



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
Louis		Manzo	12/31/2018	lmanzo@harrisontwp.us

Chief Administrative Officer

Mark		Gravinese		mgravinese@harrisontwp.us
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Chief Financial Officer

Yvonne		Bullock		ybullock@harrisontwp.us
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Municipal Clerk

Diane		Malloy		dmalloy@harrisontwp.us
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Registered Municipal Accountant

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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald		Heim	12/31/2018	dheim@harrisontwp.us
Vincent		Gangemi	12/31/2019	vgangemi@harrisontwp.us
Jeffrey		Jacques	12/31/2019	jjacques@harrisontwp.us
Julie		DeLaurentis	12/31/2020	jdeLaurentis@harrisontwp.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.425	\$6,510,886.00	15.08%	\$1,455.31	Municipal Purpose Tax	ACTUAL	\$6,669,546.00																						
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library																								
Municipal Open Space	0.060	\$917,225.00	2.12%	\$205.02	Municipal Open Space	ACTUAL	\$918,022.00																						
Fire Districts (avg. rate/total levies)	0.075	\$1,154,939.00	2.68%	\$258.15	Fire Districts (total levies)	ACTUAL	\$1,178,038.00																						
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)																								
Local School District	0.841	\$12,857,325.00	29.78%	\$2,873.85	Local School District	ESTIMATED	\$13,371,618.00																						
Regional School District	0.706	\$10,793,798.00	25.00%	\$2,412.62	Regional School District	ESTIMATED	\$11,333,488.00																						
County Purposes	0.629	\$9,608,654.19	22.26%	\$2,147.72	County Purposes	ESTIMATED	\$9,993,001.00																						
County Library	0.048	\$722,619.08	1.67%	\$161.52	County Library	ESTIMATED	\$751,524.00																						
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space	0.040	\$608,023.44	1.41%	\$135.90	County Open Space	ESTIMATED	\$620,184.00																						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2017 Budget)	2.824	\$43,173,469.71	100.00%	\$9,650.09	Total ESTIMATED amount to be raised by taxes		\$44,835,421.00																						
Total Taxable Valuation as of October 1, 2017 <u>\$1,528,708,197.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,769,843.51</u>																								
Current Year Average Residential Assessment <u>\$341,695.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>10,466,460.51</u>																								
<p align="center">Prior Year to Current Year Comparison</p> <p align="center">Comparison - Municipal Purposes Tax Rate</p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.425</td> <td>0.436</td> <td>2.59%</td> </tr> </tbody> </table> <p align="center">Comparison - Municipal Purposes Tax Levy</p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$6,510,886.00</td> <td>\$6,669,546.00</td> <td>2.44%</td> <td>\$158,660.00</td> </tr> </tbody> </table> <p align="center">Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$1,455.31</td> <td>\$1,489.79</td> <td>2.37%</td> <td>\$34.48</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.425	0.436	2.59%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$6,510,886.00	\$6,669,546.00	2.44%	\$158,660.00	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,455.31	\$1,489.79	2.37%	\$34.48	Total Non-Municipal Tax Levy <u>\$38,165,875.00</u>		
Prior Year	Current Year	% Change (+/-)																											
0.425	0.436	2.59%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$6,510,886.00	\$6,669,546.00	2.44%	\$158,660.00																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$1,455.31	\$1,489.79	2.37%	\$34.48																										
					Amount to be Raised by Taxes - Before RUT <u>\$43,862,492.00</u>																								
					Reserve for Uncollected Taxes (RUT) <u>\$972,928.63</u>																								
					Total Amount to be Raised by Taxes <u>\$44,835,420.63</u>																								
					% of Tax Collections used to Calculate RUT <u>97.83%</u>																								
