

# **Freehold Soil Conservation District**

**Proposed Budget - Fiscal Year 2024**

**July 1, 2023 to June 30, 2024**

**Freehold Soil Conservation District**

**Budget Fiscal Year 2024**

		Budgeted <b>FY 2023</b>	Proposed <b>FY 2024</b>	%
I. Salaries, Wages, Benefits.....	\$	2,064,815.00	\$ 2,148,634.00	4%
II. Professional Services.....	\$	18,425.00	\$ 20,105.00	9%
III. Materials and Supplies.....	\$	34,950.00	\$ 36,100.00	3%
IV. Vehicular and Equipment .....	\$	25,595.00	\$ 27,220.00	6%
V. Building and Utilities.....	\$	140,617.00	\$ 143,200.00	2%
VI. Professional Development and Public Outreach.....	\$	50,775.00	\$ 47,855.00	-6%
VII. Insurance.....	\$	35,415.00	\$ 36,565.00	3%
VIII. Scholarships.....	\$	5,000.00	\$ 5,000.00	0%
IX. Vehicle and Equipment Purchase.....	\$	46,300.00	\$ 45,000.00	-3%
Overall Total.....	\$	2,421,892.00	\$ 2,509,679.00	3.62%

## Explanation of Budget Categories

I. Salaries, Wages, Benefits

Category includes: Compensation for District employees, both full and part-time. A limited amount of overtime is necessary for the County Fairs and Chapter 251 plan review. Health, dental, pension benefits, FICA, longevity bonus, clothing allowance and unemployment / disability benefits.

Budget includes: Annual and / or merit increase deemed appropriate by the Board of Supervisors.

II. Professional Services

Category includes:

- A. Cost of retainer for legal council
- B. Cost of annual audit
- C. Cost of payroll services
- D. Cost of tax savings plan

III. Materials and Supplies

Category includes: Cost for daily supplies required for office operations (postage, water cooler, desks, cabinets, paper, etc.)

IV. Vehicular Operations

Category includes: All costs for the operation of the District's vehicle fleet (gasoline, repairs, maintenance, lettering and registration)

V. Building and Utilities

Category includes: Costs associated with the District's office located at 4000 Kozloski Road Freehold Township (rent and maintenance contracts)

VI. Professional Development and Public Information

Category includes: Purchase of books, manuals, pamphlets and other materials used for training of District personnel. Cost of registration and tuition of continuing education (Soil Erosion and Sediment Control courses given at Rutgers University) as authorized by the Board of Supervisors.

Cost of public information publications (Annual Report and Newsletter)

VII. Insurance

Category includes: Premiums for all insurance needed for the District's operations (comprehensive business, automobile, workers' compensation, treasurer's bond, blanket bond, etc.)

VIII. Scholarships

Category includes:

- A. \$ 2,500 Neal W. Munch Conservation Scholarship
- B. \$ 2,500 William T. Schauer Conservation Scholarship

Scholarship B as of FY 1998, scholarships A created by District resolution, dated March 22, 1978, and administered by the Freehold Soil Conservation District Board of Supervisors, awarded annually.

IX. Vehicle and Equipment Purchase

Category includes: Allocation for vehicle purchases and other equipment on a year to year basis.

**District Bank Accounts**

Chapter 251 Checking	Provident Bank
Regular Checking	Provident Bank
Payroll Checking	Provident Bank
Scholarship CMA	State Of New Jersey Cash Management Fund
Chapter 251 CMA	State Of New Jersey Cash Management Fund
District CMA	State Of New Jersey Cash Management Fund
Money Market - Chapter 251	Freehold Bank
Money Market - District	Freehold Bank
Money Market - Scholarship	Freehold Bank
Certificate of Deposit - Chap 251	Freehold Bank
Certificate of Deposit - District	Freehold Bank
Certificate of Deposit - Scholarship	Freehold Bank

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**Health Benefits**

See next page

Per month

valid thru 12/31/2023

**Dental Coverage**

See next page

Per Month

valid thru 12/31/2023

**Vision Coverage**

VSP Plan

Per Month

\$ 513.69  
(effective to 6/30/24)

