



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0709 Irvington Town Township - County of Essex Adopted

Municode: 0709 Filename: 0709_fba_2023.xlsm

Website: www.irvington.net

Phone Number: 973-399-6762

Mailing Address: 1 Civic Square

Municipality: Irvington State: NJ Zip: 07111

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony	Tony	Vauss	6/30/2026	mayortvauss@gmail.com

Chief Administrative Officer

Musa	A	Malik		mmalik@irvingtonnj.org
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Chief Financial Officer

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

Shawna		Supel		ssupel@irvingtonnj.org
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Registered Municipal Accountant

Joesph		Faccone		jfaccone@sklien-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jamilah		Beasley	6/30/2024	councilwomanjzb@gmail.com
Darlene		Brown	6/30/2026	councilwomanbrowne@gmail.com
Vern		Cox	6/30/2024	councilmanvcox@yahoo.com
Sean		Evans	6/30/2024	councilmansevens@gmail.com
Charnette		Frederic	6/30/2026	councilwomanfrederic@gmail.com
Dr. October		Hudley	6/30/2026	councilwomwnohudley@gmail.com
Orlander		Vick	6/30/2024	councilmanogvick@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	4.183	\$77,832,541.03	69.94%	\$4,815.13
Municipal Library	0.045	\$846,037.30	0.76%	\$51.80
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	1.113	\$20,717,153.75	18.62%	\$1,281.20
Regional School District			0.00%	\$0.00
County Purposes	0.618	\$11,505,210.00	10.34%	\$711.39
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$389,500.00	0.35%	\$24.17
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	5.980	\$111,290,442.08	100.00%	\$6,883.70
Total Taxable Valuation as of	October 1, 2022	\$1,867,204,053.00		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$115,112.00		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year	Current Year	% Change (+/-)		
4.183	4.300	2.80%		
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$77,832,541.03	\$80,286,496.51	3.15%	\$2,453,955.48	
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$4,815.13	\$4,949.82	2.80%	\$134.68	
Sheet UFB-1				

Current Year 2023 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$80,286,496.51
Municipal Library	ACTUAL	\$995,481.86
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$451,198.25
Local School District	ACTUAL	\$20,717,098.25
Regional School District		
County Purposes	ESTIMATED	\$11,505,210.00
County Library		
County Board of Health		
County Open Space	ACTUAL	\$389,500.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$114,344,984.87
Revenue Anticipated, Excluding Tax Levy		45,738,330.08
Budget Appropriations, before Reserve for Uncollected Taxes		124,147,228.44
Total Non-Municipal Tax Levy		\$33,063,006.50
Amount to be Raised by Taxes - Before RUT		\$111,471,904.86
Reserve for Uncollected Taxes (RUT)		\$2,873,080.01
Total Amount to be Raised by Taxes		\$114,344,984.87
% of Tax Collections used to Calculate RUT		97.48%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2022		110,860,210.48
Total Tax Levy, CY 2022		112,394,156.34
% of Taxes Collected, CY 2022		98.64%
Delinquent Taxes - December 31, 2022		\$1,581,128.87

