



# State of New Jersey

## Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 1904 Byram Township - County of Sussex

Introduced

Municode: 1904

Filename: 1904\_fbi\_2024.xlsm

Website: www.byramtwp.org

Phone Number: 973-347-2500

Mailing Address: 10 Mansfield Dr

Municipality: Stanhope

State: NJ

Zip: 07874

Government Type: Council-Manager (Faulkner)

Election Type: Non-Partisan (November)

| Mayor                           |             |            |              |                            |
|---------------------------------|-------------|------------|--------------|----------------------------|
| First Name                      | Middle Name | Last Name  | Term Expires | Business Email             |
| Alexander                       |             | Rubenstein | 12/31/2025   | arubenstein@byramtwp.org   |
| Chief Administrative Officer    |             |            |              |                            |
| Joseph                          |             | Sabatini   |              | jsabatini@byramtwp.org     |
| Chief Financial Officer         |             |            |              |                            |
| Ashleigh                        |             | Frueholz   |              | afrueholz@byramtwp.org     |
| Municipal Clerk                 |             |            |              |                            |
| Cynthia                         |             | Church     |              | cchurch@byramtwp.org       |
| Registered Municipal Accountant |             |            |              |                            |
| Raymond                         |             | Sarinelli  |              | rasarinelli@nisivoccia.com |
| Governing Body Members          |             |            |              |                            |
| First Name                      | Middle Name | Last Name  | Term Expires | Business Email             |
| Harvey                          |             | Roseff     | 12/31/2025   | hroseff@byramtwp.org       |
| Lisa                            |             | Franco     | 12/31/2027   | cfranco@byramtwp.org       |
| Jack                            |             | Gallagher  | 12/31/2027   | kgallagher@byramtwp.org    |
| Richard                         |             | Proctor    | 12/31/2027   | rproctor@byramtwp.org      |
|                                 |             |            |              |                            |
|                                 |             |            |              |                            |
|                                 |             |            |              |                            |
|                                 |             |            |              |                            |
|                                 |             |            |              |                            |

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| 2023 Calendar Year Property Tax Levies - ALL entities levying property taxes |                 |                  |                |                 |
|------------------------------------------------------------------------------|-----------------|------------------|----------------|-----------------|
|                                                                              | Calendar Year   | Calendar Year    | % of           | Avg Residential |
|                                                                              | Tax Rate        | Tax Levy         | Total Levy     | Taxpayer Impact |
| Municipal Purpose Tax                                                        | 0.979           | \$9,076,889.00   | 26.04%         | \$2,506.24      |
| Municipal Library                                                            |                 |                  | 0.00%          | \$0.00          |
| Municipal Open Space                                                         | 0.011           | \$110,430.00     | 0.32%          | \$28.16         |
| Municipal Arts and Culture                                                   |                 |                  | 0.00%          | \$0.00          |
| Fire Districts (avg. rate/total levies)                                      |                 |                  | 0.00%          | \$0.00          |
| Other Special Districts (total levies)                                       |                 |                  | 0.00%          | \$0.00          |
| Local School District                                                        | 1.345           | \$12,458,668.00  | 35.74%         | \$3,443.20      |
| Regional School District                                                     | 0.765           | \$7,092,910.00   | 20.35%         | \$1,958.40      |
| County Purposes                                                              | 0.612           | \$5,661,599.29   | 16.24%         | \$1,566.72      |
| County Library                                                               | 0.047           | \$432,961.46     | 1.24%          | \$120.32        |
| County Board of Health                                                       |                 | \$0.59           | 0.00%          | \$0.00          |
| County Open Space                                                            | 0.003           | \$22,086.62      | 0.06%          | \$7.68          |
| Other County Levies (total)                                                  |                 |                  | 0.00%          | \$0.00          |
|                                                                              |                 |                  |                |                 |
| Total (Calendar Year 2023 Budget)                                            | 3.762           | \$34,855,544.96  | 100.00%        | \$9,630.72      |
|                                                                              |                 |                  |                |                 |
| Total Taxable Valuation as of                                                | October 1, 2023 | \$924,978,100.00 |                |                 |
| (To be used to calculate the current year tax rate)                          |                 |                  |                |                 |
| Current Year Average Residential Assessment                                  |                 | \$256,000.00     |                |                 |
|                                                                              |                 |                  |                |                 |
| Prior Year to Current Year Comparison                                        |                 |                  |                |                 |
|                                                                              |                 |                  |                |                 |
| Comparison - Municipal Purposes Tax Rate                                     |                 |                  |                |                 |
| Prior Year                                                                   |                 | Current Year     | % Change (+/-) |                 |
| 0.979                                                                        |                 | 0.993            | 1.43%          |                 |
|                                                                              |                 |                  |                |                 |
| Comparison - Municipal Purposes Tax Levy                                     |                 |                  |                |                 |
| Prior Year                                                                   |                 | Current Year     | % Change (+/-) | \$ Change (+/-) |
| \$9,076,889.00                                                               |                 | \$9,184,793.73   | 1.19%          | \$107,904.73    |
|                                                                              |                 |                  |                |                 |
| Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl  |                 |                  |                |                 |
| Prior Year                                                                   |                 | Current Year     | % Change (+/-) | \$ Change (+/-) |
| \$2,506.24                                                                   |                 | \$2,542.08       | 1.43%          | \$35.84         |
|                                                                              |                 |                  |                |                 |
| Sheet UFB-1                                                                  |                 |                  |                |                 |

