



State of New Jersey
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0904 Harrison Town - County of Hudson Introduced

Municode: 0904 Filename: 0904_fbi_2024.xlsm

Website: TownofHarrison.com

Phone Number: 673-268-2447

Mailing Address: Town Hall
318 Harrison Avenue
Municipality: Harrison State: NJ Zip: 07029

Government Type: Town

Election Type: Partisan

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@townof harrison.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	12/31/2027	
Michael	P.	Dolaghan	12/31/2027	
James	P.	Doran	12/31/2026	
Jesus		Huaranga	12/31/2026	
Ellen		Mendoza	12/31/2026	
Delfim		Sarabando	12/31/2027	
Eleanor		Villalta	12/31/2027	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.126	\$17,411,642.16	49.00%	\$17,442,103.16	Municipal Purpose Tax	ACTUAL	\$16,743,658.58
Municipal Library	0.037	\$574,012.00	1.62%	\$573,141.93	Municipal Library	ACTUAL	\$630,194.00
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	0.722	\$11,158,904.50	31.40%	\$11,184,012.86	Local School District	ESTIMATED	\$12,128,448.25
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.405	\$6,257,556.08	17.61%	\$6,273,580.62	County Purposes	ESTIMATED	\$6,384,395.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.009	\$133,027.93	0.37%	\$139,412.90	County Open Space		\$134,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	2.299	\$35,535,142.67	100.00%	\$35,612,251.47	Total ESTIMATED amount to be raised by taxes		\$36,020,695.83
Total Taxable Valuation as of	October 1, 2023	\$456,035.66			Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					\$37,780,137.81		
Current Year Average Residential Assessment		\$1,549,032,252.00			Budget Appropriations, before Reserve for Uncollected Taxes		
					\$54,721,740.39		
					Total Non-Municipal Tax Levy		
					\$18,646,843.25		
					Amount to be Raised by Taxes - Before RUT		
					\$35,588,445.83		
					Reserve for Uncollected Taxes (RUT)		
					\$432,250.00		
					Total Amount to be Raised by Taxes		
					\$36,020,695.83		
					% 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 2023		
					\$35,448,365.01		
					Total Tax Levy, CY 2023		
					\$35,577,142.80		
					% of Taxes Collected, CY 2023		
					99.64%		
					Delinquent Taxes - December 31, 2023		
					\$283.16		
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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	22.54%	\$768,000.00	\$3,407,000.00	\$4,175,000.00	\$4,000,000.00			\$175,000.00				
08	Local Revenue	-8.04%	(\$892,107.89)	\$11,094,107.89	\$10,202,000.00	\$2,548,000.00			\$3,613,000.00	\$4,041,000.00			
09	State Aid (without offsetting appropriation)	5.40%	\$656,589.16	\$12,162,076.84	\$12,818,666.00	\$12,818,666.00							
08	Uniform Construction Code Fees	-6.42%	(\$13,714.00)	\$213,714.00	\$200,000.00	\$200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-72.03%	(\$51,500.00)	\$71,500.00	\$20,000.00	\$20,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-79.12%	(\$3,805,526.14)	\$4,809,936.15	\$1,004,410.01	\$1,004,410.01							
08	Other Special Items	-13.22%	(\$2,618,228.69)	\$19,807,090.49	\$17,188,861.80	\$17,188,861.80							
15	Receipts from Delinquent Taxes	-99.60%	(\$49,638.09)	\$49,838.09	\$200.00	\$200.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-5.61%	(\$995,961.35)	\$17,739,619.93	\$16,743,658.58	\$16,743,658.58							
