

State of New Jersey Local Government Services

Local Government Services 2017 Municipal User Friendly Budget

			TATELLAND I	Judger	
MUNICIPALITY:	MUNICIPALITY: 0808 Harrison Township - County of Gloucester	- County of Gloucester		Introduced	4
Municode: 0808	0808		Filename: 0808	_fbi_2017.xlsm	
	Website:			4 7	
	Phone Number:				
	Mailing Address:				
		•			
Email the UFB if not using Outlook	ot using Outlook	Municipality: Harrison	: Harrison	State: NJ Zip: 08062	
	Mayor	'		-	ĺ
First Name	Middle Name	Last Name	Term Expires	Business Email	
Louis		Manzo	12/31/2018	lmanzo@harrisontwp.us	
	Chief Administrative Officer	rative Officer		• • • • • • • • • • • • • • • • • • • •	
Mark		Gravinese		mgravinese@harrisontwp.us	
	Chief Financial Officer	Officer			ŀ
Yvonne	3 (1) 3 (1) 3 (1) 4 (1) 4 (1) 1 (2)	Bullock		ybullock@harrisontwp.us	
	Municipal Clerk		•		
Diane		Malloy		dmalloy@harrisontwp.us	
	Registered Mur	Registered Municipal Accountant			
Henry		Ludwigsen		hludwigsen@bowmanllp.con	
	Governing Body Members	y Members	'		
First Name	Middle Name	Last Name	Term Expires	Business Email	
Dennis		Clowney	12/31/2017	dclowney@harrisontwp.us	
Donald		Heim	12/31/2018	dheim@harrisontwp.us	
Vincent		Gangemi	12/31/2019	vgangemi@harrisontwp.us	
Jeffrey		Jacques	12/31/2019	jjacques@harrisontwp.us	
		Minimum Community of the Community of th			

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Comparison Prior Year \$	Prior Year \$6,510					Current Year Average Residential Assessment	Total Taxable Valuation as of Octo (To be used to calculate the current year tax rate)	Total (Calendar Year 2016 Budget)	Other County Levies (total)	County Open Space	County Board of Health	County Library	County Purposes	Regional School District	Local School District	Other Special Districts (** 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Municipal Open Space	Municipal Library	Municipal Purpose Tax	ů	2016 Calendar Year Property Tax Levies - ALL entities levying property taxes
300000	Year Ct \$1,578.68	,886.00	Comparison	Prior Year 0.463		Prior Ye	nt 	October 1, 2016 =	2.990		0.043		0.052	0.664	0.893	0 000	0.083	0.060		0.463	Calendar Year	x Levies - ALL e
₩13 T V ED. V ED.	Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onle Prior Year Current Year % Change (+/-) \$ Change (+/-) \$ \$1.578.68 \$1.452.52 -7 99% (\$126.16)	Current Year % % % % % % % % % % % % % % % % % % %	Comparison - Municipal Purposes Tax Levy	r Year Current Year % Chang 463 0.426 -7.99		Prior Year to Current Year Comparison	\$340,968.00	\$1,528,708,197.00	\$42,027,556.01		\$605,467.37		\$717,569.72	\$9 335 090 97	\$12,563,880.00	910 700 00	\$1,156,532.00	\$843,596.00	+	\$6.510.886.00	Calendar Year	entities levying propert
-1.22/0	(Mun % Change (+/-)	% Change (+/-) 0.00%	Cax Levy	% Change (+/-) -7.99%		m <u>parison</u>			100.00%	0.00%	1.44%	0.00%	1.71%	24.49%	29.89%	0.00%	2.75%	2.01%	0.00%	Total Levy	% of	y taxes
Sheet UFB-1	s Change (+/-)	\$ Change (+/-) \$0.00							\$10,194.94	\$0.00	\$146.62	\$0.00	\$177.30	\$2,495.89	\$3,044.84	\$0.00	\$283.00	\$204.58	\$0.00	Taxpayer Impact	Avg Residential	
Delinquent Taxes - December 31, 2016	Total Tax Revenue, Collections CY 2016 Total Tax Levy, CY 2016 % of Taxes Collected, CY 2016	Tax Collections - ACTUAL as of Prior Year	reference the statutory exception used	% of Tax Collections used to Calculate RUT	l otal Amount to be Raised by Taxes	Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	Total Non-Municipal Tax Levy	Revenue Anticipated, Excluding Tax Levy	Total ESTIMATED amount to be raised by taxes	Other County Levies (total)	County Open Space	County Board of Health	County I ibrary	Regional School District	Local School District	Other Special Districts (total levies)	Fire Districts (total levies)	Municipal Open Space	Municipal Library	Minisian Diamon Toy	<u>Taxes</u>	Current Year 2017 Budget
		Year	Пен	JT .		UT	r Uncollected Taxes		y taxes		ESTIMATED	COLVINITION	ESTIMATED	ESTIMATED	ESTIMATED		ACTUAL	ACTUAL	ACTUAL	1) TYPY 1	Actual/Estimated	Budget
\$613,076.06	41,725,533.79 42,157,552.82 98.98%				\$43,8	\$42,745,270.00 \$1,114,026.12	9,7 \$37,3	4,3	\$43,859,310.00		\$641,796.00	6	\$9,	\$10,912,207.00	\$13,		\$1,154,939.00	6 9	\$6,510,886.00	•	Tax Levy	

