



State of New Jersey
Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY:

1904 Byram Township - County of Sussex

▼

Municode:

1904

Filename:

1904_fba_2019.xlsm

Website:

www.byramtwp.org

Phone Number:

973-347-2500

Mailing Address:

10 Mansfield Dr

Adopted

▼

Email the UFB if not using Outlook

Municipality:

Stanhope

State:

NJ

Zip:

07874

Mayor				
First Name	Middle Name	Last Name	Term Expires	Business Email
Alexander		Rubenstein	12/31/2021	arubenstein@byramtwp.org
Chief Administrative Officer				
Joseph		Sabatini		jsabatini@byramtwp.org
Chief Financial Officer				
Ashleigh		Frueholz		afrueholz@byramtwp.org
Municipal Clerk				
Doris		Flynn		dflynn@byramtwp.org
Registered Municipal Accountant				
Raymond		Sarinelli		rsarinelli@nisivoccia.com
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Scott		Olson	12/31/2019	solson@byramtwp.org
Nisha		Kash	12/31/2019	nkash@byramtwp.org
David		Gray	12/31/2019	dgray@byramtwp.org
Harvey		Roseff	12/31/2021	hroseff@byramtwp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget					
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy			
Municipal Purpose Tax	0.922	\$8,536,187.40	26.03%	\$0.00	Municipal Purpose Tax	ACTUAL	\$8,649,092.00			
Municipal Library			0.00%	\$0.00	Municipal Library					
Municipal Open Space	0.011	\$110,430.00	0.34%	\$0.00	Municipal Open Space	ACTUAL	\$110,430.00			
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	1.289	\$11,920,194.00	36.35%	\$0.00	Local School District	ESTIMATED	\$12,158,598.00			
Regional School District	0.699	\$6,470,356.00	19.73%	\$0.00	Regional School District	ESTIMATED	\$6,599,763.00			
County Purposes	0.582	\$5,376,854.47	16.40%	\$0.00	County Purposes	ESTIMATED	\$5,495,417.00			
County Library	0.039	\$352,421.20	1.07%	\$0.00	County Library	ESTIMATED	\$360,208.00			
County Board of Health			0.00%	\$0.00	County Board of Health					
County Open Space	0.003	\$23,059.60	0.07%	\$0.00	County Open Space	ESTIMATED	\$23,577.00			
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)					
Total (Calendar Year 2018 Budget)					3.545	\$32,789,502.67	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes	\$33,397,085.00
Total Taxable Valuation as of October 1, 2018					\$926,211,000.00					
(To be used to calculate the current year tax rate)										
Current Year Average Residential Assessment					\$253,491.00					
Prior Year to Current Year Comparison										
Comparison - Municipal Purposes Tax Rate										
Prior Year		Current Year		% Change (+/-)						
0.922		0.934		1.30%						
Comparison - Municipal Purposes Tax Levy										
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)				
\$8,536,187.40		\$8,649,092.00		1.32%		\$112,904.60				
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)										
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)				
\$0.00		\$2,367.61		#DIV/0!		\$2,367.61				
Sheet UFB-1										
Revenue Anticipated, Excluding Tax Levy					3,030,278.41					
Budget Appropriations, before Reserve for Uncollected Taxes					10,479,370.41					
Total Non-Municipal Tax Levy					\$24,747,993.00					
Amount to be Raised by Taxes - Before RUT					\$32,197,085.00					
Reserve for Uncollected Taxes (RUT)					\$1,200,000.00					
Total Amount to be Raised by Taxes					\$33,397,085.00					
% of Tax Collections used to Calculate RUT					96.41%					
If % used exceeds the actual collection % then reference the statutory exception used										
Tax Collections - ACTUAL as of Prior Year										
Total Tax Revenue, Collections CY 2018					32,185,707.09					
Total Tax Levy, CY 2018					32,858,503.20					
% of Taxes Collected, CY 2018					97.95%					
Delinquent Taxes - December 31, 2018					\$539,964.93					

