

Essex Regional Health Commission
BUDGET – JUSTIFICATION 2024

The 2024 Budget of \$1,230,596 reflects an overall increase of \$24,625 which is about 2.65% when compared to the 2023 Budget. This is due to the fact that personnel costs increased by \$67,480, contract category decreased by (\$8,178), equipment decrease by (\$31,000) & idling category decreased by (\$3,677). This budget increase is due to the fact that the 2024 Budget anticipates only 6 months of grants' and agreements' funding, while the 2023 Budget reflects 12 months of funding from all grants and agreements.

Increases/Decreases are summarized below.

Salary: Increase \$27,513: Increase is due to the fact that 2024 Budget anticipates only 6 months of Grants and Agreements funding while the 2023 Budget reflects 12 months of Grants and Agreements funding.

Overtime/On Call: No Increase/Decrease: These categories' costs remain under the amount budgeted in 2023 and are estimated to remain the same in 2024.

Payroll Taxes Increase \$1,394: Payroll taxes are directly related to the amount reflected under the employee's compensation (FICA 7.65% and SUI 0.8%). Here was a historically over budget under the SUI portion that was adjusted in 2024. The Payroll Tax calculation formula reflects the FICA tax exemption for the employees' health insurance contribution portion of the bill (2024 contribution estimated to be \$29,616).

Health Benefit: Increase \$24,933: The amount budgeted under this category was based on previous years' experience. There was a 21.94% rate increase from 2022 to 2023 but only a 12% increase was anticipated in the 2024 Budget. The 2023 Budget anticipates 12 months of Grants and Agreements funding, while the 2024 Budget only reflects 6 months' funding from these Grants and Municipalities Agreements.

Retiree Health Benefit: Decrease (\$268): There is only one employee under this policy. The employee retired on 3/1/17. The decrease in this category is due to the fact that the 2024 proposed budget amount was based on the current 2023 actual bill's amount instead of the amount budgeted. There is no new enrollment anticipated in 2024.

Dental: Increase \$380: The increase in this category was based on the previous years' experience. The 2024 budget amount was based on the current 2023 actual bill's amount. No premium increase was not anticipated in 2024. The 2024 Budget anticipates only 6 months of Grants and Agreements funding, while the 2023 Budget reflects 12 months of these Grants and Agreements funding.

Workers Compensation: Increase \$2,316: The amount budgeted under this category was based on previous years' experience. The premium increases by 15% from 2022 to 2023. The 2024

Budget anticipates a 15% increase and only 6 months of Grants funding, while the 2023 Budget reflects 12 months of these Grants and Agreements funding.

P.E.R.S: Increase \$11,212: The Public Employee Retirement System is at 100% of contribution. There was a 21.94% rate increase from 2022 to 2023 but only a 5% increase was anticipated in the 2024 Budget. The 2023 Budget anticipates 12 months of Grants and Agreements funding, while the 2024 Budget only reflects 6 months' funding from these Grants and Municipalities Agreements.

All Other Budget Categories: Decrease (\$42,855): All other budget categories were calculated based on the previous years' experience. When comparing the 2023 Budget "other cost" to the 2024 Proposed Budget "other cost", there is an overall decrease of (\$13,493). This is due to:

- 1- A decrease under the contracts category of **(\$8,178)** is as follows: auditor \$3,551, HRHC (\$9,200), office rental (\$364), office cleaning (\$1,560), Payroll fee \$99 & insurance (\$704), this is due to the fact that the 2024 Budget only anticipates 6 months of Grants and agreements funding, while the 2023 Budget reflects 12 months of these Grants and agreements funding for of these categories.
- 2- A decrease under the equipment category of **(\$31,000)** due to the purchase of a vehicle in 2023 not anticipated in 2024.
- 3- A decrease under the grants category for idling **(\$3,677)** due to the transfer of this line item from personnel to grants and the upsetting of the revenue portion of the budget differences. Appropriations 2023 appropriation is \$3,677, while the revenue portion only shows \$3,212. This agreement was over expend and covered by the reserve funds.

