

APPROVED

January 23, 2014

SOMERSET-UNION S.C.D

2014 PROPOSED OPERATING BUDGET 1/1/14 to 6/30/14

A. Organization

The Operating Budget provides several views of the proposed budget. The report is structured in a series of sections which provide additional detail of each budget item. *The most detail budget breakdown is found in Section II for **Income** (pg 3) and Section IV for **Expenditures** (pg 5-8).*

B. Contents

Section I - Summary of the Budget.....page 2

This is an overall view of the major budget items

Section II - Breakdown of Income Categories.....page 3

This is a detail of the various sources of income.

Section III - Breakdown of Expenditure Categories.....page 4

This is a detail of the various expenditures.

Section IV - Explanation of Expenditure Categories.....page 5

This is a further detail of the various expenditure categories.

SOMERSET-UNION SOIL CONSERVATION DISTRICT						
2014 Proposed Operating Budget						
(with 2013 Budget and 2013 Actual Expenses)						
Section I Summary of the 2013 Budget and proposed 2014 Budget						
	Income		2013	Actual 2013	2014	
100	Government Appropriations		110,777.00	115,282.00	60,000.00	
200	Program Income		315,100.00	319,757.00	170,050.00	
300	Other Income		660.00	719.00	448.00	
400	Funds from Savings Account		0.00	0.00	0.00	
Total	Anticipated Income		426,537.00	435,758.00	230,498.00	
	Expenditures					
500	Employment Expense		221,225.00	224,095.00	114,288.00	
600	Program Expense		2,925.00	2,263.00	2,550.00	
700	Administrative Expenses		56,966.00	48,122.00	33,091.00	
800	Equipment Acquisition		1,500.00	600.00	500.00	
900	Surplus to Savings Account		143,921.00	160,678.00	80,069.00	
Total	Anticipated Expenditures		426,537.00	435,758.00	230,498.00	

Section II BREAKDOWN OF INCOME CATEGORIES				
		2013	Actual 2013	2014
100 Government Appropriations				
110 Somerset County		65,171.00	65,171.00	65,171.00
120 Union County		25,606.00	26,886.00	26,886.00
130 State of N.J. Grants		0.00	0.00	0.00
140 Stormwater Permits		20,000.00	23,225.00	12,000.00
Total Governmental Approp.		110,777.00	115,282.00	104,057.00
200 Program Income				
210 Chapter 251		315,000.00	319,619.00	170,000.00
220 Seedling				0.00
230 Maps, Standards, TR-55 & OPRA		100.00	138.00	50.00
Total Program Income		315,100.00	319,757.00	170,050.00
300 Other Income				
310 Interest		500.00	546.00	288.00
311 Utility reimbursement for fans		160.00	173.00	160.00
312 Telephone maintenance/equip salvage		0.00	0.00	0.00
Total Other Income		660.00	719.00	448.00
Notes:				
Actual 2013				
1. Line 110 - Somerset County reduced 2/3 salary fund by 5% Fringe was not cut since not part of Div. budget line.				
Proposed 2014				
1. Line 110 - Assumes no change based on 2013 Budget				
2. Line 120 - Does not include the requested 5 % increase				
3. Line 210 - 251 fees-assumes small increase in number of applications				
4. Line 310 - Assumes continued level interest rates and level reserve balances				

Section III BREAKDOWN OF EXPENDITURE CATEGORIES						
		2013	Actual 2013	2014		
500 Employment Expense						
	510 Salary	184,355.00	186,746.00			95,241.00
	520 Fringe Benefits	36,870.00	37,349.00			19,047.00
	530 Overtime Expense	0.00	0.00			0.00
	540 Temporary Assistance	0.00	0.00			0.00
	Total Employment Expense	221,225.00	224,095.00			114,288.00
600 Program Expense						
	610 Dues	1,725.00	1,450.00			1,450.00
	620 Contributions and Awards	600.00	550.00			600.00
	630 Education	600.00	263.00			500.00
	Total Program Expense	2,925.00	2,263.00			2,550.00
700 Administrative Expense						
	710 Consultant & Contract	11,000.00	9,500.00			8,000.00
	720 Travel & Related Expenses	6,600.00	5,546.00			3,200.00
	730 Conventions & Seminars	1,200.00	470.00			1,200.00
	740 Rent	25,750.00	21,750.00			10,900.00
	750 Maintenance & Repairs	1,000.00	792.00			500.00
	760 Office Supplies	4,125.00	3,320.00			2,000.00
	770 Telephone	0.00	0.00			0.00
	780 Insurance	7,291.00	6,744.00			7,291.00
	Total Administrative Expense	56,966.00	48,122.00			33,091.00
800 Equipment Acquisition						
	810 Office	1,500.00	600.00			500.00
	820 Vehicles	0.00	0.00			0.00
	Total Equipment Acquisition	1,500.00	600.00			500.00

