



## State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Fife	12/31/2018	jafife@townofharrison.com

**Chief Administrative Officer**

James		Fife		jafife@townofharrison.com
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**Chief Financial Officer**

Gabriela		Simoes Dos Santos		gsimoes@townofharrison.com
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**Municipal Clerk**

Paul		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
Laurence		Bennett	12/31/2018	
Michael		Dolaghan	12/31/2019	
James		Doran	12/31/2018	
Jesus		Hauranga	12/31/2018	
Caroline		Mandaglio	12/31/2019	
Anselmo		Millan	12/31/2018	
Francisco		Nacimiento	12/31/2019	
Eleanor		Villalta	12/31/2019	

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	3.753	\$18,628,579.27	52.11%	\$5,706.44	Municipal Purpose Tax	ACTUAL	\$16,843,187.63
Municipal Library	0.084	\$414,512.28	1.16%	\$127.72	Municipal Library	ACTUAL	\$429,325.38
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	2.041	\$10,125,763.00	28.33%	\$3,103.34	Local School District	ESTIMATED	\$10,945,239.81
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.300	\$6,450,326.48	18.05%	\$1,976.65	County Purposes	ESTIMATED	\$6,450,684.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$126,315.82	0.35%	\$39.53	County Open Space	ESTIMATED	\$126,316.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>7.204</b>	<b>\$35,745,496.85</b>	<b>100.00%</b>	<b>\$10,953.68</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$34,794,752.82</b>
Total Taxable Valuation as of October 1, 2016 <u>\$474,637,213.00</u>					Revenue Anticipated, Excluding Tax Levy <u>23,148,918.34</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>39,899,506.35</u>		
Current Year Average Residential Assessment <u>\$152,050.00</u>					Total Non-Municipal Tax Levy <u>\$17,522,239.81</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$34,272,827.82</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Reserve for Uncollected Taxes (RUT) <u>\$521,921.24</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$34,794,749.06</u>		
	3.753	3.549	-5.44%		% of Tax Collections used to Calculate RUT <u>98.50%</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	\$18,628,579.27	\$16,843,187.63	-9.58%	(\$1,785,391.64)	Total Tax Revenue, Collections CY 2016 <u>35,909,415.68</u>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Levy, CY 2016 <u>35,910,049.87</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2016 <u>100.00%</u>		
	\$5,706.44	\$5,396.25	-5.44%	(\$310.18)	Delinquent Taxes - December 31, 2016 <u>\$634.19</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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	46.40%	\$387,000.00	\$834,000.00	\$1,221,000.00	\$1,221,000.00							
08	Local Revenue	312.13%	\$3,617,509.23	\$1,158,990.77	\$4,776,500.00	\$978,500.00		\$3,798,000.00					
09	State Aid (without offsetting appropriation)	3.98%	\$465,595.00	\$11,687,665.00	\$12,153,260.00	\$12,153,260.00							
08	Uniform Construction Code Fees	-63.51%	(\$556,895.79)	\$876,895.79	\$320,000.00	\$320,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
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	\$0.00	\$0.00							
10	Public and Private Revenue	-59.65%	(\$417,181.39)	\$699,340.33	\$282,158.94	\$282,158.94							
08	Other Special Items	2.66%	\$232,442.40	\$8,741,210.14	\$8,973,652.54	\$8,973,652.54							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-10.19%	(\$1,910,451.32)	\$18,753,638.95	\$16,843,187.63	\$16,843,187.63							
