

Approved

7/23/2014

**SOMERSET-UNION S.C.D
2015 OPERATING BUDGET**

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								
2015 Proposed Operating Budget								
(with 2014 Budget and 2014 Actual Expenses)								
Section I Summary of the 2014 Budget and proposed 2015 Budget								
	Income							2015
100	Government Appropriations							110,704.00
200	Program Income							370,050.00
300	Other Income							440.00
400	Funds from Savings Account							0.00
Total	Anticipated Income							481,194.00
	Expenditures							
500	Employment Expense							266,456.00
600	Program Expense							3,650.00
700	Administrative Expenses							59,650.00
800	Equipment Acquisition							1,150.00
900	Surplus to Savings Account							150,288.00
Total	Anticipated Expenditures							481,194.00

Section II BREAKDOWN OF INCOME CATEGORIES							
100 Government Appropriations							2015
	110 Somerset County						66,474.00
	120 Union County						28,230.00
	130 State of N.J. Grants						0.00
	140 Stormwater Permits						16,000.00
	Total Governmental Approp.						110,704.00
200 Program Income							
	210 Chapter 251						370,000.00
	220 Seedling						0.00
	230 Maps, Standards, TR-55 & OPRA						50.00
	Total Program Income						370,050.00
300 Other Income							
	310 Interest						300.00
	311 Utility reimbursement for fans						140.00
	312 Telephone maintenance/equip salvage						0.00
	Total Other Income						440.00
Notes:							
	Actual 2014						
	1. Line 110 - Somerset County increased 2/3 salary fund by 2%						
	Proposed 2015						
	1. Line 110 - Assumes no change based on 2014 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							
500 Employment Expense							2015
	510 Salary						222,047.00
	520 Fringe Benefits						44,409.00
	530 Overtime Expense						0.00
	540 Temporary Assistance						0.00
	Total Employment Expense						266,456.00
600 Program Expense							
	610 Dues						1,700.00
	620 Contributions and Awards						1,000.00
	630 Education						950.00
	Total Program Expense						3,650.00
700 Administrative Expense							
	710 Consultant & Contract						13,300.00
	720 Travel & Related Expenses						5,700.00
	730 Conventions & Seminars						1,500.00
	740 Rent						26,250.00
	750 Maintenance & Repairs						500.00
	760 Office Supplies						3,000.00
	770 Telephone						0.00
	780 Insurance						9,400.00
	Total Administrative Expense						59,650.00
800 Equipment Acquisition							
	810 Office						1,150.00
	820 Vehicles						0.00
	Total Equipment Acquisition						1,150.00

Section IV EXPLANATION OF EXPENDITURE CATEGORIES							
500 Employment Expense							2015
510 Salary Expense							
	511 District Manager						83,957.00
	512 Erosion Control Insp.						58,955.00
	513 Erosion Control Insp.						40,187.00
	514 Erosion Control Spec. I						0.00
	516 Executive Assistant III						0.00
	517 Admin. Assistant I						38,948.00
	Subtotal						222,047.00
520 Fringe Benefits							
	521 District Manager						16,791.00
	522 Erosion Control Insp.						11,791.00
	523 Erosion Control Insp.						8,037.00
	524 Erosion Control Spec. I						0.00
	525 Executive Assistant III						0.00
	526 Admin. Assistant I						7,790.00
	Subtotal						44,409.00
	530 Overtime Expense						0.00
	540 Temporary Assistance						0.00
Total Employment Expense							266,456.00
Notes:							
Actual 2014							
1. Fringe benefits for 2015 remained at 20%							
Proposed 2015							
1. Assume 2% increases							
2. Assume fringe benefits remain at 20 %							
3. All staff hours increase to 40 hours a week							
4. Line 524 - Position to remain unfilled							
5. Line 525 - Position to remain unfilled							

Section IV EXPLANATION OF EXPENDITURE CATEGORIES							
600 Program Expense							2015
610 Dues							
	611 NJACD						750.00
	612 NACD						500.00
	613 North Jersey RC&D						450.00
Subtotal							1,700.00
620 Contributions and Awards							
	621 Poster Contest						500.00
	622 Envirothon						500.00
	623 Miscellaneous						0.00
Subtotal							1,000.00
630 Education							
	631 Exhibits						350.00
	632 Annual Luncheon						600.00
Subtotal							950.00
Total Program Expense							3,650.00
Notes:	Actual 2014						
	1. Line 631 - Used free and existing material, contribution to Bd. of Ag for tent rental 4H Fair						

Section IV EXPLANATION OF EXPENDITURE CATEGORIES							
700 Administrative Expenses							2015
710 Consultant & Contract							
		711 Legal					5,000.00
		712 Audit					6,300.00
		713 Computer Consultant					2,000.00
	Subtotal						13,300.00
720 Travel & Related Expense							
		721 Mileage					200.00
		722 Vehicle Expense					5,500.00
	Subtotal						5,700.00
730 Conventions & Seminars							
		731 State, Regional & National					1,000.00
		732 Training					500.00
	Subtotal						1,500.00
740 Rent							
		741 Office					21,750.00
		742 Equipment					0.00
		743 Utilities					4,500.00
	Subtotal						26,250.00
750 Maintenance & Repair							
		751 Equip. Maintenance Agmts					500.00
	Subtotal						500.00
760 Office Supplies							
		761 Supplies					1,000.00
		762 Printing					750.00
		763 Postage					1,000.00
		764 Subscriptions					0.00
		765 Petty Cash					250.00
	Subtotal						3,000.00
770 Telephone							
		771 Telephone					0.00
	Subtotal						0.00
780 Insurance							
		781 Vehicle Ins					8,100.00
		782 Bonding					450.00
		783 General Liability					850.00
	Subtotal						9,400.00
Total Administrative Expenses							59,650.00

Section IV EXPLANATION OF EXPENDITURE CATEGORIES							
800 Equipment Acquisition							2015
810 Office							
811 Office Furniture							0.00
812 Computer Equipment							500.00
813 Digital Camera							150.00
814 New Copy Machine							0.00
815 (reserved)							500.00
Subtotal							1,150.00
820 Vehicles							
821 Pick-up Truck							0.00
Subtotal							0.00
Total Equipment Acquisition							1,150.00
Notes:							
Proposed 2015							
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 2014							