



State of New Jersey
Local Government Services

Year: 2017 Municipal User Friendly Budget

MUNICIPALITY: 1904 Byram Township - County of Sussex

Adopted

Municode: 904

Website: www.byrantwp.org

Filename: 1904_fba_2017.xlsm

Phone Number:

973-347-2500

Mailing Address:

10 Mansfield Drive

Email the UFB if not using Outlook

Municipality:

Stanhope

State: NJ Zip: 07834

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

James

Oscovitch

12/31/2017

joscovitch@byrantwp.org

Chief Administrative Officer

Joseph

Sabatini

jsabatini@byrantwp.org

Chief Financial Officer

Ashleigh

Frueholz

afrueholz@byrantwp.org

Municipal Clerk

Doris

Elynn

delynn@byrantwp.org

Registered Municipal Accountant

Raymond

Sarinelli

rsarinelli@n.sivocla.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Scott

Olson

11/31/2019

solson@byrantwp.org

Mare

Railey

12/31/2017

mariley@byrantwp.org

Nisha

Kash

12/31/2019

nkaash@byrantwp.org

David

Gray

12/31/2019

dgray@byrantwp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	0.900	\$8,337,180.00	26.31%	\$2,279.76
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.011	\$110,430.00	0.35%	\$27.86
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.267	\$11,726,275.00	37.01%	\$3,209.40
Regional School District	0.666	\$6,163,789.00	19.45%	\$1,687.02
County Purposes	0.529	\$4,886,845.44	15.42%	\$1,339.99
County Library	0.034	\$307,912.03	0.97%	\$86.12
County Board of Health	0.015	\$132,406.04	0.42%	\$38.00
County Open Space	0.003	\$22,747.32	0.07%	\$7.60
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.425	\$31,687,584.83	100.00%	\$8,675.76

Total Taxable Valuation as of October 1, 2016 \$926,499,000.00
(To be used to calculate the current year tax rate)
Current Year Average Residential Assessment \$253,307.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.900	0.916	1.78%

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,337,180.00	\$8,491,284.47	1.85%	\$154,104.47

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,279.76	\$2,320.29	1.78%	\$40.53

Sheet UFB-1

Current Year 2017 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$8,491,284.47
Municipal Library		
Municipal Open Space	ACTUAL	\$110,430.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$11,960,801.00
Regional School District	ESTIMATED	\$6,287,065.00
County Purposes	ESTIMATED	\$5,005,589.00
County Library	ESTIMATED	\$315,407.00
County Board of Health	ESTIMATED	\$135,641.00
County Open Space	ESTIMATED	\$23,322.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$32,329,539.47

Revenue Anticipated, Excluding Tax Levy	2,847,296.72
Budget Appropriations, before Reserve for Uncollected Taxes	10,138,581.19
Total Non-Municipal Tax Levy	\$23,838,255.00
Amount to be Raised by Taxes - Before RUT	\$31,129,539.47
Reserve for Uncollected Taxes (RUT)	\$1,200,000.00
Total Amount to be Raised by Taxes	\$32,329,539.47

% of Tax Collections used to Calculate RUT 96.29%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2016	31,151,841.11
Total Tax Levy, CY 2016	31,828,935.22
% of Taxes Collected, CY 2016	97.87%
Delinquent Taxes - December 31, 2016	\$498,798.98

