State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0808 Harrison Township - County of Gloucester Adopted

Municode: 0808 **Filename:** 0808_fba_2025.xlsm

Website: www.harrisontwp.us

Phone Number: 856-478-4111

Mailing Address: 114 Bridgeton Pike
Mullica Hill

Municipality: Harrison Twp **State:** NJ **Zip:** 08062

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
J	Adam	Wingate	12/31/2027	awingate@harrisontwp.us

Chief Administrative Officer

Dennis		Chambers		dchambers@harrisontwp.us

Chief Financial Officer

			Cert. Number	
Shawn		Glynn	N-1606	sglynn@harrisontwp.us

Municipal Clerk

Julie		Cundey	N/A	jcundey@harrisontwp.us

Registered Municipal Accountant

Michael		Holt	CR00473	mholt@hmacpainc.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lawrence		Moore	12/31/2025	lmoore@harrisontwp.us
Jeffrey		Jacques	12/31/2025	jjacques@harrisontwp.us
Kevin		French	12/31/2026	kfrench@harrisontwp.us
Thomas		Coakley	12/31/2027	tcoakley@harrisontwp.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.593	$9,255,765.00	17.72%	$2,079.57
Municipal Library			0.00%	$0.00
Municipal Open Space	0.060	$936,888.00	1.79%	$210.41
Municipal Arts and Culture			0.00%	$0.00
Fire Districts (avg. rate/total levies)	0.100	$1,560,600.00	2.99%	$350.69
Other Special Districts (total levies)			0.00%	$0.00
Local School District	1.022	$15,950,400.00	30.53%	$3,584.01
Regional School District	0.826	$12,898,861.00	24.69%	$2,896.67
County Purposes	0.659	$10,271,251.87	19.66%	$2,311.02
County Library	0.045	$689,671.22	1.32%	$157.81
County Board of Health			0.00%	$0.00
County Open Space	0.043	$673,940.69	1.29%	$150.79
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2024 Budget)	3.348	$52,237,377.78	100.00%	$11,740.97

Total Taxable Valuation as of	October 1, 2024	$1,579,442,800.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		$350,686.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.593	0.610	2.87%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$9,255,765.00	$9,640,285.00	4.15%	$384,520.00

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$2,079.57	$2,139.18	2.87%	$59.62

Current Year 2025 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$9,640,285.00
Municipal Library		
Municipal Open Space	ACTUAL	$631,777.00
Municipal Arts and Culture		
Fire Districts (total levies)	ACTUAL	$1,654,308.20
Other Special Districts (total levies)		
Local School District	ESTIMATED	$16,428,912.00
Regional School District	ESTIMATED	$13,285,827.00
County Purposes	ESTIMATED	$10,476,677.00
County Library	ESTIMATED	$710,362.00
County Board of Health		
County Open Space	ESTIMATED	$707,638.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$53,535,786.20

Revenue Anticipated, Excluding Tax Levy	4,950,045.55
Budget Appropriations, before Reserve for Uncollected Taxes	13,251,930.55
Total Non-Municipal Tax Levy	$43,895,501.20
Amount to be Raised by Taxes - Before RUT	$52,197,386.20
Reserve for Uncollected Taxes (RUT)	$1,338,400.00
Total Amount to be Raised by Taxes	$53,535,786.20
% of Tax Collections used to Calculate RUT	97.49%
If % used exceeds the actual collection % then reference the statutory exception used	

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2024	52,022,148.24
Total Tax Levy, CY 2024	52,780,513.47
% of Taxes Collected, CY 2024	98.56%
Delinquent Taxes - December 31, 2024	$554,245.24

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-25.35%	($758,000.00	$2,990,200.00	$2,232,200.00	$1,886,900.00			$345,300.00				
08	Local Revenue	-13.57%	($483,505.77	$3,562,205.77	$3,078,700.00	$630,000.00			$2,448,700.00				
09	State Aid (without offsetting appropriation)	-9.35%	($56,599.20	$605,661.20	$549,062.00	$549,062.00							
08	Uniform Construction Code Fees	-17.03%	($102,601.00	$602,601.00	$500,000.00	$500,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-2.22%	($4,772.80	$214,772.80	$210,000.00	$210,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	$0.00		$0.00								
10	Public and Private Revenue	84.53%	$50,749.26	$60,034.29	$110,783.55	$110,783.55							
08	Other Special Items	-36.56%	($396,631.88	$1,084,931.88	$688,300.00	$688,300.00							
15	Receipts from Delinquent Taxes	-23.94%	($118,008.82	$493,008.82	$375,000.00	$375,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.16%	($314,553.66	$9,954,838.66	$9,640,285.00	$9,640,285.00							
07	Minimum Library Tax	#DIV/0!	$0.00		$0.00								
54	Open Space Levy Tax	-13.00%	($123,080.86	$946,980.86	$823,900.00		$823,900.00						
56	Arts and Cultural 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	-11.25%	($2,307,004.73	$20,515,235.28	$18,208,230.55	$14,590,330.55	$823,900.00	$0.00	$2,794,000.00	$0.00	$0.00	$0.00	$0.00

