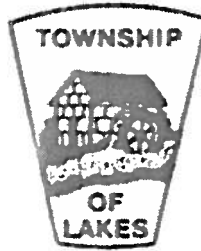


TOWNSHIP OF BYRAM NEW JERSEY

MAILING ADDRESS:
10 Mansfield Drive
Stanhope, NJ 07874
Phone 973-347-2500
Fax 973-347-0502



WEBSITE ADDRESS:
www.byramtwp.org

TO: Township Council
FROM: Joseph W. Sabatini, Township Manager
DATE: October 7, 2013
RE: DRAFT (ESTIMATED) 2014 Municipal Budget – **(Summary of Revenues)**

Summary of Estimated Revenues

- **Local Budget Law: 40A:4-26. Miscellaneous revenues limited to cash receipts; exemption.** No Miscellaneous revenues from any source shall be included as an anticipated revenue in the budget in an amount in excess of the amount actually realized in cash from the same source during the next preceding fiscal year, unless the director shall determine upon application by the governing body that the facts clearly warrant the expectation that such excess amount will actually be realized in cash during the fiscal year and shall certify such determination, in writing, to the local unit.
- Attached is the Budget Trial Balance for the Current Fund with revenues posted as of September 30, 2013. The only exception is Municipal Court Revenues which are only posted through August 31, 2013.
- Municipal Court Revenues:
 - Anticipated for 2013: \$115,500
 - Actual revenues received (posted through 8/31/13) = \$63,441.70
 - Based on monthly average, 2013 projected yearend total revenues is \$95,163.
 - Projecting a SHORTFALL of approximately \$20,000
- Uniform Construction Fees:
 - Anticipated for 2013 (Byram and Netcong): \$125,000
 - Actual Byram Township revenues received = \$77,968.00
 - Based on Byram monthly average, 2013 projected yearend total revenues is \$103,957.
 - Actual Netcong Borough revenues received = \$26,882.00
 - ✓ Based on Netcong monthly average, 2013 projected yearend total revenues is \$35,842.
 - ✓ Byram receives a minimum of \$18,000 and splits fees collected above \$18,000 50/50.
 - ✓ Byram is estimating to clear \$26,921.
 - Overall, projections suggest there will not be a short-fall of uniform construction fees and there may be a slight surplus.

- Interest & Costs on Taxes:
 - Anticipated for 2013: \$125,000
 - Actual revenues received (posted through 10/7/13) = \$101,275.00
 - Projections for balance of 2013 suggest there will be a small surplus.
- NEW REVENUE: estimating will request approval from DCA for new anticipated recycling revenue of \$12,000 for budget year 2014.
- Fund Balance committed to 2013 budget totaled \$1,240,102.
- Assumed same level of State Aid:

▪ CMPTRA Aid:	\$49,855.00
▪ Energy Receipts Tax:	\$525,620
▪ Garden State Preservation Trust:	\$41,920**
- Any combination of a shortfall of revenues or an increase in expenses, will contribute to a possible need to increase the amount to be raised by taxes.