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

		0	80	07	54	Ç	07		5	: ⊊	3 2	10	08	=		80	3	8	2	08	FCOA	
	Lotal	Delicit Gelicial Dudget	Deficit Conord Budget	Addition to Local District School Tax	Open Space Levy Tax	Minimum Library Tax	Local Tax for Municipal Purposes	Amount to be raised by taxation	Receipts from Delinquent Taxes	Other Special Items	rubic and rivate Kevenue	Public and The venue Offset by Appropriations	Additional Passanua Officet has Appropriate	Shared Services Agreements	Special Revenue Items w/ Prior Written Consent	Uniform Construction Code Fees	State Aid (without offsetting appropriation)	Local Veveline	I coal Davianio	Sumlis		
	14.35%	#DIV/0i	#DIV/0:	#DR//01	8.42%	#DIV/0!	-10.14%		16.53%	483.02%	-25.54%	#DIV/0!	# DT 7.00	10/VIU#		-23.79%	0.00%	423.51%	%7C.17-	Prior Year	Current vs.	% Difference
	\$1,761,434.46	\$0.00	\$0.00	*0.00	\$71.231.76	\$0.00	(\$734,426.87)		\$52,497.43	\$1,212,514.54	(\$31,261.41)	\$0.00	\$0.00	00 00		(\$62,420.31)	\$0.00	\$1,743,354.32	(\$490,055.00)	Year	Current vs. Prior	\$ Difference
Sheet UFB-2	\$12,275,906.08			40.00,000	\$845 993 24		\$7,245,312.87		\$317,502.57	\$251,025.46	\$122,413.95					\$262,420.31	\$542,592.00	\$411,645.68	\$2,277,000.00	Year)	Revenue (Prior	Total Pagligad
B-2	\$14,037,340.54	\$0.00	\$0.00	00.044,71,0	\$917 775 00	\$0.00	\$6,510,886.00	,	\$370,000,00	\$1,463,540.00	\$91,152.54	\$0.00	\$0.00	0000		\$200,000.00	\$542,592.00	\$2,155,000.00	\$1,786,945.00	Year)	Revenue (Current	Total Audicinated
	\$10,861,770.54						\$6,510,886.00	,	\$370,000.00	\$1,463,540.00	\$91,152.54					\$200,000.00	\$542,592.00	\$365,000.00	\$1,318,600.00		Budget	General
	\$917,225.00			0717,223.00	2017 775 00																Budget	Open Space
	\$2,258,345.00																	\$1,790,000.00	\$468,345.00		Utility	Sewer
	\$0.00																				Utility	
	\$0.00																				Utility	
	\$0.00																				Utility	
00.00	\$0.00																				Utility	
ψ0.00	\$0.00																				Utility	