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	46.81%	\$2,232,022.84	\$4,767,977.16	\$7,000,000.00	\$7,000,000.00							
08	Local Revenue	-1.00%	(\$103,377.78)	\$10,389,454.78	\$10,286,077.00	\$10,286,077.00							
09	State Aid (without offsetting appropriation)	5.61%	\$687,716.00	\$12,248,418.00	\$12,936,134.00	\$12,936,134.00							
08	Uniform Construction Code Fees	0.00%	(\$0.86)	\$656,137.86	\$656,137.00	\$656,137.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-69.02%	(\$9,102,678.07)	\$13,187,650.96	\$4,084,972.89	\$4,084,972.89							
08	Other Special Items	-40.06%	(\$3,579,757.41)	\$8,934,915.85	\$5,355,158.44	\$5,355,158.44							
15	Receipts from Delinquent Taxes	-7.48%	(\$174,792.41)	\$2,337,073.91	\$2,162,281.50	\$2,162,281.50							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.62%	(\$501,121.86)	\$80,787,618.37	\$80,286,496.51	\$80,286,496.51							
07	Minimum Library Tax	17.66%	\$149,444.56	\$846,037.30	\$995,481.86	\$995,481.86							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	0.00%	(\$55.50)	\$3,257,624.75	\$3,257,569.25	\$3,257,569.25							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-7.56%	(\$10,392,600.49)	\$137,412,908.94	\$127,020,308.45	\$127,020,308.45	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government			19.54%	\$1,236,502.44	\$6,328,190.02	\$7,564,692.46	\$7,564,692.46								
21	Land-Use Administration			-3.15%	(\$44,589.26)	\$1,413,746.83	\$1,369,157.57	\$1,369,157.57								
22	Uniform Construction Code			1.78%	\$20,786.42	\$1,169,047.76	\$1,189,834.18	\$1,189,834.18								
23	Insurance			5.03%	\$1,125,087.38	\$22,352,150.00	\$23,477,237.38	\$23,477,237.38								
25	Public Safety			1.59%	\$556,911.36	\$35,129,706.79	\$35,686,618.15	\$35,648,664.88	\$37,953.27							
26	Public Works			31.38%	\$1,249,158.18	\$3,981,360.67	\$5,230,518.85	\$4,345,215.98	\$885,302.87							
27	Health and Human Services			599.05%	\$2,827,644.50	\$472,019.21	\$3,299,663.71	\$474,544.71	\$2,825,119.00							
28	Parks and Recreation			25.83%	\$477,977.18	\$1,850,538.42	\$2,328,515.60	\$1,991,917.85	\$336,597.75							
29	Education (including Library)			0.00%	\$0.00	\$1,225,400.00	\$1,225,400.00	\$1,225,400.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-5.09%	(\$416,099.12)	\$8,181,012.12	\$7,764,913.00	\$7,764,913.00								
32	Landfill / Solid Waste Disposal			25.94%	\$1,297,000.00	\$5,000,000.00	\$6,297,000.00	\$6,297,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			-11.56%	(\$1,867,169.95)	\$16,155,288.38	\$14,288,118.43	\$14,288,118.43								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			10.62%	\$176,692.67	\$1,663,832.50	\$1,840,525.17	\$1,840,525.17								
44	Capital			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
45	Debt			-3.61%	(\$225,997.21)	\$6,254,192.03	\$6,028,194.82	\$6,028,194.82								
46	Deferred Charges			34.01%	\$165,688.77	\$487,206.78	\$652,895.55	\$652,895.55								
48	Debt - Type 1 School District			-0.02%	(\$1,163.18)	\$5,855,106.75	\$5,853,943.57	\$5,853,943.57								
50	Reserve for Uncollected Taxes			-25.87%	(\$1,002,529.01)	\$3,875,609.02	\$2,873,080.01	\$2,873,080.01								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		0.00	0.00	4.59%	\$5,575,901.17	\$121,444,407.28	\$127,020,308.45	\$122,935,335.56	\$4,084,972.89	\$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, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	303	\$9,553,700.00	0.50%	15A	Public Schools	24	\$113,612,700.00	35.81%
2	Residential	8,074	\$1,198,356,950.00	63.24%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	0	\$0.00	0.00%	15C	Public Property	239	\$78,363,600.00	24.70%
4A	Commercial	753	\$311,806,150.00	16.46%	15D	Church and Charities	74	\$70,339,900.00	22.17%
4B	Industrial	176	\$105,137,000.00	5.55%	15E	Cemeteries & Graveyards	2	\$3,212,000.00	1.01%
4C	Apartments	295	\$263,813,000.00	13.92%	15F	Other Exempt	106	\$51,750,567.00	16.31%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$6,178,200.00	0.33%					
Total		9,602	\$1,894,845,000.00	100.00%	Total		445	\$317,278,767.00	100.00%
Average Ratio (%), Assessed to True Value		62.44%							
Equalized Valuation, Taxable Properties		\$3,034,665,278.67							
Total # of property tax appeals filed in 2022		County Tax Board	167.00						
		State Tax Court	51.00						
Number of 2022 County Tax Board decisions appealed to Tax Court		18.00							
Number of pending property tax appeals in State Tax Court		30.00							
Amount paid out by municipality for tax appeals in 2022		\$49,509.42							

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
829 18th Avenue	Aff. Housing	\$9,732.10	\$280,000.00	\$17,080.00															
235-241 Munn Avenue	Aff. Housing	\$15,192.85	\$450,000.00	\$27,450.00															
Irvington Seniors UR	Aff. Housing	\$63,971.32	\$16,636,800.00	\$1,014,844.80															
Irvington UAW Housing	Aff. Housing	\$181,454.00	\$8,277,000.00	\$504,897.00															
CB Berkely Urban Renewal	Aff. Housing	\$223,767.87	\$5,599,000.00	\$341,539.00															
794 Grove Street	Aff. Housing	\$22,130.89	\$689,700.00	\$42,071.70															
534 Lyons Ave	Comm./Indust.	\$53,063.45	\$549,000.00	\$33,489.00															
PBR Urban Renewal	Comm./Indust.	\$34,779.59	\$580,000.00	\$35,380.00															
Irvington Housing Authority	Aff. Housing	\$266,331.52	\$22,339,500.00	\$1,362,709.50															
HillTop Parnters Urban Renewal	Aff. Housing	\$52,808.51	\$590,600.00	\$36,026.60															
863 18th Avenue	Aff. Housing	\$29,859.00	\$300,000.00	\$18,300.00															
885 18th Ave Urban Renewal	Aff. Housing	\$11,365.63	\$250,000.00	\$15,250.00															
875 18th Ave	Aff. Housing	\$51,391.86	\$600,000.00	\$36,600.00															
							</												