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	12.61%	\$190,398.00	\$1,510,102.00	\$1,700,500.00	\$1,610,500.00		\$90,000.00					
08	Local Revenue	-17.06%	(\$112,005.30)	\$656,574.30	\$544,569.00	\$280,569.00		\$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	-1.09%	(\$1,426.50)	\$131,426.50	\$130,000.00	\$130,000.00							
	<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	-91.19%	(\$174,002.45)	\$190,816.86	\$16,814.41	\$16,814.41							
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	-22.73%	(\$102,955.07)	\$452,955.07	\$350,000.00	\$350,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-5.17%	(\$471,507.10)	\$9,120,599.10	\$8,649,092.00	\$8,649,092.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.18%	(\$204.50)	\$110,634.50	\$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	-5.23%	(\$671,702.92)	\$12,841,336.33	\$12,169,633.41	\$11,679,370.41	\$136,263.00	\$354,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Sewer	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility					
20	General Government	5.00	10.00	1.15%	\$12,360.00	\$1,075,264.00	\$1,087,624.00	\$1,087,624.00								
21	Land-Use Administration	2.00		-14.48%	(\$29,900.00)	\$206,550.00	\$176,650.00	\$176,650.00								
22	Uniform Construction Code		4.00	53.57%	\$52,500.00	\$98,000.00	\$150,500.00	\$150,500.00								
23	Insurance			0.28%	\$4,904.60	\$1,772,015.40	\$1,776,920.00	\$1,776,920.00								
25	Public Safety	14.00	2.00	5.59%	\$124,851.66	\$2,235,073.32	\$2,359,924.98	\$2,358,151.00	\$1,773.98							
26	Public Works	12.00		-10.22%	(\$208,725.00)	\$2,041,575.00	\$1,832,850.00	\$1,769,250.00			\$63,600.00					
27	Health and Human Services		2.00	-0.83%	(\$476.00)	\$57,526.00	\$57,050.00	\$57,050.00								
28	Parks and Recreation			-82.60%	(\$46,820.00)	\$56,680.00	\$9,860.00	\$9,860.00								
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			0.12%	\$500.00	\$410,775.00	\$411,275.00	\$355,075.00			\$56,200.00					
32	Landfill / Solid Waste Disposal			-1.16%	(\$8,526.11)	\$736,066.54	\$727,540.43	\$712,500.00	\$15,040.43							
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			8.07%	\$71,437.00	\$885,320.00	\$956,757.00	\$955,632.00			\$1,125.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			2.00%	\$2,601.00	\$130,050.00	\$132,651.00	\$132,651.00								
44	Capital			4.25%	\$27,215.00	\$640,553.00	\$667,768.00	\$531,393.00			\$136,375.00					
45	Debt			25.63%	\$114,260.00	\$445,740.00	\$560,000.00	\$389,200.00		\$74,100.00	\$96,700.00					
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			7.80%	\$4,500.00	\$57,663.00	\$62,163.00			\$62,163.00						
Total		33.00	18.00	1.00%	\$120,682.15	\$12,048,951.26	\$12,169,633.41	\$11,662,556.00	\$16,814.41	\$136,263.00	\$354,000.00	\$0.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	452	\$15,425,100.00	1.67%
2 Residential	3,207	\$812,944,700.00	87.77%
3A/3B Farm	158	\$17,117,300.00	1.85%
4A Commercial	119	\$77,727,200.00	8.39%
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	3,942	\$926,211,000.00	100.00%

Average Ratio (%), Assessed to True Value	92.96%
Equalized Valuation, Taxable Properties	\$996,354,345.96

Total # of property tax appeals filed in 2018	County Tax Board	24.00
	State Tax Court	2.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2018	\$2,222.16
---	------------

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,062,500.00	16.08%
15B Other Schools			0.00%
15C Public Property	218	\$44,060,100.00	64.06%
15D Church and Charities	14	\$9,928,900.00	14.44%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	13	\$3,726,300.00	5.42%

Total	247	\$68,777,800.00	100.00%
-------	-----	-----------------	---------

Percentage of Exempt vs. Non-Exempt Properties	7.43%
---	-------

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 2018 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

