



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

Alex		Torpey		atorpey@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	12/31/2018	GMAKROULAKIS@LEONIANJ.GOV
MARK		MINICHELLO	12/31/2018	MMINICHELLO@LEONIANJ.GOV
BERNADETTE		FLAIM	12/31/2019	BFLAIM@LEONIANJ.GOV
WILLIAM		ZIEGLER	12/31/2019	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	Swimming Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	50.80%	\$221,000.00	\$435,000.00	\$656,000.00	\$621,000.00		\$35,000.00					
08	Local Revenue	-8.70%	(\$76,112.00)	\$874,951.00	\$798,839.00	\$559,118.00		\$239,721.00					
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	-0.47%	(\$816.00)	\$172,816.00	\$172,000.00	\$172,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.05%	(\$11.00)	\$23,011.00	\$23,000.00	\$23,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	44.03%	\$9,069.00	\$20,598.00	\$29,667.00	\$29,667.00							
08	Other Special Items	-1.24%	(\$5,677.00)	\$458,377.00	\$452,700.00	\$452,700.00							
15	Receipts from Delinquent Taxes	26.31%	\$62,496.00	\$237,504.00	\$300,000.00	\$300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.17%	\$124,316.00	\$10,582,753.00	\$10,707,069.00	\$10,707,069.00							
07	Minimum Library Tax	2.16%	\$9,870.00	\$457,414.00	\$467,284.00	\$467,284.00							
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	2.41%	\$344,135.00	\$14,291,813.00	\$14,635,948.00	\$14,361,227.00	\$0.00	\$274,721.00	\$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	General Government	4.00	4.00	0.44%	\$4,323.00	\$988,972.00	\$993,295.00	\$993,295.00							
21	Land-Use Administration		1.00	5.08%	\$500.00	\$9,850.00	\$10,350.00	\$10,350.00							
22	Uniform Construction Code	1.00	5.00	5.64%	\$8,680.00	\$153,820.00	\$162,500.00	\$162,500.00							
23	Insurance			-3.82%	(\$70,700.00)	\$1,853,050.00	\$1,782,350.00	\$1,782,350.00							
25	Public Safety	21.00	14.00	3.86%	\$136,783.00	\$3,539,622.00	\$3,676,405.00	\$3,676,405.00	\$3,249.00						
26	Public Works	17.00	1.00	8.99%	\$172,133.00	\$1,915,235.00	\$2,087,368.00	\$2,060,950.00	\$26,418.00						
27	Health and Human Services	1.00		4.53%	\$8,628.00	\$190,432.00	\$199,060.00	\$199,060.00							
28	Parks and Recreation	2.00	2.00	-4.34%	(\$19,771.00)	\$455,392.00	\$435,621.00	\$189,400.00		\$246,221.00					
29	Education (including Library)	5.00	5.00	1.93%	\$14,076.00	\$728,800.00	\$742,876.00	\$742,876.00							
30	Unclassified			10.26%	\$82,234.00	\$801,713.00	\$883,947.00	\$883,947.00							
31	Utilities and Bulk Purchases			-11.56%	(\$66,000.00)	\$571,000.00	\$505,000.00	\$505,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			4.89%	\$60,068.00	\$1,228,276.00	\$1,288,344.00	\$1,274,844.00		\$13,500.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			27.78%	\$5,000.00	\$18,000.00	\$23,000.00	\$23,000.00							
43	Court and Public Defender	2.00	4.00	2.03%	\$3,274.00	\$161,400.00	\$164,674.00	\$164,674.00							
44	Capital			371.43%	\$130,000.00	\$35,000.00	\$165,000.00	\$150,000.00		\$15,000.00					
45	Debt			1.65%	\$19,358.00	\$1,171,800.00	\$1,191,158.00	\$1,191,158.00							
46	Deferred Charges			-100.00%	(\$75,819.00)	\$75,819.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			14.04%	\$40,022.00	\$284,978.00	\$325,000.00	\$325,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	53.00	36.00	3.19%	\$452,789.00	\$14,183,159.00	\$14,635,948.00	\$14,331,560.00	\$29,667.00	\$0.00	\$274,721.00	\$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, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$6,899,700.00	0.56%	15A Public Schools	7	\$54,978,800.00	26.93%
2 Residential	2,440	\$1,059,436,700.00	86.28%	15B Other Schools	1	\$2,859,500.00	1.40%
3A/3B Farm			0.00%	15C Public Property	72	\$109,650,400.00	53.72%
4A Commercial	64	\$75,357,100.00	6.14%	15D Church and Charities	14	\$22,846,500.00	11.19%
4B Industrial	5	\$22,654,500.00	1.84%	15E Cemeteries & Graveyards	2	\$10,067,000.00	4.93%
4C Apartments	30	\$62,789,800.00	5.11%	15F Other Exempt	7	\$3,723,900.00	1.82%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$797,016.00	0.06%				
Total	2,589	\$1,227,934,816.00	100.00%	Total	103	\$204,126,100.00	100.00%
Average Ratio (%), Assessed to True Value				89.04%			
Equalized Valuation, Taxable Properties				\$1,379,082,228.21			
Total # of property tax appeals filed in 2017				County Tax Board			
				6.00			
				State Tax Court			
				98.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2017				\$571,777.00			