07	Minimum Library Tax	3.57%	\$14,813.10	\$414,512.28	\$429,325.38	\$429,325.38							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	81.17%	\$727,177.81	\$895,850.00	\$1,623,027.81	\$1,623,027.81							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>5.80%</b>	<b>\$2,560,009.04</b>	<b>\$44,133,603.26</b>	<b>\$46,693,612.30</b>	<b>\$42,895,612.30</b>	<b>\$0.00</b>	<b>\$3,798,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	13.00	13.00	7.26%	\$383,158.00	\$5,277,167.00	\$5,660,325.00	\$2,794,625.00	\$5,000.00		\$2,860,700.00					
21	Land-Use Administration	2.00	2.00	0.33%	\$300.00	\$89,650.00	\$89,950.00	\$89,950.00								
22	Uniforms Construction Code	5.00	2.00	10.70%	\$58,920.00	\$550,530.00	\$609,450.00	\$609,450.00								
23	Insurance			3.74%	\$268,136.00	\$7,169,509.00	\$7,437,645.00	\$7,437,645.00								
25	Public Safety	80.00	45.00	0.70%	\$72,821.85	\$10,353,331.80	\$10,426,153.65	\$10,404,150.00	\$22,003.65							
26	Public Works	21.00	2.00	-3.69%	(\$136,980.41)	\$3,710,455.00	\$3,573,474.59	\$3,553,922.00	\$19,552.59							
27	Health and Human Services	2.00	1.00	11.10%	\$36,480.00	\$328,600.00	\$365,080.00	\$365,080.00								
28	Parks and Recreation	7.00	12.00	-6.92%	(\$60,864.00)	\$880,017.00	\$819,153.00	\$578,550.00	\$240,603.00							
29	Education (including Library)	4.00	1.00	3.49%	\$14,500.00	\$415,500.00	\$430,000.00	\$430,000.00								
30	Unclassified			-44.44%	(\$136,000.00)	\$306,000.00	\$170,000.00	\$170,000.00								
31	Utilities and Bulk Purchases			-0.24%	(\$1,700.00)	\$718,100.00	\$716,400.00	\$716,400.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.45%	\$82,565.00	\$3,368,557.00	\$3,451,122.00	\$3,431,122.00		\$20,000.00						
37	Judgements			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
42	Shared Services			0.00%	\$0.00	\$71,500.00	\$71,500.00	\$71,500.00								
43	Court and Public Defender	7.00	3.00	1.44%	\$7,958.00	\$551,492.00	\$559,450.00	\$559,450.00								
44	Capital			143.41%	\$681,914.00	\$475,500.00	\$1,157,414.00	\$635,000.00			\$522,414.00					
45	Debt			-18.12%	(\$1,791,653.14)	\$9,889,991.00	\$8,098,337.86	\$7,703,451.86			\$394,886.00					
46	Deferred Charges			-94.08%	(\$907,262.75)	\$964,314.00	\$57,051.25	\$57,051.25								
48	Debt - Type I School District			176.18%	\$1,578,331.25	\$895,850.00	\$2,474,181.25	\$2,474,181.25								
50	Reserve for Uncollected Taxes			-1.75%	(\$9,315.00)	\$531,240.00	\$521,925.00	\$521,925.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	<b>139.00</b>	<b>81.00</b>	<b>0.30%</b>	<b>\$141,308.80</b>	<b>\$46,552,303.80</b>	<b>\$46,693,612.60</b>	<b>\$42,608,453.36</b>	<b>\$287,159.24</b>	<b>\$0.00</b>	<b>\$3,798,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	96	\$30,021,447.00	6.33%	15A Public Schools	12	\$11,768,800.00	5.05%
2 Residential	2,003	\$304,555,188.00	64.17%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	143	\$112,112,300.00	48.15%
4A Commercial	235	\$56,552,153.00	11.91%	15D Church and Charities	12	\$10,858,440.00	4.66%
4B Industrial	51	\$66,314,230.00	13.97%	15E Cemeteries & Graveyards			0.00%
4C Apartments	69	\$16,485,710.00	3.47%	15F Other Exempt	216	\$98,106,551.00	42.13%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$708,485.00	0.15%				
<b>Total</b>	<b>2,455</b>	<b>\$474,637,213.00</b>	<b>100.00%</b>	<b>Total</b>	<b>383</b>	<b>\$232,846,091.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	40.39%
Equalized Valuation, Taxable Properties	\$1,175,135,461.75

