



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0709_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

Email the UFB if not using Outlook

Township: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony	Tony	Vauss	06/31/18	mayoryvauss@gmail.com

Chief Administrative Officer

Musa	A	Malik		mmalik@irvingtonnj.org
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Chief Financial Officer

Faheem	J	Ra'Oof		fraoof@irvingtonnj.org
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Municipal Clerk

Harold	E	Wiener		HWiener@irvingtonnj.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charnette		Frederic	6/30/2018	c1orellen@hotmail.com
Renee	C	Burgess	6/30/2018	councilwomenr.burgess@yahoo.com
October		Hudley	6/30/2018	councilwomenohudley@yahoo.com
Sandra	R	Jones	6/30/2016	councilsj@aol.com
David		Lyons	6/30/2016	dlyons2557@aol.com
Vern		Cox	6/30/2016	councilmanvcox@yahoo.com
Paul		Inman	6/30/2016	councilmaninman@yahoo.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	3.810	\$71,158,190.54	69.87%	\$4,989.04	Municipal Purpose Tax	ESTIMATED	\$71,265,495.09
Municipal Library	0.040	\$815,096.69	0.80%	\$52.38	Municipal Library	ACTUAL	\$767,298.09
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	0.940	\$17,459,529.00	17.14%	\$1,230.89	Local School District	ACTUAL	\$17,459,529.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.650	\$12,052,717.34	11.83%	\$851.15	County Purposes	ESTIMATED	\$12,052,717.34
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$365,146.70	0.36%	\$26.19	County Open Space	ESTIMATED	\$365,146.70
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	5.460	\$101,850,680.27	100.00%	\$7,149.65	Total ESTIMATED amount to be raised by taxes		\$101,910,186.22
Total Taxable Valuation as of October 1, 2014 <u>\$1,867,019,415.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>31,181,208.28</u>		
Current Year Average Residential Assessment <u>\$130,946.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>98,152,459.47</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$29,877,393.04</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$96,848,644.23</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$5,061,541.61</u>		
	3.810	3.837	0.71%		Total Amount to be Raised by Taxes <u>\$101,910,185.84</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.03%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(2) Levy net of Appeals</u>		
	\$71,158,190.54	\$71,265,495.09	\$0.00	\$107,304.55	<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 2014 <u>96,829,259.30</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2014 <u>101,825,351.82</u>		
	\$4,989.04	\$5,024.40	0.007086614	\$35.36	% of Taxes Collected, CY 2014 <u>95.09%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2014 <u>\$728,079.26</u>		

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

FCOA		% Difference Current vs. Prior Year	S Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	Utility
08	Surplus	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Local Revenue	0.00%	\$0.00	\$9,618,629.93	\$9,618,629.93	\$9,618,629.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$12,875,233.00	\$12,875,233.00	\$12,875,233.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Uniform Construction Code Fees	0.00%	\$0.00	\$379,024.00	\$379,024.00	\$379,024.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Additional Revenue Offset by Appropriations	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	218.99%	\$2,258,248.25	\$1,031,220.23	\$3,289,468.48	\$3,289,468.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	117.11%	\$849,760.90	\$725,602.17	\$1,575,363.07	\$1,575,363.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	11.65%	\$359,170.93	\$3,084,318.87	\$3,443,489.80	\$3,443,489.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.79%	\$540,836.38	\$68,864,909.71	\$69,405,746.09	\$69,405,746.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	-5.86%	(\$47,798.60)	\$815,096.69	\$767,298.09	\$767,298.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	-5.37%	(\$105,455.00)	\$1,965,204.00	\$1,859,749.00	\$1,859,749.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Deficit General Budget	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total	3.88%	\$3,854,762.86	\$99,359,238.60	\$103,214,001.46	\$103,214,001.46	\$0.00	\$0.00	\$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	S 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	N/A Utility	Utility				
20			11.00%	\$404,331.78	\$3,677,120.08	\$4,081,451.86	\$4,081,451.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21			8.65%	\$7,738.59	\$89,510.67	\$97,249.26	\$97,249.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22			23.80%	\$124,604.59	\$523,490.19	\$648,094.78	\$648,094.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23			4.58%	\$775,838.89	\$16,939,436.48	\$17,715,275.37	\$17,715,275.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25			0.19%	\$61,813.21	\$32,827,236.68	\$32,889,049.89	\$31,616,675.87	\$1,272,374.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26			14.96%	\$512,815.27	\$3,426,951.46	\$3,939,766.73	\$3,480,129.45	\$459,637.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27			134.89%	\$1,195,731.78	\$886,477.50	\$2,082,209.28	\$518,939.19	\$1,563,270.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28			-12.50%	(\$139,291.91)	\$1,113,938.70	\$974,646.79	\$974,646.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29			0.00%	\$0.00	\$1,150,000.00	\$1,150,000.00	\$1,150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30			321.19%	\$33,403.73	\$10,400.00	\$43,803.73	\$43,803.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31			10.40%	\$239,135.90	\$2,299,864.10	\$2,539,000.00	\$2,539,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32			12.91%	\$841,235.28	\$6,516,756.30	\$7,357,991.58	\$7,336,262.49	\$21,729.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36			2.52%	\$219,579.20	\$8,720,038.88	\$8,939,618.08	\$8,939,618.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37			-86.36%	(\$95,000.00)	\$110,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43			3.16%	\$34,871.04	\$1,102,072.11	\$1,136,943.15	\$1,136,943.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45			1.29%	\$117,740.59	\$9,126,241.14	\$9,243,981.73	\$9,243,981.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46			-2.13%	(\$48,046.08)	\$2,252,610.32	\$2,204,564.24	\$2,204,564.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48			-3.30%	(\$105,456.00)	\$3,199,269.00	\$3,093,813.00	\$3,093,813.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50			-13.20%	(\$769,876.58)	\$5,831,418.57	\$5,061,541.99	\$5,061,541.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	0.00	0.00	3.42%	\$3,411,169.28	\$99,802,832.18	\$103,214,001.46	\$99,896,990.98	\$3,317,010.48	\$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
X					The Sale of Township owned property	\$35,000.00	Sold Township property, this proerty will become taxable with added ratables once the project is completed.
		X			Police Salaries and Wages	\$835,000.00	Federal COPS grant expire in one year, and the full cost of salaries for eight police officers will increase the Police budget.
X					Pending Tax Appeals at the state court will need to be settled over the next year.	\$2,802,425.28	Back tax court appeals pending from prior tears estimate with 20% exposure will have to be settled over the next year.
	X				Cancel of Outstanding Checks - Current Fd	\$300,607.81	Outdated checks that was outstanding for more than one year, and have been reissued.
	X				Cancel of Trust Appropriations Reserves	\$244,987.13	Trust reserves canceled that should have been realized as revenue in prior years, which have been cancel in 2015.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	318	\$7,913,400.00	0.43%	15A Public Schools	53	\$116,268,200.00	39.19%
2 Residential	8,174	\$1,072,182,150.00	57.71%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	97	\$71,534,700.00	24.11%
4A Commercial	799	\$337,100,500.00	18.14%	15D Church and Charities	68	\$71,642,615.00	24.15%
4B Industrial	182	\$109,810,000.00	5.91%	15E Cemeteries & Graveyards	2	\$3,212,000.00	1.08%
4C Apartments	302	\$323,987,100.00	17.44%	15F Other Exempt	41	\$34,017,450.00	11.47%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$6,954,299.00	0.37%				
Total	9,776	\$1,857,947,449.00	100.00%	Total	261	\$296,674,965.00	100.00%
Average Ratio (%), Assessed to True Value				86.21%			
Equalized Valuation, Taxable Properties				\$2,155,071,789.01			
Total # of property tax appeals filed in 2014				County Tax Board		131.00	
				State Tax Court		148.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				24.00			
Number of pending property tax appeals in State Tax Court				252.00			
Amount paid out by municipality for tax appeals in 2014				\$747,664.28			
				Percentage of Exempt vs. Non-Exempt Properties 2.60%			

