



State of New Jersey Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 0904 Harrison Town - County of Hudson Adopted ▼

Municod: 0904 **Website:** TownofHarrison.com **Filename:** 0904_fba_2020.xlsm

Phone Number: 973-268-2447
Mailing Address: Town Hall
318 Harrison Avenue
Municipality: Harrison **State:** NJ **Zip:** 07029

Email the UFB if not using Outlook

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Fife	12/31/2022	jaffe@townofharrison.com

Chief Administrative Officer

James		Fife		jaffe@townofharrison.com
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Chief Financial Officer

Gabriela		Simoes Dos Santos		gsimoes@townofharrison
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Municipal Clerk

Paul		Zarbetski		pizarbetski@townofharrison.com
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Registered Municipal Accountant

Joseph		Faccione		jfaconne@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Laurence		Bennett	12/31/2022	
Maria		Camano	12/31/2023	
Michael		Dolaghan	12/31/2023	
James		Doran	12/31/2022	
Jesus		Huaranga	12/31/2022	
Ellen		Mendoza	12/31/2022	
Francisco		Nascimento	12/31/2023	
Eleanor		Villalta	12/31/2023	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

Calendar Year Property Tax Levies - ALL entities levying property taxes	<u>Current Year 2020 Budget</u>	
Calendar Year	<u>Taxes</u>	<u>Actual/Estimated</u>
Municipal Purpose Tax	3.531	ACTUAL
Municipal Library	0.098	ACTUAL
Municipal Open Space		
(avg. rate/total levies)		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	2.313	ESTIMATED
Regional School District		
County Purposes	1.288	ESTIMATED
County Library		
County Board of Health		
County Open Space	0.031	ESTIMATED
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes	7.261	\$35
Revenue Anticipated, Excluding Tax Levy		32
Budget Appropriations, before Reserve for Uncollected Taxes		49
Total Non-Municipal Tax Levy		\$17
Amount to be Raised by Taxes - Before RUT		\$34
Reserve for Uncollected Taxes (RUT)		\$
Total Amount to be Raised by Taxes		\$35
% of Tax Collections used to Calculate RUT		
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		3-
Total Tax Revenue, Collections CY 2019		3-
Total Tax Levy, CY 2019		
% of Taxes Collected, CY 2019		
Delinquent Taxes - December 31, 2019		

Calendar Year Property Tax Levies - ALL entities levying property taxes	Calendar Year	Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	3.531	\$16,871,968.26	48.64%	\$5,015.80
Municipal Library	0.098	\$470,917.00	1.36%	\$140.00
Municipal Open Space			0.00%	\$0.00
(avg. rate/total levies)			0.00%	\$0.00
Fire Districts (total levies)			0.00%	\$0.00
Local School District	2.313	\$11,047,350.00	31.85%	\$3,284.22
Regional School District			0.00%	\$0.00
County Purposes	1.288	\$6,151,953.47	17.73%	\$1,828.89
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$146,181.09	0.42%	\$43.46
Other County Levies (total)			0.00%	\$0.00
Total Year 2019 Budget	7.261	\$34,688,369.82	100.00%	\$10,312.37
Valuation as of	October 1, 2019	\$1,529,305,084.00		
(calculate the current year tax rate)				
Average Residential Assessment		\$447,600.00		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year	3.531	1.103	% Change (+/-)	-68.76%
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year	\$16,871,968.26	\$16,866,393.26	% Change (+/-)	-0.03%
			\$ Change (+/-)	(\$5,575.00)
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year	\$5,015.80	\$4,937.03	% Change (+/-)	-1.57%
			\$ Change (+/-)	(\$78.77)

DAILY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

	% 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 & Sewer Utility	Parking Utility	Utility	Utility	
	129.89%	\$1,695,000.00	\$1,305,000.00	\$3,000,000.00	\$2,925,000.00		\$75,000.00				
	-38.73%	(\$4,983,612.24)	\$12,867,373.08	\$7,883,760.84	\$868,000.00		\$4,038,000.00	\$2,977,760.84			
offsetting appropriation)	-0.03%	(\$3,394.00)	\$12,421,148.00	\$12,417,754.00	\$12,417,754.00						
tion Code Fees	-78.33%	(\$759,216.50)	\$969,216.50	\$210,000.00	\$210,000.00						
Items w/ Prior Written Consent											
agreements	0.00%	\$0.00	\$71,500.00	\$71,500.00	\$71,500.00						
ie Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00							
Revenue	-27.58%	(\$465,053.52)	\$1,686,007.86	\$1,220,954.34	\$1,220,954.34						
s	-2.35%	(\$310,002.10)	\$13,199,017.20	\$12,889,015.10	\$12,889,015.10						
requent Taxes	-94.41%	(\$894.34)	\$894.34	\$50.00	\$50.00						
unded by taxation											
unicipal Purposes	-3.53%	(\$616,744.48)	\$17,483,137.74	\$16,866,393.26	\$16,866,393.26						
Tax	2.64%	\$12,424.00	\$470,917.00	\$483,341.00	\$483,341.00						
Tax	#DIV/0!	\$0.00	\$0.00	\$0.00							
District School Tax	12.98%	\$211,990.50	\$1,633,437.00	\$1,845,427.50	\$1,845,427.50						
udget	#DIV/0!	\$1,110,876.66	\$1,110,876.66	\$1,110,876.66				\$1,110,876.66			
	-6.62%	(\$4,108,576.02)	\$62,107,648.72	\$57,999,072.70	\$49,797,435.20	\$0.00	\$4,113,000.00	\$4,088,637.50	\$0.00	\$0.00	

BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

	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 & Sewer Utility	Parking Utility	Utility	Utility
	Full-Time	Part-Time											
ment	13.00	13.00	-39.24%	(\$4,965,260.00)	\$12,653,480.00	\$7,688,220.00	\$3,257,520.00			\$3,040,700.00	\$1,390,000.00		
Administration			-11.63%	(\$9,273.00)	\$79,775.00	\$70,500.00	\$70,500.00						
Division Code	5.00	2.00	10.60%	\$67,100.00	\$633,000.00	\$700,100.00	\$700,100.00						
			14.85%	\$977,400.00	\$6,581,960.00	\$7,559,360.00	\$7,559,360.00						
	95.00	53.00	1.06%	\$124,383.63	\$11,699,312.54	\$11,823,696.17	\$11,426,560.00	\$397,136.17					
	21.00	11.00	0.77%	\$31,733.48	\$4,145,795.69	\$4,177,529.17	\$4,177,165.00	\$364.17					
Services	7.00	7.00	6.43%	\$37,854.00	\$588,951.25	\$626,805.25	\$384,890.00	\$241,915.25					
Division	1.00	17.00	2.21%	\$16,350.00	\$738,850.00	\$755,200.00	\$755,200.00						
(Including Library)	4.00	1.00	2.99%	\$14,080.00	\$470,920.00	\$485,000.00	\$485,000.00						
Purchases			0.00%	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00						
Waste Disposal			1.71%	\$12,400.00	\$723,600.00	\$736,000.00	\$736,000.00						
Utilities			#DIV/0!	\$0.00	\$0.00	\$0.00	\$5,000.00						
			#DIV/0!	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00						
			5.30%	\$202,138.00	\$3,810,980.00	\$4,013,118.00	\$3,979,368.00			\$20,000.00	\$13,750.00		
			-100.00%	(\$5,000.00)	\$5,000.00	\$0.00	\$0.00						
Defender	7.00	3.00	0.00%	\$0.00	\$71,500.00	\$71,500.00	\$71,500.00						
			1.81%	\$11,600.00	\$640,400.00	\$651,900.00	\$651,900.00						
			52.52%	\$1,352,323.34	\$2,575,000.00	\$3,927,323.34	\$3,147,123.34			\$780,200.00	\$0.00		
			42.25%	\$2,911,249.61	\$6,890,571.00	\$9,801,820.61	\$6,844,833.11			\$272,100.00	\$2,684,887.50		
			#DIV/0!	\$1,110,876.66	\$1,110,876.66	\$1,110,876.66	\$1,110,876.66						
Local District			-0.09%	(\$2,850.50)	\$3,268,663.00	\$3,265,812.50	\$3,265,812.50						
Selected Taxes			-16.05%	(\$83,044.00)	\$517,355.00	\$434,311.00	\$434,311.00						
Budget	153.00	100.00	3.22%	\$1,809,059.22	\$56,190,013.48	\$57,999,072.70	\$49,158,019.61	\$639,415.59	\$0.00	\$4,113,000.00	\$4,088,637.50	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value	% of Total
Land	74	\$114,083,500.00	7.46%
Industrial	1,970	\$881,689,750.00	57.65%
Commercial	253	\$209,126,100.00	13.67%
Industrial	48	\$237,347,500.00	15.52%
Manufacturing	89	\$85,192,000.00	5.57%
Residential	1	\$1,866,234.00	0.00%
Business Personal Property	2,435	\$1,529,305,084.00	100.00%

Effective Ratio (%), Assessed to True Value	100.00%
Assessed Valuation, Taxable Properties	\$1,529,305,084.00

Total # of property tax appeals filed in 2019	County Tax Board	26.00
	State Tax Court	6.00
Total # of 2019 County Tax Board decisions appealed to Tax Court		4.00
Total # of pending property tax appeals in State Tax Court		14.00

Total amount paid out by municipality for tax appeals in 2019: \$1,112.31

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)

	# of Parcels	Assessed Value
15A Public Schools	12	\$32,848,800.00
15B Other Schools		
15C Public Property	70	\$697,883,100.00
15D Church and Charities	7	\$18,512,300.00
15E Cemeteries & Graveyards		
15F Other Exempt	205	\$394,344,400.00
Total	294	\$1,143,588,600.00

