



State of New Jersey Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0904 Harrison Town - County of Hudson

Adopted

Municode: 0904

Filename: 0904_fba_2023.xlsm

Website: TownofHarrison.com

Phone Number:

973-268-2447

Mailing Address:

Town Hall

318 Harrison Avenue

Municipality:

Harrison

State:

NJ

Zip:

07029

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James	A.	Fife	12/31/2026	jafife@townofharrison.com

Chief Administrative Officer

James	A.	Fife		jafife@townofharrison.com
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Chief Financial Officer

Gabriela	V.	Dos Santos		gsimoes@townofharrison.com
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Municipal Clerk

Paul	J.	Zarbetski		pjzarbetski@townofharrison.com
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Registered Municipal Accountant

Joseph	J.	Faccone		jfaccone@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lawrence		Bennett	12/31/2026	
Maria		Camano	12/31/2023	
Michael	P.	Dolaghan	12/31/2023	
James	P.	Doran	12/31/2026	
Jesus		Huaranga	12/31/2026	
Ellen		Mendoza	12/31/2026	
Delfim		Sarabando	12/31/2023	
Eleanor		Villalta	12/31/2023	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.130	\$17,410,990.11	49.57%	\$5,139.94	Municipal Purpose Tax	ACTUAL	\$17,411,642.16
Municipal Library	0.034	\$528,939.00	1.51%	\$154.65	Municipal Library	ACTUAL	\$574,012.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	0.714	\$10,994,655.00	31.30%	\$3,247.71	Local School District	ESTIMATED	\$10,959,235.50
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.397	\$6,111,098.15	17.40%	\$1,805.80	County Purposes	ESTIMATED	\$6,172,209.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.006	\$81,165.06	0.23%	\$27.29	County Open Space	ESTIMATED	\$86,779.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2022	\$1,545,759,614.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$454,862.00		Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
<u>Prior Year to Current Year Comparison</u>					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
<u>Comparison - Municipal Purposes Tax Rate</u>					% of Tax Collections used to Calculate RUT		
Prior Year		Current Year	% Change (+/-)				
1.130		1.126	-0.35%				
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	reference the statutory exception used		
\$17,410,990.11		\$17,411,642.16	0.00%	\$652.05			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2022		
\$5,139.94		\$5,121.75	-0.35%	(\$18.19)	Total Tax Levy, CY 2022		
					% of Taxes Collected, CY 2022		
					Delinquent Taxes - December 31, 2022		
Sheet UFB-1							

