



State of New Jersey Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 0001 Select your Local Government

Adopted

Municode: 0001

Filename: 0001_fba_2017.xlsm

Website: www.Irvington.net

Phone Number:

973-399-6762

Mailing Address:

1 Civic Square

Email the UFB if not using Outlook

Municipality: Irvington

State: NJ

Zip: 07111

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony	Tony	Vauss	6/30/2018	mayorvauss@gmail.com

Chief Administrative Officer

Musa	A	Malik		mmalik@irvingtonnj.org
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Chief Financial Officer

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

Harold	E	Wiener		hwiener@irvingtonnj.org
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Registered Municipal Accountant

Joeph	J	Faccione		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charnette		Frederic	6/30/2018	clorellen@hotmail.com
Renee	C	Burgess	6/30/2018	councilwomen.burgess@yahoo.com
October		Hudley	6/30/2018	councilwomenohudley@yahoo.com
Sandra	Registered Municip	Jones	6/30/2020	councilsjones@aol.com
David		Lyons	6/30/2020	dlyons2557@aol.com
Vern		Cox	6/30/2020	councilmancox@yahoo.com
Paul		Inman	6/30/2020	councilman@yahoo.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	3.869	\$72,380,501.20	71.53%	\$5,099.42
Municipal Library	0.038	\$691,271.37	0.68%	\$50.08
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.958	\$17,459,529.00	17.26%	\$1,262.66
Regional School District			0.00%	\$0.00
County Purposes	0.568	\$10,343,830.93	10.22%	\$748.64
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.017	\$309,002.42	0.31%	\$22.41
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	5.450	\$101,184,134.92	100.00%	\$7,183.21

Total Taxable Valuation as of October 1, 2016 \$1,808,725,086.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$131,802.09

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.869	4.085	5.58%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$72,380,501.20	\$73,955,983.12	2.18%	\$1,575,481.92

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,099.42	\$5,384.12	5.58%	\$284.69

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$73,955,983.12
Municipal Library	ACTUAL	\$683,175.66
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$404,726.10
Local School District	ACTUAL	\$17,459,529.00
Regional School District		
County Purposes	ESTIMATED	\$10,942,133.95
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$309,002.42
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$103,754,550.25
Revenue Anticipated, Excluding Tax Levy		35,629,046.53
Budget Appropriations, before Reserve for Uncollected Taxes		105,059,744.45
Total Non-Municipal Tax Levy		\$29,115,391.47
Amount to be Raised by Taxes - Before RUT		\$98,546,089.39
Reserve for Uncollected Taxes (RUT)		\$5,208,460.78
Total Amount to be Raised by Taxes		\$103,754,550.17
% of Tax Collections used to Calculate RUT		94.98%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2016		96,714,202.87
Total Tax Levy, CY 2016		101,826,069.43
% of Taxes Collected, CY 2016		94.98%
Delinquent Taxes - December 31, 2016		\$750,763.82