  

Total # of property tax appeals filed in 2016	County Tax Board	43.00
	State Tax Court	7.00

  

Number of 2016 County Tax Board decisions appealed to Tax Court	4.00
Number of pending property tax appeals in State Tax Court	4.00

  

Amount paid out by municipality for tax appeals in 2016	\$146,704.19
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Percentage of Exempt vs. Non-Exempt Properties	49.06%
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<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>







**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			\$1,109.25
Supervisory Staff (Department Heads & Managers)	6.00		1,175,604.52	\$874,450.00	\$58,400.00	\$112,891.50	\$58,500.00	\$71,363.03
Police Officers (Including Superior Officers)	38.00		6,226,828.98	\$4,119,236.00	\$479,100.00	\$1,050,817.10	\$511,000.00	\$66,675.87
Fire Fighters (Including Superior Officers)	29.00		5,393,636.80	\$3,120,500.00	\$900,000.00	\$796,039.55	\$518,800.00	\$58,297.25
All Other Union Employees not listed above	66.00		7,408,364.82	\$4,972,714.00	\$438,050.00	\$641,977.38	\$941,700.00	\$413,923.45
All Other Non-Union Employees not listed above			0.00					\$0.00
<b>Totals</b>	<b>139.00</b>	<b>9.00</b>	<b>20,220,044.37</b>	<b>\$13,086,900.00</b>	<b>\$1,890,050.00</b>	<b>\$2,601,725.53</b>	<b>\$2,030,000.00</b>	<b>\$611,368.84</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	33.00	\$11,861.16	\$391,418.28	30.00	\$11,873.04	\$356,191.20
Parent & Child	22.00	\$21,231.60	\$467,095.20	24.00	\$21,252.84	\$510,068.16
Employee & Spouse (or Partner)	17.00	\$23,722.32	\$403,279.44	16.00	\$23,745.84	\$379,933.44
Family	49.00	\$33,092.76	\$1,621,545.24	52.00	\$33,125.88	\$1,722,545.76
Employee Cost Sharing Contribution (enter as negative - )			(\$455,000.00)			(\$455,000.00)
<b>Subtotal</b>	<b>121.00</b>		<b>\$2,428,338.16</b>	<b>122.00</b>		<b>\$2,513,738.56</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	68	\$8,218.47	\$558,855.96	69	\$7,892.62	\$544,590.78
Parent & Child	10	\$20,886.87	\$208,868.70	9	\$19,055.11	\$171,495.99
Employee & Spouse (or Partner)	57	\$19,307.69	\$1,100,538.33	58	\$19,488.96	\$1,130,359.68
Family	31	\$37,119.69	\$1,150,710.39	35	\$34,982.45	\$1,224,385.75
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>166.00</b>		<b>\$3,018,973.38</b>	<b>171.00</b>		<b>\$3,070,832.20</b>
<b>GRAND TOTAL</b>	<b>287.00</b>		<b>\$5,447,311.54</b>	<b>293.00</b>		<b>\$5,584,570.76</b>

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

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$14,031,277.75	\$14,031,277.75	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water/Sewer	\$1,609,891.10	\$1,609,861.10	\$30.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$35,567,072.25	\$35,567,082.25	-\$10.00			
Loans and Other Debt	\$59,889,304.39	\$30,079,816.99	\$29,809,487.40			
<b>Total (Current Year)</b>	<b>\$111,097,545.49</b>	<b>\$81,288,038.09</b>	<b>\$29,809,507.40</b>			
Population (2010 census)	13,610					
Per Capita Gross Debt	\$8,162.94					
Per Capita Net Debt	\$2,190.27					
3 Yr. Average Property Valuation		\$1,218,337,403.00				
Net Debt as % of 3 Year Avg Property Valuation		2.45%				
Utility Fund - Principal			\$250,000.00	\$250,000.00	\$250,000.00	\$645,000.00
Utility Fund - Interest			\$56,787.50	\$44,287.50	\$37,725.00	\$36,656.25
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,233,646.00	\$760,000.00	\$790,000.00	\$8,340,000.00
Bonds - Interest			\$827,197.50	\$498,796.00	\$467,699.75	\$3,815,414.66
Loans & Other Debt - Principal			\$3,297,786.74	\$3,234,791.99	\$3,182,106.79	\$45,682,120.20
Loans & Other Debt - Interest			\$2,344,821.62	\$2,404,826.37	\$2,457,544.03	\$50,585,787.63
<b>Total</b>			<b>\$8,010,239.36</b>	<b>\$7,192,701.86</b>	<b>\$7,185,075.57</b>	<b>\$109,104,978.74</b>
Total Principal			\$4,781,432.74	\$4,244,791.99	\$4,222,106.79	\$54,667,120.20
Total Interest			\$3,228,806.62	\$2,947,909.87	\$2,962,968.78	\$54,437,858.54
% of Total Current Year Budget			17.15%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental	\$93,414.03	\$81,163.07	\$58,135.00	\$0.00		
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Baa1					
Year of Last Rating	2016					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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