



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0229_fba_2022.xlsm

Website:

Phone Number:

Mailing Address:

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

Trina		Lindsey		Tlindsey@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	12/31/2023	lgrandelis@leonianj.gov
Joanne		Choi Terrell	12/31/2023	Jchoiterrell@leonianj.gov
William		Ziegler	12/31/2022	wziegler@leonianj.gov

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	-30.74%	(\$215,213.00)	\$700,000.00	\$484,787.00	\$436,760.00			\$48,027.00				
08	Local Revenue	98.30%	\$287,764.00	\$292,736.00	\$580,500.00	\$330,500.00			\$250,000.00				
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	-0.28%	(\$630.00)	\$225,630.00	\$225,000.00	\$225,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-9.20%	(\$3,039.00)	\$33,039.00	\$30,000.00	\$30,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-71.96%	(\$121,908.00)	\$169,419.00	\$47,511.00	\$47,511.00							
08	Other Special Items	43.74%	\$513,254.00	\$1,173,314.00	\$1,686,568.00	\$1,686,568.00							
15	Receipts from Delinquent Taxes	27.53%	\$77,504.00	\$281,496.00	\$359,000.00	\$359,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.31%	\$149,212.00	\$11,371,798.00	\$11,521,010.00	\$11,521,010.00							
07	Minimum Library Tax	6.49%	\$33,563.00	\$517,480.00	\$551,043.00	\$551,043.00							
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	4.56%	\$720,507.00	\$15,794,301.00	\$16,514,808.00	\$16,216,781.00	\$0.00	\$0.00	\$298,027.00	\$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	SWIM POOL Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	6.00	3.00	15.83%	\$245,088.00	\$1,548,640.00	\$1,793,728.00	\$1,448,190.00	\$47,511.00			\$298,027.00					
21 Land-Use Administration		1.00	-16.00%	(\$8,000.00)	\$50,000.00	\$42,000.00	\$42,000.00									
22 Uniform Construction Code	2.00	3.00	7.97%	\$16,635.00	\$208,800.00	\$225,435.00	\$225,435.00									
23 Insurance			3.57%	\$60,551.00	\$1,694,449.00	\$1,755,000.00	\$1,755,000.00									
25 Public Safety	25.00	13.00	-0.33%	(\$12,287.00)	\$3,736,137.00	\$3,723,850.00	\$3,723,850.00									
26 Public Works	18.00	1.00	-2.03%	(\$45,360.00)	\$2,237,650.00	\$2,192,290.00	\$2,192,290.00									
27 Health and Human Services			-16.73%	(\$33,925.00)	\$202,782.00	\$168,857.00	\$168,857.00									
28 Parks and Recreation	3.00	67.00	5.49%	\$11,462.00	\$208,900.00	\$220,362.00	\$220,362.00									
29 Education (including Library)	4.00	7.00	1.99%	\$15,299.00	\$767,701.00	\$783,000.00	\$783,000.00									
30 Unclassified			#DIV/0!	\$7,000.00		\$7,000.00	\$7,000.00									
31 Utilities and Bulk Purchases			1.08%	\$16,951.00	\$1,571,391.00	\$1,588,342.00	\$1,588,342.00									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00	\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00	\$0.00									
36 Statutory Expenditures			10.30%	\$141,848.00	\$1,377,596.00	\$1,519,444.00	\$1,519,444.00									
37 Judgements			#DIV/0!	\$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	2.00	-25.35%	(\$51,730.00)	\$204,040.00	\$152,310.00	\$152,310.00									
44 Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00									
45 Debt			16.72%	\$240,987.00	\$1,441,492.00	\$1,682,479.00	\$1,682,479.00									
46 Deferred Charges			353.05%	\$43,414.00	\$12,297.00	\$55,711.00	\$55,711.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			15.38%	\$50,000.00	\$325,000.00	\$375,000.00	\$375,000.00									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00									
Total	60.00	97.00	4.41%	\$697,933.00	\$15,816,875.00	\$16,514,808.00	\$16,169,270.00	\$47,511.00	\$0.00	\$0.00	\$298,027.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$6,193,100.00	0.50%	15A Public Schools	7	\$54,978,800.00	26.86%
2 Residential	2,435	\$1,067,367,200.00	85.89%	15B Other Schools	1	\$2,859,500.00	1.40%
3A/3B Farm			0.00%	15C Public Property	73	\$109,690,400.00	53.59%
4A Commercial	64	\$75,152,900.00	6.05%	15D Church and Charities	15	\$23,249,700.00	11.36%
4B Industrial	5	\$22,454,500.00	1.81%	15E Cemeteries & Graveyards	2	\$10,067,000.00	4.92%
4C Apartments	31	\$70,884,800.00	5.70%	15F Other Exempt	7	\$3,858,100.00	1.88%
5A/5B Railroad	1		0.00%				
6A/6B Business Personal Property	1	\$720,729.00	0.06%				
Total	2,589	\$1,242,773,229.00	100.00%	Total	105	\$204,703,500.00	100.00%
Average Ratio (%), Assessed to True Value				75.16%			
Equalized Valuation, Taxable Properties				\$1,653,503,497.87			
Total # of property tax appeals filed in 2021				County Tax Board 11.00			
				State Tax Court 5.00			
Number of 2021 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				10.00			
Amount paid out by municipality for tax appeals in 2021							