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

	I otal	Surplus General Budget					ı	44 Capital	43 Court and Public Defender	42 Shared Services				25 Landrill / Solid Waste Disposal			30 Unclassified	1				25 Public Safety		22 Uniform Construction Code	21 Land-Use Administration	20 General Government				FCOA
	51.00 27.00		axes	rict					2.00 3.00					osal			uy)	1.00	1.00	100			3 00	2.00	2.00 0.00	8.00 7.00			ruil- i me Part- i me	Budgeted Positions
	36.52%	#DIV/0!	4.21%	#DIV/0!	0.00%	20.89%	-20.707			0.90%	#DIV/0!	6.69%	0.00%	-9.88%	-1.99%	10140.07%	#DIV/0!	Ť			Ì		_			133.07%		Prior Voor	1e % Difference	
	\$3,754,784.54	\$0.00	\$45,022.00			Τ	(\$121,000.00)	Ť		\$5.0	\$0.00	\$53,810.00		(\$45,000.00)	(\$7,610.00)	\$ 1,0	Τ	\$2,0		(\$33/					Ī	\$1,250,687.00	4	Voor		_
	\$10,282,616.00		\$1,069,018.00	\$0.00	\$50,000.00	5	Т		\$146,001.00	000 000 \$55\$	\$0.00	\$804,088.00	\$100.00	\$455,500.00	\$382,710.00	\$10,000.00		\$83,299.00	\$5,233.00	\$1,107,698.00	T	\$1,002,000,00	\$212,001.00	\$778 361 00	\$91,397.00	\$939,891,00	(Prior Year)	for Service Type	Appropriation	Total Modified
Sheet UFB-3	\$14,037,400.54	\$0.00	\$1,114,040.00	\$0.00	\$50,000.00	\$3,046,625.00	\$85,500.00	\$140,432.00	00.000,000	00 000 08\$	\$0.00	\$857,898.00	\$100.00	\$410,500.00	\$375,100.00	\$1,024,006.54	\$0.00	\$85,993.00	\$5,252.00	\$770,620.00	\$1,920,761.00	\$1,023,679.00	9207,000,00	\$267.650.00	\$100 646 00	\$2,190,578,00	(Current Year)	Service Type	Appropriation for	Total
	\$10.768.305.00		\$1,114,040.00	\$0.00	\$50,000.00	\$2,123,225.00	\$33,000.00	\$148,432.00	\$146,452.00	00.00	00.0%	00.880,997	\$100.00	\$410,500.00	\$375,100.00	\$13,256.00	\$0.00	\$85,993.00	\$5,252.00	\$770,620.00	\$1,920,761.00	\$1,023,679.00	\$207,000.00	00.070,0010	\$100,646.00	\$966 943 00		***	Budget	General
	\$93 525 54															\$93,525.54												-	Offsets	Public&Private
47.1.3220.00	\$917 225 00															\$917,225.00													Budget	Open Space
# <i>E</i> , <i>E</i> , <i>O</i>	\$2 258 245 00					\$923,400.00	\$52,500.00				φο,σ10.00	00 018 85\$													\$1,223,033,00	00 303 000 13			Utility	
00.00	00.00																												Utility	
\$0.00	2000																												Utility	
\$0.00																													Utility	
\$0.00																													Utility	
\$0.00																													Utility	

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	1				
Revenues at Risk	Non-recurring appropriation Future Year April	Future Year Appropriation Increases Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
×		Misclaneo	Miscllaneous Revenue - Alcohol Beverage Licenses	\$1,301,000.00	\$1,301,000.00 This revenue is not expected in each year going forward
	-				

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Tot		N New			I Dwe				Am	Ì	N _L	Z	7	_]	Eq	Av		To	6A/6B Bu	IJ	70 Am		D	2 A /2 D For	י Va	
	Total 5 Yr Exemptions/Abatements	Multiple Dwelling Exemption Multiple Dwelling Abatement	New Dwelling/Conversion Abatement	New Dwelling/Conversion Exemption	Dwelling Abatement	Dwelling Exemption	Commercial/Industrial Exemption		Prior Budget Yes	Amount paid out by municipality for tax appeals in 2016		Number of pending property tax appeals in State Tax Court	Number of 2016 County Tax Board decisions appealed to Tax Court		Total # of property tax appeals filed in 2016		Equalized Valuation, Taxable Properties	Average Ratio (%), Assessed to True Value		Total	6A/6B Business Personal Property	Apartments Railmad	A code code			Kesidential	Vacant Land	
	ments		ement	ıption					ır's Payments in	ality for tax appea		tax appeals in St	Board decisions		appeals filed in 20		e Properties	to True Value					T					#
	0						I di CEIS	# of	Lieu of Tax (P	als in 2016		ate Tax Court	appealed to Tax		016				7,731	1 721				144	304	3,966	316	# of Parcels
	0.00						Dilling/Revenue	PILOT	Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Court	State Tax Court	County Tax Board		#DIV/0!		\$1,323,048,100.00	00 001 01/202 10			\$322,300.00	\$118,532,700.00	\$31,697,200.00	\$1,352,280,900.00	\$22,815,000.00	# of Parcels Assessed Value
Sheet UFB-5	0.00						Assessed Value	A	ns/Abatements							u			100.00%	0.00%	0.00%	0.00%	0.02%	7.77%	2.08%	88.64%	1.50%	% of Total
	0.00						2016 Total Tax Rate	Taxes if Billed in Full							A TO DO A TO D	Non-Exempt Properties	Percentage of Exempt vs.		lotal			15F Other Exempt	15E Cemeteries & Graveyards	15D Church and Charities	15C Public Property	15B Other Schools	15A Public Schools	
															0.75/0	%020%			0									# of Parcels
																			\$136,291,000.00			\$29,179,500.00	\$299,000.00	\$10.750.500.00	\$26,328,400.00	\$21.770.500.00	\$47,963,100.00	# of Parcels Assessed Value 0
										 									100.00%			21.41%	0.22%	7 89%	19.32%	15.97%	35.19%	% of Total