Long Term Tax Exemption

[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	19,550.00	\$17,500.00		\$650.00		\$1,400.00
Supervisory Staff (Department Heads & Managers)	5.00	2.00	827,643.00	\$593,018.00		\$70,725.00	\$118,500.00	\$45,400.00
Police Officers (Including Superior Officers)	14.00		2,899,659.00	\$1,727,032.00	\$225,250.00	\$473,877.00	\$342,200.00	\$131,300.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00	7.00	1,382,740.00	\$857,915.00	\$126,500.00	\$106,925.00	\$225,700.00	\$65,700.00
All Other Non-Union Employees not listed above	3.00	4.00	383,626.00	\$241,726.00		\$21,000.00	\$102,400.00	\$18,500.00
Totals	33.00	18.00	5,513,218.00	\$3,437,191.00	\$351,750.00	\$673,177.00	\$788,800.00	\$262,300.00

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

	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	7.00	\$11,640.00	\$81,480.00	6.00	\$13,584.00	\$81,504.00
Parent & Child	1.00	\$22,536.00	\$22,536.00	1.00	\$22,320.00	\$22,320.00
Employee & Spouse (or Partner)	4.00	\$34,359.00	\$137,436.00	6.00	\$34,276.00	\$205,656.00
Family	10.00	\$33,472.00	\$334,720.00	10.00	\$33,775.00	\$337,750.00
Employee Cost Sharing Contribution (enter as negative -)			(\$184,192.00)			(\$188,493.00)
Subtotal	22.00		\$391,980.00	23.00		\$458,737.00
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	7	\$10,654.00	\$74,578.00	6	\$8,832.00	\$52,992.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	17	\$25,953.00	\$441,201.00	17	\$29,368.00	\$499,256.00
Family	4	\$52,377.00	\$209,508.00	4	\$44,874.00	\$179,496.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,905.00)			(\$2,902.00)
Subtotal	28.00		\$721,382.00	27.00		\$728,842.00
GRAND TOTAL	50.00		\$1,113,362.00	50.00		\$1,187,579.00

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)?

NO

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

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 Deductions Net Debt				Current Year Budget 2020 Budget 2021 Budget All Additional Future Years' Budgets						
Local School Debt	\$2,165,000.00	\$2,165,000.00	\$0.00	Utility Fund - Principal	\$90,000.00	\$40,000.00	\$33,000.00			
Regional School Debt			\$0.00	Utility Fund - Interest	\$6,700.00	\$2,200.00	\$1,000.00			
				Bond Anticipation Notes - Principal	\$95,700.00					
Utility Fund Debt				Bond Anticipation Notes - Interest	\$19,450.00					
Sewer	\$511,000.00	\$511,000.00	\$0.00	Bonds - Principal	\$200,000.00	\$200,000.00	\$200,000.00	\$728,000.00		
0			\$0.00	Bonds - Interest	\$30,520.00	\$26,520.00	\$22,520.00	\$35,020.00		
0			\$0.00	Loans & Other Debt - Principal	\$38,042.18	\$38,806.82	\$39,586.85	\$167,329.82		
0			\$0.00	Loans & Other Debt - Interest	\$5,486.06	\$4,721.40	\$3,941.39	\$9,892.33		
0			\$0.00							
0			\$0.00	Total	\$485,898.24	\$312,248.22	\$300,048.24	\$940,242.15		
Municipal Purposes				Total Principal	\$423,742.18	\$278,806.82	\$272,586.85	\$895,329.82		
Debt Authorized			\$0.00	Total Interest	\$62,156.06	\$33,441.40	\$27,461.39	\$44,912.33		
Notes Outstanding	\$849,000.00		\$849,000.00	% of Total Current Year Budget	3.99%					
Bonds Outstanding	\$1,688,000.00		\$1,688,000.00							
Loans and Other Debt	\$1,290,497.54	\$756,906.75	\$533,590.79							
Total (Current Year)	\$6,503,497.54	\$3,432,906.75	\$3,070,590.79							
Population (2010 census)	8,350				Debt Not Listed Above					
Per Capita Gross Debt	\$778.86				Total Guarantees - Governmental					
Per Capita Net Debt	\$367.74				Total Guarantees - Other					
				Total Capital/Equipment Leases						
3 Yr. Average Property Valuation		\$983,824,074.67				Total Other	\$208,330.92	\$206,080.92	\$203,830.92	\$932,670.02
Net Debt as % of 3 Year Avg Property Valuation		0.31%								

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