Percentage of Exempt vs. Non-Exempt Properties: 74.78%

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 2019 Total Tax Rate
Commercial/Industrial Exemption				
Manufacturing Exemption				
Manufacturing Abatement				
Manufacturing/Conversion Exemption				
Manufacturing/Conversion Abatement				
Residential Exemption				
Residential Abatement				
Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

	# 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	Emp Ta Other
ization / Individuals Eligible for Benefit								
body		9.00	15,609.25	\$14,500.00				
Staff (Department Heads & Managers)	8.00		1,753,685.50	\$1,331,000.00	\$63,400.00	\$182,213.90	\$70,400.00	
ers (Including Superior Officers)	45.00		7,027,789.00	\$4,562,800.00	\$532,000.00	\$1,359,714.40	\$499,400.00	
(Including Superior Officers)	39.00		6,103,134.96	\$3,692,300.00	\$570,000.00	\$1,100,305.40	\$608,300.00	
Union Employees not listed above	61.00	91.00	8,001,269.08	\$5,426,980.00	\$412,700.00	\$742,953.56	\$971,900.00	
on-Union Employees not listed above			0.00					
	153.00	100.00	22,901,487.79	\$15,027,580.00	\$1,578,100.00	\$3,385,187.26	\$2,150,000.00	

YES

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

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. 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
Employees - Health Benefits - Annual Cost						
Coverage	41.00	\$9,778.80	\$400,930.80	38.00	\$12,086.04	\$459
Child	21.00	\$19,558.32	\$410,724.72	22.00	\$21,633.96	\$475
Employee & Spouse (or Partner)	46.00	\$27,285.48	\$1,255,132.08	18.00	\$24,172.08	\$435
Employee Cost Sharing Contribution (enter as negative -)	17.00	\$17,505.72	\$297,597.24	48.00	\$33,720.00	\$1,618
	125.00		(\$700,000.00)			(\$700)
			\$1,664,384.84	126.00		\$2,288
Officials - Health Benefits - Annual Cost						
Coverage			\$0.00			
Child			\$0.00			
Employee & Spouse (or Partner)			\$0.00			
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			
	0.00		\$0.00	0.00		
Grand Total - Health Benefits - Annual Cost						
Coverage	65	\$5,411.85	\$351,770.25	71	\$4,972.34	\$353
Child	7	\$13,258.41	\$92,808.87	9	\$12,613.64	\$113
Employee & Spouse (or Partner)	59	\$11,376.56	\$671,217.04	56	\$12,577.64	\$704
Employee Cost Sharing Contribution (enter as negative -)	28	\$22,537.37	\$631,046.36	32	\$24,126.15	\$772
	159.00		\$1,746,842.52	168.00		\$1,942
TOTAL	284.00		\$3,411,227.36	294.00		\$4,233

Other health insurances such as dental and vision are not included in this analysis unless included in the employees total . Therefore, the total from this sheet may not agree with the budgeted appropriation.

Medical coverage provided by the SHBP (Yes or No)?

YES
YES

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

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

	Gross		Deductions	Net Debt	Current Year		2022 Budget
	Debt				Budget	Budget	
Utility Fund - Principal	\$8,604,338.80	\$8,604,338.80		\$0.00	\$1,180,000.00	\$1,225,000.00	\$1,170,000.00
Utility Fund - Interest				\$0.00	\$1,776,987.50	\$1,718,737.50	\$1,660,343.75
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$645,004.00	\$645,004.00		\$0.00	\$795,000.00	\$825,000.00	\$830,000.00
Bonds - Interest	\$47,995,000.00	\$47,995,000.00		\$0.00	\$432,517.25	\$390,242.25	\$358,206.00
Loans & Other Debt - Principal				\$0.00	\$3,113,905.34	\$3,067,979.34	\$3,034,444.64
Loans & Other Debt - Interest				\$0.00	\$2,503,410.52	\$2,546,819.02	\$2,587,716.22
				\$0.00			
Total				\$0.00	\$9,801,820.61	\$9,773,778.11	\$9,640,710.61
Total Principal				\$0.00	\$5,088,905.34	\$5,117,979.34	\$5,034,444.64
Total Interest				\$0.00	\$4,712,915.27	\$4,655,798.77	\$4,606,265.97
% of Total Current Year Budget					16.90%		
Description					Debt Not Listed Above		
Total Guarantees - Governmental			\$82,197,078.09	\$21,331,868.33			
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating					Moody's Standard & Poors Fitch		
Rating					A2		
Year of Last Rating					2017		
Mark "X" if Municipality has no bond rating							
Sheet UFB-10							
Property Valuation			\$1,425,706,494.33				
Avg Property Valuation				1.50%			

