



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0904 Harrison Town - County of Hudson Introduced

Municode: 0904 Filename: 0904_fbi_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.	Faccione	jfaccione@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 Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
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		\$35,203,877.66
Total Taxable Valuation as of October 1, 2022					Revenue Anticipated, Excluding Tax Levy		36,249,632.19
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		53,812,836.35
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$17,218,223.50
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$34,781,427.66
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$422,450.00
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$35,203,877.66
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		98.79%
Sheet UFB-1					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		35,145,523.91
					Total Tax Levy, CY 2022		35,218,617.24
					% of Taxes Collected, CY 2022		99.79%
					Delinquent Taxes - December 31, 2022		\$266.09

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							
Special Revenue Items w/ Prior Written Consent													
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							
Amount to be raised by taxation													
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	S 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	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$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	\$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 I 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	\$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)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	51	\$91,022,915.00	5.89%	15A Public Schools	8	\$75,114,800.00	5.26%
2 Residential	2,002	\$910,633,470.00	58.91%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	65	\$460,895,488.00	32.25%
4A Commercial	248	\$210,192,700.00	13.60%	15D Church and Charities	12	\$21,217,800.00	1.48%
4B Industrial	48	\$242,401,174.00	15.68%	15E Cemeteries & Graveyards			0.00%
4C Apartments	90	\$89,345,179.00	5.78%	15F Other Exempt	211	\$871,929,820.00	61.01%
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%	Total	296	\$1,429,157,908.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				92.46%			
Total # of property tax appeals filed in 2022							
Number of 2022 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2022							

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 2022 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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
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
Port Authority of NY & NJ	Other	\$84,392.00																	
Excel Holdings (Hempden Hotel)	Comm. Indust.	\$173,001.22	\$24,664,000.00	\$562,585.84															
River Park @ Harrison URE	Other	\$1,172,069.00	\$72,274,800.00	\$1,648,588.19															
Harrison Building 1	Other	\$672,808.15	\$41,412,800.00	\$944,625.97															
SUPOR (Panasonic)	Comm. Indust.	\$172,535.72	\$7,241,600.00	\$165,180.90															
Harrison Hotel 1 (Element Hotel)	Comm. Indust.	\$175,510.20	\$31,304,000.00	\$714,044.24															
Riverpark@ Harrison (Riverpark 2)	Other	\$562,206.40	\$31,026,800.00	\$707,721.31															
Harrison Building 3	Other	\$1,154,642.24	\$51,940,000.00	\$1,184,751.40															
Block C (Vermella Russo)	Other	\$1,013,716.56	\$60,825,000.00	\$1,387,418.25															
Swanmore (Bergen St.)	Other	\$424,984.80	\$20,000,000.00	\$456,200.00															
Harrison Senior UR LP	Aff. Housing	\$7,813.39	\$2,810,000.00	\$64,096.10															
Block E (Building E Steel Works)	Other	\$974,985.44	\$54,997,200.00	\$1,254,486.13															
Harrison Building 5 (Libby)	Other	\$1,465,509.12	\$62,388,000.00	\$1,423,070.28															
Harrison Building 6	Other	\$1,062,105.88	\$60,400,000.00	\$1,377,724.00															
Block F (Coburn)	Other	\$954,531.20	\$55,600,000.00	\$1,268,236.00															
One Harrison (Homrock)	Other	\$1,041,784.68	\$52,800,000.00	\$1,204,368.00															
Benjamin Harris GEO	Other	\$1,249,632.56	\$79,473,572.00	\$1,812,792.18															
Dey & Bergen	Other	\$990,648.68	\$65,547,048.00	\$1,495,128.16															
Accordm	Other	\$267,730.53		\$0.00															
Building 4	Other	\$1,397,967.32	\$96,471,000.00	\$2,200,503.51															
Total Long Term Exemptions - Column Total	X	\$15,018,575.09	\$871,175,820.00	\$19,871,520.45	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemptions - GRAND TOTAL		\$15,018,575.09	\$871,175,820.00	\$19,871,520.45

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
Active Employees - Health Benefits - Annual Cost						
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
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	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

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

YES

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			Current Year Budget					
Deductions			2024 Budget					
Net Debt			2025 Budget					
			All Additional Future 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
Utility Fund Debt				Bond Anticipation Notes - Principal				
Parking	\$45,065,000.00	\$45,065,000.00	\$0.00	Bond Anticipation Notes - Interest				
Water & Sewer			\$0.00	Bonds - Principal	\$420,000.00	\$420,000.00	\$420,000.00	\$4,810,000.00
			\$0.00	Bonds - Interest	\$214,743.46	\$202,711.01	\$189,610.88	\$1,017,783.20
			\$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
Municipal Purposes								
Debt Authorized (BNI)			\$0.00	Total Principal	\$4,566,520.34	\$4,587,188.34	\$4,610,434.29	\$71,229,131.33
Notes Outstanding			\$0.00	Total Interest	\$4,277,050.16	\$4,242,376.86	\$4,205,673.93	\$51,565,018.97
Bonds Outstanding	\$20,872,201.45	\$6,291,655.81	\$14,580,545.64	% of Total Current Year Budget	13.93%			
Loans and Other Debt	\$15,186,072.85	\$15,186,072.85	\$0.00					
Total (Current Year)	\$86,523,274.30	\$71,942,728.66	\$14,580,545.64					
Population (2020 census)	19,450							
Per Capita Gross Debt	\$4,448.50							
Per Capita Net Debt	\$749.64							
3 Year Average Property Valuation		\$1,581,893,601.33						
Net Debt as % of 3 Year Average Property Valuation		0.92%						

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)
