



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0904 Harrison Town - County of Hudson

Adopted

Municode: 0904

Filename: 0904_fba_2021.xlsm

Website: TownofHarrison.com

Phone Number:

973-268-2447

Mailing Address:

Town Hall

318 Harrison Avenue

[Email the UFB if not using Outlook](#)

Municipality: Harrison

State: NJ

Zip: 07029

07029

Mayor

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

Chief Administrative Officer

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

Gabriela	V. Simoes	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		Faccione		jfaccione@sklein-cpa.com
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Governing Body Members

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

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.103	\$16,866,393.26	48.38%	\$4,937.03	Municipal Purpose Tax	ACTUAL	\$17,410,001.45
Municipal Library	0.032	\$483,341.00	1.39%	\$143.23	Municipal Library	ACTUAL	\$480,903.00
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	0.752	\$11,494,688.50	32.97%	\$3,365.95	Local School District	ESTIMATED	\$10,836,506.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.393	\$6,008,581.45	17.24%	\$1,759.07	County Purposes	ESTIMATED	\$6,316,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.000	\$6,436.12	0.02%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.280	\$34,859,440.33	100.00%	\$10,205.28	Total ESTIMATED amount to be raised by taxes		\$35,043,410.45
Total Taxable Valuation as of October 1, 2020 <u>\$1,550,295,894.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 29,880,579.81		
Current Year Average Residential Assessment <u>\$447,600.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 47,343,954.26		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$17,152,506.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$34,615,880.45		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$427,529.60		
1.103	1.123	1.81%			Total Amount to be Raised by Taxes \$35,043,410.05		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.78%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$16,866,393.26	\$17,410,001.45	3.22%	\$543,608.19		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 35,129,198.76		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 35,139,359.61		
\$4,937.03	\$5,026.55	1.81%	\$89.52		% of Taxes Collected, CY 2020 <u>99.97%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2020 <u>\$435.02</u>		

