



State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 1904 Byram Township - County of Sussex ▼ Introduced ▼

Municode: 1904 Filename: 1904_fbi_2021.xlsm

Website: www.byramtwp.org

Phone Number: (973)-347-2500

Mailing Address: 10 Mansfield Drive

Stanhope, NJ 07874

[Email the UFB if not using Outlook](#)

Municipality: Byram Township 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
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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		Sarinelli		rasarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Harvey		Roseff	12/31/2021	hroseff@byramtwp.org
Raymond		Bonker	12/31/2023	rbonker@byramtwp.org
Lisa		Franco	12/31/2023	cfranco@byramtwp.org
John		Gallagher	12/31/2023	jgallagher@byramtwp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</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>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.933	\$8,625,524.00	26.11%	\$2,371.26	Municipal Purpose Tax	ACTUAL	\$8,702,246.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.012	\$110,430.00	0.33%	\$30.50	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	1.302	\$12,037,050.00	36.43%	\$3,309.09	Local School District	ESTIMATED	\$12,277,791.00
Regional School District	0.699	\$6,467,932.00	19.58%	\$1,776.54	Regional School District	ESTIMATED	\$6,597,291.00
County Purposes	0.583	\$5,390,404.20	16.31%	\$1,481.72	County Purposes	ESTIMATED	\$5,498,212.00
County Library	0.042	\$386,966.97	1.17%	\$106.74	County Library	ESTIMATED	\$394,706.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$22,179.16	0.07%	\$7.62	County Open Space	ESTIMATED	\$22,623.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
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		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2020		
					Total Tax Levy, CY 2020		
					% of Taxes Collected, CY 2020		
					Delinquent Taxes - December 31, 2020		

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	-13.96%	(\$310,000.00)	\$2,220,500.00	\$1,910,500.00	\$1,745,500.00			\$165,000.00				
08	Local Revenue	-14.76%	(\$91,101.75)	\$617,101.75	\$526,000.00	\$261,000.00			\$265,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$617,395.00	\$617,395.00	\$617,395.00							
08	Uniform Construction Code Fees	-16.17%	(\$31,838.25)	\$196,838.25	\$165,000.00	\$165,000.00							
	<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	-97.33%	(\$150,650.01)	\$154,775.37	\$4,125.36	\$4,125.36							
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	-31.70%	(\$150,849.49)	\$475,849.49	\$325,000.00	\$325,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-7.56%	(\$711,563.06)	\$9,413,809.06	\$8,702,246.00	\$8,702,246.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.28%	(\$305.19)	\$110,735.19	\$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	-10.43%	(\$1,446,307.75)	\$13,867,406.11	\$12,421,098.36	\$11,854,835.36	\$136,263.00	\$0.00	\$430,000.00	\$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	-5.16%	(\$59,300.00)	\$1,149,864.00	\$1,090,564.00	\$1,090,564.00								
21	Land-Use Administration	2.00		0.40%	\$700.00	\$175,900.00	\$176,600.00	\$176,600.00								
22	Uniform Construction Code	1.00	4.00	10.05%	\$20,000.00	\$199,000.00	\$219,000.00	\$219,000.00								
23	Insurance			-8.07%	(\$119,072.00)	\$1,476,085.00	\$1,357,013.00	\$1,357,013.00								
25	Public Safety	14.00	2.00	-3.34%	(\$80,656.99)	\$2,413,271.35	\$2,332,614.36	\$2,331,255.00	\$1,359.36							
26	Public Works	12.00		-12.18%	(\$281,036.95)	\$2,307,902.95	\$2,026,866.00	\$1,878,500.00	\$2,766.00			\$145,600.00				
27	Health and Human Services		2.00	-26.25%	(\$16,800.00)	\$64,000.00	\$47,200.00	\$47,200.00								
28	Parks and Recreation		1.00	129.37%	\$36,563.00	\$28,262.00	\$64,825.00	\$64,825.00								
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			0.07%	\$300.00	\$411,775.00	\$412,075.00	\$355,075.00				\$57,000.00				
32	Landfill / Solid Waste Disposal			1.70%	\$12,552.66	\$738,647.34	\$751,200.00	\$751,200.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			7.32%	\$72,735.27	\$994,295.73	\$1,067,031.00	\$1,064,331.00				\$2,700.00				
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			-17.97%	(\$206,200.00)	\$1,147,443.00	\$941,243.00	\$776,443.00				\$164,800.00				
45	Debt			-12.11%	(\$71,850.00)	\$593,500.00	\$521,650.00	\$392,150.00		\$69,600.00		\$59,900.00				
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			3.49%	\$2,250.00	\$64,413.00	\$66,663.00	\$66,663.00		\$66,663.00						
Total		34.00	19.00	-5.26%	(\$689,815.01)	\$13,110,913.37	\$12,421,098.36	\$11,850,710.00	\$4,125.36	\$136,263.00	\$0.00	\$430,000.00	\$0.00	\$0.00	\$0.00	\$0.00

STRUCTURAL BUDGET IMBALANCES

State-Aid continues to be an unknown and has been decreased \$430,565.00 since 2007.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	426	\$13,885,200.00	1.50%
2 Residential	3,197	\$812,529,900.00	87.75%
3A/3B Farm	164	\$18,337,000.00	1.98%
4A Commercial	115	\$78,259,600.00	8.45%
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	2	\$0.00	0.00%
Total	3,910	\$926,008,400.00	100.00%