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

FCOA		Budgeted Positions Full-Time	Budgeted 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	Sewer Utility
20	General Government	11.00	6.00	-8.57%	($217,998.00)	$2,543,998.00	$2,326,000.00	$1,045,000.00		$65,000.00		$1,216,000.00
21	Land-Use Administration	1.00		9.83%	$13,480.00	$137,100.00	$150,580.00	$150,580.00				
22	Uniform Construction Code	2.00	5.00	3.86%	$12,430.00	$322,140.00	$334,570.00	$334,570.00				
23	Insurance			18.49%	$232,820.00	$1,259,500.00	$1,492,320.00	$1,492,320.00				
25	Public Safety	24.00	4.00	4.10%	$121,329.12	$2,960,676.88	$3,082,006.00	$3,082,006.00				
26	Public Works	9.00	1.00	8.99%	$76,480.00	$851,050.00	$927,530.00	$927,530.00				
27	Health and Human Services			1.32%	$75.00	$5,675.00	$5,750.00	$5,750.00				
28	Parks and Recreation	2.00		6.58%	$8,750.00	$133,000.00	$141,750.00	$141,750.00				
29	Education (including Library)			#DIV/0!	$0.00		$0.00					
30	Unclassified			84.53%	$50,749.26	$60,034.29	$110,783.55		$110,783.55			
31	Utilities and Bulk Purchases			0.29%	$1,500.00	$508,500.00	$510,000.00	$510,000.00				
32	Landfill / Solid Waste Disposal			-1.87%	($12,000.00)	$641,000.00	$629,000.00	$629,000.00				
35	Contingency			#DIV/0!	$0.00		$0.00					
36	Statutory Expenditures			6.86%	$107,636.00	$1,568,305.00	$1,675,941.00	$1,576,841.00				$99,100.00
37	Judgements			#DIV/0!	$0.00		$0.00					
42	Shared Services			0.81%	$8,000.00	$986,000.00	$994,000.00	$994,000.00				
43	Court and Public Defender			#DIV/0!	$0.00		$0.00					
44	Capital			-71.68%	($40,500.00)	$56,500.00	$16,000.00	$15,000.00				$1,000.00
45	Debt			-11.21%	($564,600.00)	$5,038,200.00	$4,473,600.00	$2,236,800.00		$758,900.00		$1,477,900.00
46	Deferred Charges			-100.00%	($60,000.00)	$60,000.00	$0.00					
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00					
50	Reserve for Uncollected Taxes			28.63%	$297,885.00	$1,040,515.00	$1,338,400.00	$1,338,400.00				
55	Surplus General Budget			#DIV/0!	$0.00		$0.00					
	Total	49.00	16.00	0.20%	$36,036.38	$18,172,194.17	$18,208,230.55	$14,479,547.00	$110,783.55	$823,900.00	$0.00	$2,794,000.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	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**
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	364	$29,075,600.00	1.86%
2	Residential	4,023	$1,400,935,200.00	89.77%
3A/3B	Farm	297	$30,536,800.00	1.96%
4A	Commercial	135	$99,730,800.00	6.39%
4B	Industrial	1	$322,300.00	0.02%
4C	Apartments			0.00%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	4,820	$1,560,600,700.00	100.00%

Average Ratio (%), Assessed to True Value	71.74%
Equalized Valuation, Taxable Properties	$2,175,356,425.98

Total # of property tax appeals filed in 2024	County Tax Board	
	State Tax Court	
Number of 2024 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		
Amount paid out by municipality for tax appeals in 2024		

Property Tax Assessments - Exempt Properties (October 1, 2024 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	7	$47,963,100.00	9.17%
15B	Other Schools	24	$22,244,200.00	4.25%
15C	Public Property	78	$30,564,600.00	5.85%
15D	Church and Charities	25	$16,853,700.00	3.22%
15E	Cemeteries & Graveyards	5	$672,900.00	0.13%
15F	Other Exempt	90	$404,613,800.00	77.38%
	Total	229	$522,912,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 33.51%

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 2024 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

Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Valu	Taxes if Billed In Full 2024 Total Tax Rate
Gardens Assisted Living	Commercial	4/1/2014	4/1/2044	$102,859.20		
Surgical Arts	Commercial	11/20/2017	11/20/1947	$118,920.00		
Liquor Store	Commercial	3/1/2018	3/1/2048	$36,470.24		
Dunkin Donuts	Commercial	11/1/2019	11/1/2049	$11,303.56		
Blue Plate	Commercial	9/1/2019	9/1/2054	$7,748.68		
Mullica West Apartments	Commercial	8/11/2014	8/11/1944	$119,000.00		
Mullica West 2	Commercial	7/20/2015	7/20/1945	$36,139.00		
Total Long Term Exemptions - Column Total				432,440.68	0.00	0.00
Mark "X" if Grand Total	X					

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Valu	Taxes if Billed In Full 2024 Total Tax Rate
Total Long Term Exemptions - Column Total				$0.00	$0.00	$0.00