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	11.25%	\$450,000.00	\$4,000,000.00	\$4,450,000.00	\$3,325,000.00			\$125,000.00	\$1,000,000.00			
08	Local Revenue	-22.92%	(\$1,875,038.94)	\$8,179,038.95	\$6,304,000.01	\$850,000.00			\$3,448,000.00	\$2,006,000.01			
09	State Aid (without offsetting appropriation)	-3.81%	(\$472,670.00)	\$12,417,754.00	\$11,945,084.00	\$11,945,084.00							
08	Uniform Construction Code Fees	-57.10%	(\$432,545.00)	\$757,545.00	\$325,000.00	\$325,000.00							
	<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	-46.65%	(\$833,594.45)	\$1,786,945.16	\$953,350.71	\$953,350.71							
08	Other Special Items	-9.31%	(\$1,321,302.29)	\$14,193,066.39	\$12,871,764.10	\$12,871,764.10							
15	Receipts from Delinquent Taxes	-98.48%	(\$19,407.65)	\$19,707.65	\$300.00	\$300.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.70%	(\$122,590.06)	\$17,532,591.51	\$17,410,001.45	\$17,410,001.45							
07	Minimum Library Tax	-0.50%	(\$2,438.00)	\$483,341.00	\$480,903.00	\$480,903.00							
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	-35.71%	(\$658,921.50)	\$1,845,427.50	\$1,186,506.00	\$1,186,506.00							
08	Deficit General Budget	318.15%	\$837,254.17	\$263,163.33	\$1,100,417.50					\$1,100,417.50			
	Total	-7.23%	(\$4,451,253.72)	\$61,550,080.49	\$57,098,826.77	\$49,419,409.26	\$0.00	\$0.00	\$3,573,000.00	\$4,106,417.51	\$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	Water & Sewer Utility	Parking Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	15.00	17.00	-2.33%	(\$180,454.25)	\$7,736,395.50	\$7,555,941.25	\$3,096,780.00	\$8,461.25		\$3,040,700.00	\$1,410,000.00				
21	Land-Use Administration			-12.42%	(\$10,000.00)	\$80,500.00	\$70,500.00	\$70,500.00								
22	Uniform Construction Code	5.00	2.00	1.07%	\$7,575.00	\$705,100.00	\$712,675.00	\$712,675.00								
23	Insurance			17.95%	\$1,135,812.00	\$6,328,860.00	\$7,464,672.00	\$7,464,672.00								
25	Public Safety	96.00	52.00	-1.52%	(\$181,049.72)	\$11,899,157.43	\$11,718,107.71	\$11,714,325.00	\$3,782.71							
26	Public Works	21.00	6.00	2.99%	\$130,669.75	\$4,371,830.25	\$4,502,500.00	\$4,502,500.00								
27	Health and Human Services	7.00	4.00	-6.00%	(\$24,672.00)	\$411,372.00	\$386,700.00	\$386,700.00								
28	Parks and Recreation	0.00	5.00	-25.74%	(\$365,481.00)	\$1,419,766.00	\$1,054,285.00	\$767,200.00	\$287,085.00							
29	Education (including Library)	4.00		0.00%	\$0.00	\$485,000.00	\$485,000.00	\$485,000.00								
30	Unclassified			0.00%	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00								
31	Utilities and Bulk Purchases			1.01%	\$7,400.00	\$736,000.00	\$743,400.00	\$743,400.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			12.91%	\$519,303.00	\$4,021,118.00	\$4,540,421.00	\$4,506,266.00			\$20,000.00	\$14,155.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$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	7.00	2.00	-0.39%	(\$2,620.23)	\$666,320.23	\$663,700.00	\$663,700.00								
44	Capital			-17.32%	(\$853,247.56)	\$4,927,323.00	\$4,074,075.44	\$3,823,250.44			\$250,825.00					
45	Debt			-0.23%	(\$22,343.74)	\$9,801,820.61	\$9,779,476.87	\$6,835,739.36			\$261,475.00	\$2,682,262.51				
46	Deferred Charges			-0.94%	(\$10,459.50)	\$1,110,877.00	\$1,100,417.50	\$1,100,417.50								
48	Debt - Type 1 School District			-49.54%	(\$1,617,888.00)	\$3,265,813.00	\$1,647,925.00	\$1,647,925.00								
50	Reserve for Uncollected Taxes			-1.56%	(\$6,781.00)	\$434,311.00	\$427,530.00	\$427,530.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	155.00	88.00	-2.52%	(\$1,474,237.25)	\$58,573,064.02	\$57,098,826.77	\$49,120,080.30	\$299,328.96	\$0.00	\$3,573,000.00	\$4,106,417.51	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	58	\$109,863,500.00	7.09%
2 Residential	1,986	\$896,780,320.00	57.85%
3A/3B Farm			0.00%
4A Commercial	254	\$211,904,000.00	13.67%
4B Industrial	47	\$240,377,800.00	15.51%
4C Apartments	90	\$89,393,879.00	5.77%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,976,395.00	0.13%
Total	2,436	\$1,550,295,894.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,550,295,894.00

Total # of property tax appeals filed in 2020	County Tax Board	40.00
	State Tax Court	15.00
Number of 2020 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2020	\$35,334.56
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	12	\$32,848,800.00	2.88%
15B Other Schools			0.00%
15C Public Property	69	\$694,758,900.00	60.92%
15D Church and Charities	7	\$18,512,300.00	1.62%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	205	\$394,347,400.00	34.58%
Total	293	\$1,140,467,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 73.56%

