



State of New Jersey Local Government Services

Year: Municipal User Friendly Budget

MUNICIPALITY: BOROUGH OF LEONIA

Municode:

Filename: 229_fba_2023.xlsm

Website: leonianj.gov

Phone Number: (201) 592-5780

Mailing Address: 312 Broad Avenue

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

Municipality: Leonia **State:** NJ **Zip:** 07605

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Judah		Zeigler	12/31/2023	JZEIGLER@LEONIANJ.GOV

Chief Administrative Officer

Michael		Apicella		MAPICELLA@LEONIANJ.GOV
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Chief Financial Officer

Cameron		Keng		CKENG@LEONIANJ.GOV
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Municipal Clerk

Trina		Lindsey		TLINDSEY@LEONIANJ.GOV
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Registered Municipal Accountant

Gary		Higgins		GHIGGINS@LEONIANJ.GOV
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Louis		Grandelis	12/31/2024	LGRANDELIS@LEONIANJ.GOV
Pasquale		Fusco	12/31/2023	PFUSCO@LEONIANJ.GOV
Maureen		Davis	12/31/2023	MDAVIS@LEONIANJ.GOV
Christopher		Hesterbrink	12/31/2025	CHESTERBRINK@LEONIANJ.GOV
Joanne		Terrell	12/31/2024	JTERRELL@LEONIANJ.GOV
William		Ziegler	12/31/2025	WZIEGLER@LEONIANJ.GOV

Date Acknowledged:

Acknowledged by:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>2023 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	0.927	\$11,521,010.00	29.12%	\$4,063.45	Municipal Purpose Tax	ACTUAL	\$12,708,545.00
Municipal Library	0.044	\$551,043.00	1.39%	\$192.87	Municipal Library	ACTUAL	\$581,970.00
Municipal Open Space		\$0.00	0.00%	\$0.00	Municipal Open Space	ACTUAL	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	1.891	\$23,496,777.00	59.38%	\$8,289.09	Local School District	ESTIMATED	\$23,966,712.54
Regional School District		\$0.00	0.00%	\$0.00	Regional School District	ESTIMATED	\$0.00
County Purposes	0.309	\$3,841,819.00	9.71%	\$1,354.48	County Purposes	ESTIMATED	\$3,918,655.38
County Library	0.013	\$158,276.00	0.40%	\$56.98	County Library	ESTIMATED	\$161,441.52
County Board of Health			0.00%	\$0.00	County Board of Health	ESTIMATED	
County Open Space			0.00%	\$0.00	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	ESTIMATED	
Total (Calendar Year 2022 Budget)	3.184	\$39,568,925.00	100.00%	\$13,956.87	Total ESTIMATED amount to be raised by taxes		\$41,337,324.44
Total Taxable Valuation as of October 1, 2022 (To be used to calculate the current year tax rate) Current Year Average Residential Assessment \$438,344.00					Revenue Anticipated, Excluding Tax Levy 4,472,798.00 Budget Appropriations, before Reserve for Uncollected Taxes 17,323,313.00 Total Non-Municipal Tax Levy \$28,046,809.44 Amount to be Raised by Taxes - Before RUT \$40,897,324.44 Reserve for Uncollected Taxes (RUT) \$442,334.35 Total Amount to be Raised by Taxes \$41,339,658.79		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT 98.93% If % used exceeds the actual collection % then reference the statutory exception used 		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2022		
	0.927	1.021	10.15%		Total Tax Levy, CY 2022		
					% of Taxes Collected, CY 2022		0.00%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$11,521,010.00	\$12,708,545.00	10.31%	\$1,187,535.00			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Delinquent Taxes - December 31, 2022 		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$4,063.45	\$4,475.76	10.15%	\$412.31			