Budget Trial Balance Current fund (Revenues) as of 9/30/2013

Account	Description	APPROPRIATION	ADJ	BUDGET	ACTIVITY	BALANCE
01-190-07-000-000	Amount to be Raised Through Taxation	30,436,770.25	-	30,436,770.25	(23,335,109.49)	7,101,660.76
01-192-00-000-000	CURRENT FUND	-	-	-	-	-
01-192-05-161-000	Due from G/C - Interfund Receivable	-	-	-	-	-
01-192-05-162-000	Due from NJCMF - Interfund Receivable	-	-	-	-	-
01-192-05-163-000	Due from Other Trust - Interfund Receivable	-	-	-	-	-
01-192-05-164-000	Due from Dog Trust - Interfund Receivable	-	-	-	-	-
01-192-05-165-000	Due from Open Space-Interfund Receivable	-	-	-	-	-
01-192-05-166-000	Due from PNC Escrow-Interfund Receivable	-	-	-	-	-
01-192-05-167-000	Due from Payroll - Interfund Receivable	-	-	-	-	-
01-192-05-168-000	Due from Commerce - Interfund Receivable	-	-	-	-	-
01-192-08-100-000	ANTICIPATED REVENUES	-	-	-	-	-
01-192-08-101-000	Surplus Anticipated	1,240,102.00	-	1,240,102.00	-	-
01-192-08-103-000	Alcoholic Beverages	6,000.00	-	6,000.00	(1,240,102.00)	(98.00)
01-192-08-105-000	Fees & Permits	20,000.00	-	20,000.00	(6,098.00)	1,475.48
01-192-08-106-001	Uniform Construction Fees	125,000.00	-	125,000.00	(18,521.52)	47,032.00
01-192-08-106-002	Uniform Construction Fees-Netcong	-	-	-	(77,968.00)	(26,882.00)
01-192-08-110-000	Municipal Court	115,500.00	-	115,500.00	(63,441.70)	52,058.30
01-192-08-112-000	Interest & Costs on Taxes	125,000.00	-	125,000.00	(94,119.33)	30,880.67
01-192-08-113-000	Interest on Investments	5,000.00	-	5,000.00	(3,994.13)	1,005.87
01-192-08-125-000	Tax Collection Clearing Account	-	-	-	-	-
01-192-08-140-000	CMFTRA	-	-	-	-	-
01-192-08-141-000	Legislative Init Mun Block Grant	49,855.00	-	49,855.00	(37,391.25)	12,463.75
01-192-08-142-000	Energy Receipts Tax	-	-	-	-	-
01-192-08-143-000	Supplemental Energy Receipts Tax	525,620.00	-	525,620.00	(399,278.07)	126,341.93
01-192-08-144-000	Garden State Preservation Trust	-	-	-	-	-
01-192-08-145-000	Homeland Security	41,920.00	-	41,920.00	(41,920.00)	-
01-192-08-146-000	Municipal Property Tax Assistance	-	-	-	-	-
01-192-08-499-000	Receipts from Delinquent Taxes	339,350.00	-	339,350.00	(541,245.55)	(201,895.55)
01-192-10-148-000	Payment in Lieu of Taxes	-	-	-	-	-
01-192-10-703-000	Municipal Alliance	11,420.00	-	11,420.00	(1,000.00)	(1,000.00)
01-192-10-709-000	Body Armor	2,186.00	-	2,186.00	(3,935.56)	7,481.44
01-192-10-715-000	Recycling Tonnage	10,000.00	-	10,000.00	(2,186.00)	-
01-192-10-716-000	No Net Loss Grant	-	-	-	(10,000.00)	-
01-192-10-719-000	Click It or Ticket Grant	-	-	-	-	-
01-192-10-722-000	Sussex Branch Trail	4,000.00	-	4,000.00	(4,000.00)	-
01-192-10-723-000	Green Communities	-	-	-	-	-
01-192-10-724-000	Obey the Signs Grant	-	-	-	-	-
01-192-10-728-000	Highway Safety Grant	-	-	-	-	-
01-192-10-729-000	Over the Limit Grant	-	-	-	-	-
01-192-10-745-000	Drunk Driving Enforcement	-	-	-	-	-
01-192-10-746-000	BIKE PATH IMPROVEMENTS	-	-	-	-	-
01-192-10-747-000	Recreational Trails Fund Grant	303.00	-	303.00	(303.00)	-
01-192-10-748-000	Business Stimulus Fund Grant	-	-	-	-	-
01-192-10-750-000	PSE&G Susquehanna-Roseland Agreement	-	-	-	-	-
01-192-10-760-000	PSE&G SUSQUEHANNA - ROSELAND II	257,878.00	-	257,878.00	(257,878.00)	-

ACTIVITY = Budget - (Balance + Encumbered). To show activity by originating journal, select "Include Source Journal Columns" from the report options.