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	Parking Utility	Water & Sewer Utility	Utility	Utility	Utility
08	Surplus	-9.45%	(\$355,500.00)	\$3,762,500.00	\$3,407,000.00	\$3,257,000.00				\$150,000.00			
08	Local Revenue	320.04%	\$5,857,705.33	\$1,830,294.67	\$7,688,000.00	\$1,346,000.00			\$2,739,000.00	\$3,603,000.00			
09	State Aid (without offsetting appropriation)	5.91%	\$678,411.68	\$11,483,665.00	\$12,162,076.68	\$12,162,076.68							
08	Uniform Construction Code Fees	-21.78%	(\$167,068.00)	\$767,068.00	\$600,000.00	\$600,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$71,500.00	\$71,500.00	\$71,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-55.79%	(\$1,971,527.55)	\$3,533,911.72	\$1,562,384.17	\$1,562,384.17							
08	Other Special Items	-8.74%	(\$1,651,812.84)	\$18,902,359.18	\$17,250,546.34	\$17,250,546.34			\$0.00				
15	Receipts from Delinquent Taxes	78.90%	\$55.13	\$69.87	\$125.00	\$125.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-2.38%	(\$424,443.24)	\$17,836,085.40	\$17,411,642.16	\$17,411,642.16							
07	Minimum Library Tax	8.52%	\$45,073.00	\$528,939.00	\$574,012.00	\$574,012.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	-3.50%	(\$35,419.50)	\$1,011,200.00	\$975,780.50	\$975,780.50							
08	Deficit General Budget	#DIV/0!	\$1,796,612.50		\$1,796,612.50				\$1,796,612.50				
	Total	6.32%	\$3,772,086.51	\$59,727,592.84	\$63,499,679.35	\$55,211,066.85	\$0.00	\$0.00	\$4,535,612.50	\$3,753,000.00	\$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	Arts and Culture Trust Fund	Parking Utility	Water & Sewer Utility	Utility	Utility	Utility
20	General Government			169.12%	\$5,218,119.25	\$3,085,410.00	\$8,303,529.25	\$3,309,518.00	\$8,461.25			\$1,830,550.00	\$3,155,000.00			
21	Land-Use Administration			7.09%	\$5,000.00	\$70,500.00	\$75,500.00	\$75,500.00								
22	Uniform Construction Code			-8.77%	(\$71,675.00)	\$817,550.00	\$745,875.00	\$745,875.00								
23	Insurance			10.92%	\$793,068.00	\$7,261,587.00	\$8,054,655.00	\$8,054,655.00								
25	Public Safety			11.56%	\$1,489,460.17	\$12,885,550.00	\$14,375,010.17	\$13,774,000.00	\$601,010.17							
26	Public Works			0.23%	\$11,025.00	\$4,695,125.00	\$4,706,150.00	\$4,706,150.00								
27	Health and Human Services			58.94%	\$260,222.00	\$441,470.00	\$701,692.00	\$437,600.00	\$264,092.00							
28	Parks and Recreation			8.16%	\$57,425.00	\$703,550.00	\$760,975.00	\$760,975.00								
29	Education (including Library)			23.07%	\$220,073.00	\$953,939.00	\$1,174,012.00	\$1,174,012.00								
30	Unclassified			0.00%	\$0.00	\$50,500.00	\$50,500.00	\$50,500.00								
31	Utilities and Bulk Purchases			4.68%	\$34,200.00	\$731,400.00	\$765,600.00	\$765,600.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.83%	\$255,467.00	\$4,379,410.00	\$4,634,877.00	\$4,589,577.00				\$25,300.00	\$20,000.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.00%	\$0.00	\$71,500.00	\$71,500.00	\$71,500.00								
43	Court and Public Defender			0.15%	\$925.00	\$635,650.00	\$636,575.00	\$636,575.00								
44	Capital			33.60%	\$1,610,638.00	\$4,794,177.43	\$6,404,815.43	\$5,129,533.43	\$697,282.00				\$578,000.00			
45	Debt			32.57%	\$2,172,701.02	\$6,670,869.48	\$8,843,570.50	\$6,163,808.00				\$2,679,762.50				
46	Deferred Charges			-14.97%	(\$316,257.60)	\$2,112,870.10	\$1,796,612.50	\$1,796,612.50								
48	Debt - Type 1 School District			-3.50%	(\$35,419.50)	\$1,011,200.00	\$975,780.50	\$975,780.50								
50	Reserve for Uncollected Taxes			0.31%	\$1,310.00	\$421,140.00	\$422,450.00	\$422,450.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	22.60%	\$11,706,281.34	\$51,793,398.01	\$63,499,679.35	\$53,640,221.43	\$1,570,845.42	\$0.00	\$0.00	\$4,535,612.50	\$3,753,000.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	51	\$91,022,915.00	5.89%
2 Residential	2,002	\$910,633,470.00	58.91%
3A/3B Farm			0.00%
4A Commercial	248	\$210,192,700.00	13.60%
4B Industrial	48	\$242,401,174.00	15.68%
4C Apartments	90	\$89,345,179.00	5.78%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$2,164,176.00	0.14%
Total	2,440	\$1,545,759,614.00	100.00%

Average Ratio (%), Assessed to True Value		89.44%
Equalized Valuation, Taxable Properties		\$1,728,264,326.92

Total # of property tax appeals filed in 2022	County Tax Board	18.00
	State Tax Court	5.00
Number of 2022 County Tax Board decisions appealed to Tax Court		11.00
Number of pending property tax appeals in State Tax Court		24.00

