



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0904 Harrison Town - County of Hudson Introduced

Municode: 0904 Filename: 0904_fbi_2025.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		Fife	12/31/2026	jafife@townofharrison.com

Chief Administrative Officer

James		Fife		jafife@townofharrison.com
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Chief Financial Officer

Cert. Number

Gabriela		Dos Santos	N-0904	gsimoes@townofharrison.com
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Municipal Clerk

Paul		Zarbetski		pjzarbetski@townofharrison.com
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Registered Municipal Accountant

Joseph		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	12/31/2027	
James		Doran	12/31/2026	
Jesus		Huaranga	12/31/2026	
Ellen		Mendoza	12/31/2026	
Delfim		Sarabando	12/31/2027	
Eleanor		Villalta	12/31/2027	

Government Type: Town

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.080	\$16,743,657.54	46.09%	\$4,925.19	Municipal Purpose Tax	ACTUAL	\$16,898,332.56
Municipal Library	0.040	\$630,194.00	1.73%	\$182.41	Municipal Library	ACTUAL	\$703,131.00
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	0.761	\$11,760,776.25	32.38%	\$3,470.43	Local School District	ESTIMATED	\$11,937,549.88
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.452	\$6,995,667.81	19.26%	\$2,061.28	County Purposes	ESTIMATED	\$6,995,667.81
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.013	\$194,860.91	0.54%	\$59.28	County Open Space	ESTIMATED	\$194,860.91
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2024	\$1,563,853,351.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					39,192,465.84		
Current Year (2025) Average Residential Assessment			\$457,733.56		Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2024) Average Residential Assessment			\$456,035.66		56,353,168.40		
					Total Non-Municipal Tax Levy		
					19,128,078.60		
					Amount to be Raised by Taxes - Before RUT		
					36,288,781.16		
					Reserve for Uncollected Taxes (RUT)		
					440,761.00		
					Total Amount to be Raised by Taxes		
					36,729,542.16		
					% of Tax Collections used to Calculate RUT		
					98.79%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		
					36,136,078.45		
					Total Tax Levy, CY 2024		
					36,539,835.26		
					% of Taxes Collected, CY 2024		
					98.90%		
					Delinquent Taxes - December 31, 2024		
					268,294.25		