					If % used exceeds the actual collection % then reference the statutory exception used																								
					<p align="center">Tax Collections - ACTUAL as of Prior Year</p> Total Tax Revenue, Collections CY 2017 <u>42,480,798.30</u>																								
					Total Tax Levy, CY 2017 <u>43,401,678.70</u>																								
					% of Taxes Collected, CY 2017 <u>97.88%</u>																								
					Delinquent Taxes - December 31, 2017 <u>\$724,864.37</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
								\$673,680.00					
08	Surplus	157.51%	\$2,076,880.00	\$1,318,600.00	\$3,395,480.00	\$2,721,800.00		\$1,790,000.00					
08	Local Revenue	376.88%	\$1,699,153.95	\$450,846.05	\$2,150,000.00	\$360,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$542,592.00	\$542,592.00	\$542,592.00							
08	Uniform Construction Code Fees	-28.23%	(\$98,315.81)	\$348,315.81	\$250,000.00	\$250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-70.41%	(\$187,401.03)	\$266,152.54	\$78,751.51	\$78,751.51							
08	Other Special Items	-92.03%	(\$1,346,841.54)	\$1,463,541.54	\$116,700.00	\$116,700.00							
15	Receipts from Delinquent Taxes	84.42%	\$320,440.88	\$379,559.12	\$700,000.00	\$700,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.96%	(\$203,432.94)	\$6,872,978.94	\$6,669,546.00	\$6,669,546.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	19.42%	\$2,260,483.51	\$11,642,586.00	\$13,903,069.51	\$11,439,389.51	\$0.00	\$2,463,680.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Sewer	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility					
20	7.00	7.00	121.30%	\$1,194,142.00	\$984,445.00	\$2,178,587.00	\$919,552.00			\$1,239,035.00					
21	2.00		-70.40%	(\$246,843.00)	\$350,646.00	\$103,803.00	\$103,803.00								
22	2.00	5.00	16.08%	\$43,051.00	\$267,650.00	\$310,701.00	\$310,701.00								
23	3.00	0.00	6.76%	\$68,075.00	\$1,007,177.00	\$1,075,252.00	\$1,075,252.00								
25	21.00	10.00	7.69%	\$147,611.00	\$1,920,761.00	\$2,068,372.00	\$2,068,372.00								
26	10.00	1.00	5.75%	\$67,140.00	\$1,167,070.00	\$1,234,210.00	\$1,234,210.00								
27	1.00	0.00	-9.14%	(\$480.00)	\$5,252.00	\$4,772.00	\$4,772.00								
28	1.00	1.00	10.61%	\$9,114.00	\$85,933.00	\$95,047.00	\$95,047.00								
29			#DIV/0!	\$1,000.00		\$1,000.00	\$1,000.00								
30			-67.36%	(\$188,784.03)	\$280,281.54	\$91,497.51	\$11,756.00	\$79,741.51							
31			4.96%	\$19,250.00	\$387,850.00	\$407,100.00	\$407,100.00								
32			#DIV/0!	\$0.00		\$0.00	\$0.00								
35			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36			15.66%	\$125,148.00	\$799,088.00	\$924,236.00	\$843,126.00			\$81,110.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			1.07%	\$6,000.00	\$560,000.00	\$566,000.00	\$566,000.00								
43	2.00	3.00	7.12%	\$10,663.00	\$149,752.00	\$160,415.00	\$160,415.00								
44			119.70%	\$39,500.00	\$33,000.00	\$72,500.00	\$20,000.00			\$52,500.00					
45			68.92%	\$1,463,323.00	\$2,123,225.00	\$3,586,548.00	\$2,495,513.00			\$1,091,035.00					
46			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
48			#DIV/0!	\$0.00		\$0.00	\$0.00								
50			-12.67%	(\$141,111.00)	\$1,114,040.00	\$972,929.00	\$972,929.00								
55			#DIV/0!	\$0.00		\$0.00	\$0.00								
Total	49.00	27.00	23.19%	\$2,616,798.97	\$11,286,270.54	\$13,903,069.51	\$11,359,648.00	\$79,741.51	\$0.00	\$2,463,680.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	288	\$21,975,200.00	1.44%	15A Public Schools	7	\$47,963,100.00	33.79%
2 Residential	3,983	\$1,360,971,500.00	88.95%	15B Other Schools	21	\$21,341,700.00	15.03%
3A/3B Farm	307	\$32,118,400.00	2.10%	15C Public Property	81	\$29,796,900.00	20.99%
4A Commercial	144	\$111,546,200.00	7.29%	15D Church and Charities	24	\$10,830,400.00	7.63%
4B Industrial	1	\$322,300.00	0.02%	15E Cemeteries & Graveyards	4	\$299,000.00	0.21%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	32	\$31,716,400.00	22.34%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$3,101,640.00	0.20%				
Total	4,723	\$1,530,035,240.00	100.00%	Total	169	\$141,947,500.00	100.00%

Average Ratio (%), Assessed to True Value	99.88%
Equalized Valuation, Taxable Properties	\$1,531,873,488.19

