



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**
Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Louis		Manzo	12/31/2021	lmanzo@harrisonswp.us

Chief Administrative Officer

Mark		Gravinese		mgravinese@harrisonswp.us
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Chief Financial Officer

Yvonne		Bullock		ybullock@harrisonswp.us
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Municipal Clerk

Diane		Malloy		dmalloy@harrisonswp.us
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Registered Municipal Accountant

Henry		Ludwigsen		hludwigsen@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald		Heim	12/31/2021	dheim@harrisonswp.us
John		Williams	12/31/2019	jwilliams@harrisonswp.us
Jeffrey		Jacques	12/31/2019	jjacques@harrisonswp.us
Julie		DeLaurentis	12/31/2020	jdelarentis@harrisonswp.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.435	\$6,699,546.00	15.11%	\$1,486.37	Municipal Purpose Tax	ACTUAL	\$7,082,194.90
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.060	\$918,022.00	2.07%	\$205.02	Municipal Open Space	ACTUAL	\$924,855.00
Fire Districts (avg. rate/total levies)	0.077	\$1,178,038.00	2.66%	\$263.11	Fire Districts (total levies)	ESTIMATED	\$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	0.856	\$13,100,225.00	29.55%	\$2,924.91	Local School District	ESTIMATED	\$13,624,234.00
Regional School District	0.738	\$11,299,872.00	25.49%	\$2,521.71	Regional School District	ESTIMATED	\$11,864,866.00
County Purposes	0.642	\$9,808,571.30	22.12%	\$2,193.68	County Purposes	ESTIMATED	\$10,200,915.00
County Library	0.048	\$719,514.61	1.62%	\$164.01	County Library	ESTIMATED	\$748,296.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.040	\$613,310.28	1.38%	\$136.97	County Open Space	ESTIMATED	\$625,577.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.896	\$44,337,099.19	100.00%	\$9,895.78	Total ESTIMATED amount to be raised by taxes		\$46,248,975.90
Total Taxable Valuation as of October 1, 2018		\$1,530,035,240.00			Revenue Anticipated, Excluding Tax Levy		4,638,542.35
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		10,758,758.55
Current Year Average Residential Assessment		\$341,695.00			Total Non-Municipal Tax Levy		\$39,166,781.00
					Amount to be Raised by Taxes - Before RUT		\$45,286,997.20
					Reserve for Uncollected Taxes (RUT)		\$961,978.70
					Total Amount to be Raised by Taxes		\$46,248,975.90
					% of Tax Collections used to Calculate RUT		97.92%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		44,006,139.60
					Total Tax Levy, CY 2018		44,578,489.56
					% of Taxes Collected, CY 2018		98.72%
					Delinquent Taxes - December 31, 2018		\$536,888.69

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.435	0.459	5.62%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,699,546.00	\$7,082,194.90	5.71%	\$382,648.90

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,486.37	\$1,569.94	5.62%	\$83.57