| Current Year 2024 Budget                                    |                  |                 |
|-------------------------------------------------------------|------------------|-----------------|
| Taxes                                                       | Actual/Estimated | Tax Levy        |
| Municipal Purpose Tax                                       | ACTUAL           | \$9,184,793.73  |
| Municipal Library                                           |                  |                 |
| Municipal Open Space                                        | ACTUAL           | \$110,430.00    |
| Municipal Arts and Culture                                  |                  |                 |
| Fire Districts (total levies)                               |                  |                 |
| Other Special Districts (total levies)                      |                  |                 |
| Local School District                                       | ESTIMATED        | \$12,707,842.00 |
| Regional School District                                    | ESTIMATED        | \$7,234,769.00  |
| County Purposes                                             | ESTIMATED        | \$5,779,649.00  |
| County Library                                              | ESTIMATED        | \$441,990.00    |
| County Board of Health                                      |                  |                 |
| County Open Space                                           | ESTIMATED        | \$22,552.00     |
| Other County Levies (total)                                 |                  |                 |
|                                                             |                  |                 |
| Total ESTIMATED amount to be raised by taxes                |                  | \$35,482,025.73 |
|                                                             |                  |                 |
| Revenue Anticipated, Excluding Tax Levy                     |                  | 3,667,652.97    |
| Budget Appropriations, before Reserve for Uncollected Taxes |                  | 11,655,330.82   |
| Total Non-Municipal Tax Levy                                |                  | \$26,297,232.00 |
| Amount to be Raised by Taxes - Before RUT                   |                  | \$34,284,909.85 |
| Reserve for Uncollected Taxes (RUT)                         |                  | \$1,200,000.00  |
| Total Amount to be Raised by Taxes                          |                  | \$35,484,909.85 |
|                                                             |                  |                 |
| % of Tax Collections used to Calculate RUT                  |                  | 96.61%          |
|                                                             |                  |                 |
| If % used exceeds the actual collection % then              |                  |                 |
| reference the statutory exception used                      |                  |                 |
|                                                             |                  |                 |
| Tax Collections - ACTUAL as of Prior Year                   |                  |                 |
| Total Tax Revenue, Collections CY 2023                      |                  | 34,427,377.34   |
| Total Tax Levy, CY 2023                                     |                  | 34,885,824.70   |
| % of Taxes Collected, CY 2023                               |                  | 98.69%          |
|                                                             |                  |                 |
| Delinquent Taxes - December 31, 2023                        |                  | \$398,628.63    |