Total # of property tax appeals filed in 2017	County Tax Board	112.00
	State Tax Court	3.00
Number of 2017 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		3.00
Amount paid out by municipality for tax appeals in 2017		

Percentage of Exempt vs. Non-Exempt Properties	9.28%
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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 2017 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
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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Berky Mill	Air Housing	reversion	\$43,309.00	\$2.83															
Mulka Gardens	Air Housing	reversion	\$106,596.00	\$2.83															
Mulka West	Air Housing	reversion	\$124,877.00	\$2.83															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - GRAND TOTAL				
		0.00	\$75,782.00	8.48			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$275,782.00	\$8.48
Mark "X" if Grand Total																			

**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	0.00	5.00	27,774.21	\$25,637.00	\$0.00	\$175.98	\$0.00	\$1,961.23
Supervisory Staff (Department Heads & Managers)	9.00	3.00	1,151,402.96	\$854,733.33	\$0.00	\$114,277.85	\$117,004.68	\$65,387.10
Police Officers (Including Superior Officers)	20.00	0.00	2,451,995.56	\$1,624,412.92	\$48,000.00	\$444,276.93	\$208,743.12	\$126,562.59
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	19.00	15.00	1,755,180.52	\$1,147,538.84	\$59,000.00	\$142,039.30	\$321,007.08	\$85,595.30
Totals	48.00	23.00	5,386,353.25	\$3,652,322.09	\$107,000.00	\$700,770.06	\$646,754.88	\$279,506.22

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

N

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	12.00	\$11,401.11	\$136,813.32	13.00	\$11,778.50	\$153,120.46
Parent & Child	3.00	\$21,074.28	\$63,222.84	3.00	\$20,245.32	\$60,735.96
Employee & Spouse (or Partner)	9.00	\$23,706.03	\$213,354.24	4.00	\$21,713.88	\$86,855.52
Family	12.00	\$32,510.38	\$390,124.56	13.00	\$33,314.51	\$433,088.64
Employee Cost Sharing Contribution (enter as negative -)			(\$155,401.68)			(\$133,368.89)
Subtotal	36.00		\$648,113.28	33.00		\$600,431.69
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	2	\$11,331.60	\$22,663.20	4	\$13,484.94	\$53,939.76
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	1	\$32,517.84	\$32,517.84
Family	5	\$27,970.30	\$139,851.48	3	\$34,807.08	\$104,421.24
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	7.00		\$162,514.68	8.00		\$190,878.84
GRAND TOTAL	43.00		\$810,627.96	41.00		\$791,310.53

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		Net	Current Year				All Additional Future
	Debt	Deductions		Debt	Budget	2019 Budget	2020 Budget	
Local School Debt	\$9,831,577.00	\$9,831,577.00	\$0.00	Utility Fund - Principal	\$663,800.00	\$673,813.00	\$711,138.00	\$9,363,645.00
Regional School Debt	\$8,277,077.35	\$8,277,077.35	\$0.00	Utility Fund - Interest	\$427,235.00	\$348,785.00	\$329,192.00	\$2,742,657.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$245,700.00			
Sewer	\$13,984,495.81	\$13,984,495.81	\$0.00	Bond Anticipation Notes - Interest	\$230,545.00			
0			\$0.00	Bonds - Principal	\$1,465,000.00	\$1,535,000.00	\$1,643,000.00	\$12,654,000.00
0			\$0.00	Bonds - Interest	\$554,268.00	\$499,355.00	\$453,083.00	\$2,370,399.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$3,586,548.00	\$3,056,953.00	\$3,136,413.00	\$27,130,701.00
Municipal Purposes				Total Principal	\$2,374,500.00	\$2,208,813.00	\$2,354,138.00	\$22,017,645.00
Debt Authorized			\$0.00	Total Interest	\$1,212,048.00	\$848,140.00	\$782,275.00	\$5,113,056.00
Notes Outstanding	\$10,062,120.00	\$113,602.19	\$9,948,517.81	% of Total Current Year Budget	25.80%			
Bonds Outstanding	\$28,243,000.00		\$28,243,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$70,398,270.16	\$32,206,752.35	\$38,191,517.81	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	12,417			Total Other				
Per Capita Gross Debt	\$5,669.51			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$3,075.74			Rating		AA		
3 Yr. Average Property Valuation		\$1,495,430,990.00		Year of Last Rating		2017		
Net Debt as % of 3 Year Avg Property Valuation		2.55%		Mark "X" if Municipality has no bond rating				