07	Minimum Library Tax	9.79%	\$56,182.00	\$574,012.00	\$630,194.00	\$630,194.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	-3.12%	(\$30,456.25)	\$975,780.50	\$945,324.25	\$945,324.25							
08	Deficit General Budget	47.43%	\$309,161.68	\$651,825.82	\$960,987.50					\$960,987.50			
	Total	-9.32%	(\$6,667,199.57)	\$71,556,501.71	\$64,889,302.14	\$56,099,314.64	\$0.00	\$0.00	\$3,788,000.00	\$5,001,987.50	\$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	11.00	2.04%	\$165,621.25	\$8,104,568.00	\$8,270,189.25	\$3,460,228.00	\$8,461.25			\$2,926,000.00	\$1,875,500.00			
21 Land-Use Administration			7.09%	\$5,000.00	\$70,500.00	\$75,500.00	\$75,500.00								
22 Uniform Construction Code	5.00	2.00	10.16%	\$71,625.00	\$704,875.00	\$776,500.00	\$776,500.00								
23 Insurance			4.66%	\$368,886.00	\$7,908,655.00	\$8,277,541.00	\$8,277,541.00								
25 Public Safety	124.00	58.00	9.41%	\$1,308,949.01	\$13,911,000.00	\$15,219,949.01	\$14,707,500.00	\$95,899.01				\$416,550.00			
26 Public Works	23.00	12.00	11.15%	\$306,720.00	\$2,751,950.00	\$3,058,670.00	\$2,785,670.00				\$273,000.00				
27 Health and Human Services	7.00	2.00	58.27%	\$273,625.00	\$469,600.00	\$743,225.00	\$509,225.00	\$234,000.00							
28 Parks and Recreation	2.00	18.00	6.48%	\$45,030.00	\$694,975.00	\$740,005.00	\$740,005.00								
29 Education (including Library)	5.00	2.00	-46.32%	(\$543,818.00)	\$1,174,012.00	\$630,194.00	\$630,194.00								
30 Unclassified			#DIV/0!	\$4,417.50	\$0.00	\$4,417.50	\$4,417.50								
31 Utilities and Bulk Purchases			0.44%	\$4,580.00	\$1,042,800.00	\$1,047,380.00	\$1,047,380.00								
32 Landfill / Solid Waste Disposal			17.74%	\$330,000.00	\$1,860,000.00	\$2,190,000.00	\$2,190,000.00								
35 Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36 Statutory Expenditures			7.22%	\$335,926.00	\$4,649,877.00	\$4,985,803.00	\$4,939,503.00				\$21,000.00	\$25,300.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			979.44%	\$700,297.00	\$71,500.00	\$771,797.00	\$771,797.00								
43 Court and Public Defender	6.00	1.00	10.09%	\$59,385.00	\$588,575.00	\$647,960.00	\$647,960.00								
44 Capital			-11.34%	(\$802,771.00)	\$7,079,815.43	\$6,277,044.43	\$5,029,533.43	\$674,511.00			\$568,000.00	\$5,000.00			
45 Debt			-0.16%	(\$14,005.30)	\$8,843,570.50	\$8,829,565.20	\$6,149,927.70					\$2,679,637.50			
46 Deferred Charges			-25.88%	(\$335,625.00)	\$1,296,612.50	\$960,987.50	\$960,987.50								
48 Debt - Type 1 School District			-3.12%	(\$30,456.25)	\$975,780.50	\$945,324.25	\$945,324.25								
50 Reserve for Uncollected Taxes			2.32%	\$9,800.00	\$422,450.00	\$432,250.00	\$432,250.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	187.00	106.00	3.61%	\$2,263,186.21	\$62,626,115.93	\$64,889,302.14	\$55,086,443.38	\$1,012,871.26	\$0.00	\$0.00	\$3,788,000.00	\$5,001,987.50	\$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, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	62	\$96,510,531.00	6.23%
2 Residential	2,001	\$912,527,358.00	58.89%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	245	\$209,450,650.00	13.52%
4B Industrial	47	\$239,193,174.00	15.44%
4C Apartments	90	\$89,372,679.00	5.77%
5A/5B Railroad	51	\$457,800.00	0.03%
6A/6B Business Personal Property	1	\$1,977,860.00	0.13%
Total	2,497	\$1,549,490,052.00	100.00%