Budget Trial Balance Current fund (Revenues) as of 9/30/2013

Account	Description	APPROPRIATION	ADJ	BUDGET	ACTIVITY	BALANCE
01-192-10-770-000	Clean Communities	18,801.26	-	18,801.26	(18,801.26)	-
01-192-10-775-000	Highlands Grant	-	-	-	-	-
01-192-10-780-000	DOT Grant	-	-	-	-	-
01-192-11-120-000	Reserve for Debt Service	-	-	-	-	-
01-192-12-101-000	PERA Rep Contract - Hulse	25,000.00	-	25,000.00	(25,000.00)	-
01-192-16-000-000	MRNA	-	-	-	-	-
01-192-16-000-001	Cable Television	-	-	-	(4,215.99)	(4,215.99)
01-192-16-000-002	DMV Inspection Fees	-	-	-	(34,215.00)	(34,215.00)
01-192-16-000-003	Interlocal Pound Fees	-	-	-	(250.00)	(250.00)
01-192-16-000-004	Misc. restitution	-	-	-	-	-
01-192-16-000-005	Sale of Municipal Assets	-	-	-	(95,267.54)	(95,267.54)
01-192-16-000-006	ReCommunity Recycling Fees	-	-	-	(4,611.13)	(4,611.13)
01-192-16-000-007	Senior Citizens and Vet Ded Admin Fee	-	-	-	(7,209.19)	(7,209.19)
01-192-16-000-008	Tax Collector Misc	-	-	-	-	-
01-192-16-000-009	Other Misc	-	-	-	(286.92)	(286.92)
		-	-	-	(18,687.36)	(18,687.36)
* Budgetary totals:		33,359,705.51	-	33,359,705.51	(26,373,917.99)	6,985,787.52

* Budgetary totals:

Budget Trial Balance

Current fund (Expenditures) as of 9/30/2013

Account	Description	APPROPRIATION	ADJ	BUDGET	ACTIVITY	ENCUMBERED	BALANCE
01-201-00-000-000	CURRENT YEAR APPROPRIATIONS	-	-	-	-	-	-
01-201-20-100-010	GENERAL ADMIN SW	215,500.00	-	215,500.00	143,474.89	-	72,025.11
01-201-20-100-020	GENERAL ADMIN OE	68,150.00	-	68,150.00	31,694.10	7,498.81	28,957.09
01-201-20-110-010	MAYOR & COUNCIL SW	17,500.00	-	17,500.00	13,124.95	-	4,375.05
01-201-20-110-020	MAYOR & COUNCIL OE	9,500.00	-	9,500.00	866.60	2,107.50	6,525.90
01-201-20-120-010	CLERK SW	75,500.00	-	75,500.00	55,022.86	-	20,477.14
01-201-20-120-020	ELECTIONS	7,500.00	-	7,500.00	5,849.25	-	1,650.75
01-201-20-130-010	FINANCE ADMINISTRATION SW	98,800.00	-	98,800.00	73,745.20	6,249.99	18,804.81
01-201-20-130-020	FINANCE ADMINISTRATION OE	37,411.00	-	37,411.00	12,378.28	2,334.00	22,698.72
01-201-20-135-020	AUDIT	28,980.00	-	28,980.00	-	-	28,980.00
01-201-20-145-010	TAX COLLECTION SW	43,500.00	-	43,500.00	27,432.19	-	16,067.81
01-201-20-145-020	TAX COLLECTION OE	7,300.00	-	7,300.00	5,751.83	28.00	1,520.17
01-201-20-150-010	TAX ASSESSMENT SW	75,500.00	-	75,500.00	54,402.37	-	21,097.63
01-201-20-150-020	TAX ASSESSMENT OE	38,570.00	-	38,570.00	23,097.07	2,164.40	13,308.53
01-201-20-155-020	LEGAL SERVICES	115,000.00	-	115,000.00	59,782.14	1,778.40	53,439.46
01-201-20-165-020	ENGINEERING	40,000.00	-	40,000.00	19,642.30	-	20,357.70
01-201-20-170-010	ENVIRONMENTAL COMMITTEE SW	-	-	-	-	-	-
01-201-20-170-020	ENVIRONMENTAL COMMITTEE OE	2,600.00	-	2,600.00	1,477.97	214.84	907.19
01-201-21-180-010	PLANNING BD SW	20,000.00	-	20,000.00	14,751.22	-	5,248.78
01-201-21-180-020	PLANNING BD OE	41,350.00	-	41,350.00	12,393.26	-	28,956.74
01-201-21-185-010	ZONING COMMISSION SW	29,500.00	-	29,500.00	21,434.28	-	8,065.72
01-201-21-185-020	ZONING COMMISSION OE	500.00	-	500.00	199.00	-	301.00
01-201-22-195-010	CONSTRUCTION CODE OFFICIAL S/W	130,000.00	-	130,000.00	94,659.33	-	35,340.67
01-201-22-195-020	CONSTRUCTION CODE OFFICIAL OE	7,475.00	-	7,475.00	3,155.22	490.00	3,829.78
01-201-23-210-020	GENERAL LIABILITY	176,460.00	-	176,460.00	175,210.00	-	1,250.00
01-201-23-215-020	WORKERS COMP	90,630.00	-	90,630.00	90,628.00	-	2.00
01-201-23-220-020	GROUP INSURANCE	1,690,000.00	-	1,690,000.00	1,157,330.01	391,292.47	141,377.52
01-201-23-225-020	GROUP INSURANCE-EMPLOYEE REIMBURSEMENTS	40,000.00	-	40,000.00	19,671.91	-	20,328.09
01-201-25-240-010	UNEMPLOYMENT INSURANCE	100.00	-	100.00	-	-	100.00
01-201-25-240-020	POLICE SW	1,836,500.00	-	1,836,500.00	1,260,091.21	201.60	576,207.19
01-201-25-250-020	POLICE OE	126,250.00	-	126,250.00	41,577.09	30,394.25	54,278.66
01-201-25-250-020	POLICE RADIO & COMM & 911	176,500.00	-	176,500.00	130,084.17	43,194.74	3,221.09
01-201-25-252-020	OFFICE OF EMERGENCY MANAGEMENT	3,000.00	-	3,000.00	-	-	3,000.00
01-201-25-253-010	MUNICIPAL COURT SW	71,500.00	-	71,500.00	53,274.13	-	18,225.87
01-201-25-253-020	MUNICIPAL COURT OE	10,100.00	-	10,100.00	2,567.74	1,746.20	5,786.06
01-201-25-260-020	FIRST AID CONTRIBUTIONS	25,500.00	-	25,500.00	25,500.00	-	-
01-201-25-265-010	FIRE PREVENTION SW	2,400.00	-	2,400.00	1,612.91	-	787.09
01-201-25-265-015	FIRE PREVENTION OE	1,500.00	-	1,500.00	-	-	1,500.00
01-201-25-265-020	FIRE OE	88,525.00	-	88,525.00	20,090.14	56,412.35	12,022.51
01-201-25-275-020	PROSECUTOR	25,000.00	-	25,000.00	8,400.00	-	16,600.00
01-201-26-290-010	ROAD REPAIR & MAINT SW	729,950.00	-	729,950.00	471,716.72	-	258,233.28
01-201-26-290-020	ROAD REPAIR & MAINT OE	281,250.00	-	281,250.00	23,515.91	9,986.09	247,748.00
01-201-26-291-020	DPW EQUIPMENT	-	-	-	-	-	-
01-201-26-292-020	FLEET MAINTENANCE	123,500.00	-	123,500.00	57,489.88	4,960.93	61,049.19
01-201-26-293-020	IMPROVEMENTS TO STREETS & ROADS	70,000.00	-	70,000.00	-	68,850.36	1,149.64
01-201-26-310-010	PUBLIC BLDGS & GROUNDS SW	55,500.00	-	55,500.00	40,841.09	-	14,658.91