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	55.22%	\$241,185.00	\$436,760.00	\$677,945.00	\$500,000.00	\$54,795.00		\$123,150.00					
08	Local Revenue	132.92%	\$439,300.00	\$330,500.00	\$769,800.00	\$494,800.00			\$275,000.00					
09	State Aid (without offsetting appropriation)	5.90%	\$60,713.00	\$1,029,389.00	\$1,090,102.00	\$1,090,102.00								
08	Uniform Construction Code Fees	-7.11%	(\$16,000.00)	\$225,000.00	\$209,000.00	\$209,000.00								
Special Revenue Items w/ Prior Written Consent														
11	Shared Services Agreements	93.75%	\$28,124.00	\$30,000.00	\$58,124.00	\$58,124.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	15.33%	\$7,284.00	\$47,511.00	\$54,795.00	\$54,795.00								
08	Other Special Items	-1.22%	(\$20,591.00)	\$1,686,568.00	\$1,665,977.00	\$1,665,977.00								
15	Receipts from Delinquent Taxes	11.42%	\$41,000.00	\$359,000.00	\$400,000.00	\$400,000.00								
Amount to be raised by taxation														
07	Local Tax for Municipal Purposes	10.31%	\$1,187,535.00	\$11,521,010.00	\$12,708,545.00	\$12,708,545.00								
07	Minimum Library Tax	5.61%	\$30,927.00	\$551,043.00	\$581,970.00	\$581,970.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	12.33%	\$1,999,477.00	\$16,216,781.00	\$18,216,258.00	\$17,763,313.00		\$0.00	\$398,150.00	\$0.00	\$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	Total Appropriation for Service Type	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		22.74%	\$330,890.00	\$1,455,190.00	\$1,786,080.00	1,387,930.00			\$398,150.00						
21	Land-Use Administration		-3.57%	(\$1,500.00)	\$42,000.00	\$40,500.00	40,500.00									
22	Uniform Construction Code		8.55%	\$19,265.00	\$225,435.00	\$244,700.00	244,700.00									
23	Insurance		12.02%	\$211,025.00	\$1,755,000.00	\$1,966,025.00	1,966,025.00									
25	Public Safety		-1.87%	(\$69,374.00)	\$3,707,850.00	\$3,638,476.00	3,583,681.00	54,795.00								
26	Public Works		7.05%	\$154,562.00	\$2,192,290.00	\$2,346,852.00	2,346,852.00									
27	Health and Human Services		7.43%	\$12,543.00	\$168,857.00	\$181,400.00	181,400.00									
28	Parks and Recreation		-19.73%	(\$43,486.00)	\$220,362.00	\$176,876.00	176,876.00									
29	Education (including Library)		0.41%	\$3,174.00	\$783,000.00	\$786,174.00	786,174.00									
30	Unclassified		#DIV/0!	\$0.00	\$0.00	\$0.00	0.00									
31	Utilities and Bulk Purchases		-0.44%	(\$6,942.00)	\$1,588,342.00	\$1,581,400.00	1,581,400.00									
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		15.94%	\$253,539.00	\$1,590,155.00	\$1,843,694.00	1,843,694.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	0.00									
42	Shared Services		93.75%	\$28,124.00	\$30,000.00	\$58,124.00	58,124.00									
43	Court and Public Defender		19.30%	\$29,390.00	\$152,310.00	\$181,700.00	181,700.00									
44	Capital		0.00%	\$0.00	\$200,000.00	\$200,000.00	200,000.00									
45	Debt		59.85%	\$1,006,983.00	\$1,682,479.00	\$2,689,462.00	2,689,462.00									
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00	0.00									
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00	0.00									
50	Reserve for Uncollected Taxes		17.33%	\$65,000.00	\$375,000.00	\$440,000.00	440,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	0.00									
	Total	0.00	0.00	12.33%	\$1,993,193.00	\$16,168,270.00	\$18,161,463.00	\$17,708,518.00	\$54,795.00	\$0.00	\$398,150.00	\$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, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 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	85.94%	15B Other Schools	1	\$2,859,500.00	1.40%
3A/3B Farm	0	\$0.00	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	5.71%	15F Other Exempt	7	\$3,858,100.00	1.88%
5A/5B Railroad	1	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	2,588	\$1,242,052,500.00	100.00%	Total	105	\$204,703,500.00	100.00%
Average Ratio (%), Assessed to True Value		95.71%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,297,724,898.13		16.48%			
Total # of property tax appeals filed in 2022		County Tax Board					
		State Tax Court					
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022							