Percentage of Exempt vs.
Non-Exempt Properties 16.62%

<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 2017 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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
LEONIA RETIREMENT HOUSING AND LEONIA URBAN RENEWAL	Aff. Housing	\$64,564.00	\$11,258,800.00	\$327,743.67															
Total Long Term Exemptions - Column Total		64,564.00	11,258,800.00	327,743.67	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		\$64,564.00	\$11,258,800.00	\$327,743.67

**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	0.00	0.00					
Supervisory Staff (Department Heads & Managers)	9.00	4.00	1,037,705.00	\$857,168.00	\$463.00	\$92,943.00	\$37,880.00	\$49,251.00
Police Officers (Including Superior Officers)	17.00	0.00	3,205,531.00	\$2,193,208.00	\$129,504.00	\$642,078.00	\$114,725.00	\$126,016.00
Fire Fighters (Including Superior Officers)	0.00	0.00	75,972.00					\$75,972.00
All Other Union Employees not listed above	18.00	11.00	1,687,880.00	\$1,322,226.00	\$82,268.00	\$143,370.00	\$86,255.00	\$53,761.00
All Other Non-Union Employees not listed above	10.00	20.00	1,043,751.00	\$935,672.00	\$6,624.00	\$101,455.00		
Totals	54.00	35.00	7,050,839.00	\$5,308,274.00	\$218,859.00	\$979,846.00	\$238,860.00	\$305,000.00

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	12.00	\$9,352.40	\$112,228.80	10.00	\$11,222.88	\$112,228.80
Parent & Child	3.00	\$6,696.36	\$20,089.08	5.00	\$20,089.08	\$100,445.40
Employee & Spouse (or Partner)	5.00	\$11,222.94	\$56,114.70	8.00	\$22,445.88	\$179,567.04
Family	20.00	\$46,968.12	\$939,362.40	19.00	\$31,075.92	\$590,442.48
Employee Cost Sharing Contribution (enter as negative -)			(\$249,677.74)			(\$261,577.07)
Subtotal	40.00		\$878,117.24	42.00		\$721,106.65
<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	\$7,902.16	\$110,630.24	14	\$8,045.52	\$112,637.28
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	9	\$12,417.90	\$111,761.10	13	\$21,733.05	\$282,529.65
Family	2	\$6,916.74	\$13,833.48	2	\$41,500.00	\$83,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$7,100.04)			(\$7,262.58)
Subtotal	25.00		\$229,124.78	29.00		\$470,904.35
GRAND TOTAL	65.00		\$1,107,242.02	71.00		\$1,192,011.00

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2019	2020	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$21,245,000.00	\$21,245,000.00	\$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				
<u>Municipal Purposes</u>							
Debt Authorized	\$4,469,800.00		\$4,469,800.00				
Notes Outstanding	\$5,342,519.00		\$5,342,519.00				
Bonds Outstanding	\$1,750,000.00		\$1,750,000.00				
Loans and Other Debt	\$435,335.58		\$435,335.58				
Total (Current Year)	\$33,242,654.58	\$21,245,000.00	\$11,997,654.58				
Population (2010 census)	8,937						
Per Capita Gross Debt	\$3,719.67						
Per Capita Net Debt	\$1,342.47						
3 Yr. Average Property Valuation		\$1,374,512,215.67					
Net Debt as % of 3 Year Avg Property Valuation		0.87%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$152,000.00			
Bond Anticipation Notes - Interest				\$60,736.00			
Bonds - Principal				\$860,000.00	\$890,000.00		
Bonds - Interest				\$65,625.00	\$33,375.00		
Loans & Other Debt - Principal				\$39,937.00	\$38,318.00	\$45,922.00	\$311,158.00
Loans & Other Debt - Interest				\$12,860.00	\$10,390.00	\$9,540.00	\$35,805.00
Total				\$1,191,158.00	\$972,083.00	\$55,462.00	\$346,963.00
Total Principal				\$1,051,937.00	\$928,318.00	\$45,922.00	\$311,158.00
Total Interest				\$139,221.00	\$43,765.00	\$9,540.00	\$35,805.00
% of Total Current Year Budget				8.14%			
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					
Year of Last Rating							
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)