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Long Term Exemptions - Column Total 0.00 20.931,700.00 625.537.83	Aff. Housing	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Type of Project Taxes if Billed
Total Long Term Exemptions - Column Total \$0.00 \$0.00 Total Long Term Exemptions - Column Total \$0.00 \$0.00 \$0.00 \$0.00	50	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Type of Project Type of Project (use drop-down In Full Name for data entry) PILOT Billing Assessed Value 2016 Total Tax Rate Name for data entry) PILOT Billing Assessed Value 2016 Total Tax Rate Name for data entry) PILOT Billing Assessed Value 2016 Total Tax Rate Name for data entry) PILOT Billing Assessed Value 2016 Total Tax Rate
\$0.00 Total Long Term Exemptions - Column Total \$0.00		Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Taxes if Billed In Full Project (use drop-down In Full Plant Payment (use drop-down In Ful

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

\$263,532.17	\$582,675.71	\$611,914.96	\$120,200.00	\$3,329,356.72	4,907,679.56	19.00	4/.00	
\$60,471.56	\$204,770.00	#1 #0,0 # 1.0 T	+3			10.00	47 00	Totals
\$00 A01 50	02 500 V8CD	\$178 374 54	\$59,000,00	\$1,010,946.14	1,563,737.56	14.00	18.00	An Ould Non-Onion 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 used above
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	All Other Union Employees not listed change
\$117,852.19	\$161,917.49	\$379,445.81	\$46,000.00	\$1,487,439.46	2,192,654.95		17.00	Fire Fighters (Including Superior Officers)
\$63,266.29	\$135,782.92	\$103,968.63	\$15,200.00	\$805,334.11	1,123,551.95		17.00	Police Officers (Including Superior Officers)
\$1,922.11	\$0.00	\$175.98	\$0.00	\$25,637.01	27,735.10	0.00	12.00	Supervisory Staff (Department Heads & Managers)
					22 22 12	5 00	0.00	Governing Rody
Employment Taxes and Other Benefits	Health Benefits Net of Cost Share	Pension (Estimate)	Overtime and other Compensation	Base Pay	Total Personnel Cost	# of # of Full-Time Part-Time Employees Employees	# of Full-Time Employees	Organization / Individuals Eligible for Benefit

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

NO

Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay. 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.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

\$829,645.92		40.00	\$923,316.96		40.00	GRAND TOTAL
\$170,972.28		8.00	\$190,878.84		8.00	Subtotal
						Employee Cost Sharing Contribution (enter as negative -)
\$91,561.68	\$30,520.56	3	\$104,421.24	\$34,807.08	3	Family
\$29,998.56	\$29,998.56	1	\$32,517.84	\$32,517.84	—	Employee & Spouse (or Partner)
\$0.00	\$0.00	0	\$0.00	\$0.00	0	Parent & Child
\$49,412.04	\$12,353.01	4	\$53,939.76	\$13,484.94	4	Single Coverage
						Retirees - Health Benefits - Annual Cost
\$0.00		0.00	\$0.00		0.00	Subtotal
						Employee Cost Sharing Contribution (enter as negative -)
\$0.00			\$0.00			Family
\$0.00			\$0.00			Employee & Spouse (or Partner)
\$0.00			\$0.00			Parent & Child
\$0.00			\$0.00			Single Coverage
						Elected Officials - Health Benefits - Annual Cost
\$658,673.64		32.00	\$732,438.12		32.00	Subtotal
						Employee Cost Sharing Contribution (enter as negative -)
\$349,001.28	\$29,083,44	12.00	\$388,088.64	\$32,340.72	12.00	Family
\$139,182.00	\$27,836.40	5.00	\$154,764.60	\$30,952.92	5.00	Employee & Spouse (or Partner)
\$68,149.44	\$17,037.36	4.00	\$75,782.40	\$18,945.60	4.00	Parent & Child
\$102,340.92	\$9,303.72	11.00	\$113,802.48	\$10,345.68	11.00	Single Coverage
						Active Employees - Health Benefits - Annual Cost
Cost	(Average)	(Medical & Rx)	Year Cost	Employee	(Medical & Rx)	
Total Prior Year	Cost per Employee	Covered Members	Total Current	Estimate per	Covered Members	
	Prior Year Annual	Prior Year # of		Annual Cost	Current Year # of	
				Current Year		