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	Water & Sewer Utility	Parking Utility	Utility	Utility	Utility
08	Surplus	29.94%	\$1,250,000.00	\$4,175,000.00	\$5,425,000.00	\$5,000,000.00			\$425,000.00				
08	Local Revenue	-5.92%	(\$841,701.29)	\$14,218,201.29	\$13,376,500.00	\$4,342,000.00			\$3,898,500.00	\$5,136,000.00			
09	State Aid (without offsetting appropriation)	-9.34%	(\$1,197,811.04)	\$12,818,412.04	\$11,620,601.00	\$11,620,601.00							
08	Uniform Construction Code Fees	-40.13%	(\$201,052.00)	\$501,052.00	\$300,000.00	\$300,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-85.22%	(\$1,778,869.44)	\$2,087,295.08	\$308,425.64	\$308,425.64							
08	Other Special Items	-13.46%	(\$2,737,565.41)	\$20,338,504.61	\$17,600,939.20	\$17,600,939.20							
15	Receipts from Delinquent Taxes	76.60%	\$216.87	\$283.13	\$500.00	\$500.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.28%	(\$48,238.56)	\$16,946,571.12	\$16,898,332.56	\$16,898,332.56							
07	Minimum Library Tax	11.57%	\$72,937.00	\$630,194.00	\$703,131.00	\$703,131.00							
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	-20.19%	(\$190,898.37)	\$945,324.25	\$754,425.88	\$754,425.88							
08	Deficit General Budget	#DIV/0!	\$743,124.47		\$743,124.47					\$743,124.47			
	Total	-6.78%	(\$4,929,857.77)	\$72,680,837.52	\$67,750,979.75	\$57,548,355.28	\$0.00	\$0.00	\$4,323,500.00	\$5,879,124.47	\$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	Water & Sewer Utility	Parking Utility	Utility	Utility	Utility
20 General Government	15.00	12.00	14.01%	\$1,260,418.25	\$8,997,778.00	\$10,258,196.25	\$3,657,235.00	\$8,461.25			\$3,782,500.00	\$2,810,000.00			
21 Land-Use Administration			15.27%	\$10,000.00	\$65,500.00	\$75,500.00	\$75,500.00								
22 Uniform Construction Code	5.00	2.00	4.55%	\$36,000.00	\$791,500.00	\$827,500.00	\$827,500.00								
23 Insurance			8.24%	\$648,931.00	\$7,877,541.00	\$8,526,472.00	\$8,526,472.00								
25 Public Safety	121.00	53.00	5.30%	\$767,422.64	\$14,490,500.00	\$15,257,922.64	\$15,197,500.00	\$60,422.64							
26 Public Works	24.00	9.00	-3.63%	(\$109,025.00)	\$3,007,095.00	\$2,898,070.00	\$2,898,070.00								
27 Health and Human Services	7.00	3.00	154.15%	\$615,408.00	\$399,225.00	\$1,014,633.00	\$766,630.00	\$248,003.00							
28 Parks and Recreation	2.00	20.00	-40.29%	(\$318,305.00)	\$790,005.00	\$471,700.00	\$471,700.00								
29 Education (including Library)	5.00	1.00	11.57%	\$72,937.00	\$630,194.00	\$703,131.00	\$703,131.00								
30 Unclassified			240.00%	\$60,000.00	\$25,000.00	\$85,000.00	\$85,000.00								
31 Utilities and Bulk Purchases			19.82%	\$157,720.00	\$795,955.00	\$953,675.00	\$953,675.00								
32 Landfill / Solid Waste Disposal			6.85%	\$150,000.00	\$2,190,000.00	\$2,340,000.00	\$2,340,000.00								
35 Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36 Statutory Expenditures			14.57%	\$717,631.00	\$4,925,803.00	\$5,643,434.00	\$5,581,434.00				\$22,000.00	\$40,000.00			
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services			2.68%	\$20,674.00	\$771,797.00	\$792,471.00	\$792,471.00								
43 Court and Public Defender	8.00	1.00	6.73%	\$41,585.00	\$618,015.00	\$659,600.00	\$659,600.00								
44 Capital			-16.05%	(\$1,149,049.55)	\$7,157,044.00	\$6,007,994.45	\$5,457,998.45				\$518,996.00	\$31,000.00			
45 Debt			0.53%	\$47,029.69	\$8,829,565.50	\$8,876,595.19	\$6,134,470.72					\$2,742,124.47			
46 Deferred Charges			4.34%	\$41,948.47	\$966,350.00	\$1,008,298.47	\$752,294.47				\$4.00	\$256,000.00			
48 Debt - Type 1 School District			-4.26%	(\$40,298.25)	\$945,324.00	\$905,025.75	\$905,025.75								
50 Reserve for Uncollected Taxes			1.97%	\$8,511.00	\$432,250.00	\$440,761.00	\$440,761.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	187.00	101.00	4.70%	\$3,039,538.25	\$64,711,441.50	\$67,750,979.75	\$57,231,468.39	\$316,886.89	\$0.00	\$0.00	\$4,323,500.00	\$5,879,124.47	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	64	\$100,528,931.00	6.43%
2 Residential	2,003	\$916,840,318.00	58.61%
3A/3B Farm			0.00%
4A Commercial	245	\$210,236,250.00	13.44%
4B Industrial	46	\$244,949,874.00	15.66%
4C Apartments	90	\$89,521,679.00	5.72%
5A/5B Railroad	51	\$457,800.00	0.03%
6A/6B Business Personal Property	1	\$1,776,299.00	0.11%
Total	2,500	\$1,564,311,151.00	100.00%

Average Ratio (%), Assessed to True Value	73.41%
Equalized Valuation, Taxable Properties	\$2,130,923,785.59

Total # of property tax appeals filed in 2024	County Tax Board	16.00
	State Tax Court	7.00
Number of 2024 County Tax Board decisions appealed to Tax Court		9.00
Number of pending property tax appeals in State Tax Court		18.00

Amount paid out by municipality for tax appeals in 2024	\$14,995.22
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$75,114,800.00	4.94%
15B Other Schools			0.00%
15C Public Property	65	\$461,195,588.00	30.35%
15D Church and Charities	12	\$21,217,800.00	1.40%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	212	\$962,262,020.00	63.32%
Total	297	\$1,519,790,208.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		97.15%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
Total Long Term Exemptions - Column Total				0.00	0.00	0.00