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Mileage Allowance: May change due to federal prevailing rate

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FICA	7.65% (6.20% and 1.45%)
Unemployment	0.7
Disability	0.1

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Field Personnel Clothing Allowance:

Per Year	250.00	Field Staff	(x8)=2000
	175.00	Senior Staff	(x5)=875
	75.00	Clerical	(x3)=225

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<b>Health Plans</b>		<i>(SHBP)</i>		<i>(effective to 12/31/23)</i>	
13	<b>Direct 10</b>	Member	\$ 1,193.75	\$ 2,387.50	2
		Parent & Child	\$ 2,136.82	\$ 4,273.64	2
		Family	\$ 3,330.58	\$ 29,975.22	9
2	<b>Direct 15</b>	Member	\$ 1,142.24	\$ 1,142.24	1
		Family	\$ 3,186.86	\$ 3,186.86	1
1	<b>Omnia</b>	Single	\$ 874.39	\$ 874.39	1
		Active Per Month	\$	41,839.85	
		<b>sub-total</b>	<b>\$</b>	<b>502,078.20</b>	
		Employee Contribute		108,630.00	
		<b>Annual</b>	<b>\$</b>	<b>393,448.20</b>	

<b>Dental Plan</b>		<i>(SHBP)</i>		<i>(effective to 12/31/23)</i>	
11	<b>Dental</b>	Single	\$ 41.59	\$ 41.59	1
	<b>Expense</b>	Member & Spouse	\$ 72.28	\$ 72.28	1
	<b>Plan</b>	Parent & Child	\$ 87.58	\$ 175.16	2
		Family	\$ 118.23	\$ 827.61	7
1	<b>Aetna</b>	Family	\$ 59.87	\$ 59.87	1
4	<b>Cigna</b>	Single	\$ 20.72	\$ 41.44	2
		Parent & Child	\$ 43.67	\$ 43.67	1
		Family	\$ 58.91	\$ 58.91	1
		Active Per Month	\$	1,320.53	
		<b>Annual</b>	<b>\$</b>	<b>15,846.36</b>	

<b>Vision Service Plan</b>		<i>(effective to 6/30/24)</i>			
		Single	\$ 12.99	\$ 51.96	4
		Member & Spouse	\$ 18.83	\$ 56.49	3
		Parent & Child	\$ 33.77	\$ 67.54	2
		Family	\$ 33.77	\$ 337.70	10
		Per Month	\$	513.69	
		<b>Annual</b>	<b>\$</b>	<b>6,164.28</b>	

<b>Health Plans</b>		<i>(SHBP)</i>		<i>(effective to 12/31/23)</i>			
1	<b>Aetna 15</b>	<i>RETIREE-Single</i>	\$	366.68	\$	366.68	1
1	<b>Aetna 10</b>	<i>RETIREE-Member/spouse</i>	\$	768.76	\$	768.76	1
1	<b>Direct 10</b>	<i>RETIREE-Member/spouse</i>	\$	3,112.36	\$	3,112.36	1
1	<b>Direct 10</b>	<i>RETIREE-Family</i>	\$	2,497.37	\$	2,497.37	1
				Retiree Per Month	\$	6,745.17	
				<b>Annual</b>	\$	<b>80,942.04</b>	

<b>Dental Plan</b>		<i>(SHBP)</i>		<i>(effective to 12/31/23)</i>			
2	<b>Dental Expe:</b>	<i>RETIREE-Member/spouse</i>	\$	82.05	\$	164.10	2
1	<b>Dental Expe:</b>	<i>RETIREE-Family</i>	\$	105.38	\$	105.38	1
				Retiree Per Month	\$	269.48	
				<b>Annual</b>	\$	<b>3,233.76</b>	

<b>Medicare Part B</b>		<i>(effective to 12/31/23)</i>				
	Single	\$	164.90	\$	329.80	2
	Member & Spouse	\$	329.80	\$	329.80	1
			Per Month	\$	659.60	
			<b>Annual</b>	\$	<b>7,915.20</b>	

