



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1904 Byram Township - County of Sussex

Introduced

Municode: 1904 Filename: 1904_fbi_2025.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

Cert. Number

Ashleigh		Frueholz	N-912	afrueholz@byramtwp.org
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Municipal Clerk

Cynthia		Church	C-1933	cchurch@byramtwp.org
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Registered Municipal Accountant

Raymond	A	Sarinelli	7/16/1901	rasarinelli@nisivoccia.com
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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

Government Type: Council-Manager (Faulkner)

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.992	\$9,184,793.73	25.93%	\$2,539.52	Municipal Purpose Tax	ACTUAL	\$9,477,421.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.012	\$110,430.00	0.31%	\$30.72	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	1.420	\$13,131,442.00	37.08%	\$3,635.20	Local School District	ESTIMATED	\$13,394,071.00
Regional School District	0.751	\$6,943,366.00	19.60%	\$1,922.56	Regional School District	ESTIMATED	\$7,082,233.00
County Purposes	0.605	\$5,592,739.38	15.79%	\$1,548.80	County Purposes	ESTIMATED	\$5,724,436.00
County Library	0.047	\$433,904.84	1.23%	\$120.32	County Library	ESTIMATED	\$444,124.00
County Board of Health	0.000	\$1.67	0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$21,558.17	0.06%	\$7.68	County Open Space	ESTIMATED	\$22,088.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2024	\$928,611,500.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					3,987,966.00		
Current Year (2025) Average Residential Assessment			\$256,200.00		Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2024) Average Residential Assessment			\$256,000.00		12,265,387.00		
					Total Non-Municipal Tax Levy		
					\$26,777,382.00		
					Amount to be Raised by Taxes - Before RUT		
					\$35,054,803.00		
					Reserve for Uncollected Taxes (RUT)		
					\$1,200,000.00		
					Total Amount to be Raised by Taxes		
					\$36,254,803.00		
					% of Tax Collections used to Calculate RUT		
					96.69%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		
					35,080,326.08		
					Total Tax Levy, CY 2024		
					35,549,728.31		
					% of Taxes Collected, CY 2024		
					98.68%		
					Delinquent Taxes - December 31, 2024		
					\$398,628.63		

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	21.85%	\$390,000.00	\$1,785,000.00	\$2,175,000.00	\$2,085,000.00			\$90,000.00				
08	Local Revenue	-3.94%	(\$40,842.79)	\$1,036,842.79	\$996,000.00	\$691,000.00			\$305,000.00				
09	State Aid (without offsetting appropriation)	-7.25%	(\$50,323.59)	\$693,984.59	\$643,661.00	\$643,661.00							
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	-77.33%	(\$711,837.82)	\$920,573.82	\$208,736.00	\$208,736.00							
08	Other Special Items	0.00%	\$0.00	\$34,569.00	\$34,569.00	\$34,569.00							
15	Receipts from Delinquent Taxes	-9.69%	(\$34,886.06)	\$359,886.06	\$325,000.00	\$325,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-5.47%	(\$548,019.66)	\$10,025,440.66	\$9,477,421.00	\$9,477,421.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.35%	(\$385.12)	\$110,815.12	\$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	-6.66%	(\$996,295.04)	\$14,967,112.04	\$13,970,817.00	\$13,465,387.00	\$110,430.00	\$0.00	\$395,000.00	\$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	3.93%	\$46,220.00	\$1,174,764.00	\$1,220,984.00	\$1,220,984.00								
21	Land-Use Administration	2.00		9.01%	\$16,320.00	\$181,050.00	\$197,370.00	\$197,370.00								
22	Uniform Construction Code			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
23	Insurance			6.97%	\$120,026.00	\$1,721,273.00	\$1,841,299.00	\$1,841,099.00				\$200.00				
25	Public Safety	14.00	2.00	-0.78%	(\$18,599.53)	\$2,378,744.53	\$2,360,145.00	\$2,360,145.00								
26	Public Works	13.00		9.76%	\$222,969.69	\$2,285,166.31	\$2,508,136.00	\$2,101,700.00	\$201,236.00			\$205,200.00				
27	Health and Human Services		1.00	-2.15%	(\$955.00)	\$44,500.00	\$43,545.00	\$43,545.00								
28	Parks and Recreation	1.00		-91.84%	(\$1,284,568.98)	\$1,398,678.98	\$114,110.00	\$106,610.00	\$7,500.00							
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			1.85%	\$9,500.00	\$514,675.00	\$524,175.00	\$448,575.00				\$75,600.00				
32	Landfill / Solid Waste Disposal			1.17%	\$12,000.00	\$1,028,200.00	\$1,040,200.00	\$1,040,200.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.28%	\$60,464.00	\$1,145,906.00	\$1,206,370.00	\$1,183,270.00				\$23,100.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			2.01%	\$2,946.00	\$146,454.00	\$149,400.00	\$149,400.00								
44	Capital			24.09%	\$200,400.00	\$831,923.00	\$1,032,323.00	\$941,423.00				\$90,900.00				
45	Debt			-20.05%	(\$105,840.00)	\$527,970.00	\$422,130.00	\$422,130.00								
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			0.00%	\$0.00	\$110,430.00	\$110,430.00			\$110,430.00						
Total		35.00	13.00	-4.90%	(\$719,117.82)	\$14,689,934.82	\$13,970,817.00	\$13,256,651.00	\$208,736.00	\$110,430.00	\$0.00	\$395,000.00	\$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, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	395	\$12,798,400.00	1.38%
2 Residential	3,163	\$810,473,400.00	87.28%
3A/3B Farm	171	\$20,321,600.00	2.19%
4A Commercial	114	\$80,321,400.00	8.65%
4B Industrial	3	\$1,881,100.00	0.20%
4C Apartments	4	\$2,815,600.00	0.30%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,850	\$928,611,500.00	100.00%