premium. Therefore, the total from this sheet may not agree with the budgeted appropriation. Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

				opriated in 2017	I otal Funds Appr
				s of end of 2016	Total Funds Reserved as of end of 2016
			\$248,683.58	5294.60	Totals
		×	\$133,544.12	3236.40	
×				2030.20	Police Officers
Agreement	Ordinance	Agreement	Absences	DOSOLO DO	Police Command Staff
Employment	Local	Labor	Dollar Value of Compensated	Absence	Organization/Individuals Eligible for Benefit
Individual	Approved Indi	Approved		Accumulated	

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

	Gross		NT			CONT IMITACI		
	Dobt		Net		Current Year	2018	2019 A	All Additional Future
	ומפת	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Tool school Delt				,				
E CAL SCHOOL DEBL	\$10,571,577.00	\$10,571,577.00	\$0.00	Utility Fund - Principal	\$577,500.00	\$518,713.00	\$543,813.00	\$6.519.782.00
Regional School Debt	\$9,313,642.02	\$9,313,642.02	\$0.00	Utility Fund - Interest	\$345,900.00	\$256,710.00	\$241,823.00	\$1,879,779.00
				Bond Anticipation Notes - Principal	\$346,400.00			
Othity Fund Debt				Bond Anticipation Notes - Interest	\$212,100.00			
Sever	\$14,068,127.47	\$14,068,127.47	\$0.00	Bonds - Principal	\$1,170,000.00	\$1,235,000.00	\$1,305,000.00	\$7.585.000.00
			\$0.00	Bonds - Interest	\$394,725.00	\$348,925.00	\$300.050.00	\$858 700 00
			\$0.00	Loans & Other Debt - Principal				,
			\$0.00	Loans & Other Debt - Interest				
T			\$0.00					
			\$0.00	Total	\$3,046,625.00	\$2,359,348.00	\$2,390,686.00	\$16.843.261.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$2,093,900.00	\$1,753,713.00	\$1.848.813.00	\$14 104 782 00
Notes Outstanding	\$16,792,283.00		\$16,792,283.00	Total Interest	\$952,725.00	\$605,635.00	\$541.873.00	\$2,738,479,00
Bollus Outstanding	\$22,681,000.00		\$22,681,000.00	% of Total Current Year Budget	21.70%			
Loans and Other Debt			\$0.00	П				
H. C.				Description		Debt Not Listed Above	Above	
Total (Current rear)	\$73,426,629.49	\$33,953,346.49	\$39,473,283.00	Total Guarantees - Governmental				
			-	Total Guarantees - Other				
				Total Capital/Equipment Leases				
ropulation (2010 census) ==	12,417			Total Other				
Dor Capita Capita				1				
Per Capita Gross Debt	\$5,913.40			Bond Rating	Moody's S	Standard & Poors	Fitch	
i ci Capita Net Debt	\$3,178.97			Rating	AA			
3 Yr. Average Property Valuation		\$1,458.848.726.67		Year of Last Rating	2014			
],		-		· ·			-
Net Debt as % of 3 Year Avg Property Valuation	Valuation Valuation	2.71%		Mark "X" if Municipality has no bond rating	o bond rating			
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Г	Ī	Τ	Τ	1	1	1	T	<u> </u>	T	T	T	<u> </u>	T	T	T	T	T	Τ	Т	1	T	T	Т	T	Т	Ť	T	T	$\overline{}$	Ŧ	-	T		T	T
																																	Keceiving	Receiving	Receiving Services?
																																	Kingsway Regional	Logan I ownship	Providing Services To/Receiving Services From
																						77.100											IT Computer Sevices	Trash/Recycling	Type of Shared Service Provided
																		OHALE STATE OF THE											Colors (State Colors)			The state of the s	THE PARTY OF THE P		Notes (Enter more specifics if needed)
																																		1/1/2012	Begin Date
																													1,000						End Date
									7 1843																							7 . 79 00000	\$41,000.00	\$519,000.00	Amount to be Received/Paid