REVENUE INCREASE/DECREASE:

The Commission's revenue portion of the budget is as follows: The 2024 Commission's Budget of \$1,230,596 reflects an overall increase of \$24,625 which is about 2.65% when compared to the 2023 Budget.

Increases/Decreases are summarized below:

- 1- County/Idling/Solid Waste decrease of **(\$109,712)**. The 2024 Budget is only anticipating 6 months of the County's Agreement while the 2023 Budget reflects 12 months from this agreement.
- 4- The Reserve category was increased by **\$163,014**. This amount was required to balance the budget due to the fact that the 2024 Budget anticipates only 6 months of grants' funding and the County's Agreements, while the 2023 Budget reflects 12 months of grants' funding and the County's agreement.
- 5- EQEF Decrease of **(\$7,950)**: All funds available under this account were utilized in the 2023 Budget, leaving no funds available to be used in the 2024 Budget.
- 6- East Orange SLPH LHOC agreement Decrease of **(\$20,727)**, this agreement is not anticipated in 2024.

Appropriations:

Personnel	\$ 677,904
Contractual	\$ 204,173
Office	\$ 19,700
Travel	\$ 22,400
Equipment	\$ 10,500
Other	\$ 17,900
Grant Programs	<u>\$ 278,019</u>
Total Appropriations	\$1,230,596

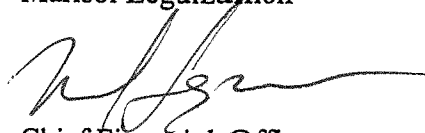
Revenue:

Sufficient revenue must be raised from various sources to support the annual spending plan. Revenues used to support the 2024 Budget are summarized below:

Revenue Sources:

Local Revenues (Municipal & County)	\$ 181,603
ERHC EQEF	
Local Court Penalty (Source R&C)	
Deferred Revenue R&C	\$ 296,064
Miscellaneous Revenue	\$ 95,093
Reserve	<u>\$ 273,317</u>
Total	<u>\$ 846,077</u>
State (CEHA) Revenues	\$ 74,285
Federal (EPA/SLPH/Opiod/NJACCHO) Revenues	<u>\$ 310,234</u>
Total Revenues	<u>\$1,230,596</u>