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 2014 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	0.00	7.00	391,667.80	\$284,000.00	\$35,000.00	\$39,172.80		\$33,495.00
Supervisory Staff (Department Heads & Managers)	15.00	2.00	2,104,752.62	\$1,608,533.81	\$16,000.00	\$309,642.76		\$170,576.05
Police Officers (Including Superior Officers)	161.00	0.00	21,069,768.29	\$14,737,147.78	\$930,000.00	\$3,757,569.99		\$1,645,050.52
Fire Fighters (Including Superior Officers)	114.00	0.00	17,064,841.04	\$12,159,547.48	\$800,000.00	\$2,744,541.08		\$1,360,752.48
All Other Union Employees not listed above	170.00	53.00	8,321,660.50	\$6,465,207.00	\$256,725.00	\$893,925.64		\$705,802.86
All Other Non-Union Employees not listed above	0.00	46.00	362,887.52	\$328,405.00	\$0.00	\$0.00		\$34,482.52
Totals	460.00	108.00	49,315,577.77	\$35,582,841.07	\$2,037,725.00	\$7,744,852.27	\$0.00	\$3,950,159.43

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

Yes

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	0.00	\$0.00	\$0.00

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

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

NO

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

NO

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

	Gross Debt		Net Debt	Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$36,848,558.60	\$36,848,558.60	\$0.00				
Regional School Debt	\$0.00	\$0.00	\$0.00				
Utility Fund Debt							
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$13,615,831.79	\$0.00	\$13,615,831.79				
Notes Outstanding	\$6,082,578.00	\$0.00	\$6,082,578.00				
Bonds Outstanding	\$58,220,090.90	\$5,241,000.00	\$52,979,090.90				
Loans and Other Debt	\$2,789,956.02	\$0.00	\$2,789,956.02				
Total (Current Year)	\$117,557,015.31	\$42,089,558.60	\$75,467,456.71				
Population (2010 census)	<u>61,018</u>						
Per Capita Gross Debt	<u>\$1,926.60</u>						
Per Capita Net Debt	<u>\$1,236.81</u>						
3 Yr. Average Property Valuation		<u>\$2,503,061,966.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>3.02%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$735,211.00	\$1,292,971.00	\$1,292,971.00	\$5,400,225.00			
Bond Anticipation Notes - Interest	\$203,241.54	\$301,650.84	\$289,480.53	\$230,537.43			
Bonds - Principal	\$6,901,853.00	\$6,632,663.00	\$7,358,598.00	\$74,175,538.00			
Bonds - Interest	\$4,170,399.00	\$4,425,704.00	\$5,974,265.00	\$57,628,082.00			
Loans & Other Debt - Principal	\$235,342.23	\$256,274.83	\$267,666.37	\$2,457,368.54			
Loans & Other Debt - Interest	\$70,611.97	\$65,425.17	\$59,567.32	\$280,747.88			
Total	\$12,316,658.74	\$12,974,688.84	\$15,242,548.22	\$140,172,498.85			
Total Principal	\$7,872,406.23	\$8,181,908.83	\$8,919,235.37	\$82,033,131.54			
Total Interest	\$4,444,252.51	\$4,792,780.01	\$6,323,312.85	\$58,139,367.31			
% of Total Current Year Budget	11.93%						
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		2014					
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)