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	Water Utility	Second Utility	N/A Utility	Fourth Utility	N/A Utility	Utility
08	Surplus	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Local Revenue	0.84%	\$92,698.26	\$11,060,827.12	\$11,153,525.38	\$11,153,525.38	---	---	---	---	---	---	---
09	State Aid (without offsetting appropriation)	-9.58%	(\$1,234,064.00)	\$12,875,233.00	\$11,641,169.00	\$11,641,169.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	-0.08%	(\$466.33)	\$591,466.33	\$591,000.00	\$591,000.00	---	---	---	---	---	---	---
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
10	Public and Private Revenue	271.41%	\$2,078,366.23	\$765,761.42	\$2,844,127.65	\$2,844,127.65	---	---	---	---	---	---	---
08	Other Special Items	206.35%	\$4,041,289.87	\$1,958,462.76	\$5,999,752.63	\$5,999,752.63	---	---	---	---	---	---	---
15	Receipts from Delinquent Taxes	7.63%	\$240,964.56	\$3,158,507.31	\$3,399,471.87	\$3,399,471.87	---	---	---	---	---	---	---
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.07%	\$757,513.16	\$70,654,190.71	\$71,411,703.87	\$71,411,703.87	---	---	---	---	---	---	---
07	Minimum Library Tax	-1.17%	(\$8,095.71)	\$691,271.37	\$683,175.66	\$683,175.66	---	---	---	---	---	---	---
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
07	Addition to Local District School Tax	36.96%	\$686,637.05	\$1,857,642.20	\$2,544,279.25	\$2,544,279.25	---	---	---	---	---	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	6.42%	\$6,654,843.09	\$103,613,362.22	\$110,268,205.31	\$110,268,205.31	\$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 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	Water Utility	Second Utility	N/A Utility	Fourth Utility	N/A Utility	Utility
		Full-Time	Part-Time													
20	General Government			-8.79%	(\$430,849.85)	\$4,902,751.02	\$4,471,901.17	\$4,471,901.17	---	---	---	---	---	---	---	---
21	Land-Use Administration			-0.90%	(\$1,196.44)	\$132,513.99	\$131,317.55	\$131,317.55	---	---	---	---	---	---	---	---
22	Uniform Construction Code			-21.35%	(\$204,929.85)	\$960,070.96	\$755,141.11	\$755,141.11	---	---	---	---	---	---	---	---
23	Insurance			5.69%	\$924,291.09	\$16,255,502.86	\$17,179,793.95	\$17,179,793.95	---	---	---	---	---	---	---	---
25	Public Safety			-2.72%	(\$901,603.63)	\$33,193,566.23	\$32,293,962.60	\$30,755,052.03	\$1,538,910.57	---	---	---	---	---	---	---
26	Public Works			-10.09%	(\$429,726.62)	\$4,260,003.99	\$3,830,277.37	\$3,642,698.02	\$187,579.35	---	---	---	---	---	---	---
27	Health and Human Services			32.22%	\$420,425.28	\$1,304,964.51	\$1,725,389.79	\$607,752.06	\$1,117,637.73	---	---	---	---	---	---	---
28	Parks and Recreation			-13.11%	(\$127,244.99)	\$970,939.79	\$843,694.80	\$843,694.80	---	---	---	---	---	---	---	---
29	Education (including Library)			-2.17%	(\$25,000.00)	\$1,150,000.00	\$1,125,000.00	\$1,125,000.00	---	---	---	---	---	---	---	---
30	Unclassified			-73.31%	(\$35,012.12)	\$47,762.12	\$12,750.00	\$12,750.00	---	---	---	---	---	---	---	---
31	Utilities and Bulk Purchases			19.18%	\$380,473.00	\$1,983,527.00	\$2,364,000.00	\$2,364,000.00	---	---	---	---	---	---	---	---
32	Landfill / Solid Waste Disposal			2.16%	\$166,546.65	\$7,710,536.35	\$7,877,083.00	\$7,877,083.00	---	---	---	---	---	---	---	---
35	Contingency			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
36	Statutory Expenditures			1.51%	\$144,984.79	\$9,624,331.71	\$9,769,316.50	\$9,769,316.50	---	---	---	---	---	---	---	---
37	Judgements			-100.00%	(\$15,000.00)	\$15,000.00	\$0.00	\$0.00	---	---	---	---	---	---	---	---
42	Shared Services			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
43	Court and Public Defender			3.41%	\$40,026.25	\$1,173,576.07	\$1,213,602.32	\$1,213,602.32	---	---	---	---	---	---	---	---
44	Capital			-100.00%	(\$325,500.00)	\$325,500.00	\$0.00	\$0.00	---	---	---	---	---	---	---	---
45	Debt			15.03%	\$1,423,494.61	\$9,472,436.22	\$10,895,930.83	\$10,895,930.83	---	---	---	---	---	---	---	---
46	Deferred Charges			1479.59%	\$6,069,558.88	\$410,218.33	\$6,479,777.21	\$6,479,777.21	---	---	---	---	---	---	---	---
48	Debt - Type 1 School District			32.32%	\$999,100.05	\$3,091,706.20	\$4,090,806.25	\$4,090,806.25	---	---	---	---	---	---	---	---
50	Reserve for Uncollected Taxes			3.53%	\$177,788.57	\$5,030,672.29	\$5,208,460.86	\$5,208,460.86	---	---	---	---	---	---	---	---
55	Surplus General Budget			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
Total		0.00	0.00	8.09%	\$8,250,625.67	\$102,017,579.64	\$110,268,205.31	\$107,424,077.66	\$2,844,127.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	332	\$8,697,500.00	0.48%
2 Residential	8,173	\$1,077,218,500.00	59.56%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	781	\$330,262,080.00	18.26%
4B Industrial	181	\$108,413,700.00	5.99%
4C Apartments	298	\$276,882,200.00	15.31%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$7,251,056.00	0.40%
Total	9,766	\$1,808,725,036.00	100.00%