Average Ratio (%), Assessed to True Value	91.05%
Equalized Valuation, Taxable Properties	\$1,017,032,839.10

Total # of property tax appeals filed in 2020	County Tax Board	25.00
	State Tax Court	1.00
Number of 2020 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		6.00

Amount paid out by municipality for tax appeals in 2020	\$1,441.21
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$11,062,500.00	15.60%
15B Other Schools			0.00%
15C Public Property	238	\$45,121,000.00	63.62%
15D Church and Charities	15	\$10,108,800.00	14.25%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	15	\$4,628,200.00	6.53%
Total	270	\$70,920,500.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	7.66%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															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	18,900.00	\$17,500.00				\$1,400.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	998,700.00	\$734,900.00		\$70,400.00	\$137,100.00	\$56,300.00
Police Officers (Including Superior Officers)	14.00		2,898,697.00	\$1,732,960.00	\$180,000.00	\$557,037.00	\$296,100.00	\$132,600.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00	7.00	1,401,800.00	\$897,400.00	\$131,500.00	\$105,600.00	\$198,600.00	\$68,700.00
All Other Non-Union Employees not listed above			330,000.00	\$242,100.00		\$28,000.00	\$41,300.00	\$18,600.00
Totals	33.00	13.00	5,648,097.00	\$3,624,860.00	\$311,500.00	\$761,037.00	\$673,100.00	\$277,600.00

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	4.00	\$11,743.92	\$46,975.68	4.00	\$11,543.52	\$46,174.08
Parent & Child	1.00	\$21,021.60	\$21,021.60	1.00	\$20,662.80	\$20,662.80
Employee & Spouse (or Partner)	2.00	\$24,783.84	\$49,567.68	4.00	\$23,087.04	\$92,348.16
Family	17.00	\$34,973.52	\$594,549.84	12.00	\$32,206.32	\$386,475.84
Employee Cost Sharing Contribution (enter as negative -)			(\$158,492.45)			(\$89,699.00)
Subtotal	24.00		\$553,622.35	21.00		\$455,961.88
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	8	\$5,238.74	\$41,909.92	8	\$5,049.00	\$40,392.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	17	\$12,108.32	\$205,841.44	17	\$10,292.00	\$174,964.00
Family	4	\$28,498.20	\$113,992.80	4	\$25,561.00	\$102,244.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,148.60)			(\$2,600.00)
Subtotal	29.00		\$359,595.56	29.00		\$315,000.00
GRAND TOTAL	53.00		\$913,217.91	50.00		\$770,961.88

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)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Supervisory Staff	597.00	\$119,693.26		X	X
Clerical Staff	237.00	\$19,618.15	X		
DPW Staff	535.00	\$72,702.43	X		
Police Officers	1397.00	\$749,521.78	X		
Totals	2766.00	\$961,535.62			
Total Funds Reserved as of end of 2020		\$781,720.55			
Total Funds Appropriated in 2021		\$100.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year		2022		2023		All Additional Future	
Deductions				Budget		Budget		Budget		Years' Budgets	
Net Debt											
Local School Debt	\$740,000.00	\$740,000.00	\$0.00	Utility Fund - Principal	\$58,000.00						
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,900.00						
				Bond Anticipation Notes - Principal	\$120,300.00						
Utility Fund Debt				Bond Anticipation Notes - Interest	\$5,800.00						
Arts and Culture			\$0.00	Bonds - Principal	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$328,000.00		
Sewer	\$331,000.00	\$331,000.00	\$0.00	Bonds - Interest	\$22,520.00	\$15,000.00	\$11,000.00	\$11,000.00	\$9,020.00		
0			\$0.00	Loans & Other Debt - Principal	\$39,586.85	\$34,164.20	\$28,570.42	\$28,570.42	\$104,595.20		
0			\$0.00	Loans & Other Debt - Interest	\$3,941.39	\$3,145.69	\$2,521.18	\$2,521.18	\$4,225.46		
0			\$0.00								
0			\$0.00	Total	\$452,048.24	\$252,309.89	\$242,091.60	\$242,091.60	\$445,840.66		
Municipal Purposes				Total Principal	\$417,886.85	\$234,164.20	\$228,570.42	\$228,570.42	\$432,595.20		
Debt Authorized	\$195,000.00		\$195,000.00	Total Interest	\$34,161.39	\$18,145.69	\$13,521.18	\$13,521.18	\$13,245.46		
Notes Outstanding	\$883,600.00		\$883,600.00	% of Total Current Year Budget	3.64%						
Bonds Outstanding	\$1,168,000.00	\$356,782.04	\$811,217.96								
Loans and Other Debt	\$945,186.71	\$309,535.56	\$635,651.15								
Total (Current Year)	\$4,262,786.71	\$1,737,317.60	\$2,525,469.11								
Population (2010 census)	8,350										
Per Capita Gross Debt	\$510.51										
Per Capita Net Debt	\$302.45										
3 Yr. Average Property Valuation	\$1,001,837,512.33										
Net Debt as % of 3 Year Avg Property Valuation	0.25%										

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); UFB 11 - Borough of Hopatcong - Township will be billed for any adoption/veterinary costs associated with unclaimed animals.