Budget Trial Balance Current fund (Expenditures) as of 9/30/2013

Account	Description	APPROPRIATION	ADJ	BUDGET	ACTIVITY	ENCUMBERED	BALANCE
01-201-26-310-020	PUBLIC BLDGS & GROUNDS OE	33,000.00	-	33,000.00	-	-	-
01-201-26-335-010	RECYCLING SW	5,700.00	-	5,700.00	20,757.96	3,968.00	8,274.04
01-201-26-335-020	RECYCLING OE	10,000.00	-	10,000.00	3,795.75	-	1,904.25
01-201-26-335-030	GARBAGE CONTRACT	670,000.00	-	670,000.00	-	-	10,000.00
01-201-27-330-020	BOARD OF HEALTH OE	400.00	-	400.00	408,843.89	104,891.01	156,265.10
01-201-27-340-010	ANIMAL CONTROL SW	9,500.00	-	9,500.00	-	-	400.00
01-201-27-340-020	ANIMAL CONTROL OE	9,250.00	-	9,250.00	6,084.60	-	3,415.40
01-201-27-360-010	COMMUNITY TRANSPORTATION SW	22,500.00	-	22,500.00	5,625.00	1,875.00	1,750.00
01-201-28-360-020	RECREATION LAND LEASE	976.00	-	976.00	15,481.31	-	7,018.69
01-201-28-375-010	PARKS & PLAYGROUNDS SW	66,000.00	-	66,000.00	48,250.60	-	976.00
01-201-28-375-020	PARKS & PLAYGROUNDS OE	6,150.00	-	6,150.00	3,260.69	-	17,749.40
01-201-30-420-020	CELEBRATION PUBLIC EVENTS	2,000.00	-	2,000.00	1,374.68	773.00	2,116.31
01-201-31-430-020	ELECTRICITY	87,000.00	-	87,000.00	30,434.83	624.83	0.49
01-201-31-435-020	STREET LIGHTING	36,000.00	-	36,000.00	21,495.41	355.22	56,209.95
01-201-31-440-020	TELEPHONE	25,500.00	-	25,500.00	13,750.83	3,740.65	10,763.94
01-201-31-455-020	HEATING OIL	120,000.00	-	120,000.00	27,812.99	1,630.87	10,118.30
01-201-31-456-020	MUNICIPAL SEWER CHARGES	6,575.00	-	6,575.00	4,856.97	7,656.69	84,530.32
01-201-31-460-020	ACCUMULATED SICK & VACATION	100.00	-	100.00	-	1,618.98	99.05
01-201-31-470-020	GASOLINE	125,000.00	-	125,000.00	63,639.79	8,139.80	100.00
01-201-32-465-000	ENERGY AUDIT	-	-	-	-	-	53,220.41
01-201-32-465-020	RECYCLING TAX APPROP.	-	-	-	-	-	-
01-201-36-471-020	PERS	10,500.00	-	10,500.00	5,202.48	494.67	-
01-201-36-472-020	SOCIAL SECURITY	151,309.00	-	151,309.00	151,309.00	-	4,802.85
01-201-36-472-020	PFPS	275,000.00	-	275,000.00	184,651.32	-	-
01-201-36-475-020	DCRP	412,686.00	-	412,686.00	412,686.00	-	90,348.68
01-201-36-477-020	SENIOR CITIZENS OE	6,000.00	-	6,000.00	3,115.03	-	-
01-201-37-360-020	PBA Representative Contract	9,000.00	-	9,000.00	8,000.00	-	2,884.97
01-201-40-700-000	Municipal Alliance	-	-	-	-	-	1,000.00
01-201-41-703-000	Volunteer Fire Assist Grant	11,420.00	-	11,420.00	9,512.94	200.00	-
01-201-41-704-000	Body Armor Replacement	-	-	-	-	-	1,707.06
01-201-41-709-000	Res for Body Armor Replacement (Unap)	-	-	-	-	-	-
01-201-41-709-001	BIKE PATH IMPROVEMENTS	2,186.00	-	2,186.00	-	-	-
01-201-41-710-000	No Net Loss Grant	303.00	-	303.00	-	-	2,186.00
01-201-41-716-000	Res for Stormwater Grant (Unap)	-	-	-	-	-	303.00
01-201-41-716-001	Click It or Ticket Grant	-	-	-	-	-	-
01-201-41-719-000	Sussex Branch Trail Improvements	4,000.00	-	4,000.00	4,000.00	-	-
01-201-41-722-000	Green Communities	-	-	-	-	-	-
01-201-41-723-000	Obey the Signs Grant	-	-	-	-	-	-
01-201-41-724-000	Recycling Tonnage Grant	-	-	-	-	-	-
01-201-41-725-000	Highway Safety Grant	10,000.00	-	10,000.00	-	-	-
01-201-41-728-000	Over the Limit Grant	-	-	-	-	-	10,000.00
01-201-41-729-000	Drunk Driving Enforcement Surcharge	-	-	-	-	-	-
01-201-41-745-000	Res for RMP Compliance Aid	-	-	-	-	-	-
01-201-41-746-000	Recreational Trails Grant	-	-	-	-	-	-
01-201-41-747-000	Business Stimulus Fund Grant	-	-	-	-	-	-
01-201-41-748-000	PSE&G SUSQUEHANNA - ROSELAND AGREEMENT	-	-	-	-	-	-
01-201-41-750-000	PSE&G SUSQUEHANNA - ROSELAND II	257,878.00	-	257,878.00	79,212.50	3,512.14	175,153.36
01-201-41-760-000		-	-	-	-	-	-