Marisol Leguizamon



Chief Financial Officer

ESSEX REGIONAL HEALTH COMMISSION
2024 Consolidated Proposed Budget

	2023	2023	2024		
	Original As Amended	Estimated Actual	Proposed Budget	2024 Budget to 2023 Budget \$ Changes	2024 Budget to 2023 Actual \$ Changes
PERSONNEL					
Salaries	402,913.00	392,940.66	430,426.00	27,513.00	37,485.34
Salary - Part time	0.00	0.00	0.00	0.00	0.00
Overtime	21,970.00	20,606.11	21,970.00	0.00	1,363.89
On Call	4,860.00	4,580.00	4,860.00	0.00	280.00
FICA	31,254.00	30,348.84	32,906.00	1,652.00	2,557.16
SUI/SDI	2,058.00	1,703.60	1,800.00	(258.00)	96.40
Health Insurance	76,653.00	76,052.99	101,586.00	24,933.00	25,533.01
Dental	5,713.00	5,169.21	6,093.00	380.00	923.79
Retiree Health Insurance	4,403.00	4,134.60	4,135.00	(268.00)	0.40
PERS	50,174.00	46,657.64	61,386.00	11,212.00	14,728.36
Workers' Compensation Ins.	10,426.00	10,364.40	12,742.00	2,316.00	2,377.60
Total	610,424.00	592,558.05	677,904.00	67,480.00	85,345.95
CONTRACT					
Hudson Regional H.O.	33,312.00	31,085.52	51,576.00	18,264.00	20,490.48
Hudson Regional CFO	21,000.00	21,000.00	29,750.00	8,750.00	8,750.00
Hudson Regional I.T.	45,000.00	36,214.49	8,786.00	(36,214.00)	(27,428.49)
Legal	6,000.00	2,673.90	6,000.00	0.00	3,326.10
Office Rental	49,874.00	46,564.68	49,510.00	(364.00)	2,945.32
Office Cleaning	11,100.00	10,392.18	9,540.00	(1,560.00)	(852.18)
Auditor	17,044.00	13,131.69	20,595.00	3,551.00	7,463.31
Insurance	26,271.00	25,567.00	25,567.00	(704.00)	0.00
ADP	2,750.00	2,682.30	2,849.00	99.00	166.70
TOTAL	212,351.00	189,311.76	204,173.00	(8,178.00)	14,861.24
OFFICE					
Office Supplies/Printing	5,000.00	3,051.25	5,000.00	0.00	1,948.75
Postage	5,000.00	4,519.81	5,000.00	0.00	480.19
Legal Advertisement	1,000.00	816.75	1,000.00	0.00	183.25
Publications/Subscription	1,700.00	1,360.12	1,700.00	0.00	339.88
Photocopier	2,500.00	2,473.97	2,500.00	0.00	26.03
Office Equipment	4,500.00	3,858.69	4,500.00	0.00	641.31
TOTAL	19,700.00	16,080.59	19,700.00	0.00	3,619.41
TRAVEL					
Gas	3,600.00	2,395.09	3,600.00	0.00	1,204.91
Mileage Reimbursement	1,800.00	592.35	1,800.00	0.00	1,207.65
Auto Maintenance	5,000.00	2,798.68	5,000.00	0.00	2,201.32
Convention/Meetings	12,000.00	8,672.12	12,000.00	0.00	3,327.88
TOTAL	22,400.00	14,458.24	22,400.00	0.00	7,941.76
EQUIPMENT					
Equipment	5,000.00		5,000.00	0.00	5,000.00
General Supplies	2,500.00	1,045.51	2,500.00	0.00	1,454.49
Equipment Maint	3,000.00	1,467.50	3,000.00	0.00	1,532.50
Vehicle	31,000.00	30,065.20	0.00	(31,000.00)	(30,065.20)
TOTAL	41,500.00	32,578.21	10,500.00	(31,000.00)	(22,078.21)
OTHER					
Telephones	8,000.00	7,459.22	8,000.00	0.00	540.78
Medical Surveillance	1,200.00	0.00	1,200.00	0.00	1,200.00
Bank Service Fee	700.00	515.00	700.00	0.00	185.00
Miscellaneous	3,000.00	126.69	3,000.00	0.00	2,873.31
Record Destruction	5,000.00	0.00	5,000.00	0.00	5,000.00
Moving Expenses	0.00	0.00	0.00	0.00	0.00
TOTAL	17,900.00	8,100.91	17,900.00	0.00	9,799.09