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

| FCOA |                                                       | % Difference<br>Current vs.<br>Prior Year | \$ Difference<br>Current vs. Prior<br>Year | Total Realized<br>Revenue (Prior<br>Year) | Total Anticipated<br>Revenue (Current<br>Year) | General<br>Budget | Open Space<br>Budget | Arts and Culture<br>Trust Fund | Sewer<br>Utility | Utility | Utility | Utility | Utility |
|------|-------------------------------------------------------|-------------------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|-------------------|----------------------|--------------------------------|------------------|---------|---------|---------|---------|
| 08   | Surplus                                               | -9.42%                                    | (\$195,000.00)                             | \$2,070,000.00                            | \$1,875,000.00                                 | \$1,785,000.00    |                      |                                | \$90,000.00      |         |         |         |         |
| 08   | Local Revenue                                         | -25.74%                                   | (\$338,251.40)                             | \$1,314,251.40                            | \$976,000.00                                   | \$686,000.00      |                      |                                | \$290,000.00     |         |         |         |         |
| 09   | State Aid (without offsetting appropriation)          | 6.54%                                     | \$42,592.39                                | \$651,391.88                              | \$693,984.27                                   | \$693,984.27      |                      |                                |                  |         |         |         |         |
| 08   | Uniform Construction Code Fees                        | #DIV/0!                                   | \$0.00                                     |                                           | \$0.00                                         |                   |                      |                                |                  |         |         |         |         |
|      | <i>Special Revenue Items w/ Prior Written Consent</i> |                                           |                                            |                                           |                                                |                   |                      |                                |                  |         |         |         |         |
| 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                            | 7.76%                                     | \$10,508.06                                | \$135,475.76                              | \$145,983.82                                   | \$145,983.82      |                      |                                |                  |         |         |         |         |
| 08   | Other Special Items                                   | 0.00%                                     | \$0.00                                     | \$60,402.00                               | \$60,402.00                                    | \$34,569.00       | \$25,833.00          |                                |                  |         |         |         |         |
| 15   | Receipts from Delinquent Taxes                        | -15.30%                                   | (\$58,700.94)                              | \$383,700.94                              | \$325,000.00                                   | \$325,000.00      |                      |                                |                  |         |         |         |         |
|      | <i>Amount to be raised by taxation</i>                |                                           |                                            |                                           |                                                |                   |                      |                                |                  |         |         |         |         |
| 07   | Local Tax for Municipal Purposes                      | -6.69%                                    | (\$658,735.40)                             | \$9,843,529.13                            | \$9,184,793.73                                 | \$9,184,793.73    |                      |                                |                  |         |         |         |         |
| 07   | Minimum Library Tax                                   | #DIV/0!                                   | \$0.00                                     |                                           | \$0.00                                         |                   |                      |                                |                  |         |         |         |         |
| 54   | Open Space Levy Tax                                   | -0.08%                                    | (\$84.86)                                  | \$110,514.86                              | \$110,430.00                                   |                   | \$110,430.00         |                                |                  |         |         |         |         |
| 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                                                 | -8.22%                                    | (\$1,197,672.15)                           | \$14,569,265.97                           | \$13,371,593.82                                | \$12,855,330.82   | \$136,263.00         | \$0.00                         | \$380,000.00     | \$0.00  | \$0.00  | \$0.00  | \$0.00  |