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
08	Surplus	-2.18%	(\$59,405.00)	\$2,721,800.00	\$2,662,395.00	\$1,975,000.00		\$687,395.00					
08	Local Revenue	336.05%	\$1,739,398.35	\$517,601.65	\$2,257,000.00	\$417,000.00		\$1,840,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$542,592.00	\$542,592.00	\$542,592.00							
08	Uniform Construction Code Fees	-28.63%	(\$120,323.58)	\$420,323.58	\$300,000.00	\$300,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$79,261.98		\$79,261.98	\$79,261.98							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	16.46%	\$12,966.18	\$78,751.51	\$91,717.69	\$91,717.69							
08	Other Special Items	356.65%	\$416,257.75	\$116,712.93	\$532,970.68	\$532,970.68							
15	Receipts from Delinquent Taxes	-3.61%	(\$26,215.86)	\$726,215.86	\$700,000.00	\$700,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-2.53%	(\$183,924.12)	\$7,266,119.02	\$7,082,194.90	\$7,082,194.90							
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	15.00%	\$1,858,015.70	\$12,390,116.55	\$14,248,132.25	\$11,720,737.25	\$0.00	\$2,527,395.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time												
20	General Government	8.00	6.00	-4.95%	\$107,923.00	\$2,178,587.00	\$2,286,510.00	\$997,014.00					\$1,289,496.00	
21	Land-Use Administration	2.00	0.00	-3.21%	(\$3,331.00)	\$103,803.00	\$100,472.00	\$100,472.00						
22	Uniform Construction Code	2.00	6.00	2.72%	\$8,459.00	\$310,701.00	\$319,160.00	\$319,160.00						
23	Insurance	3.00	0.00	-9.52%	(\$102,383.15)	\$1,075,252.00	\$972,868.85	\$972,868.85						
25	Public Safety	24.00	8.00	7.97%	\$164,847.03	\$2,068,372.00	\$2,233,219.03	\$2,233,219.03						
26	Public Works	11.00	1.00	9.70%	\$119,723.00	\$1,234,210.00	\$1,353,933.00	\$1,353,933.00						
27	Health and Human Services	1.00	0.00	0.44%	\$21.00	\$4,772.00	\$4,793.00	\$4,793.00						
28	Parks and Recreation	1.00	1.00	2.84%	\$2,696.00	\$95,047.00	\$97,743.00	\$97,743.00						
29	Education (including Library)			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00						
30	Unclassified			0.00%	\$0.00	\$11,756.00	\$11,756.00	\$11,756.00						
31	Utilities and Bulk Purchases			7.61%	\$31,000.00	\$407,100.00	\$438,100.00	\$438,100.00						
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00							
35	Contingency			0.00%	\$0.00	\$100.00	\$100.00	\$100.00						
36	Statutory Expenditures			8.20%	\$75,831.00	\$924,236.00	\$1,000,067.00	\$919,886.00					\$80,181.00	
37	Judgements			#DIV/0!	\$0.00		\$0.00							
42	Shared Services			22.30%	\$126,229.67	\$566,000.00	\$692,229.67	\$598,261.98	\$93,967.69					
43	Court and Public Defender	2.00	3.00	3.92%	\$6,294.00	\$160,415.00	\$166,709.00	\$166,709.00						
44	Capital			17.93%	\$13,000.00	\$72,500.00	\$85,500.00	\$33,000.00					\$52,500.00	
45	Debt			-3.19%	(\$114,555.00)	\$3,586,548.00	\$3,471,993.00	\$2,366,775.00					\$1,105,218.00	
46	Deferred Charges			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00						
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00							
50	Reserve for Uncollected Taxes			-1.13%	(\$10,950.30)	\$972,929.00	\$961,978.70	\$961,978.70						
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00							
	Total	54.00	25.00	3.07%	\$424,804.25	\$13,823,328.00	\$14,248,132.25	\$11,626,769.56	\$93,967.69	\$0.00	\$2,527,395.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	275	\$21,172,700.00	1.38%
2 Residential	4,004	\$1,371,972,300.00	89.18%
3A/3B Farm	306	\$31,500,300.00	2.05%
4A Commercial	148	\$113,402,500.00	7.37%
4B Industrial	1	\$322,300.00	0.02%
4C Apartments	0		0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,734	\$1,538,370,100.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$47,963,100.00	32.38%
15B Other Schools	22	\$21,491,500.00	14.51%
15C Public Property	81	\$30,792,400.00	20.79%
15D Church and Charities	23	\$11,209,600.00	7.57%
15E Cemeteries & Graveyards	4	\$299,000.00	0.20%
15F Other Exempt	31	\$36,376,100.00	24.56%

Total	168	\$148,131,700.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties 9.63%

Average Ratio (%), Assessed to True Value	99.88%
Equalized Valuation, Taxable Properties	\$1,540,218,362.03

Total # of property tax appeals filed in 2018	County Tax Board	40.00
	State Tax Court	3.00
Number of 2018 County Tax Board decisions appealed to Tax Court		1.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2018	
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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 2018 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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Spring Mill Pilot	Aff. Housing	\$46,046.00	\$7,422,700.00	\$2.90															
Mullica West Apartments	Aff. Housing	\$123,699.00	\$7,560,000.00	\$2.90															
Mullica Gardens	Comm. Indust.	\$107,880.00	\$6,325,000.00	\$2.90															
Mullica West 2 Urban Renewal	Aff. Housing	\$42,015.72	\$2,640,000.00	\$2.90															
Mullica Hill Surgical Arts	Comm. Indust.	\$25,714.19	\$4,000,000.00	\$2.90															
Total Long Term Exemptions - Column Total		345,354.91	27,947,700.00	14.48	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															Total Long Term Exemptions - GRAND TOTAL		\$345,354.91	\$27,947,700.00	\$14.48