Section IV EXPLANATION OF EXPENDITURE CATEGORIES					
		2013	Actual 2013	2014	
500	Employment Expense				
	510 Salary Expense				
	511 District Manager	69,917.00	70,610.00		36,011.00
	512 Erosion Control Insp.	48,857.00	49,582.00		25,287.00
	513 Erosion Control Insp.	33,304.00	33,798.00		17,237.00
	514 Erosion Control Spec. I	0.00	0.00		0.00
	516 Executive Assistant III	0.00	0.00		0.00
	517 Admin. Assistant I	32,277.00	32,756.00		16,706.00
	Subtotal	184,355.00	186,746.00		95,241.00
	520 Fringe Benefits				
	521 District Manager	13,983.00	14,122.00		7,202.00
	522 Erosion Control Insp.	9,771.00	9,916.00		5,057.00
	523 Erosion Control Insp.	6,661.00	6,760.00		3,447.00
	524 Erosion Control Spec. I	0.00	0.00		0.00
	525 Executive Assistant III	0.00	0.00		0.00
	526 Admin. Assistant I	6,455.00	6,551.00		3,341.00
	Subtotal	36,870.00	37,349.00		19,047.00
	530 Overtime Expense	0.00	0.00		0.00
	540 Temporary Assistance	0.00	0.00		0.00
	Total Employment Expense	221,225.00	224,095.00		114,288.00
Notes:					
	Actual 2013				
	1. Fringe benefits for 2013 remained at 20%				
	Proposed 2014				
	1. Assume 2% increases				
	2. Assume fringe benefits remain at 20 %				
	3. All staff hours remain at 35 hours a week				
	4. Line 524 - Position to remain unfilled				
	5. Line 525 - Position to remain unfilled				

Section IV EXPLANATION OF EXPENDITURE CATEGORIES					
			2013	Actual 2013	2014
700 Administrative Expenses					
710 Consultant & Contract					
	711 Legal		1,000.00	0.00	1,000.00
	712 Audit		9,000.00	9,500.00	6,000.00
	713 Computer Consultant		1,000.00	0.00	1,000.00
	Subtotal		11,000.00	9,500.00	8,000.00
720 Travel & Related Expense					
	721 Mileage		100.00	50.00	100.00
	722 Vehicle Expense		6,500.00	5,545.00	3,200.00
	Subtotal		6,600.00	5,595.00	3,300.00
730 Conventions & Seminars					
	731 State, Regional & National		1,000.00	500.00	1,000.00
	732 Training		200.00	110.00	200.00
	Subtotal		1,200.00	610.00	1,200.00
740 Rent					
	741 Office		21,750.00	21,750.00	10,875.00
	742 Equipment		0.00	0.00	0.00
	743 Utilities		4,000.00	2,977.00	2,000.00
	Subtotal		25,750.00	24,727.00	12,875.00
750 Maintenance & Repair					
	751 Equip. Maintenance Agmts		1,000.00	0.00	500.00
	Subtotal		1,000.00	0.00	500.00
760 Office Supplies					
	761 Supplies		1,500.00	1,349.00	750.00
	762 Printing		425.00	362.00	200.00
	763 Postage		1,700.00	1,608.00	850.00
	764 Subscriptions		0.00	0.00	0.00
	765 Petty Cash		500.00	100.00	250.00
	Subtotal		4,125.00	3,419.00	2,050.00
770 Telephone					
	771 Telephone		0.00	0.00	0.00
	Subtotal		0.00	0.00	0.00
780 Insurance					
	781 Vehicle Ins		5,950.00	5,935.00	6,000.00
	782 Bonding		450.00	389.00	0.00
	783 General Liability		891.00	833.00	850.00
	Subtotal		7,291.00	7,157.00	6,850.00
Total Administrative Expenses			56,966.00	51,008.00	34,775.00

Section IV EXPLANATION OF EXPENDITURE CATEGORIES					
		2013	Actual 2013	2014	
800 Equipment Acquisition					
810 Office					
	811 Office Furniture	0.00	0.00		0.00
	812 Computer Equipment	0.00	0.00		200.00
	813 Digital Camera	150.00	0.00		150.00
	814 New Copy Machine	1,000.00	500.00		0.00
	815 (reserved)	0.00	0.00		0.00
	Subtotal	1,150.00	500.00		350.00
820 Vehicles					
	821 Pick-up Truck	0.00	0.00		0.00
	Subtotal	0.00	0.00		0.00
Total Equipment Acquisition		1,150.00	500.00		350.00
Notes:					
Proposed 2014					
1. Line 713 - Computer Consult. - will need to modify some forms, etc.					
2. Line 722 - One vehicle will become back-up - only three drivers					
3. Line 731 - No National Mtg this year, only for Regional and State					
4. Line 732 - Training reduced to only as needed.					
5. Line 742 - No equipment rental anticipated					
6. Line 770 - On County internet system, no charges					
7. Line 781 & 783 - Actual costs for 2013					