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 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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		9.00	15,609.25	\$14,500.00			\$0.00	\$1,109.25
Supervisory Staff (Department Heads & Managers)	8.00		1,802,438.87	\$1,358,300.00	\$62,374.00	\$176,259.31	\$92,824.00	\$112,681.56
Police Officers (Including Superior Officers)	45.00		7,376,339.00	\$4,740,000.00	\$400,000.00	\$1,653,355.00	\$485,954.00	\$97,030.00
Fire Fighters (Including Superior Officers)	37.00		6,382,231.11	\$3,713,525.00	\$742,000.00	\$1,295,312.00	\$548,289.00	\$83,105.11
All Other Union Employees not listed above	65.00	79.00	8,175,800.44	\$5,558,831.00	\$437,950.00	\$721,339.69	\$966,426.00	\$491,253.75
All Other Non-Union Employees not listed above			0.00					
Totals	155.00	88.00	23,752,418.67	\$15,385,156.00	\$1,642,324.00	\$3,846,266.00	\$2,093,493.00	\$785,179.67

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	46.00	\$11,038.68	\$507,779.28	41.00	\$11,087.73	\$454,596.93
Parent & Child	15.00	\$21,021.60	\$315,324.00	17.00	\$20,662.80	\$351,267.60
Employee & Spouse (or Partner)	21.00	\$23,487.60	\$493,239.60	21.00	\$23,085.84	\$484,802.64
Family	45.00	\$32,765.52	\$1,474,448.40	46.00	\$32,662.80	\$1,502,488.80
Employee Cost Sharing Contribution (enter as negative -)			(\$720,000.00)			(\$700,000.00)
Subtotal	127.00		\$2,070,791.28	125.00		\$2,093,155.97
<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	65	\$5,593.31	\$363,565.15	65	\$5,411.85	\$351,770.25
Parent & Child	9	\$16,087.56	\$144,788.04	7	\$13,258.41	\$92,808.87
Employee & Spouse (or Partner)	60	\$11,792.57	\$707,554.20	59	\$11,376.55	\$671,216.45
Family	29	\$25,777.54	\$747,548.66	28	\$22,537.37	\$631,046.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	163.00		\$1,963,456.05	159.00		\$1,746,841.93
GRAND TOTAL	290.00		\$4,034,247.33	284.00		\$3,839,997.90

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

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

	Gross	Deductions	Net	Current Year	2022	2023	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$6,899,958.80	\$6,899,958.80	\$0.00	Utility Fund - Principal	\$1,225,000.00	\$1,170,000.00	\$1,075,000.00	\$41,515,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,718,737.50	\$1,660,343.75	\$1,604,762.50	\$20,169,437.53
Utility Fund Debt				Bond Anticipation Notes - Principal				
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest				
Water & Sewer	\$395,004.00	\$395,004.00	\$0.00	Bonds - Principal	\$825,000.00	\$830,000.00	\$360,000.00	\$5,530,000.00
Parking	\$47,065,000.00	\$47,065,000.00	\$0.00	Bonds - Interest	\$395,941.00	\$358,206.00	\$330,373.40	\$2,294,114.50
0			\$0.00	Loans & Other Debt - Principal	\$3,067,979.34	\$3,034,444.64	\$2,996,520.34	\$33,041,753.96
0			\$0.00	Loans & Other Debt - Interest	\$2,546,819.02	\$2,587,716.22	\$2,618,069.90	\$40,301,586.97
0			\$0.00	Total	\$9,779,476.86	\$9,640,710.61	\$8,984,726.14	\$142,851,892.96
<u>Municipal Purposes</u>				Total Principal	\$5,117,979.34	\$5,034,444.64	\$4,431,520.34	\$80,086,753.96
Debt Authorized			\$0.00	Total Interest	\$4,661,497.52	\$4,606,265.97	\$4,553,205.80	\$62,765,139.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	17.13%			
Bonds Outstanding	\$25,228,028.75	\$6,152,758.61	\$19,075,270.14	Description	Debt Not Listed Above			
Loans and Other Debt	\$17,452,669.53	\$17,452,669.53	\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$97,040,661.08	\$77,965,390.94	\$19,075,270.14	Total Guarantees - Other				
Population (2010 census)	13,620			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$7,124.86			Total Other				
Per Capita Net Debt	\$1,400.53			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$1,483,797,091.00		Rating	A2			
Net Debt as % of 3 Year Avg Property Valuation		1.29%		Year of Last Rating	2017			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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