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

| FCOA  |                                 | Budgeted<br>Full-Time | Positions<br>Part-Time | % Difference<br>Current v.<br>Prior Year | \$ Difference<br>Current v. Prior<br>Year | Total Modified<br>Appropriation<br>for Service Type<br>(Prior Year) | Total<br>Appropriation for<br>Service Type<br>(Current Year) | General<br>Budget | Public & Private<br>Offsets | Open Space<br>Budget | Arts and Culture<br>Trust Fund | Sewer<br>Utility | Utility | Utility | Utility | Utility |
|-------|---------------------------------|-----------------------|------------------------|------------------------------------------|-------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------|-------------------|-----------------------------|----------------------|--------------------------------|------------------|---------|---------|---------|---------|
| 20    | General Government              | 5.00                  | 10.00                  | -11.86%                                  | (\$158,800.00)                            | \$1,338,564.00                                                      | \$1,179,764.00                                               | \$1,179,764.00    |                             |                      |                                |                  |         |         |         |         |
| 21    | Land-Use Administration         | 2.00                  |                        | 9.10%                                    | \$15,100.00                               | \$165,950.00                                                        | \$181,050.00                                                 | \$181,050.00      |                             |                      |                                |                  |         |         |         |         |
| 22    | Uniform Construction Code       |                       |                        | 0.00%                                    | \$0.00                                    | \$100.00                                                            | \$100.00                                                     | \$100.00          |                             |                      |                                |                  |         |         |         |         |
| 23    | Insurance                       |                       |                        | 8.11%                                    | \$128,961.56                              | \$1,589,288.44                                                      | \$1,718,250.00                                               | \$1,718,050.00    |                             |                      |                                | \$200.00         |         |         |         |         |
| 25    | Public Safety                   | 14.00                 | 2.00                   | -0.80%                                   | (\$19,066.94)                             | \$2,396,371.76                                                      | \$2,377,304.82                                               | \$2,377,304.82    |                             |                      |                                |                  |         |         |         |         |
| 26    | Public Works                    | 13.00                 |                        | 16.99%                                   | \$325,545.00                              | \$1,916,279.00                                                      | \$2,241,824.00                                               | \$2,131,524.00    |                             |                      |                                | \$110,300.00     |         |         |         |         |
| 27    | Health and Human Services       |                       | 1.00                   | 0.00%                                    | \$0.00                                    | \$39,500.00                                                         | \$39,500.00                                                  | \$39,500.00       |                             |                      |                                |                  |         |         |         |         |
| 28    | Parks and Recreation            | 1.00                  |                        | -30.76%                                  | (\$45,442.00)                             | \$147,752.00                                                        | \$102,310.00                                                 | \$102,310.00      |                             |                      |                                |                  |         |         |         |         |
| 29    | Education (including Library)   |                       |                        | #DIV/0!                                  | \$0.00                                    |                                                                     | \$0.00                                                       |                   |                             |                      |                                |                  |         |         |         |         |
| 30    | Unclassified                    |                       |                        | 0.00%                                    | \$0.00                                    | \$100.00                                                            | \$100.00                                                     | \$100.00          |                             |                      |                                |                  |         |         |         |         |
| 31    | Utilities and Bulk Purchases    |                       |                        | 14.97%                                   | \$67,000.00                               | \$447,675.00                                                        | \$514,675.00                                                 | \$445,975.00      |                             |                      |                                | \$68,700.00      |         |         |         |         |
| 32    | Landfill / Solid Waste Disposal |                       |                        | 4.05%                                    | \$40,000.00                               | \$988,200.00                                                        | \$1,028,200.00                                               | \$1,028,200.00    |                             |                      |                                |                  |         |         |         |         |
| 35    | Contingency                     |                       |                        | #DIV/0!                                  | \$0.00                                    |                                                                     | \$0.00                                                       |                   |                             |                      |                                |                  |         |         |         |         |
| 36    | Statutory Expenditures          |                       |                        | -1.22%                                   | (\$14,155.00)                             | \$1,160,061.00                                                      | \$1,145,906.00                                               | \$1,141,406.00    |                             |                      |                                | \$4,500.00       |         |         |         |         |
| 37    | Judgements                      |                       |                        | #DIV/0!                                  | \$0.00                                    |                                                                     | \$0.00                                                       |                   |                             |                      |                                |                  |         |         |         |         |
| 42    | Shared Services                 |                       |                        | #DIV/0!                                  | \$0.00                                    |                                                                     | \$0.00                                                       |                   |                             |                      |                                |                  |         |         |         |         |
| 43    | Court and Public Defender       |                       |                        | 0.00%                                    | \$0.00                                    | \$146,454.00                                                        | \$146,454.00                                                 | \$146,454.00      |                             |                      |                                |                  |         |         |         |         |
| 44    | Capital                         |                       |                        | -14.51%                                  | (\$141,150.00)                            | \$973,073.00                                                        | \$831,923.00                                                 | \$739,223.00      |                             |                      |                                | \$92,700.00      |         |         |         |         |
| 45    | Debt                            |                       |                        | 41.91%                                   | \$174,350.00                              | \$416,020.00                                                        | \$590,370.00                                                 | \$424,370.00      |                             | \$62,400.00          |                                | \$103,600.00     |         |         |         |         |
| 46    | Deferred Charges                |                       |                        | #DIV/0!                                  | \$0.00                                    |                                                                     | \$0.00                                                       |                   |                             |                      |                                |                  |         |         |         |         |
| 48    | Debt - Type 1 School District   |                       |                        | #DIV/0!                                  | \$0.00                                    |                                                                     | \$0.00                                                       |                   |                             |                      |                                |                  |         |         |         |         |
| 50    | Reserve for Uncollected Taxes   |                       |                        | 0.00%                                    | \$0.00                                    | \$1,200,000.00                                                      | \$1,200,000.00                                               | \$1,200,000.00    |                             |                      |                                |                  |         |         |         |         |
| 55    | Surplus General Budget          |                       |                        | #DIV/0!                                  | \$73,863.00                               |                                                                     | \$73,863.00                                                  |                   |                             | \$73,863.00          |                                |                  |         |         |         |         |
| Total |                                 | 35.00                 | 13.00                  | 3.45%                                    | \$446,205.62                              | \$12,925,388.20                                                     | \$13,371,593.82                                              | \$12,855,330.82   | \$0.00                      | \$136,263.00         | \$0.00                         | \$380,000.00     | \$0.00  | \$0.00  | \$0.00  | \$0.00  |