Amount paid out by municipality for tax appeals in 2022	\$31,292.41
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$75,114,800.00	5.26%
15B Other Schools			0.00%
15C Public Property	65	\$460,895,488.00	32.25%
15D Church and Charities	12	\$21,217,800.00	1.48%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	211	\$871,929,820.00	61.01%
Total	296	\$1,429,157,908.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	92.46%
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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		9.00	25,592.50	\$14,500.00			\$0.00	\$11,092.50
Supervisory Staff (Department Heads & Managers)	7.00		1,802,602.07	\$1,353,314.00		\$231,552.03	\$114,207.52	\$103,528.52
Police Officers (Including Superior Officers)	48.00	48.00	8,486,234.64	\$5,357,100.00	\$400,000.00	\$1,955,877.21	\$665,779.48	\$107,477.95
Fire Fighters (Including Superior Officers)	44.00	4.00	8,207,680.21	\$4,808,800.00	\$850,000.00	\$1,755,692.88	\$711,134.73	\$82,052.60
All Other Union Employees not listed above	63.00	31.00	8,726,611.16	\$5,801,286.00	\$441,800.00	\$992,600.03	\$1,013,329.05	\$477,596.08
All Other Non-Union Employees not listed above			0.00					
Totals	162.00	92.00	27,248,720.58	\$17,335,000.00	\$1,691,800.00	\$4,935,722.15	\$2,504,450.78	\$781,747.65

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	59.00	\$14,449.32	\$852,509.88	53.00	\$11,969.28	\$634,371.84
Parent & Child	11.00	\$25,864.32	\$284,507.52	13.00	\$21,425.04	\$278,525.52
Employee & Spouse (or Partner)	20.00	\$28,898.64	\$577,972.80	18.00	\$23,938.56	\$430,894.08
Family	44.00	\$40,318.32	\$1,774,006.08	44.00	\$33,394.32	\$1,469,350.08
Employee Cost Sharing Contribution (enter as negative -)			(\$966,800.00)			(\$750,800.00)
Subtotal	134.00		\$2,522,196.28	128.00		\$2,062,341.52
<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	63	\$6,401.02	\$403,264.26	64	\$6,336.55	\$405,539.20
Parent & Child	10	\$21,481.03	\$214,810.30	9	\$21,217.80	\$190,960.20
Employee & Spouse (or Partner)	60	\$15,458.69	\$927,521.40	61	\$14,856.22	\$906,229.42
Family	27	\$38,607.44	\$1,042,400.88	27	\$33,439.59	\$902,868.93
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	160.00		\$2,587,996.84	161.00		\$2,405,597.75
GRAND TOTAL	294.00		\$5,110,193.12	289.00		\$4,467,939.27

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
YES

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt				Current Year 2024 2025 All Additional Future Budget Budget Budget Years' Budgets				
Local School Debt	\$5,400,000.00	\$5,400,000.00	\$0.00	Utility Fund - Principal	\$1,075,000.00	\$1,130,000.00	\$1,190,000.00	\$39,195,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,604,762.50	\$1,549,637.50	\$1,491,637.50	\$17,128,162.53
				Bond Anticipation Notes - Principal				
				Bond Anticipation Notes - Interest				
Utility Fund Debt				Bonds - Principal	\$420,000.00	\$420,000.00	\$420,000.00	\$4,810,000.00
Parking	\$45,065,000.00	\$45,065,000.00	\$0.00	Bonds - Interest	\$214,743.46	\$202,711.01	\$189,610.88	\$1,017,783.20
Water & Sewer			\$0.00	Loans & Other Debt - Principal	\$3,071,520.34	\$3,037,188.34	\$3,000,434.29	\$27,224,131.33
			\$0.00	Loans & Other Debt - Interest	\$2,457,544.20	\$2,490,028.35	\$2,524,425.55	\$33,419,073.24
			\$0.00					
				Total	\$8,843,570.50	\$8,829,565.20	\$8,816,108.22	\$122,794,150.30
				Total Principal	\$4,566,520.34	\$4,587,188.34	\$4,610,434.29	\$71,229,131.33
				Total Interest	\$4,277,050.16	\$4,242,376.86	\$4,205,673.93	\$51,565,018.97
				% of Total Current Year Budget	13.93%			

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)