<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 2022 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 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	
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															Total Long Term Exemptions - GRAND TOTAL		\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	5.00	4.00	924,257.44	\$706,147.86	\$0.00	\$56,491.83	\$107,597.43	\$54,020.31
Police Officers (Including Superior Officers)	19.00		4,006,746.11	\$2,765,423.76	\$331,850.85	\$276,542.38	\$421,374.21	\$211,554.92
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	15.00	0.00	1,703,649.90	\$1,192,303.75	\$143,076.45	\$95,384.30	\$181,674.17	\$91,211.24
All Other Non-Union Employees not listed above	15.00	10.00	2,069,995.47	\$1,448,691.63	\$173,843.00	\$115,895.33	\$220,740.60	\$110,824.91
Totals	54.00	21.00	8,704,648.92	\$6,112,567.00	\$648,770.30	\$544,313.84	\$931,386.41	\$467,611.38

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	14.00	\$14,325.00	\$200,550.00	17.00	\$10,521.56	\$178,866.52
Parent & Child	3.00	\$25,641.84	\$76,925.52	2.00	\$21,528.48	\$43,056.96
Employee & Spouse (or Partner)	7.00	\$28,650.12	\$200,550.84	6.00	\$21,643.76	\$129,862.56
Family	19.00	\$39,966.96	\$759,372.24	19.00	\$31,992.84	\$607,863.96
Employee Cost Sharing Contribution (enter as negative -)			(\$306,012.19)			(\$273,963.31)
Subtotal	43.00		\$931,386.41	44.00		\$685,686.69
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	13	\$5,876.01	\$76,388.10	13	\$4,816.40	\$62,613.20
Parent & Child	1	\$25,885.72	\$25,885.72	1	\$21,217.80	\$21,217.80
Employee & Spouse (or Partner)	12	\$20,651.35	\$247,816.26	12	\$16,927.34	\$203,128.08
Family	2	\$43,081.71	\$86,163.43	2	\$35,312.88	\$70,625.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	28.00		\$436,253.50	28.00		\$357,584.84
GRAND TOTAL	71.00		\$1,367,639.91	72.00		\$1,043,271.53

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total

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

YES
YES

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

**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
DEPARTMENT OF PUBLIC WORKS/LABORER	125.00	\$47,922.35	X		X
POLICE DEPARTMENT	290.00	\$125,264.13	X		
Totals	415.00	\$173,186.48			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

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

Gross Debt			Net Debt			Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$9,465,000.00	\$9,465,000.00	\$0.00	Utility Fund - Principal					
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest					
Utility Fund Debt				Bond Anticipation Notes - Principal	\$256,093.00				
0	\$0.00		\$0.00	Bond Anticipation Notes - Interest	\$291,880.00				
0			\$0.00	Bonds - Principal	\$1,390,000.00				
0			\$0.00	Bonds - Interest	\$702,600.00				
0			\$0.00	Loans & Other Debt - Principal					
0			\$0.00	Loans & Other Debt - Interest					
0			\$0.00	Total	\$2,640,573.00	\$0.00	\$0.00	\$0.00	
0			\$0.00	Total Principal	\$1,646,093.00	\$0.00	\$0.00	\$0.00	
Municipal Purposes				Total Interest	\$994,480.00	\$0.00	\$0.00	\$0.00	
Debt Authorized	\$5,334,379.00		\$5,334,379.00	% of Total Current Year Budget	\$0.15				
Notes Outstanding	\$7,297,000.00		\$7,297,000.00	Description	Debt Not Listed Above				
Bonds Outstanding	\$20,350,000.00		\$20,350,000.00	Total Guarantees - Governmental					
Loans and Other Debt			\$0.00	Total Guarantees - Other					
Total (Current Year)	\$42,446,379.00	\$9,465,000.00	\$32,981,379.00	Total Capital/Equipment Leases					
				Total Other					
Population (2010 census)	<u>3,229</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>		
Per Capita Gross Debt	<u>\$13,145.36</u>			Rating		AA			
Per Capita Net Debt	<u>\$10,214.12</u>			Year of Last Rating		2022			
3 Yr. Average Property Valuation		<u>\$1,649,738,873.67</u>		Mark "X" if Municipality has no bond rating					
Net Debt as % of 3 Year Avg Property Valuation		<u>2.00%</u>							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	School District	Leonia Board of Education	Gasoline			1/1/2022	12/31/2022	\$30,000.00
Recipient	Municipality	Borough of Paramus						
Amount Received Page Total								\$30,000.00
Amount Paid Page Total								\$0.00
Page Total								\$30,000.00

USER FRIENDLY BUDGET SECTION - Notes

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