ESSEX REGIONAL HEALTH COMMISSION
2024 Consolidated Proposed Budget

	2023	2023	2024		
	Original As Amended	Estimated Actual	Proposed Budget	2024 Budget to 2023 Budget \$ Changes	2024 Budget to 2023 Actual \$ Changes
GRANTS					
OVERTIME IDLING 2022/2023	3,677.00	3,677.20		(3,677.00)	(3,677.20)
OVERTIME IDLING 2023/2024	2,500.00		2,500.00		
MRC NACCHO					
SLPH COVID LHOC 2022/2023	78,015.00	78,015.06			
SLPH COVID IDPG 2022/2023	61,387.00	61,387.20			
OPIOD OVERDOSE 2022/2023	50,081.00	50,081.50			
MONTCLAIR COVID19 2022/2023	57,810.00	57,810.71			
ORANGE COVID19 2022/2023	56,071.00	56,071.60			
WEST ORANGE COVID19 2022/2023	62,022.00	62,021.58			
WEST ORANGE CVG 2022/2023	57,025.00	57,025.12			
NJACCHO 2022/2023	64,483.00	64,483.04			
SLPH COVID LHOC 2023/2024	91,911.00	91,911.00	91,911.00		
SLPH COVID IDPG 2023/2024	96,108.00	96,108.00	96,108.00		
OPIOD OVERDOSE 2023/2024	37,500.00	37,500.00	37,500.00		
NJACCHO 2023/2024	56,278.00	56,278.00	50,000.00		
TOTAL	774,868.00	772,370.01	278,019.00	(3,677.00)	(3,677.20)
GRAND TOTAL	1,699,143.00	1,625,457.77	1,230,596.00	24,625.00	95,812.04
ESTIMATED REVENUE					
MUNICIPAL	124,403.00	124,403.00	124,403.00	0.00	0.00
COUNTY 2022/2023	71,500.00	71,500.00		(71,500.00)	(71,500.00)
COUNTY IDLING 2022/2023	3,212.00	3,212.00		(3,212.00)	(3,212.00)
COUNTY SOLID WASTE 2022/2023	35,000.00	35,000.00		(35,000.00)	(35,000.00)
COUNTY 2023/2024	71,500.00	71,500.00	71,500.00	0.00	0.00
COUNTY IDLING 2023/2024	2,500.00	2,500.00	2,500.00		0.00
COUNTY SOLID WASTE 2023/2024	35,000.00	35,000.00	35,000.00	0.00	0.00
COUNTY 2024/2025					
COUNTY IDLING 2024/2025					
COUNTY SOLID WASTE 2024/2025					
RESERVE	110,303.00	110,303.00	273,317.00	163,014.00	163,014.00
DEFERRED REVENUE R&C	296,064.00	296,064.00	296,064.00	0.00	0.00
ERHC EQEF	7,950.00	7,950.00		(7,950.00)	(7,950.00)
MISC. REVENUE	95,093.00	95,093.00	95,093.00	0.00	0.00
EAST ORANGE SLPH LHOC 2023	20,727.00	20,727.00		(20,727.00)	(20,727.00)
SLPH COVID LHOC 2022/2023	78,015.00	78,015.00			
SLPH COVID IDPG 2022/2023	61,387.00	61,387.00			
OPIOD OVERDOSE 2022/2023	50,081.00	50,081.00			
MONTCLAIR COVID19 2022/2023	57,810.00	57,810.00			
ORANGE COVID19 2022/2023	56,071.00	56,071.00			
WEST ORANGE COVID19 2022/2023	62,022.00	62,022.00			
WEST ORANGE CVG 2022/2023	57,025.00	57,025.00			
NJAACCHO 2022/2023	64,483.00	64,483.00			
MAPLEWOOD REHS 2023/2024	28,600.00	28,600.00	28,600.00	0.00	
WEST ORANGE REHS 2023/2024	28,600.00	28,600.00	28,600.00	0.00	
SLPH COVID LHOC 2023/2024	91,911.00	91,911.00	91,911.00		
SLPH COVID IDPG 2023/2024	96,108.00	96,108.00	96,108.00		
OPIOD OVERDOSE 2023/2024	37,500.00	37,500.00	37,500.00		
NJACCHO 2023/2024	56,278.00	56,278.00	50,000.00		
TOTAL	1,699,143.00	1,699,143.00	1,230,596.00	24,625.00	24,625.00

THE ESSEX REGIONAL HEALTH COMMISSION

RESOLUTION

WHEREAS, the Annual Budget for the Essex Regional Health Commission (the Commission) for the fiscal year beginning 01/01/2024 and ending, 12/31/2024, has been presented for introduction and adoption before the governing body of the Commission at its open public meeting of 09/19/2023; and

WHEREAS, the Annual Budget presented for introduction and adoption reflects each item of revenue and appropriation; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 957,279, Total Unrestricted Net Assets utilized of \$ 273,317 and Total Appropriations, \$ 1,230,596; and

NOW THEREFORE BE IT RESOLVED by the Board Members of the Essex Regional Health Commission, at an open public meeting held on as follows:

1. The annual Budget for the fiscal year beginning 01/01/2024 and ending 12/31/2024 is adopted and shall constitute appropriations for the purposes stated.
2. The Executive Director is authorized and directed to take all necessary steps in furtherance of this resolution, including making expenditures and taking receipt of

revenue, transferring and investing funds, and reporting in accordance with prevailing Commission policy and procedures.

Introduced and passed _____


Ayes: 11

Nays: 0

Abstention: 0

Absent: 2

I certify that this is a true copy of a resolution duly adopted
at a meeting of: _____

 _____

Signature of Above Authorized Person(s)