

# **Freehold Soil Conservation District**

**Proposed Budget - Fiscal Year 2026**

**July 1, 2025 to June 30, 2026**

**Freehold Soil Conservation District**

**Budget Fiscal Year 2026**

		Budgeted <b>2025</b>	Proposed <b>2026</b>	%
I.	Salaries, Wages, Benefits.....	\$ 2,198,600.00	\$ 2,412,000.00	9.71%
II.	Professional Services.....	\$ 23,910.00	\$ 24,650.00	3.09%
III.	Materials and Supplies.....	\$ 36,100.00	36,900.00	2.22%
IV.	Vehicular and Equipment .....	\$ 29,050.00	\$ 28,050.00	-3.44%
V.	Building and Utilities.....	\$ 145,150.00	143,050.00	-1.45%
VI.	Professional Development and Public Outreach.....	\$ 55,755.00	84,730.00	51.97%
VII.	Insurance.....	\$ 36,960.00	38,970.00	5.44%
VIII.	Scholarships.....	\$ 5,000.00	3,000.00	-40%
IX.	Vehicle and Equipment Purchase.....	\$ 45,000.00	50,000.00	11%
	Overall Total.....	\$ 2,575,525.00	2,821,350.00	9.54%

## 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 Freehold Soil 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	Columbia Bank
Regular Checking	Columbia Bank
Payroll Checking	Columbia 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	Columbia Bank
Money Market - District	Columbia Bank
Money Market - Scholarship	Columbia Bank
Certificate of Deposit - Chap 251	Columbia Bank
Certificate of Deposit - District	Columbia Bank
Certificate of Deposit - Scholarship	Columbia Bank

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**Health Benefits**

See next page  
Per month

valid thru 12/31/2025

**Dental Coverage**

See next page  
Per Month

valid thru 12/31/2025

**Vision Coverage**

VSP Plan  
Per Month

(effective to 6/30/26)

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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	275.00	Field Staff	(x9)=2,200
	200.00	Senior Staff	(x6)=1,200
	100.00	Clerical	(x3)=300

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<b>Health Plans</b>		<i>(SHBP)</i>		<i>(effective to 12/31/25)</i>	
15	<b>Direct 10</b>	Member	\$ 1,495.35	\$ 8,972.10	6
		Parent & Child	\$ 2,676.68	\$ 5,353.36	2
		Family	\$ 4,172.03	\$ 25,032.18	6
		Member & Spouse	\$ 2,990.70	\$ 2,990.70	1
2	<b>Direct 15</b>	Member	\$ 1,432.42	\$ 1,432.42	1
		Family	\$ 3,996.45	\$ 3,996.45	1
		Active Per Month		\$ 47,777.21	17
		<b>sub-total</b>		<b>\$ 573,326.52</b>	
		Employee Contribute		145,091.00	estimate
		<b>Annual</b>		<b>\$ 428,235.52</b>	

<b>Dental Plan</b>		<i>(SHBP)</i>		<i>(effective to 12/31/25)</i>	
11	<b>AetnaDental Expense Plan</b>	Single	\$ 46.08	\$ 138.24	3
		Member & Spouse	\$ 80.08	\$ 80.08	1
		Parent & Child	\$ 97.03	\$ 194.06	2
		Family	\$ 130.98	\$ 654.90	5
1	<b>Horizon</b>	Single	\$ 46.08	\$ 46.08	1
4	<b>Aetna DMO</b>	Single	\$ 19.69	\$ 39.38	2
		Family	\$ 56.05	\$ 112.10	2
		Active Per Month		\$ 1,264.84	16
		<b>Annual</b>		<b>\$ 15,178.08</b>	

<b>Vision Service Plan</b>		<i>(effective to 6/30/26)</i>			
		Single	\$ 12.99	\$ 90.93	7
		Member & One	\$ 18.83	\$ 131.81	7
		Parent & Child	\$ 33.77	\$ 33.77	1
		Family	\$ 33.77	\$ 236.39	7
		Per Month		\$ 492.90	22
		<b>Annual</b>		<b>\$ 5,914.80</b>	