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL (All Pages)				#####	#####	\$24,747,319.57

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		8.00	66,643.20	\$60,000.00		\$2,053.20	\$0.00	\$4,590.00
Supervisory Staff (Department Heads & Managers)	7.00		1,807,146.68	\$1,343,048.00		\$229,795.51	\$131,560.00	\$102,743.17
Police Officers (Including Superior Officers)	61.00		10,023,266.00	\$6,040,000.00	\$700,000.00	\$2,234,800.00	\$960,886.00	\$87,580.00
Fire Fighters (Including Superior Officers)	49.00		9,310,356.50	\$5,543,000.00	\$700,000.00	\$2,050,910.00	\$936,073.00	\$80,373.50
All Other Union Employees not listed above	66.00		7,552,665.14	\$4,771,192.00	\$361,550.00	\$816,350.95	\$1,238,576.00	\$364,996.19
All Other Non-Union Employees not listed above		97.00	1,136,784.00	\$1,056,000.00			\$0.00	\$80,784.00
Totals	183.00	105.00	29,896,861.52	\$18,813,240.00	\$1,761,550.00	\$5,333,909.66	\$3,267,095.00	\$721,066.86

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	67.00	\$17,618.14	\$1,180,415.38	62.00	\$15,555.12	\$964,417.44
Parent & Child	16.00	\$34,322.51	\$549,160.16	16.00	\$27,843.72	\$445,499.52
Employee & Spouse (or Partner)	21.00	\$36,133.29	\$758,799.09	23.00	\$31,110.24	\$715,535.52
Family	36.00	\$50,600.04	\$1,821,601.44	38.00	\$43,398.84	\$1,649,155.92
Employee Cost Sharing Contribution (enter as negative -)			(\$1,080,000.00)			(\$1,080,000.00)
Subtotal	140.00		\$3,229,976.07	139.00		\$2,694,608.40
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	71	\$6,991.34	\$496,385.14	67	\$6,894.81	\$461,952.27
Parent & Child	12	\$23,881.33	\$286,575.96	12	\$23,551.61	\$282,619.32
Employee & Spouse (or Partner)	62	\$17,768.33	\$1,101,636.46	59	\$17,523.01	\$1,033,857.59
Family	25	\$42,952.05	\$1,073,801.25	25	\$42,359.02	\$1,058,975.50
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	170.00		\$2,958,398.81	163.00		\$2,837,404.68
GRAND TOTAL	310.00		\$6,188,374.88	302.00		\$5,532,013.08

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

ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

		Gross Debt	Deductions	Net Debt			Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt		\$3,930,000.00	\$3,930,000.00	\$0.00	Utility Fund - Principal		\$1,190,000.00	\$1,250,000.00	\$1,315,000.00	\$36,630,000.00
Regional School Debt				\$0.00	Utility Fund - Interest		\$1,552,124.47	\$1,430,637.50	\$1,366,512.50	\$14,331,012.53
					Bond Anticipation Notes - Principal					
					Bond Anticipation Notes - Interest					
Utility Fund Debt					Bonds - Principal		\$420,000.00	\$420,000.00	\$420,000.00	\$3,970,000.00
Water & Sewer				\$0.00	Bonds - Interest		\$189,610.88	\$175,818.80	\$161,528.95	\$680,435.45
Parking		\$42,860,000.00	\$42,860,000.00	\$0.00	Loans & Other Debt - Principal		\$3,000,434.29	\$2,985,768.99	\$2,966,867.14	\$21,271,495.20
				\$0.00	Loans & Other Debt - Interest		\$2,524,425.55	\$2,549,060.53	\$2,566,184.25	\$28,303,828.46
				\$0.00						
					Total		\$8,876,595.19	\$8,811,285.82	\$8,796,092.84	\$105,186,771.64
					Total Principal		\$4,610,434.29	\$4,655,768.99	\$4,701,867.14	\$61,871,495.20
					Total Interest		\$4,266,160.90	\$4,155,516.83	\$4,094,225.70	\$43,315,276.44
					% of Total Current Year Budget		13.10%			
					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		Aa3			
					Year of Last Rating		2022			
					Mark "X" if Municipality has no bond rating					

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)
