.48
Parent & Child	5.00	\$19,981.68	\$99,908.40	6.00	\$19,334.94	\$116,009.64
Employee & Spouse (or Partner)	7.00	\$22,125.84	\$154,880.88	8.00	\$22,131.84	\$177,054.72
Family	21.00	\$31,230.48	\$655,840.08	19.00	\$30,136.62	\$572,595.78
Employee Cost Sharing Contribution (enter as negative -)			(\$265,241.24)			(\$251,900.00)
Subtotal	48.00		\$804,599.92	44.00		\$732,578.62
<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	\$4,746.96	\$66,457.44	14	\$5,329.63	\$74,614.82
Parent & Child	1	\$16,080.00	\$16,080.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	10	\$7,747.44	\$77,474.40	9	\$15,188.64	\$136,697.76
Family	2	\$14,249.16	\$28,498.32	2	\$25,560.36	\$51,120.72
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
Subtotal	27.00		\$188,510.16	25.00		\$262,433.30
GRAND TOTAL	75.00		\$993,110.08	69.00		\$995,011.92

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
Union Members	1035.50	\$336,648.02	X		
Non-Union Members	599.50	\$157,396.03		X	X
Totals	1635.00	\$494,044.05			
Total Funds Reserved as of end of 2020					
		\$190,000.00			
Total Funds Appropriated in 2021					
		\$150,000.00			

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$17,270,000.00	\$17,270,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
Swim Pool			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized			\$0.00			
Notes Outstanding	\$8,480,819.00		\$8,480,819.00			
Bonds Outstanding	\$10,340,000.00		\$10,340,000.00			
Loans and Other Debt	\$298,159.00		\$298,159.00			
Total (Current Year)	\$36,388,978.00	\$17,270,000.00	\$19,118,978.00			
Population (2010 census)	<u>8,918</u>					
Per Capita Gross Debt	<u>\$4,080.40</u>					
Per Capita Net Debt	<u>\$2,143.86</u>					
3 Yr. Average Property Valuation		<u>\$1,492,193,887.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.28%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$53,120.00			
Bonds - Principal			\$1,100,000.00	\$1,000,000.00	\$1,000,000.00	\$7,240,000.00
Bonds - Interest			\$235,700.00	\$214,700.00	\$194,700.00	\$754,000.00
Loans & Other Debt - Principal			\$43,212.00	\$45,404.85	\$44,598.68	\$195,543.89
Loans & Other Debt - Interest			\$9,460.00	\$7,900.00	\$6,600.00	\$15,350.00
Total			\$1,441,492.00	\$1,268,004.85	\$1,245,898.68	\$8,204,893.89
Total Principal			\$1,143,212.00	\$1,045,404.85	\$1,044,598.68	\$7,435,543.89
Total Interest			\$298,280.00	\$222,600.00	\$201,300.00	\$769,350.00
% of Total Current Year Budget			<u>9.11%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

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

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

USER FRIENDLY BUDGET SECTION - Notes

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