<b>Health Plans</b>		<i>(SHBP)</i>		<i>(effective to 12/31/25)</i>			
1	<b>Aetna 15</b>	<i>RETIREE- Single</i>	\$	453.13	\$	453.13	1
1	<b>Direct 10</b>	<i>RETIREE- Single</i>	\$	1,803.29	\$	1,803.29	1
1	<b>Aetna 10</b>	<i>RETIREE- Member/ Spouse</i>	\$	942.00	\$	942.00	1
1	<b>Direct 10</b>	<i>RETIREE- Member/ Spouse</i>	\$	3,931.31	\$	3,931.31	1
1	<b>Aetna 10</b>	<i>RETIREE- Member/ Spouse Spl</i>	\$	2,599.02	\$	2,599.02	1
1	<b>Direct 10</b>	<i>RETIREE- Member/ Spouse Spl</i>	\$	2,721.00	\$	2,721.00	1
				Retiree Per Month	\$	12,449.75	
				<b>Annual</b>	<b>\$</b>	<b>149,397.00</b>	

<b>Dental Plan</b>		<i>(SHBP)</i>		<i>(effective to 12/31/25)</i>			
1	<b>Dental Expe</b>	<i>RETIREE-Single</i>	\$	66.97	\$	66.97	1
4	<b>Dental Expe</b>	<i>RETIREE-Member/ spouse</i>	\$	88.85	\$	355.40	4
				Retiree Per Month	\$	422.37	
				<b>Annual</b>	<b>\$</b>	<b>5,068.44</b>	

<b>Medicare Part B</b>		<i>(effective to 12/31/25)</i>					
		Single	\$	185.00	\$	370.00	2
		Member & Spouse	\$	370.00	\$	370.00	1
				Per Month	\$	740.00	
				<b>Annual</b>	<b>\$</b>	<b>8,880.00</b>	

<b>2026/01</b>	<b>Salaries, Wages, Benefits</b>	FY 2025 Budgeted	FY 2026 Proposed	<b>Page 4-7</b> % Change
26/01/01	Salaries	1,325,000.00	1,435,000.00	8.30%
26/01/01	Longevity	13,300.00	14,400.00	8.27%
26/01/02	F.I.C.A	89,000.00	100,450.00	12.87%
26/01/03	Health Benefits	508,000.00	590,000.00	16.14%
26/01/05	SUI / DIS	4,900.00	5,350.00	9.18%
26/01/07	Vision	6,850.00	6,100.00	-10.95%
26/01/12	Uniforms	3,500.00	3,700.00	5.71%
26/01/16	Dental	22,550.00	21,500.00	-4.66%
26/01/06	P.E.R.S	224,000.00	234,000.00	4.46%
26/01/14	Tuition	1,500.00	1,500.00	0%
	<u>Sub-Total</u>	2,198,600.00	2,412,000.00	9.71%
<b>2026/02</b>	<b>Professional Services</b>			
26/02/01	Attorney	5,000.00	5,000.00	0%
26/02/02	Audit	11,710.00	12,650.00	8.03%
26/02/03	Legal Services	2,900.00	2,900.00	0%
26/02/04	Payroll	3,000.00	3,000.00	0%
26/02/06	Timeclock	1,300.00	1,100.00	-15.38%
	<u>Sub-Total</u>	23,910.00	24,650.00	3.09%
<b>2026/03</b>	<b>Materials and Supplies</b>			
26/03/01	Office Supplies	14,000.00	15,000.00	7.14%
26/03/02	Water	600.00	800.00	33.33%
26/03/03	Postage	17,000.00	17,000.00	0%
26/03/04	Postage Meter	3,000.00	3,000.00	0%
26/03/05	First Aid	400.00	300.00	-25.00%

26/03/06	Inspection Supply	300.00	300.00	0%
26/03/07	Other	800.00	500.00	-37.50%
	<u>Sub-Total</u>	36,100.00	36,900.00	2.22%

**2026/04 Vehicular and Equipment Operations**

26/04/01	Gasoline	9,000.00	9,000.00	0%
26/04/02	Auto Repairs	5,000.00	5,000.00	0%
26/04/03	Registration	1,050.00	1,000.00	-4.76%
26/04/04	Vehicle Washes	500.00	500.00	0%
26/04/05	Oil Changes	850.00	850.00	0%
26/04/06	Cellular Phones	5,650.00	5,100.00	-9.73%
26/04/07	Other	800.00	500.00	-37.50%
26/04/08	Vehicle GPS units	2,100.00	2,100.00	0%
26/04/09	Tablet Network	4,100.00	4,000.00	-2.44%
	<u>Sub-Total</u>	29,050.00	28,050.00	-3.44%