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$1,410,102.00	\$1,410,102.00	\$1,370,102.00		\$40,000.00					
08	Local Revenue	-15.97%	(\$92,928.11)	\$581,997.11	\$489,069.00	\$225,069.00		\$264,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$617,395.00	\$617,395.00	\$617,395.00							
08	Uniform Construction Code Fees	-10.58%	(\$15,380.00)	\$145,380.00	\$130,000.00	\$130,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	59.78%	\$48,538.76	\$81,191.96	\$129,730.72	\$129,730.72							
08	Other Special Items	0.00%	\$0.00	\$50,833.00	\$50,833.00	\$25,000.00	\$25,833.00						
15	Receipts from Delinquent Taxes	-34.43%	(\$183,946.12)	\$533,946.12	\$350,000.00	\$350,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.40%	(\$484,775.72)	\$8,976,060.19	\$8,491,284.47	\$8,491,284.47							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-2.45%	(\$2,777.66)	\$113,207.66	\$110,430.00		\$110,430.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.85%	(\$731,268.85)	\$12,510,113.04	\$11,778,844.19	\$11,338,581.19	\$136,263.00	\$304,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time 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	Server Utility	Utility	Utility	Utility	Utility
20	General Government	5.50	8.00	2.50%	\$24,158.00	\$966,056.00	\$990,214.00							
21	Land-Use Administration	1.50		15.73%	\$22,150.00	\$140,850.00	\$163,000.00							
22	Uniform Construction Code		2.00	-29.90%	(\$41,375.00)	\$138,375.00	\$97,000.00							
23	Insurance			-9.43%	(\$184,708.00)	\$1,958,569.00	\$1,773,861.00							
25	Public Safety	14.00	2.00	6.21%	\$146,962.21	\$2,367,987.79	\$2,514,950.00	\$2,402,450.00	\$112,500.00					
26	Public Works	11.00	1.00	10.82%	\$175,396.89	\$1,621,678.11	\$1,797,075.00	\$1,728,800.00		\$68,275.00				
27	Health and Human Services		3.00	1.07%	\$600.00	\$56,326.00	\$56,926.00							
28	Parks and Recreation	1.00		-13.58%	(\$12,670.00)	\$93,280.00	\$80,610.00							
29	Education (Including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00							
30	Unclassified			0.00%	\$0.00	\$100.00	\$100.00							
31	Utilities and Bulk Purchases			-1.24%	(\$5,165.00)	\$415,240.00	\$355,075.00			\$55,000.00				
32	Landfill / Solid Waste Disposal			-1.60%	(\$11,429.48)	\$713,160.40	\$701,730.72	\$684,500.00	\$17,230.72					
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			2.80%	\$23,998.47	\$856,623.00	\$880,621.47			\$1,100.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00							
44	Capital			30.00%	\$142,250.00	\$474,088.00	\$616,338.00	\$470,913.00		\$145,425.00				
45	Debt			-14.19%	(\$72,515.00)	\$511,195.00	\$438,680.00	\$325,880.00	\$78,600.00	\$34,200.00				
46	Deferred Charges			-100.00%	(\$30,250.00)	\$30,250.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,200,000.00	\$1,200,000.00							
55	Surplus General Budget			4.06%	\$2,250.00	\$55,413.00	\$57,663.00							
Total		33.00	16.00	1.55%	\$179,653.09	\$11,599,191.10	\$11,778,844.19	\$11,208,850.47	\$129,730.72	\$136,263.00	\$304,000.00	\$0.00	\$0.00	\$0.00

Revenues at Risk
Non-recurring appropriation reductions
Future Year Appropriation Increases
Structural Imbalance Offsets

Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	456	\$15,300,000.00	1.65%
2 Residential	3,215	\$814,380,700.00	87.90%
3A/3B Farm	159	\$15,742,200.00	1.70%
4A Commercial	119	\$78,079,400.00	8.43%
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	3,955	\$926,499,000.00	100.00%

Average Ratio (%), Assessed to True Value	95.84%
Equalized Valuation, Taxable Properties	\$966,714,315.53

Total # of property tax appeals filed in 2016	County Tax Board	35.00
	State Tax Court	5.00
Number of 2016 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		3.00
Amount paid out by municipality for tax appeals in 2016		\$13,203.04

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,062,500.00	16.28%
15B Other Schools			0.00%
15C Public Property	215	\$43,798,200.00	64.47%
15D Church and Charities	14	\$9,928,900.00	14.62%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	10	\$3,141,500.00	4.62%
Total	241	\$67,931,100.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties
7.33%

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 2016 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
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	19,650.00	\$17,500.00		\$750.00		\$1,400.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	1,009,862.14	\$694,862.14		\$72,000.00	\$189,500.00	\$53,500.00
Police Officers (Including Superior Officers)	14.00		1,095,414.47		\$222,625.00	\$407,389.47	\$341,900.00	\$123,500.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00	6.00	1,350,057.08	\$811,307.08	\$110,750.00	\$105,500.00	\$259,400.00	\$63,100.00
All Other Non-Union Employees not listed above	1.00	3.00	126,008.64	\$75,158.64		\$8,150.00	\$36,900.00	\$5,800.00
Totals	33.00	16.00	3,600,992.33	\$1,598,827.86	\$333,375.00	\$593,789.47	\$827,700.00	\$247,300.00