**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	27,775.21	\$25,637.00	\$0.00	\$175.98	\$0.00	\$1,962.23
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,210,269.26	\$888,961.81	\$0.00	\$125,432.51	\$127,869.36	\$68,005.58
Police Officers (Including Superior Officers)	23.00	0.00	2,798,392.98	\$1,903,911.10	\$48,000.00	\$520,508.03	\$188,562.24	\$137,411.61
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	13.00	1,719,123.75	\$1,131,792.70	\$65,000.00	\$147,499.47	\$290,738.64	\$84,092.94
Totals	54.00	18.00	5,755,561.20	\$3,950,302.61	\$113,000.00	\$793,615.99	\$607,170.24	\$291,472.36

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

NO

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	\$11,468.08	\$137,616.96	13.00	\$11,436.50	\$148,674.50
Parent & Child	4.00	\$21,200.76	\$84,803.04	3.00	\$21,074.28	\$63,222.84
Employee & Spouse (or Partner)	8.00	\$23,800.71	\$190,405.68	8.00	\$23,703.99	\$189,631.92
Family	13.00	\$32,977.46	\$428,706.98	12.00	\$32,510.38	\$390,124.56
Employee Cost Sharing Contribution (enter as negative -)			(\$173,120.84)			(\$154,926.72)
Subtotal	37.00		\$668,411.82	36.00		\$636,727.10
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	4	\$7,146.72	\$28,586.88	3	\$13,007.44	\$39,022.32
Parent & Child	1	\$6,303.84	\$6,303.84	1	\$22,903.20	\$22,903.20
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	2	\$35,664.24	\$71,328.48
Family	3	\$24,507.84	\$73,523.52	2	\$40,571.76	\$81,143.52
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	8.00		\$108,414.24	8.00		\$214,397.52
GRAND TOTAL	45.00		\$776,826.06	44.00		\$851,124.62

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
YES

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	1517.00	\$298,942.21	X		
Township Employees	326.50	\$37,673.86		X	
Totals	1843.50	\$336,616.07			
Total Funds Reserved as of end of 2018					
Total Funds Appropriated in 2019					

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

	Gross Debt	Deductions	Net Debt	Current Year 2020 2021 All Additional Future				
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$8,876,577.00	\$8,876,577.00	\$0.00	Utility Fund - Principal	\$673,812.50	\$711,137.35	\$740,162.24	\$8,623,481.92
Regional School Debt	\$7,152,005.84	\$7,152,005.84	\$0.00	Utility Fund - Interest	\$348,785.00	\$329,191.25	\$307,478.75	\$2,435,177.52
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$13,768,283.71	\$13,768,283.71	\$0.00	Bond Anticipation Notes - Interest	\$429,398.50			
0			\$0.00	Bonds - Principal	\$2,010,000.00	\$2,118,000.00	\$2,154,000.00	\$20,046,000.00
0			\$0.00	Bonds - Interest	\$862,382.50	\$801,860.00	\$733,338.75	\$4,611,472.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$4,324,378.50	\$3,960,188.60	\$3,934,979.74	\$35,716,131.94
Municipal Purposes				Total Principal	\$2,683,812.50	\$2,829,137.35	\$2,894,162.24	\$28,669,481.92
Debt Authorized	\$120.00		\$120.00	Total Interest	\$1,640,566.00	\$1,131,051.25	\$1,040,817.50	\$7,046,650.02
Notes Outstanding	\$10,227,840.00		\$10,227,840.00	% of Total Current Year Budget	30.35%			
Bonds Outstanding	\$26,328,000.00	\$2.19	\$26,327,997.81	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$66,352,826.55	\$29,796,868.74	\$36,555,957.81	Total Guarantees - Other				
Population (2010 census)	10,461			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$6,342.88			Total Other				
Per Capita Net Debt	\$3,494.50			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$1,529,163,980.00		Rating		AA		
Net Debt as % of 3 Year Avg Property Valuation		2.39%		Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Kingsway Regional High School	IT Support Services		1/1/2019	12/31/2019	\$47,000.00
Receiving	Logan Township	Trash & Recycling Collections		1/1/2019	12/31/2019	\$519,000.00
Providing	Harrison, East Greenwich & Gloucester Twp	Mechanic Services	For Fire Apparatus	1/1/2019	12/31/2019	\$25,000.00
Receiving	Harrison Fire District	General Grass Cutting Maintenance & other tasks		1/1/2019	12/31/2019	\$60,000.00
Providing	Harrison Twp School District	School Resource Officer		1/1/2019	12/31/2019	\$79,261.96