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

| Property Tax Assessments - Taxable Properties (October 1, 2023 Value) |              |                  |            |
|-----------------------------------------------------------------------|--------------|------------------|------------|
|                                                                       | # of Parcels | Assessed Value   | % of Total |
| 1 Vacant Land                                                         | 399          | \$13,120,200.00  | 1.42%      |
| 2 Residential                                                         | 3,168        | \$811,003,600.00 | 87.68%     |
| 3A/3B Farm                                                            | 171          | \$19,686,000.00  | 2.13%      |
| 4A Commercial                                                         | 113          | \$78,171,600.00  | 8.45%      |
| 4B Industrial                                                         | 3            | \$1,881,100.00   | 0.20%      |
| 4C Apartments                                                         | 3            | \$1,115,600.00   | 0.12%      |
| 5A/5B Railroad                                                        |              |                  | 0.00%      |
| 6A/6B Business Personal Property                                      | 2            | \$0.00           | 0.00%      |
| Total                                                                 | 3,859        | \$924,978,100.00 | 100.00%    |

|                                           |  |                    |
|-------------------------------------------|--|--------------------|
| Average Ratio (%), Assessed to True Value |  | 72.00%             |
| Equalized Valuation, Taxable Properties   |  | \$1,284,691,805.56 |

|                                                                 |                  |      |
|-----------------------------------------------------------------|------------------|------|
| Total # of property tax appeals filed in 2023                   | County Tax Board | 6.00 |
|                                                                 | State Tax Court  | 0.00 |
| Number of 2023 County Tax Board decisions appealed to Tax Court |                  | 3.00 |
| Number of pending property tax appeals in State Tax Court       |                  | 4.00 |

|                                                         |        |
|---------------------------------------------------------|--------|
| Amount paid out by municipality for tax appeals in 2023 | \$0.00 |
|---------------------------------------------------------|--------|

|  | | | |
| Property Tax Assessments - Exempt Properties (October 1, 2023 Value) | | | |
|  | # of Parcels | Assessed Value | % of Total |
| 15A Public Schools | 2 | \$11,062,500.00 | 14.45% |
| 15B Other Schools |  |  | 0.00% |
| 15C Public Property | 254 | \$45,697,100.00 | 59.69% |
| 15D Church and Charities | 16 | \$10,280,900.00 | 13.43% |
| 15E Cemeteries & Graveyards |  |  | 0.00% |
| 15F Other Exempt | 30 | \$9,520,500.00 | 12.44% |
|  | | | |
| Total | 302 | \$76,561,000.00 | 100.00% |
|  | | | |
| Percentage of Exempt vs. Non-Exempt Properties | | | |
| 8.28% | | | |