<b>2024/01</b>	<b>Salaries, Wages, Benefits</b>	FY 2023 Proposed	FY 2024 Proposed	<b>Page 4-7</b> % Change
24/01/01	Salaries	1,302,545.00	1,349,124.00	4%
24/01/01	Longevity	14,950.00	15,750.00	5%
24/01/02	F.I.C.A	98,000.00	90,000.00	-8%
24/01/03	Health Benefits	411,000.00	443,185.00	8%
24/01/05	SUI / DIS	5,000.00	5,100.00	2%
24/01/07	Vision	6,220.00	6,220.00	0%
24/01/12	Uniforms	3,100.00	3,100.00	0%
24/01/16	Dental	17,500.00	19,655.00	12%
24/12/04	P.E.R.S	205,000.00	215,000.00	5%
	Tuition	1,500.00	1,500.00	0%
	<u>Sub-Total</u>	2,064,815.00	2,148,634.00	4%
<b>2024/02</b>	<b>Professional Services</b>			
24/02/01	Attorney	5,000.00	5,000.00	0%
24/02/02	Audit	6,425.00	8,225.00	28%
24/02/03	Legal Services	2,900.00	2,900.00	0%
24/02/04	Payroll	2,600.00	2,750.00	6%
24/02/05	Tax Savings Prog	300.00	-	-100%
24/02/06	Timeclock	1,200.00	1,230.00	3%
	<u>Sub-Total</u>	18,425.00	20,105.00	9%
<b>2024/03</b>	<b>Materials and Supplies</b>			
24/03/01	Office Supplies	15,000.00	14,000.00	-7%
24/03/02	Water	600.00	600.00	0%
24/03/03	Postage	16,000.00	17,000.00	6%
24/03/04	Postage Meter	1,500.00	3,000.00	100%



24/03/05	First Aid	450.00	400.00	-11%
24/03/06	Inspection Supply	400.00	300.00	-25%
24/03/07	Other	1,000.00	800.00	-20%
	<u>Sub-Total</u>	34,950.00	36,100.00	3%
<b>2024/04</b>	<b>Vehicular and Equipment Operations</b>			
24/04/01	Gasoline	7,500.00	8,500.00	13%
24/04/02	Auto Repairs	3,000.00	3,500.00	17%
24/04/03	Registration	945.00	970.00	3%
24/04/04	Vehicle Washes	350.00	350.00	0%
24/04/05	Oil Changes	900.00	1,000.00	11%
24/04/06	Cellular Phones	6,000.00	5,500.00	-8%
24/04/07	Other	1,000.00	800.00	-20%
24/04/08	Vehicle GPS units	1,300.00	2,000.00	54%
24/04/09	Tablet Network	4,600.00	4,600.00	0%
	<u>Sub-Total</u>	25,595.00	27,220.00	6%
<b>2024/05</b>	<b>Building and Utilities</b>			
24/05/01	Rent	95,000.00	95,000.00	0%
24/05/05	Fax Line	1,200.00	1,200.00	0%
24/05/06	Copier Maint	750.00	750.00	0%
24/05/07	Computer Maint	17,325.00	16,500.00	-5%
24/05/09	Database & GIS Maintenance	5,000.00	7,500.00	50%
24/05/10	Other	1,000.00	1,000.00	0%
24/05/11	ESRI Licensing	2,800.00	3,200.00	14%
24/05/13	Computer Security	3,552.00	3,550.00	0%
24/05/14	Optimum	3,600.00	3,600.00	0%