Budget Trial Balance

Current fund (Expenditures) as of 9/30/2013

Account	Description	APPROPRIATION	ADJ	BUDGET	ACTIVITY	ENCUMBERED	BALANCE
01-201-41-770-000	Clean Communities	18,801.26	-	18,801.26	3,506.30	401.20	14,893.76
01-201-41-775-000	Highlands Grant	-	-	-	-	-	-
01-201-41-780-000	DOT Grant	-	-	-	-	-	-
01-201-41-899-000	Matching Funds - Municipal Alliance	-	-	-	-	-	-
01-201-43-496-020	Musconetcong Sewer Fees	49,000.00	-	49,000.00	17,250.00	-	31,750.00
01-201-44-901-000	Capital Improvement Fund	75,000.00	-	75,000.00	50,000.00	25,000.00	-
01-201-44-905-000	Drainage Improvements	5,000.00	-	5,000.00	-	-	-
01-201-44-909-000	Supp to North Shore Road Phase II	-	-	-	-	-	5,000.00
01-201-44-910-000	Replacement Underground Storage Tanks	-	-	-	-	-	-
01-201-44-912-000	Supplemental to Roseville Road, Phase 1	-	-	-	-	-	-
01-201-44-913-000		-	-	-	-	-	-
01-201-44-914-000		-	-	-	-	-	-
01-201-44-915-000	Supplement to Roseville Road, Phase II	-	-	-	-	-	-
01-201-45-920-000	Supplemental to Roseville Road, Phase II	-	-	-	-	-	-
01-201-45-925-000	Bond Principal	50,000.00	-	50,000.00	-	-	-
01-201-45-930-000	BAN Principal	195,000.00	-	195,000.00	-	-	50,000.00
01-201-45-935-000	Bond Interest	123,733.00	-	123,733.00	123,733.00	-	195,000.00
01-201-45-940-000	Bond Interest	22,425.00	-	22,425.00	11,212.50	-	11,212.50
01-201-45-945-000	Loan Repayments for Principal & Interest	21,212.00	-	21,212.00	21,212.00	-	-
01-201-46-875-000	Emergency Note Interest	43,530.00	-	43,530.00	27,982.44	-	15,547.56
01-201-46-880-000	Special Emerg - Tax Map - 5 year	1,875.00	-	1,875.00	1,875.00	-	-
01-201-50-899-000	Spec Emerg-Revaluation 5 yrs	-	-	-	-	-	-
	Reserve Uncollected Taxes	30,000.00	-	30,000.00	30,000.00	-	-
		1,187,639.00	-	1,187,639.00	1,187,639.00	-	-
			-				
		10,943,449.26	-	10,943,449.26	7,261,500.03	794,786.99	2,887,162.24

* Budgetary totals: