



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 1904 Byram Township - County of Sussex Adopted

Municode: 1904Filename: 1904_fba_2023.xlsm

Website: www.byramtwp.org

Phone Number: 973-347-2500

Mailing Address: 10 Mansfield Dr

Municipality: StanhopeState: NJZip: 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
Lisa		Franco	12/31/2023	cfranco@byramtwp.org
Jack		Gallagher	12/31/2023	kgallagher@byramtwp.org
Harvey		Roseff	12/31/2025	hroseff@byramtwp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.951	\$8,819,535.00	26.00%	\$2,432.32	Municipal Purpose Tax	ACTUAL	\$9,076,889.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.011	\$110,430.00	0.33%	\$28.13	Municipal Open Space	ACTUAL	\$110,430.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.305	\$12,085,564.00	35.63%	\$3,337.72	Local School District	ESTIMATED	\$12,327,275.00
Regional School District	0.730	\$6,767,168.00	19.95%	\$1,867.08	Regional School District	ESTIMATED	\$6,902,511.00
County Purposes	0.615	\$5,697,934.54	16.80%	\$1,572.95	County Purposes	ESTIMATED	\$5,820,717.00
County Library	0.045	\$413,429.40	1.22%	\$115.09	County Library	ESTIMATED	\$422,341.00
County Board of Health		\$27.60	0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$22,591.33	0.07%	\$7.67	County Open Space	ESTIMATED	\$23,086.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	3.660	\$33,916,679.87	100.00%	\$9,360.96	Total ESTIMATED amount to be raised by taxes		\$34,683,249.00
Total Taxable Valuation as of October 1, 2022 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		
					Total Tax Levy, CY 2022		
					% of Taxes Collected, CY 2022		
					Delinquent Taxes - December 31, 2022		

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						
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%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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			
				Bond Anticipation Notes - Principal	\$139,800.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$30,600.00			
Sewer	\$198,000.00	\$198,000.00	\$0.00	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	\$45,750.00
			\$0.00	Loans & Other Debt - Interest	\$2,525.00	\$1,950.00	\$1,365.00	\$950.00
			\$0.00					
				Total	\$582,820.00	\$302,520.00	\$162,620.00	\$46,700.00
Municipal Purposes				Total Principal	\$526,375.00	\$289,150.00	\$157,735.00	\$45,750.00
Debt Authorized (BNI)			\$0.00	Total Interest	\$56,445.00	\$13,370.00	\$4,885.00	\$950.00
Notes Outstanding	\$815,500.00		\$815,500.00	% of Total Current Year Budget	4.44%			
Bonds Outstanding	\$648,000.00		\$648,000.00					
Loans and Other Debt	\$602,973.82	\$476,761.49	\$126,212.33					
Total (Current Year)	\$2,264,473.82	\$674,761.49	\$1,589,712.33					
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%						
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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[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)		