## 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<br>(use drop-down<br>for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full<br>2023 Total Tax Rate |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
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|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
| Total Long Term Exemptions - Column Total                                      |                                                      | 0.00          | 0.00           | 0.00                                           |
| Mark "X" if Grand Total                                                        |                                                      |               |                |                                                |

| Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions |                                                      |               |                |                                                |
|--------------------------------------------------------------------------------|------------------------------------------------------|---------------|----------------|------------------------------------------------|
| Project Name                                                                   | Type of Project<br>(use drop-down<br>for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full<br>2023 Total Tax Rate |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
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|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
| 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<br>(use drop-down<br>for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full<br>2023 Total Tax Rate |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
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|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
| 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<br>(use drop-down<br>for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full<br>2023 Total Tax Rate |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
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|                                                                                |                                                      |               |                |                                                |
|                                                                                |                                                      |               |                |                                                |
| Total Long Term Exemptions - Column Total                                      |                                                      | \$0.00        | \$0.00         | \$0.00                                         |
| Total Long Term Exemptions - GRAND TOTAL                                       |                                                      | \$0.00        | \$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                     | 18,900.00            | \$17,500.00    |                                 |                    |                                   | \$1,400.00                          |
| Supervisory Staff (Department Heads & Managers) | 7.00                     | 1.00                     | 1,087,200.00         | \$759,500.00   |                                 | \$100,700.00       | \$168,900.00                      | \$58,100.00                         |
| Police Officers (Including Superior Officers)   | 14.00                    |                          | 2,782,652.00         | \$1,534,950.00 | \$193,000.00                    | \$574,502.00       | \$361,200.00                      | \$119,000.00                        |
| Fire Fighters (Including Superior Officers)     |                          |                          | 0.00                 |                |                                 |                    |                                   |                                     |
| All Other Union Employees not listed above      | 12.00                    | 6.00                     | 1,450,850.00         | \$900,000.00   | \$112,250.00                    | \$124,600.00       | \$245,000.00                      | \$69,000.00                         |
| All Other Non-Union Employees not listed above  | 2.00                     | 1.00                     | 210,800.00           | \$129,500.00   |                                 | \$20,300.00        | \$51,000.00                       | \$10,000.00                         |
| Totals                                          | 35.00                    | 13.00                    | 5,550,402.00         | \$3,341,450.00 | \$305,250.00                    | \$820,102.00       | \$826,100.00                      | \$257,500.00                        |

Is the Local Government required to comply with N.J.S.A. 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**

|                                                           | 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 |
|-----------------------------------------------------------|--------------------------------------------------|------------------------------------------------|-------------------------|------------------------------------------------|-----------------------------------------------|-----------------------|
| <b>Active Employees - Health Benefits - Annual Cost</b>   |                                                  |                                                |                         |                                                |                                               |                       |
| Single Coverage                                           | 8.00                                             | \$14,760.36                                    | \$118,082.88            | 3.00                                           | \$14,133.52                                   | \$42,400.56           |
| Parent & Child                                            | 1.00                                             | \$27,843.72                                    | \$27,843.72             | 1.00                                           | \$25,864.32                                   | \$25,864.32           |
| Employee & Spouse (or Partner)                            | 3.00                                             | \$28,024.64                                    | \$84,073.92             | 7.00                                           | \$27,802.15                                   | \$194,615.05          |
| Family                                                    | 14.00                                            | \$42,232.65                                    | \$591,257.10            | 12.00                                          | \$39,157.99                                   | \$469,895.88          |
| Employee Cost Sharing Contribution (enter as negative - ) |                                                  |                                                | (\$225,198.19)          |                                                |                                               | (\$204,092.14)        |
| Subtotal                                                  | 26.00                                            |                                                | \$596,059.43            | 23.00                                          |                                               | \$528,683.67          |
| <b>Elected Officials - Health Benefits - Annual Cost</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 - ) |                                                  |                                                |                         |                                                |                                               |                       |
| Subtotal                                                  | 0.00                                             |                                                | \$0.00                  | 0.00                                           |                                               | \$0.00                |
| <b>Retirees - Health Benefits - Annual Cost</b>           |                                                  |                                                |                         |                                                |                                               |                       |
| Single Coverage                                           | 10                                               | \$5,003.64                                     | \$50,036.40             | 10                                             | \$4,612.56                                    | \$46,125.60           |
| Parent & Child                                            |                                                  |                                                | \$0.00                  |                                                |                                               | \$0.00                |
| Employee & Spouse (or Partner)                            | 13                                               | \$19,762.26                                    | \$256,909.38            | 12                                             | \$14,169.65                                   | \$170,035.80          |
| Family                                                    | 4                                                | \$38,882.82                                    | \$155,531.28            | 5                                              | \$39,983.83                                   | \$199,919.15          |
| Employee Cost Sharing Contribution (enter as negative - ) |                                                  |                                                | (\$18,410.64)           |                                                |                                               | (\$6,490.56)          |
| Subtotal                                                  | 27.00                                            |                                                | \$444,066.42            | 27.00                                          |                                               | \$409,589.99          |
| GRAND TOTAL                                               | 53.00                                            |                                                | \$1,040,125.85          | 50.00                                          |                                               | \$938,273.66          |

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

|                                                                                                                                                   | Sick Time                         |                                      | Vacation Time                     |                                      | Compensatory Time                 |                                      | Personal Time                     |                                      | Other                             |                                      | Legal basis for benefit<br>("X" applicable items) |                 |                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------------------|-----------------|---------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit<br>(List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 |
| OPEIU Local No. 32 - Clerical                                                                                                                     |                                   | \$3,383.80                           |                                   | \$1,889.02                           |                                   | \$786.90                             |                                   | \$0.00                               |                                   |                                      | X                                                 |                 |                                 |
| OPEIU Local No. 32 - Department of Public Works                                                                                                   |                                   | \$62,445.09                          |                                   | \$12,480.28                          |                                   | \$3,618.95                           |                                   | \$0.00                               |                                   |                                      | X                                                 |                 |                                 |
| Sussex County PBA Local 406 (Byram Township Unit)                                                                                                 |                                   | \$313,264.36                         |                                   | \$76,956.65                          |                                   | \$200,028.76                         |                                   | \$10,700.48                          |                                   |                                      | X                                                 |                 |                                 |
| Recreation Director                                                                                                                               |                                   | \$197.58                             |                                   | \$987.90                             |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Municipal Clerk                                                                                                                                   |                                   | \$4,910.60                           |                                   | \$5,184.42                           |                                   | \$3,147.07                           |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Deputy Manager                                                                                                                                    |                                   | \$3,954.36                           |                                   | \$340.16                             |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Zoning Officer                                                                                                                                    |                                   | \$0.00                               |                                   | \$68.40                              |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Plumbing Subcode Official                                                                                                                         |                                   | \$281.25                             |                                   | \$0.00                               |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| CFO                                                                                                                                               |                                   | \$14,898.33                          |                                   | \$6,866.72                           |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Plumbing Inspector HHS                                                                                                                            |                                   | \$123.75                             |                                   | \$652.50                             |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Tax Assessor                                                                                                                                      |                                   | \$15,000.00                          |                                   | \$6,453.00                           |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Construction Official/Building Subcode Official                                                                                                   |                                   | \$6,581.52                           |                                   | \$4,561.92                           |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Electrical Subcode Official                                                                                                                       |                                   | \$1,946.22                           |                                   | \$907.44                             |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Municipal Tax Collector                                                                                                                           |                                   | \$3,762.08                           |                                   | \$0.00                               |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| DPW Superintendent                                                                                                                                |                                   | \$15,000.00                          |                                   | \$7,000.80                           |                                   | \$4,112.97                           |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Land Use Technical Assistant                                                                                                                      |                                   | \$2,631.43                           |                                   | \$1,507.52                           |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
| Township Manager                                                                                                                                  |                                   | \$15,000.00                          |                                   | \$12,730.00                          |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               | X                               |
| Fire Subcode Official                                                                                                                             |                                   | \$309.83                             |                                   | \$872.10                             |                                   | \$0.00                               |                                   | \$0.00                               |                                   |                                      |                                                   | X               |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
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|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
| <b>TOTALS (THIS PAGE ONLY)</b>                                                                                                                    | -                                 | \$463,690.20                         | -                                 | \$139,458.83                         | -                                 | \$211,694.65                         | -                                 | \$10,700.48                          | -                                 | \$0.00                               |                                                   |                 |                                 |

