



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 1904 Byram Township - County of Sussex

Introduced

Municode: 1904

Filename: 1904_fbi_2023.xlsm

Website: www.byramtwp.org

Phone Number: 973-347-2500

Mailing Address: 10 Mansfield Dr

Municipality: Stanhope

State: NJ

Zip: 07874

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
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Chief Financial Officer

Ashleigh		Frueholz		afrueholz@byramtwp.org
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Municipal Clerk

Cynthia		Church		cchurch@byramtwp.org
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Registered Municipal Accountant

Raymond		Saranelli		rasarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Bonker	12/31/2023	rbonker@byramtwp.org
Chris		Franco	12/31/2023	cfranco@byramtwp.org
Jack		Gallagher	12/31/2023	kgallagher@byramtwp.org
Harvey		Roseff	12/31/2025	hroseff@byramtwp.org

Sheet UFB-1

<u>2022 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.951	\$8,819,535.00	26.00%	\$2,432.32
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.011	\$110,430.00	0.33%	\$28.13
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	1.305	\$12,085,564.00	35.63%	\$3,337.72
Regional School District	0.730	\$6,767,168.00	19.95%	\$1,867.08
County Purposes	0.615	\$5,697,934.54	16.80%	\$1,572.95
County Library	0.045	\$413,429.40	1.22%	\$115.09
County Board of Health		\$27.60	0.00%	\$0.00
County Open Space	0.003	\$22,591.33	0.07%	\$7.67
Other County Levies (total)			0.00%	\$0.00
<hr/>				
Total (Calendar Year 2022 Budget)	3.660	\$33,916,679.87	100.00%	\$9,360.96
<hr/>				
Total Taxable Valuation as of October 1, 2022		<u>\$926,550,900.00</u>		
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		<u>\$255,764.00</u>		
<hr/>				
<u>Prior Year to Current Year Comparison</u>				
<hr/>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year		Current Year	% Change (+/-)	
0.951		0.980	3.05%	
<hr/>				
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$8,819,535.00		\$9,076,889.00	2.92%	\$257,354.00
<hr/>				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)
\$2,432.32		\$2,506.49	3.05%	\$74.17
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Sheet UFB-1				