Average Ratio (%), Assessed to True Value	81.74%
Equalized Valuation, Taxable Properties	\$1,895,632,556.89

Total # of property tax appeals filed in 2023	County Tax Board	10.00
	State Tax Court	6.00
Number of 2023 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		21.00

Amount paid out by municipality for tax appeals in 2023	\$52,492.15
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Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$75,114,800.00	5.25%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	65	\$461,565,488.00	32.27%
15D Church and Charities	12	\$21,217,800.00	1.48%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	210	\$872,350,520.00	60.99%
Total	295	\$1,430,248,608.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		92.30%	

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 2023 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

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - 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)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
Port Authority of NY & NJ	Other	\$84,392.00																	
Excel Holdings (Hampton Hotel)	Comm./Indust.	\$304,958.14	\$24,664,000.00	\$567,025.36															
River Park @ Harrison URE	Other	\$1,140,797.17	\$72,274,800.00	\$1,661,597.65															
Harrison Building 1	Other	\$682,116.59	\$41,412,800.00	\$952,080.27															
SUPOR (Panasonic)	Comm./Indust.	\$177,897.32	\$7,241,600.00	\$166,484.38															
Harrison Hotel 1 (Element Hotel)	Comm./Indust.	\$177,959.22	\$31,304,000.00	\$719,678.96															
Riverpark@Harrison (Riverpark 2)	Other	\$579,915.68	\$31,026,800.00	\$713,306.13															
Harrison Building 3	Other	\$1,193,146.52	\$51,940,000.00	\$1,194,100.60															
Block C (Vermella / Russo)	Other	\$1,030,871.28	\$60,825,000.00	\$1,398,366.75															
Sycamore (Bergen St.)	Other	\$438,372.24	\$20,000,000.00	\$459,800.00															
Harrison Senior UR, LP	Aff. Housing	\$7,813.39	\$2,810,000.00	\$64,601.90															
Block E (Building E Steel Works)	Other	\$1,005,699.00	\$54,997,200.00	\$1,264,385.63															
Harrison Building 5 (Urby)	Other	\$1,514,330.96	\$62,388,000.00	\$1,434,300.12															
Harrison Building 6	Other	\$1,095,563.00	\$60,400,000.00	\$1,388,596.00															
Block F (Cobalt)	Other	\$984,600.40	\$55,600,000.00	\$1,278,244.00															
One Harrison (Horrock)	Other	\$1,074,601.80	\$52,800,000.00	\$1,213,872.00															
Benjamin Harris GEO	Other	\$1,288,997.08	\$79,473,572.00	\$1,827,097.42															
Dey & Bergen	Other	\$1,288,997.08	\$65,547,048.00	\$1,506,926.63															
Accordia	Other	\$393,779.36		\$0.00															
Building 4	Other	\$1,509,087.46	\$96,471,000.00	\$2,217,868.29															
Building D	Other	\$251,783.43		\$0.00															
Total Long Term Exemptions - Column Total		16,225,679.12	871,175,820.00	20,028,332.10	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		\$16,225,679.12	\$871,175,820.00	\$20,028,332.10

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	64,590.00	\$60,000.00				\$4,590.00
Supervisory Staff (Department Heads & Managers)	7.00		1,591,023.08	\$1,275,800.00		\$217,624.38		\$97,598.70
Police Officers (Including Superior Officers)	60.00		8,873,915.00	\$6,100,000.00	\$450,000.00	\$2,228,940.00		\$94,975.00
Fire Fighters (Including Superior Officers)	50.00	1.00	8,161,610.00	\$5,400,000.00	\$700,000.00	\$1,973,160.00		\$88,450.00
All Other Union Employees not listed above	56.00		5,714,428.80	\$4,377,710.00	\$214,500.00	\$770,914.73		\$351,304.07
All Other Non-Union Employees not listed above		96.00	1,122,843.33	\$1,043,050.00				\$79,793.33
Totals	173.00	106.00	25,528,410.20	\$18,256,560.00	\$1,364,500.00	\$5,190,639.11	\$0.00	\$716,711.09

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	62.00	\$15,555.12	\$964,417.44	59.00	\$14,449.32	\$852,509.88
Parent & Child	16.00	\$27,843.72	\$445,499.52	11.00	\$25,864.32	\$284,507.52
Employee & Spouse (or Partner)	23.00	\$31,110.24	\$715,535.52	20.00	\$28,898.64	\$577,972.80
Family	38.00	\$43,398.84	\$1,649,155.92	44.00	\$40,318.32	\$1,774,006.08
Employee Cost Sharing Contribution (enter as negative -)			(\$1,080,000.00)			(\$966,800.00)
Subtotal	139.00		\$2,694,608.40	134.00		\$2,522,196.28
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	67	\$6,894.81	\$461,952.27	63	\$6,401.02	\$403,264.26
Parent & Child	12	\$23,551.61	\$282,619.32	10	\$21,481.03	\$214,810.30
Employee & Spouse (or Partner)	59	\$17,523.01	\$1,033,857.59	60	\$15,458.69	\$927,521.40
Family	25	\$42,359.02	\$1,058,975.50	27	\$38,607.44	\$1,042,400.88
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	163.00		\$2,837,404.68	160.00		\$2,587,996.84
GRAND TOTAL	302.00		\$5,532,013.08	294.00		\$5,110,193.12

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

	Legal basis for benefit (check applicable items)				
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Civil Service	2625.00	\$1,010,121.00	X	X	
PBA 22	582.00	\$196,060.00	X	X	
PBA 22A	316.00	\$228,945.00	X	X	
FMBA	2092.00	\$1,628,988.00	X	X	
Town Clerk	35.00	\$40,434.00	X	X	
Engineer / Construction Code Official	49.00	\$45,445.00	X	X	
Police Chief	71.00	\$62,296.00			X
Fire Chief	117.00	\$127,931.00			X
Chief Financial Officer	46.00	\$38,970.00	X	X	
Tax Collector	50.00	\$45,843.00	X	X	
Superintendant of Public Works	66.00	\$33,852.00	X	X	
Municipal Department Head - Violations	63.00	\$50,841.00	X	X	
Municipal Department Head - Technology	51.00	\$40,843.00	X	X	
Totals (This Page Only)	6163.00	\$3,550,569.00			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Legal basis for benefit (check applicable items)				
Organization/Individuals Eligible for Benefit	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			

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

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)