## USER FRIENDLY BUDGET SECTION

### ACCUMULATED ABSENCE LIABILITY

|                                                                                                                                                   | Sick Time                         |                                      | Vacation Time                     |                                      | Compensatory Time                 |                                      | Personal Time                     |                                      | Other                             |                                      | Legal basis for benefit<br>("X" applicable items) |                 |                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------------------|-----------------|---------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit<br>(List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
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|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
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|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
| TOTALS (THIS PAGE ONLY)                                                                                                                           | -                                 | \$0.00                               | -                                 | \$0.00                               | -                                 | \$0.00                               | -                                 | \$0.00                               | -                                 | \$0.00                               |                                                   |                 |                                 |

## USER FRIENDLY BUDGET SECTION

### ACCUMULATED ABSENCE LIABILITY

|                                                                                                                                                   | Sick Time                         |                                      | Vacation Time                     |                                      | Compensatory Time                 |                                      | Personal Time                     |                                      | Other                             |                                      | Legal basis for benefit<br>("X" applicable items) |                 |                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------------------|-----------------|---------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit<br>(List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
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|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
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|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
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|                                                                                                                                                   |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
| TOTALS (THIS PAGE ONLY)                                                                                                                           | -                                 | \$0.00                               | -                                 | \$0.00                               | -                                 | \$0.00                               | -                                 | \$0.00                               | -                                 | \$0.00                               |                                                   |                 |                                 |

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

|                                                                                                                                                   | Sick Time                         |                                      | Vacation Time                     |                                                                                  | Compensatory Time                 |                                      | Personal Time                     |                                      | Other                             |                                      | Legal basis for benefit<br>("X" applicable items) |                 |                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|----------------------------------------------------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------------------------------|-----------------|---------------------------------|
| Bargaining Unit or Non-Union Position Eligible for Benefit<br>(List Non-Union Employees by Individual Position Rather Than Each Named Individual) | 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 |
|                                                                                                                                                   |                                   |                                      |                                   |                                                                                  |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
|                                                                                                                                                   |                                   |                                      |                                   |                                                                                  |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
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|                                                                                                                                                   |                                   |                                      |                                   |                                                                                  |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
| TOTALS (ALL PAGES)                                                                                                                                | -                                 | \$463,690.20                         | -                                 | \$139,458.83                                                                     | -                                 | \$211,694.65                         | -                                 | \$10,700.48                          | -                                 | \$0.00                               |                                                   |                 |                                 |
| Total Funds Reserved as of end of 2023:                                                                                                           | \$825,543.13                      |                                      |                                   | Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92: |                                   |                                      |                                   |                                      |                                   |                                      |                                                   |                 |                                 |
| Total Funds Appropriated in 2024:                                                                                                                 | \$100.00                          |                                      |                                   | Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:  |                                   |                                      |                                   | \$43.00                              |                                   |                                      |                                                   |                 |                                 |

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

| Gross Debt           |  |  |  | Current Year Budget |  | 2025 Budget  |  | 2026 Budget |  | All Additional Future Years' Budgets |  |
|----------------------|--|--|--|---------------------|--|--------------|--|-------------|--|--------------------------------------|--|
| Deductions           |  |  |  | Budget              |  | Budget       |  | Budget      |  | Years' Budgets                       |  |
|                      |  |  |  |                     |  |              |  |             |  |                                      |  |
| Local School Debt    |  |  |  |                     |  |              |  |             |  |                                      |  |
| Regional School Debt |  |  |  |                     |  |              |  |             |  |                                      |  |
|                      |  |  |  |                     |  |              |  |             |  |                                      |  |
| Utility Fund Debt    |  |  |  |                     |  |              |  |             |  |                                      |  |
| Sewer                |  |  |  | \$100,000.00        |  | \$100,000.00 |  | \$0.00      |  |                                      |  |
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## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

[illegible]

## 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**

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

|                                                                                                 |  |  |
|-------------------------------------------------------------------------------------------------|--|--|
| UFB 10 - "Other Debt" - Forest Lakes Special Assessment Loan Principal & Interest (Byram Share) |  |  |
|                                                                                                 |  |  |