<u>Current Year 2023 Budget</u>		
<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$9,076,889.00
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	\$12,327,275.00
Regional School District	ESTIMATED	\$6,902,511.00
County Purposes	ESTIMATED	\$5,820,717.00
County Library	ESTIMATED	\$422,341.00
County Board of Health		
County Open Space	ESTIMATED	\$23,086.00
Other County Levies (total)		
<hr/>		
Total ESTIMATED amount to be raised by taxes		\$34,683,249.00
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Revenue Anticipated, Excluding Tax Levy		3,537,301.02
Budget Appropriations, before Reserve for Uncollected Taxes		11,418,168.02
Total Non-Municipal Tax Levy		\$25,606,360.00
Amount to be Raised by Taxes - Before RUT		\$33,487,227.00
Reserve for Uncollected Taxes (RUT)		\$1,200,000.00
Total Amount to be Raised by Taxes		\$34,687,227.00
<hr/>		
% of Tax Collections used to Calculate RUT		96.54%
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If % used exceeds the actual collection % then reference the statutory exception used		
<hr/>		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2022		33,455,535.07
Total Tax Levy, CY 2022		33,971,360.78
% of Taxes Collected, CY 2022		98.48%
<hr/>		
Delinquent Taxes - December 31, 2022		\$405,727.59
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	2.48%	\$50,000.00	\$2,020,000.00	\$2,070,000.00	\$1,980,000.00			\$90,000.00				
08	Local Revenue	-13.97%	(\$104,130.27)	\$745,130.27	\$641,000.00	\$351,000.00			\$290,000.00				
09	State Aid (without offsetting appropriation)	1.78%	\$11,362.00	\$640,030.00	\$651,392.00	\$651,392.00							
08	Uniform Construction Code Fees	-100.00%	(\$289,163.35)	\$289,163.35	\$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	-34.60%	(\$105,455.04)	\$304,773.06	\$199,318.02	\$199,318.02							
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	-6.36%	(\$22,070.93)	\$347,070.93	\$325,000.00	\$325,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.94%	(\$472,051.28)	\$9,548,940.28	\$9,076,889.00	\$9,076,889.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.14%	(\$154.37)	\$110,584.37	\$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	-6.62%	(\$931,663.24)	\$14,066,094.26	\$13,134,431.02	\$12,618,168.02	\$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 Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	10.00	0.38%	\$4,300.00	\$1,135,014.00	\$1,139,314.00	\$1,139,314.00								
21	Land-Use Administration	2.00		1.72%	\$3,012.50	\$174,937.50	\$177,950.00	\$177,950.00								
22	Uniform Construction Code			-99.96%	(\$236,450.00)	\$236,550.00	\$100.00	\$100.00								
23	Insurance			13.33%	\$187,224.00	\$1,404,306.00	\$1,591,530.00	\$1,591,530.00								
25	Public Safety	15.00	2.00	-1.71%	(\$41,619.97)	\$2,437,991.73	\$2,396,371.76	\$2,396,371.76								
26	Public Works	13.00		-2.77%	(\$62,666.95)	\$2,264,008.21	\$2,201,341.26	\$2,092,341.26				\$109,000.00				
27	Health and Human Services		1.00	-10.46%	(\$4,612.50)	\$44,112.50	\$39,500.00	\$39,500.00								
28	Parks and Recreation		1.00	-74.74%	(\$221,803.00)	\$296,781.00	\$74,978.00	\$74,978.00								
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			12.14%	\$55,600.00	\$458,175.00	\$513,775.00	\$447,675.00				\$66,100.00				
32	Landfill / Solid Waste Disposal			29.48%	\$225,000.00	\$763,200.00	\$988,200.00	\$988,200.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			4.99%	\$55,400.38	\$1,109,260.62	\$1,164,661.00	\$1,160,061.00				\$4,600.00				
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			-14.38%	(\$142,110.00)	\$987,983.00	\$845,873.00	\$747,573.00				\$98,300.00				
45	Debt			5.19%	\$28,760.00	\$554,060.00	\$582,820.00	\$416,020.00		\$64,800.00		\$102,000.00				
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			3.48%	\$2,400.00	\$69,063.00	\$71,463.00	\$71,463.00		\$71,463.00						
Total		35.00	14.00	-1.11%	(\$147,565.54)	\$13,281,996.56	\$13,134,431.02	\$12,618,168.02	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	414	\$13,583,600.00	1.47%
2 Residential	3,175	\$812,049,400.00	87.64%
3A/3B Farm	171	\$19,577,500.00	2.11%
4A Commercial	114	\$78,343,700.00	8.46%
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			0.00%
Total	3,880	\$926,550,900.00	100.00%

Average Ratio (%), Assessed to True Value		85.03%
Equalized Valuation, Taxable Properties		\$1,089,675,291.07

Total # of property tax appeals filed in 2022	County Tax Board	11.00
	State Tax Court	1.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		5.00

