

TOWNSHIP OF BYRAM

NEW JERSEY

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WEBSITE ADDRESS:
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TO: Township Council
FROM: Joseph W. Sabatini, Township Manager
DATE: August 7, 2014
RE: DRAFT (ESTIMATED) 2015 Municipal Budget

Disclaimer:

I have started the 2015 Budget Process with the Township Department Heads. The Department Heads were instructed not to request any changes to departmental operating expenses. Salary and Wages have been populated with contractual obligations and anticipated changes for staffing. I have started to populate the other categories of expenses based on prior year experiences. It is too early in the budget process to provide an accurate view of the budget since most of budget line items will not be known until the end of this year or early 2015. (Please Note: All calculations are still subject to verification of Township CFO.)

Summary of Estimated Expenses:

- Applied changes to Departmental Salary and Wages:
 - Applied all contractually required salary increases, steps, promotions and changes of longevity for Police.
 - ✓ Clerical and Administrative Employees = 1.75%
 - ✓ DPW and Building and Grounds = 1.75%
 - 1 employee eligible for promotion.
 - ✓ Police Officers = 2.0%
 - 4 employees will receive increased longevity.
 - 1 employee in steps.
 - No changes to overtime budgets for police or DPW.
 - Staff Changes Include:
 - ✓ New FT CFO and separate TC/Treasurer
 - ✓ Two new PT Administrative Employees to replace FT employee moving to TC/Treasurer position.
- Applied increase of 10% to 2014 total for Group Insurance (Medical/Rx Increase, Dental, Life, LTD and AD&D):
 - 2015 NJHIF rates are not expected until November.
 - Did not apply increased employee contributions.
 - Standard Insurance (LIFE, LTD, AD&D): Renewal August 1, 2014 – NO increase of rates.
- General Liability and Workers' Compensation Insurance – applied a 2% increase.

- Pensions – applied NO change:
 - Comments from 2014 Budget Amendment: The Board of Trustees for the New Jersey Public Employee Pension Systems received, from the actuarial consultants, the Annual Pension Valuations report as of July 2013. The Board of Trustees approved and accepted the reports, which resulted in reduced billings for municipal contributions that were due, April 1. Based on these reports the Township's pension obligations have reduced, and the Mayor and Council agreed during the April 1, 2014 Township Council Meeting to amend the 2014 Municipal Budget: The budget is being amended as follows:

▪ Public Employees' Retirement System:	Reduction of: \$15,879
▪ Police and Firemens' Retirement System:	Reduction of: \$25,987

- NO CHANGES:
 - Utilities and Garbage.
 - Statutory Expenses – FICA Tax (will need to increase based on total S&W).
 - Debt Service.
 - Capital Improvements.
 - Reserve for Uncollected Taxes.

- Items to for Discussion:
 - COAH – budgeting for update of Township's Fair Share Housing Plan.
 - Paid secretaries to attend committee meetings and publish meeting minutes.
 - Increased budgeting for capital improvements.
 - Create position as planning aide to assist the director of planning, appointment to ARC, and sever as Planning Board secretary.

Summary of Estimated Revenues:

- Fund Balance committed to 2014 budget totaled \$1,240,102. For now, assumed no change

- Made NO changes to miscellaneous revenues and anticipated the same amounts in the adopted 2014 Municipal Budget.
 - Assuming same level of State Aid.
 - Municipal Court Revenues and Uniform Construction Fees through June are near projection for anticipated amounts in the adopted budget.

- As presented, the increased amount to be raised by taxes is at \$290,440 – which is the amount of the total estimated increases in expenses.

	2015 Budget Amounts			2014 Budget Amounts			Change	%	%	%	%	%
	S&W	O&E	Total	S&W	O&E	Total						
MAYOR/COUNCIL	\$17,500	\$9,500	\$27,000	\$17,500	\$9,500	\$27,000	\$0	0.00%	0.25%			0.00%
ADMINISTRATIVE & EXECUTIVE	\$212,500	\$80,350	\$292,850	\$204,500	\$79,650	\$284,150	\$8,700	3.06%	2.68%			0.08%
Updating Please Wait...	\$78,000	\$0	\$78,000	\$76,500	\$0	\$76,500	\$1,500	1.96%	0.71%			0.01%
ELECTIONS	\$0	\$7,500	\$7,500	\$0	\$7,500	\$7,500	\$0	0.00%	0.07%			0.00%
FINANCE ADMINISTRATION	\$118,500	\$43,525	\$162,025	\$110,500	\$39,076	\$149,576	\$12,449	8.32%	1.48%			0.12%
COLLECTION OF TAXES	\$66,500	\$8,950	\$75,450	\$43,500	\$7,300	\$50,800	\$24,650	48.52%	0.69%			0.23%
TAX ASSESSMENT	\$77,500	\$43,570	\$121,070	\$76,000	\$43,570	\$119,570	\$1,500	1.25%	1.11%			0.01%
AUDIT FEES	\$0	\$30,200	\$30,200	\$0	\$29,560	\$29,560	\$640	2.17%	0.28%			0.01%
LEGAL SERVICES & COSTS	\$0	\$115,000	\$115,000	\$0	\$115,000	\$115,000	\$0	0.00%	1.05%			0.00%
ENGINEERING SERVICES	\$0	\$40,000	\$40,000	\$0	\$40,000	\$40,000	\$0	0.00%	0.37%			0.00%
PLANNING BOARD	\$22,000	\$46,350	\$68,350	\$20,500	\$46,350	\$66,850	\$1,500	2.24%	0.62%			0.01%
ZONING	\$30,500	\$500	\$31,000	\$29,800	\$500	\$30,300	\$700	2.31%	0.28%			0.01%
CONSTRUCTION OFFICIAL	\$134,000	\$7,475	\$141,475	\$131,500	\$7,475	\$138,975	\$2,500	1.80%	1.29%			0.02%
ENVIRONMENTAL COMMISSION	\$0	\$2,600	\$2,600	\$0	\$2,600	\$2,600	\$0	0.00%	0.02%			0.00%
BOARD OF HEALTH	\$0	\$3,400	\$3,400	\$0	\$3,400	\$3,400	\$0	0.00%	0.03%			0.00%
ANIMAL CONTROL	\$9,500	\$9,250	\$18,750	\$9,500	\$9,250	\$18,750	\$0	0.00%	0.17%			0.00%
MUNICIPAL COURT	\$92,500	\$10,100	\$102,600	\$92,500	\$10,100	\$102,600	\$0	0.00%	0.94%			0.00%
MUNICIPAL PROSECUTOR	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0	0.00%	0.23%			0.00%
TOTAL GEN GOVT.	\$859,000	\$483,270	\$1,342,270	\$812,300	\$475,831	\$1,288,131	\$54,139	4.20%	12.27%	26.31%		0.51%
POLICE DEPARTMENT	\$1,858,500	\$127,525	\$1,986,025	\$1,809,870	\$127,525	\$1,937,395	\$48,630	2.51%	18.16%			0.46%
EMERGENCY SQUAD	\$0	\$25,500	\$25,500	\$0	\$25,500	\$25,500	\$0	0.00%	0.23%			0.00%
EMERGENCY MANAGEMENT	\$0	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%	0.03%			0.00%
FIRE DEPARTMENT	\$0	\$88,525	\$88,525	\$0	\$88,525	\$88,525	\$0	0.00%	0.81%			0.00%
FIRE PREVENTION	\$2,400	\$1,500	\$3,900	\$2,400	\$1,500	\$3,900	\$0	0.00%	0.04%			0.00%
(911) RADIO COMMUNICATIONS	\$0	\$176,500	\$176,500	\$0	\$176,500	\$176,500	\$0	0.00%	1.61%			0.00%
TOTAL PUBLIC SAFETY	\$1,860,900	\$422,550	\$2,283,450	\$1,812,270	\$422,550	\$2,234,820	\$48,630	2.18%	20.88%	44.75%		0.46%
PUBLIC WORKS DEPARTMENT	\$748,950	\$291,250	\$1,040,200	\$734,950	\$291,250	\$1,026,200	\$14,000	1.36%	9.51%			0.13%
IMPROVEMENTS TO STREETS & ROADS	\$0	\$85,000	\$85,000	\$0	\$85,000	\$85,000	\$0	0.00%	0.78%			0.00%
BUILDINGS AND GROUNDS	\$68,000	\$33,000	\$101,000	\$66,800	\$33,000	\$99,800	\$1,200	1.20%	0.92%			0.01%
RECYCLING	\$5,800	\$10,000	\$15,800	\$5,800	\$10,000	\$15,800	\$0	0.00%	0.14%			0.00%
FLEET MAINTENANCE	\$0	\$123,500	\$123,500	\$0	\$123,500	\$123,500	\$0	0.00%	1.13%			0.00%
TOTAL PUBLIC WORKS	\$822,750	\$542,750	\$1,365,500	\$807,550	\$542,750	\$1,350,300	\$15,200	1.13%	12.48%	26.76%		0.14%
RECREATION	\$68,000	\$7,860	\$75,860	\$67,000	\$7,860	\$74,860	\$1,000	1.34%	0.69%			0.01%
SENIOR CITIZEN/HISTORICAL SOCIETY	\$0	\$9,000	\$9,000	\$0	\$9,000	\$9,000	\$0	0.00%	0.08%			0.00%
SENIOR CITIZEN TRANSPORTATION	\$23,500	\$976	\$24,476	\$23,000	\$976	\$23,976	\$500	2.09%	0.22%			0.00%
CELEBRATION OF PUBLIC EVENTS	\$0	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$0	0.00%	0.02%			0.00%
TOTAL COMMUNITY PROGRAMS	\$91,500	\$19,836	\$111,336	\$90,000	\$19,836	\$109,836	\$1,500	1.37%	1.02%	2.18%		0.01%
	\$3,634,150	\$1,468,406	\$5,102,556	\$3,522,120	\$1,460,967	\$4,983,087	\$119,469	2.40%	46.65%	100.00%		1.12%
ELECTRICITY	\$0	\$57,000	\$57,000	\$0	\$57,000	\$57,000	\$0	0.00%	0.52%			0.00%
STREET LIGHTING	\$0	\$36,000	\$36,000	\$0	\$36,000	\$36,000	\$0	0.00%	0.33%			0.00%
TELEPHONE	\$0	\$25,500	\$25,500	\$0	\$25,500	\$25,500	\$0	0.00%	0.23%			0.00%
HEATING OIL	\$0	\$70,000	\$70,000	\$0	\$70,000	\$70,000	\$0	0.00%	0.64%			0.00%

8/15/2014

GASOLINE	\$0	\$120,000	\$120,000	\$0	\$120,000	\$120,000	\$0	0.00%	1.10%	0.00%
GENERAL LIABILITY	\$0	\$184,080	\$184,080	\$0	\$180,500	\$180,500	\$3,580	1.98%	1.68%	0.03%
WORKERS COMP	\$0	\$94,860	\$94,860	\$0	\$93,000	\$93,000	\$1,860	2.00%	0.87%	0.02%
GROUP INSURANCE	\$0	\$1,820,843	\$1,820,843	\$0	\$1,655,312	\$1,655,312	\$165,531	10.00%	16.65%	1.55%
GROUP INSURANCE REIMBURSEMENTS	\$0	\$40,250	\$40,250	\$0	\$40,250	\$40,250	\$0	0.00%	0.37%	0.00%
STATUTORY EXPENDITURES	\$0	\$810,621	\$810,621	\$0	\$810,621	\$810,621	\$0	0.00%	7.41%	0.00%
ACCUMULATED SICK/VAC LEAVE & UNEMPLOYMENT	\$0	\$200	\$200	\$0	\$200	\$200	\$0	0.00%	0.00%	0.00%
MUNICIPAL SEWER CHARGES	\$0	\$6,575	\$6,575	\$0	\$6,575	\$6,575	\$0	0.00%	0.06%	0.00%
MUSCONETCONG SEWER FEES (VC)	\$0	\$49,000	\$49,000	\$0	\$49,000	\$49,000	\$0	0.00%	0.45%	0.00%
GARBAGE CONTRACT	\$0	\$650,000	\$650,000	\$0	\$650,000	\$650,000	\$0	0.00%	5.94%	0.00%
RECYCLING TAX	\$0	\$10,500	\$10,500	\$0	\$10,500	\$10,500	\$0	0.00%	0.10%	0.00%
DEBT SERVICE	\$0	\$491,478	\$491,478	\$0	\$491,478	\$491,478	\$0	0.00%	4.49%	0.00%
DEFERRED CHARGES	\$0	\$30,000	\$30,000	\$0	\$30,000	\$30,000	\$0	0.00%	0.27%	0.00%
CAPITAL IMPROVEMENTS	\$0	\$130,000	\$130,000	\$0	\$130,000	\$130,000	\$0	0.00%	1.19%	0.00%
FEDERAL AND STATE GRANTS	\$0	\$15,098	\$15,098	\$0	\$15,098	\$15,098	\$0	0.00%	0.14%	0.00%
MUNICIPAL ALLIANCE	\$0	\$5,710	\$5,710	\$0	\$5,710	\$5,710	\$0	0.00%	0.05%	0.00%
RES FOR UNCOLLECTED TAXES	\$0	\$1,187,639	\$1,187,639	\$0	\$1,187,639	\$1,187,639	\$0	0.00%	10.86%	0.00%
TOTAL OTHER EXPENSES			\$5,835,354			\$5,664,383	\$170,971	3.02%	53.35%	100.00%
			\$10,937,910			\$10,647,470	\$290,440	2.73%	100.00%	