24/05/15	ARC-GIS Online	4,890.00	5,200.00	6%
24/05/16	Near Maps	5,500.00	5,700.00	4%
	<u>Sub-Total</u>	140,617.00	143,200.00	2%
<b>2024/06</b>	<b>Professional Development and Public Information</b>			
24/06/01	National Convention			
	Airfare	425.00		
	Lodging	1,000.00		
	Meals	225.00		
	Registration	600.00		
	Miscellaneous	<u>150.00</u>		
	Sub-Total	2,400.00	2,400.00	x6
		14,400.00	14,400.00	0%
24/06/02	Regional Convention		Portland, ME	
	Travel	450.00	Sept 17-20	
	Lodging	725.00		
	Meals	140.00		
	Registration	325.00		
	Sub-Total	<u>1,640.00</u>	<u>1,640.00</u>	x6
		9,840.00	9,840.00	0%
24/06/03	State Meeting	750.00	750.00	0%
24/06/06	Annual Dinners	100.00	75.00	-25%
24/06/07	NACD Dues	800.00	1,800.00	125%
24/06/08	NJACD Dues	850.00	850.00	0%
24/06/09	R C & D Dues	300.00	300.00	0%
43/06/10	Farm Bureau	60.00	60.00	0%
43/06/11	EE Training	1,800.00	1,500.00	-17%
24/06/12	Education	5,500.00	4,500.00	-18%
24/06/13	County Fairs	1,400.00	1,000.00	-29%
24/06/16	Outreach	900.00	900.00	0%
24/06/17	Legal Ads	700.00	1,000.00	43%
24/06/19	Ag Society Dues	50.00	75.00	50%

24/06/20	NJB&I Dues	350.00	350.00	0%
24/06/26	Misc Dues	50.00	50.00	0%
24/06/31	Reimbursement	400.00	200.00	-50%
24/06/33	Trout Classroom	3,000.00	1,200.00	-60%
24/06/34	Demo Project	3,500.00	3,500.00	0%
24/06/35	Training Project	3,500.00	3,500.00	0%
24/06/37	Envirothon	700.00	700.00	0%
24/06/38	Pollinator Class	1,500.00	1,000.00	-33%
24/06/39	Soil & Water Society	250.00	230.00	-8%
24/06/40	National Watershed Coalition	75.00	75.00	0%
	<u>Sub-Total</u>	50,775.00	47,855.00	-6%
<b>2024/07</b>	<b>Insurance</b>			
	Automobile	16,500.00	17,000.00	
	Bond Treasurer	470.00	485.00	
	Bond Crime	445.00	460.00	
	Workers' Compensation	5,400.00	5,560.00	
	Public Officials Liability	4,100.00	4,250.00	
	Errors & Omissions	3,200.00	3,300.00	
	Employee Advisory Services	100.00	160.00	
	Commercial/Umbrella	5,200.00	5,350.00	
	<u>Sub-Total</u>	35,415.00	36,565.00	3%
<b>2024/08</b>	<b>Scholarships</b>			
24/08/01	Neal W. Munch	2,500.00	2,500.00	0%
24/08/02	Marvin Clark	2,500.00	2,500.00	0%
	<u>Sub-Total</u>	5,000.00	5,000.00	0%

24/11/73	Computer Purchases			
		25,300.00	20,000.00	-21%
	5 units		8,000.00	
	5 monitors		1,200.00	
	Installation		-	
	<b>sub</b>		<b>9,200.00</b>	
	Server		10,000.00	
	Installation		-	
	<b>sub</b>		<b>10,000.00</b>	
	Peripherals (APC)		600.00	
	External back-ups		200.00	
	<b>sub</b>		<b>800.00</b>	

24/11/74	Vehicle Purchase	21,000.00	25,000.00	19%
	<u>Sub-Total</u>	46,300.00	45,000.00	-3%

**Total for FY 2023 2,421,892.00**

**Total for FY 2024 2,509,679.00**

**Percent Change 3.62%**

# Fiscal Year 2024

## District

### Income

\$	-	Monmouth County Grant
	38,000.00	Interest
	34,250.00	Trans of Chapter 251 Interest
	30,965.00	RFA Income
	53,600.00	GIS Chapter 251 Reimburse
<u>\$</u>	<u>156,815.00</u>	

### Expense

\$	35,000.00	Education Program
	11,000.00	Ag Assistance
	25,000.00	Public Info / Assist
	5,000.00	Scholarships
<u>\$</u>	<u>76,000.00</u>	

\$ 80,815.00 Surplus

## Chapter 251

### Income

\$	2,941,200.00	Chap 251 Fee (\$245,000/mth)
	38,000.00	Interest
	30,965.00	RFA Reimbursement
<u>\$</u>	<u>3,010,165.00</u>	

### Expense

\$	2,509,679.00	Total Budget
	76,000.00	District Budget
<u>\$</u>	<u>2,433,679.00</u>	

\$ 576,486.00 Surplus