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	643,726.05	\$295,350.22	\$35,000.00	\$73,364.99	\$207,374.64	\$32,636.20
Supervisory Staff (Department Heads & Managers)	21.00		1,913,585.55	\$1,142,318.93	\$0.00	\$132,868.00	\$512,172.38	\$126,226.24
Police Officers (Including Superior Officers)	185.00		33,288,401.40	\$17,099,842.77	\$1,000,000.00	\$5,630,387.18	\$7,668,638.83	\$1,889,532.63
Fire Fighters (Including Superior Officers)	123.00		22,876,839.51	\$11,409,274.82	\$1,200,000.00	\$3,890,051.07	\$5,116,788.75	\$1,260,724.87
All Other Union Employees not listed above	281.00	24.00	26,370,161.73	\$15,069,084.78	\$1,098,478.00	\$1,779,450.30	\$6,758,014.79	\$1,665,133.87
All Other Non-Union Employees not listed above	38.00	15.00	4,713,222.19	\$2,827,237.29	\$0.00	\$379,824.71	\$1,193,750.47	\$312,409.72
Totals	648.00	46.00	89,805,936.44	\$47,843,108.81	\$3,333,478.00	\$11,885,946.25	\$21,456,739.86	\$5,286,663.52

Is the Local Government required to comply with N.J.S.A. 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	330.00	\$26,675.00	\$8,802,750.00	330.00	\$27,523.62	\$9,082,794.60
Parent & Child	0.00		\$0.00			\$0.00
Employee & Spouse (or Partner)	0.00		\$0.00			\$0.00
Family	364.00	\$29,723.62	\$10,819,397.68	364.00	\$30,465.48	\$11,089,434.72
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	694.00		\$19,622,147.68	694.00		\$20,172,229.32
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	2	\$26,675.00	\$53,350.00	2	\$27,523.62	\$55,047.24
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	5	\$29,723.62	\$148,618.10	5	\$30,465.48	\$152,327.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$201,968.10	7.00		\$207,374.64
Retirees - Health Benefits - Annual Cost						
Single Coverage	286	\$3,108.51	\$889,033.86	298	\$3,614.55	\$1,077,135.90
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	286.00		\$889,033.86	298.00		\$1,077,135.90
GRAND TOTAL	987.00		\$20,713,149.64	999.00		\$21,456,739.86

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

Gross Debt				Current Year Budget				2024 Budget		2025 Budget		All Additional Future Years' Budgets	
Deductions													
Net Debt													
Local School Debt	\$22,935,292.50	\$22,935,292.50	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00					
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00					
				Bond Anticipation Notes - Principal	\$833,295.00								
				Bond Anticipation Notes - Interest	\$240,715.00								
				Bonds - Principal	\$4,784,722.50	\$3,250,110.00	\$3,185,610.00	\$51,543,375.00					
				Bonds - Interest	\$5,091,772.75	\$5,250,956.07	\$5,319,478.17	\$10,840,697.01					
				Loans & Other Debt - Principal	\$331,081.78	\$322,067.90	\$234,540.37	\$1,074,226.72					
				Loans & Other Debt - Interest	\$30,802.10	\$27,077.63	\$19,742.63	\$62,970.35					
				Total	\$11,312,389.13	\$8,850,211.60	\$8,759,371.17	\$63,521,269.08					
				Total Principal	\$5,949,099.28	\$3,572,177.90	\$3,420,150.37	\$52,617,601.72					
				Total Interest	\$5,363,289.85	\$5,278,033.70	\$5,339,220.80	\$10,903,667.36					
				% of Total Current Year Budget	8.91%								
				Description	Debt Not Listed Above								
				Total Guarantees - Governmental									
				Total Guarantees - Other									
				Total Capital/Equipment Leases	\$569,900.80	\$569,250.00	\$363,900.00	\$1,458,550.00					
				Total Other									
				Bond Rating	Moody's	Standard & Poors	Fitch						
				Rating	Baa3	N/R	N/R						
				Year of Last Rating	Baa3	N/R	N/R						
				Mark "X" if Municipality has no bond rating									
				Sheet UFB-10									

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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)