Average Ratio (%), Assessed to True Value	64.13%
Equalized Valuation, Taxable Properties	\$1,448,014,189.93

Total # of property tax appeals filed in 2024	County Tax Board	2.00
	State Tax Court	0.00
Number of 2024 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2024	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,062,500.00	14.34%
15B Other Schools			0.00%
15C Public Property	251	\$43,829,600.00	56.83%
15D Church and Charities	16	\$10,280,900.00	13.33%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	39	\$11,945,000.00	15.49%
Total	308	\$77,118,000.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 8.30%			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions							Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
																			</	

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	18,900.00	\$17,500.00				\$1,400.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	1,069,950.00	\$760,500.00		\$75,250.00	\$176,000.00	\$58,200.00
Police Officers (Including Superior Officers)	14.00		2,970,452.00	\$1,633,600.00	\$206,125.00	\$624,727.00	\$381,000.00	\$125,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00	6.00	1,534,700.00	\$951,700.00	\$112,250.00	\$124,050.00	\$273,900.00	\$72,800.00
All Other Non-Union Employees not listed above	2.00	1.00	211,300.00	\$123,700.00		\$20,100.00	\$58,000.00	\$9,500.00
Totals	35.00	13.00	5,805,302.00	\$3,487,000.00	\$318,375.00	\$844,127.00	\$888,900.00	\$266,900.00

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	12.00	\$17,493.99	\$209,927.88	8.00	\$14,760.36	\$118,082.88
Parent & Child			\$0.00	1.00	\$27,843.72	\$27,843.72
Employee & Spouse (or Partner)	3.00	\$32,475.28	\$97,425.84	3.00	\$28,024.64	\$84,073.92
Family	16.00	\$47,974.70	\$767,595.20	14.00	\$42,232.65	\$591,257.10
Employee Cost Sharing Contribution (enter as negative -)			(\$285,332.32)			(\$225,198.19)
Subtotal	31.00		\$789,616.60	26.00		\$596,059.43
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	\$5,652.00	\$56,520.00	10	\$5,003.64	\$50,036.40
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	13	\$21,411.40	\$278,348.20	13	\$19,762.26	\$256,909.38
Family	4	\$45,673.62	\$182,694.48	4	\$38,882.82	\$155,531.28
Employee Cost Sharing Contribution (enter as negative -)			(\$21,407.52)			(\$18,410.64)
Subtotal	27.00		\$496,155.16	27.00		\$444,066.42
GRAND TOTAL	58.00		\$1,285,771.76	53.00		\$1,040,125.85

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

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt		Deductions		Net Debt	Current Year Budget		2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt				\$0.00	Utility Fund - Principal				
Regional School Debt				\$0.00	Utility Fund - Interest				
					Bond Anticipation Notes - Principal	\$226,800.00			
					Bond Anticipation Notes - Interest	\$32,710.00			
Utility Fund Debt					Bonds - Principal	\$128,000.00			
Sewer				\$0.00	Bonds - Interest	\$3,520.00			
				\$0.00	Loans & Other Debt - Principal	\$160,665.12	\$96,779.02	\$15,391.94	
				\$0.00	Loans & Other Debt - Interest	\$4,657.39	\$1,428.03	\$153.92	
				\$0.00					
					Total	\$556,352.51	\$98,207.05	\$15,545.86	\$0.00
Municipal Purposes					Total Principal	\$515,465.12	\$96,779.02	\$15,391.94	\$0.00
Debt Authorized (BNI)	\$1,512,000.00			\$1,512,000.00	Total Interest	\$40,887.39	\$1,428.03	\$153.92	\$0.00
Notes Outstanding	\$670,900.00			\$670,900.00	% of Total Current Year Budget	3.98%			
Bonds Outstanding	\$128,000.00	\$76,454.58		\$51,545.42					
Loans and Other Debt	\$276,796.89	\$188,705.94		\$88,090.95					
					Description	Debt Not Listed Above			
					Total Guarantees - Governmental				
					Total Guarantees - Other				
					Total Capital/Equipment Leases				
					Total Other				
					Bond Rating	Moody's	Standard & Poors	Fitch	
					Rating		AA+		
					Year of Last Rating		2015		
					Mark "X" if Municipality has no bond rating				
					Sheet UFB-10				

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 Prinicipal & Interest (Byram Share)		