Is the Local Government required to comply with NJSA 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

Active Employees - Health Benefits - Annual Cost				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
Elected Officials - Health Benefits - Annual Cost									
Single Coverage				6.00	\$17,350.00	\$104,100.00	6.00	\$17,000.00	\$102,000.00
Parent & Child				1.00	\$21,200.00	\$21,200.00	1.00	\$22,800.00	\$22,800.00
Employee & Spouse (or Partner)				4.00	\$34,800.00	\$139,200.00	7.00	\$35,600.00	\$249,200.00
Family				9.00	\$42,500.00	\$382,500.00	17.00	\$42,600.00	\$724,200.00
Employee Cost Sharing Contribution (enter as negative -)						(\$180,550.00)			(\$223,600.00)
Subtotal				20.00		\$466,450.00	31.00		\$874,600.00
Retirees - 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				5	\$12,300.00	\$61,500.00	5	\$15,000.00	\$75,000.00
Parent & Child						\$0.00			\$0.00
Employee & Spouse (or Partner)				17	\$28,750.00	\$488,750.00	17	\$28,800.00	\$489,600.00
Family				4	\$44,400.00	\$177,600.00	4	\$45,000.00	\$180,000.00
Employee Cost Sharing Contribution (enter as negative -)						(\$2,500.00)			(\$500.00)
Subtotal				26.00		\$725,350.00	26.00		\$744,100.00
GRAND TOTAL				46.00		\$1,191,800.00	57.00		\$1,618,700.00

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)?

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

NO

NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

[illegible]

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

Gross Debt				Net Debt		Current Year				2018				2019				All Additional Future Years' Budgets			
Debt				Deductions		Budget				Budget				Budget							
Local School Debt		\$3,540,000.00		\$3,540,000.00	\$0.00	Utility Fund - Principal				\$30,000.00	\$69,800.00	\$69,800.00	\$406,400.00								
	Regional School Debt	\$0.00		\$0.00	\$0.00	Utility Fund - Interest				\$4,200.00	\$9,600.00	\$8,400.00	\$30,300.00								
Utility Fund Debt						Bond Anticipation Notes - Principal				\$40,500.00											
						Bond Anticipation Notes - Interest				\$4,800.00											
						Bonds - Principal				\$200,000.00	\$200,000.00	\$200,000.00	\$1,128,000.00								
						Bonds - Interest				\$37,050.00	\$34,020.00	\$30,520.00	\$84,060.00								
Sewer						Loans & Other Debt - Principal				\$36,558.00	\$37,293.00	\$38,043.00	\$245,722.00								
						Loans & Other Debt - Interest				\$6,972.00	\$6,237.00	\$5,487.00	\$18,554.00								
						Total				\$360,080.00	\$356,950.00	\$352,250.00	\$1,913,036.00								
Municipal Purposes																					
Debt Authorized					\$0.00	Total Principal				\$307,058.00	\$307,093.00	\$307,843.00	\$1,780,122.00								
Notes Outstanding		\$405,000.00			\$405,000.00	Total Interest				\$53,022.00	\$49,857.00	\$44,407.00	\$132,914.00								
Bonds Outstanding		\$2,208,000.00		\$634,109.48	\$1,573,890.52	% of Total Current Year Budget				3.06%											
Loans and Other Debt		\$1,632,809.76		\$123,127.70	\$1,509,682.06																
Total (Current Year)		\$8,361,809.76		\$4,873,237.18	\$3,488,572.58	Description				Debt Not Listed Above											
						Total Guarantees - Governmental															
						Total Guarantees - Other															
						Total Capital/Equipment Leases															
						Total Other				\$212,830.94	\$210,580.94	\$208,330.94	\$1,208,350.95								
Population (2010 census)					8,350																
Per Capita Gross Debt					\$1,001.41																
Per Capita Net Debt					\$417.79																
3 Yr. Average Property Valuation					\$966,150,464.00																
Net Debt as % of 3 Year Avg Property Valuation					0.36%																

Bond Rating		Rating		Year of Last Rating	
Moody's	Standard & Poors	Fitch			
	AA+				
	2015				

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION - Notes

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

URB 10 - "Other Debt" - Open Space Bonds Principal & Interest & Forest Lake Special Assessment Loan Principal & Interest (Byram Share)

[illegible]