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Valu	Taxes if Billed In Full 2024 Total Tax Rate
Total Long Term Exemptions - Column Total				$0.00	$0.00	$0.00
Total Long Term Exemptions - PAGE TOTAL				$432,440.68	$0.00	$0.00

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		5.00	29,750.00	$27,500.00		$250.00		$2,000.00
Supervisory Staff (Department Heads & Managers)	8.00	1.00	1,073,000.00	$800,000.00		$128,000.00	$80,000.00	$65,000.00
Police Officers (Including Superior Officers)	24.00	4.00	4,558,597.00	$3,077,630.00	$50,000.00	$912,967.00	$300,000.00	$218,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	17.00	6.00	2,041,785.00	$1,282,160.00	$60,000.00	$129,625.00	$450,000.00	$120,000.00
Totals	49.00	16.00	7,703,132.00	$5,187,290.00	$110,000.00	$1,170,842.00	$830,000.00	$405,000.00

Is the Local Government required to comply with N.J.S.A. 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	18.00	$15,826.04	$284,868.72	13.00	$13,001.42	$169,018.46
Parent & Child	3.00	$32,028.08	$96,084.24	2.00	$27,273.42	$54,546.84
Employee & Spouse (or Partner)	4.00	$36,272.40	$145,089.60	3.00	$30,294.64	$90,883.92
Family	11.00	$49,446.25	$543,908.75	11.00	$42,398.45	$466,382.95
Employee Cost Sharing Contribution (enter as negative -)			($290,103.75)			($231,795.59)
Subtotal	36.00		$779,847.56	29.00		$549,036.58
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		$0.00	0		$0.00
Parent & Child	0		$0.00	0		$0.00
Employee & Spouse (or Partner)	0		$0.00	0		$0.00
Family	0		$0.00	0		$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	4	$9,648.87	$38,595.48	3	$5,003.64	$15,010.92
Parent & Child	1	$21,207.12	$21,207.12	1	$18,006.60	$18,006.60
Employee & Spouse (or Partner)	4	$39,938.85	$159,755.40	4	$36,713.37	$146,853.48
Family	1	$47,175.72	$47,175.72	2	$40,055.88	$80,111.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	10.00		$266,733.72	10.00		$259,982.76
GRAND TOTAL	46.00		$1,046,581.28	39.00		$809,019.34

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

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police	475,100.23										X		
Non Union	33,993.42											X	
TOTALS (THIS PAGE ONLY)	509,093.65	$0.00	-	$0.00	-	$0.00	-	$0.00	-	$0.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$3,726,577.00	$3,726,577.00	$0.00
Regional School Debt	$29,238,313.58	$29,238,313.58	$0.00
Utility Fund Debt			
Sewer	$11,748,000.00	$11,748,000.00	$0.00
			$0.00
			$0.00
			$0.00
			$0.00
Municipal Purposes			
Debt Authorized (BNI)	$903,510.00		$903,510.00
Notes Outstanding	$1,342,400.00		$1,342,400.00
Bonds Outstanding	$19,945,000.00		$19,945,000.00
Loans and Other Debt			$0.00
Total (Current Year)	$66,903,800.58	$44,712,890.58	$22,190,910.00

	Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	$735,000.00	$650,000.00	$675,000.00	$6,830,000.00
Utility Fund - Interest	$270,312.50	$246,268.75	$225,787.50	$1,002,400.01
Bond Anticipation Notes - Principal	$551,400.00			
Bond Anticipation Notes - Interest	$168,016.00			
Bonds - Principal	$2,150,000.00	$1,640,000.00	$1,695,000.00	$14,460,000.00
Bonds - Interest	$598,250.00	$528,987.50	$480,325.00	$1,924,143.75
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$4,472,978.50	$3,065,256.25	$3,076,112.50	$24,216,543.76
Total Principal	$3,436,400.00	$2,290,000.00	$2,370,000.00	$21,290,000.00
Total Interest	$1,036,578.50	$775,256.25	$706,112.50	$2,926,543.76
% of Total Current Year Budget	24.57%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating		AA	
Year of Last Rating		2021	

Mark "X" if Municipality has no bond rating

Population (2020 census): 13,641

Per Capita Gross Debt: $4,904.61

Per Capita Net Debt: $1,626.78

3 Year Average Property Valuation: $2,167,872,466.33

Net Debt as % of 3 Year Average Property Valuation: 1.02%

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Recipient	School District	Kingsway Regional High School	IT Department	IT Services		7/1/2024	6/30/2025	$62,500.00
Recipient	Municipality	Logan Tonship	Sanitation	Recycling	Trash & Recycling Collection	1/1/2022	12/31/2026	$590,000.00
Recipient	Municipality	Mantua Township	Municipal Court	Court and Public Defender		1/1/2025	12/31/2025	$194,000.00
Lead	Municipality	Gloucester City, East Greenwich Township & Harrison Township Fire District	Public Works	Fleet / Fleet Maintenance		1/1/2025	12/31/2025	per repair
	Amount Received Page Total							$0.00
	Amount Paid Page Total							$846,500.00
	Page Total							$846,500.00

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

Harrison Township Fire District