Average Ratio (%), Assessed to True Value	89.53%
Equalized Valuation, Taxable Properties	\$2,020,244,650.95

Total # of property tax appeals filed in 2016	County Tax Board	680.00
	State Tax Court	236.00
Number of 2016 County Tax Board decisions appealed to Tax Court		20.00
Number of pending property tax appeals in State Tax Court		216.00

Amount paid out by municipality for tax appeals in 2016	\$908,907.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	57	\$113,969,700.00	39.38%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	91	\$69,108,700.00	23.88%
15D Church and Charities	72	\$69,140,665.00	23.89%
15E Cemeteries & Graveyards	2	\$3,212,000.00	1.11%
15F Other Exempt	45	\$33,979,071.00	11.74%
Total	267	\$289,410,136.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	16.00%
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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 2016 Total Tax Rate
G Commercial/Industrial Exemption	1	\$52,404.61	\$5,480,000.00	\$304,249.60
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	9	\$191,920.07	\$48,082,700.00	\$2,669,551.50
Total 5 Yr Exemptions/Abatements	10	244,324.68	53,562,700.00	2,973,801.10

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

[illegible]

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	438,542.75	\$266,523.72	\$35,000.00	\$13,326.19	\$100,798.45	\$22,894.39
Supervisory Staff (Department Heads & Managers)	18.00	0.00	3,542,613.85	\$2,240,030.56	\$0.00	\$255,393.58	\$848,050.99	\$199,138.72
Police Officers (Including Superior Officers)	127.00	0.00	26,562,222.68	\$14,600,880.98	\$1,000,000.00	\$4,138,224.09	\$5,525,099.29	\$1,298,018.32
Fire Fighters (Including Superior Officers)	102.00	0.00	19,353,202.15	\$10,768,502.16	\$500,000.00	\$3,052,434.62	\$4,074,945.53	\$957,319.84
All Other Union Employees not listed above	223.00	162.00	12,428,438.47	\$7,396,872.00	\$642,245.00	\$932,229.75	\$2,799,509.80	\$657,581.92
All Other Non-Union Employees not listed above	0.00	0.00	371,443.11	\$245,678.00	\$0.00	\$12,534.45	\$91,389.89	\$21,840.77
Totals	470.00	169.00	62,696,463.01	\$35,518,487.42	\$2,177,245.00	\$8,404,142.68	\$13,439,793.95	\$3,156,793.96

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	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			\$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
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			\$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
GRAND TOTAL	0.00		\$0.00	0.00		\$0.00

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)?

NO

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

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$33,596,708.60	\$33,596,708.60	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water			\$0.00			
Second			\$0.00			
N/A			\$0.00			
Fourth			\$0.00			
N/A			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$10,734,294.00		\$10,734,294.00			
Notes Outstanding	\$10,917,035.49		\$10,917,035.49			
Bonds Outstanding	\$48,105,425.00	\$2,655,000.00	\$45,450,425.00			
Loans and Other Debt	\$3,573,223.85		\$3,573,223.85			
Total (Current Year)	\$106,926,686.94	\$36,251,708.60	\$70,674,978.34			
Population (2010 census)	61,018					
Per Capita Gross Debt	\$1,752.38					
Per Capita Net Debt	\$1,158.26					
3 Yr. Average Property Valuation	\$2,134,886,715.67					
Net Debt as % of 3 Year Avg Property Valuation	3.31%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal	\$751,006.00					
Bond Anticipation Notes - Interest	\$395,976.00					
Bonds - Principal	\$7,513,598.00	\$5,923,346.00	\$4,258,544.00	\$77,570,057.00		
Bonds - Interest	\$5,779,124.00	\$5,616,310.00	\$4,340,501.00	\$53,536,165.00		
Loans & Other Debt - Principal	\$485,311.17	\$374,190.85	\$387,034.68	\$3,174,906.22		
Loans & Other Debt - Interest	\$61,372.15	\$56,018.41	\$51,918.41	\$265,862.61		
Total	\$14,986,387.32	\$11,969,865.26	\$9,037,998.09	\$134,546,990.83		
Total Principal	\$8,749,915.17	\$6,297,536.85	\$4,645,578.68	\$80,744,963.22		
Total Interest	\$6,236,472.15	\$5,672,328.41	\$4,392,419.41	\$53,802,027.61		
% of Total Current Year Budget	13.59%					
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 - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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

N/A	