Percentage of Exempt vs.
Non-Exempt Properties 16.47%

<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				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	0.00					
Supervisory Staff (Department Heads & Managers)	5.00	4.00	825,584.94	\$611,235.00	\$9,000.00	\$39,605.00	\$30,020.00	\$135,724.94
Police Officers (Including Superior Officers)	19.00		2,393,725.00	\$2,393,725.00	\$105,000.00	\$240,000.00	\$115,728.00	\$452,573.68
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	15.00	0.00	1,453,032.28	\$1,032,047.00	\$45,000.00	\$69,600.00	\$92,645.00	\$213,740.28
All Other Non-Union Employees not listed above	15.00	10.00	1,617,859.98	\$1,253,973.96	\$10,000.00	\$78,450.00	\$32,849.00	\$242,587.02
Totals	54.00	21.00	6,290,202.20	\$5,290,980.96	\$169,000.00	\$427,655.00	\$271,242.00	\$1,044,625.92

Is the Local Government required to comply with N.J.S.A. 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	17.00	\$10,521.56	\$178,866.52	15.00	\$10,614.12	\$159,211.80
Parent & Child	2.00	\$21,528.48	\$43,056.96	5.00	\$19,981.68	\$99,908.40
Employee & Spouse (or Partner)	6.00	\$21,643.76	\$129,862.56	7.00	\$22,125.84	\$154,880.88
Family	19.00	\$31,992.84	\$607,863.96	21.00	\$31,230.48	\$655,840.08
Employee Cost Sharing Contribution (enter as negative -)			(\$273,963.31)			(\$265,241.24)
Subtotal	44.00		\$685,686.69	48.00		\$804,599.92
<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	13	\$4,816.40	\$62,613.20	14	\$4,746.96	\$66,457.44
Parent & Child	1	\$21,217.80	\$21,217.80	1	\$16,080.00	\$16,080.00
Employee & Spouse (or Partner)	12	\$16,927.34	\$203,128.08	10	\$7,747.44	\$77,474.40
Family	2	\$35,312.88	\$70,625.76	2	\$14,249.16	\$28,498.32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	28.00		\$357,584.84	27.00		\$188,510.16
GRAND TOTAL	72.00		\$1,043,271.53	75.00		\$993,110.08

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

YES

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

YES

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

			Current Year	2023	2024	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			
<u>Utility Fund Debt</u>						
SWIM POOL			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$3,249,819.00		\$3,249,819.00			
Notes Outstanding	\$5,231,000.00		\$5,231,000.00			
Bonds Outstanding	\$10,340,000.00		\$10,340,000.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$36,090,819.00	\$17,270,000.00	\$18,820,819.00			
Population (2020 census)	<u>9,059</u>					
Per Capita Gross Debt	<u>\$3,983.97</u>					
Per Capita Net Debt	<u>\$2,077.58</u>					
3 Year Average Property Valuation		<u>\$1,492,193,887.67</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>1.26%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$142,500.00			
Bond Anticipation Notes - Interest			\$73,940.00			
Bonds - Principal			\$1,000,000.00	\$1,000,000.00	\$1,390,000.00	\$17,960,000.00
Bonds - Interest			\$416,444.00	\$194,700.00	\$195,450.00	\$986,100.00
Loans & Other Debt - Principal			\$42,405.00	\$44,598.68	\$43,863.86	\$151,680.03
Loans & Other Debt - Interest			\$7,190.00	\$6,600.00	\$6,600.00	\$9,937.50
Total			\$1,682,479.00	\$1,245,898.68	\$1,635,913.86	\$19,107,717.53
Total Principal			\$1,184,905.00	\$1,044,598.68	\$1,433,863.86	\$18,111,680.03
Total Interest			\$497,574.00	\$201,300.00	\$202,050.00	\$996,037.50
% of Total Current Year Budget			<u>10.19%</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		AA				
Year of Last Rating		2022				
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)