**2026/05 Building and Utilities**

26/05/01	Rent	95,000.00	95,000.00	0%
26/05/05	Fax Line	1,200.00	600.00	-50%
26/05/06	Copier Maint	1,200.00	1,000.00	-16.67%
26/05/07	Computer Maint	18,000.00	18,000.00	0%
26/05/09	Database & GIS Maintenance	7,500.00	7,500.00	0%
26/05/10	Other	1,000.00	1,000.00	0%
26/05/11	ESRI/ARC-GIS	8,400.00	7,700.00	-8.33%
26/05/13	Computer Security	3,550.00	3,550.00	0%
26/05/14	Modem - Optimum	3,600.00	2,500.00	-30.56%
26/05/16	Near Maps	5,700.00	6,200.00	8.77%
	<u>Sub-Total</u>	145,150.00	143,050.00	-1.45%

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**2026/06 Professional Development and Public Information**

26/06/01	National Convention		San Antonio, TX	
	Airfare	475.00	475.00	



26/06/34	Demo Project	2,500.00	2,500.00	0%
26/06/35	Training Project	2,500.00	2,500.00	0%
26/06/37	Envirothon	700.00	700.00	0%
26/06/38	Pollinator Class	800.00	500.00	-37.50%
26/06/39	Soil & Water Society	230.00	230.00	0%
26/06/40	National Watershed Coalition	75.00	75.00	0%
26/06/42	Forestry Program	5,000.00	5,000.00	0%
26/06/43	Digital Education	0.00	5,000.00	100%
26/06/44	Jersey Yards	0.00	25,000.00	100%
	<u>Sub-Total</u>	55,755.00	84,730.00	51.97%
<b>2026/07</b>	<b>Insurance</b>			
	Automobile	17,500.00	19,500.00	
	Bond Treasurer	500.00	500.00	
	Bond Crime	500.00	500.00	
	Workers' Compensation	5,500.00	5,500.00	
	Public Officials Liability	4,300.00	4,300.00	
	Errors & Omissions	3,050.00	3,050.00	
	Employee Advisory Services	160.00	170.00	
	Commercial/Umbrella	5,450.00	5,450.00	
	<u>Sub-Total</u>	36,960.00	38,970.00	5.44%
<b>2026/08</b>	<b>Scholarships</b>			
26/08/03	FSCD	2,500.00	1,500.00	-40.00%
26/08/04	William T. Schauer	2,500.00	1,500.00	-40.00%
	<u>Sub-Total</u>	5,000.00	3,000.00	-40.00%
<b>2026/11</b>	<b>Vehicle and Equipment Purchase</b>			
26/11/77	Computer Purchases	20,000.00	15,000.00	-25.00%
26/11/78	Vehicle Purchase			

	25,000.00	35,000.00	40.00%
<u>Sub-Total</u>	45,000.00	50,000.00	11.11%

**Total for FY 2025** **2,575,525.00**

**Total for FY 2026** **2,821,350.00**

**Percent Change** **9.54%**

# Fiscal Year 2026

## District

### Income

\$ 8,000.00	SADC
40,000.00	Interest
175,000.00	Trans of Chapter 251 Interest
25,000.00	RFA Income
40,000.00	GIS Chapter 251 Reimburse
<u>\$ 288,000.00</u>	

### Expense

\$ 8,000.00	SADC
11,000.00	Ag Assistance
50,000.00	Public Info / Assist
76,000.00	Education/Forestry
5,000.00	Scholarship
<u>\$ 150,000.00</u>	

\$ 138,000.00 Surplus

## Chapter 251

### Income

\$ 2,604,000.00	Chap 251 Fee (\$217,000/mth)
200,000.00	Interest
25,000.00	RFA Reimbursement
<u>\$ 2,829,000.00</u>	

### Expense

\$ 2,737,011.00	Total Budget
150,000.00	District Budget
<u>\$ 2,587,011.00</u>	

\$ 241,989.00 Surplus