Amount paid out by municipality for tax appeals in 2022	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,062,500.00	14.92%
15B Other Schools			0.00%
15C Public Property	241	\$45,200,500.00	60.98%
15D Church and Charities	15	\$10,108,800.00	13.64%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	24	\$7,757,500.00	10.46%
Total	282	\$74,129,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
		8.00%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
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 (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2022 Total Tax Rate
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	18,850.00	\$17,500.00				\$1,350.00
Supervisory Staff (Department Heads & Managers)	6.00	1.00	952,818.00	\$676,100.00		\$92,418.00	\$132,500.00	\$51,800.00
Police Officers (Including Superior Officers)	15.00		3,135,346.00	\$1,810,000.00	\$206,125.00	\$606,571.00	\$358,400.00	\$154,250.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00	6.00	1,486,630.00	\$947,655.00	\$112,250.00	\$122,325.00	\$223,300.00	\$81,100.00
All Other Non-Union Employees not listed above	2.00	2.00	238,647.00	\$155,300.00		\$23,247.00	\$48,100.00	\$12,000.00
Totals	35.00	14.00	5,832,291.00	\$3,606,555.00	\$318,375.00	\$844,561.00	\$762,300.00	\$300,500.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	3.00	\$14,133.52	\$42,400.56	7.00	\$11,969.28	\$83,784.96
Parent & Child	1.00	\$25,864.32	\$25,864.32	1.00	\$21,425.04	\$21,425.04
Employee & Spouse (or Partner)	7.00	\$27,802.15	\$194,615.05	4.00	\$23,938.56	\$95,754.24
Family	12.00	\$39,157.99	\$469,895.88	17.00	\$33,394.32	\$567,703.44
Employee Cost Sharing Contribution (enter as negative -)			(\$204,092.14)			(\$159,177.08)
Subtotal	23.00		\$528,683.67	29.00		\$609,490.60
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	10	\$4,612.56	\$46,125.60	9	\$5,776.63	\$51,989.67
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	12	\$14,169.65	\$170,035.80	14	\$12,940.97	\$181,173.58
Family	5	\$39,983.83	\$199,919.16	5	\$37,586.16	\$187,930.80
Employee Cost Sharing Contribution (enter as negative -)			(\$6,490.56)			(\$6,047.40)
Subtotal	27.00		\$409,590.00	28.00		\$415,046.65
GRAND TOTAL	50.00		\$938,273.67	57.00		\$1,024,537.25

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

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

YES
YES

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

USER FRIENDLY BUDGET SECTION
 ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Supervisory Staff		\$131,104.67		X	X
Clerical Staff		\$6,158.92	X		
DPW Staff		\$84,427.28	X		
PBA		\$694,264.42	X		
Totals	0.00	\$915,955.29			
Total Funds Reserved as of end of 2022			\$663,009.37		
Total Funds Appropriated in 2023			\$100.00		

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

Gross Debt			Net Debt	Current Year Budget	2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$98,000.00		
Regional School Debt			\$0.00	Utility Fund - Interest	\$4,000.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$139,800.00		
Sewer			\$198,000.00	Bond Anticipation Notes - Interest	\$30,600.00		
			\$198,000.00	Bonds - Principal	\$260,000.00	\$260,000.00	\$128,000.00
			\$0.00	Bonds - Interest	\$19,320.00	\$11,420.00	\$3,520.00
			\$0.00	Loans & Other Debt - Principal	\$28,575.00	\$29,150.00	\$29,735.00
			\$0.00	Loans & Other Debt - Interest	\$2,525.00	\$1,950.00	\$1,365.00
			\$0.00				
				Total	\$582,820.00	\$302,520.00	\$162,620.00
Municipal Purposes							
Debt Authorized (BNI)			\$0.00	Total Principal	\$526,375.00	\$289,150.00	\$157,735.00
Notes Outstanding			\$815,500.00	Total Interest	\$56,445.00	\$13,370.00	\$4,885.00
Bonds Outstanding			\$648,000.00	% of Total Current Year Budget	4.44%		
Loans and Other Debt			\$602,973.82				
				Description	Debt Not Listed Above		
Total (Current Year)			\$2,264,473.82	Total Guarantees - Governmental			
				Total Guarantees - Other			
				Total Capital/Equipment Leases			
				Total Other	\$134,230.91	\$134,230.92	\$134,230.91
				Bond Rating	Moody's	Standard & Poors	Fitch
				Rating		AA+	
				Year of Last Rating		2015	
				Mark "X" if Municipality has no bond rating			
Population (2020 census)			8,028				
Per Capita Gross Debt			\$282.07				
Per Capita Net Debt			\$198.02				
3 Year Average Property Valuation			\$1,096,074,376.33				
Net Debt as % of 3 Year Average Property Valuation			0.15%				

Sheet UFB-10

[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)		