

ESSEX REGIONAL HEALTH COMMISSION
2025 Consolidated Proposed Budget

	2024	2024	2025		
	Original As Amended	Estimated Actual	Proposed Budget	2025 Budget to 2024 Budget \$ Changes	2025 Budget to 2024 Actual \$ Changes
PERSONNEL					
Salaries	451,064.00	443,215.00	506,494.00	55,430.00	63,279.00
Salary - Part time	0.00		0.00	0.00	0.00
Overtime	21,970.00	21,970.00	21,970.00	0.00	0.00
On Call	4,860.00	4,860.00	4,860.00	0.00	0.00
Payroll Taxes - FICA	33,906.00	32,823.00	37,078.00	3,172.00	4,255.00
Payroll Taxes - SUI/SDI	2,000.00	1,968.21	2,100.00	100.00	131.79
Health Insurance	101,586.00	96,593.25	122,000.00	20,414.00	25,406.75
Dental	6,093.00	5,957.26	7,273.00	1,180.00	1,315.74
Retiree Health Insurance	21,439.00	21,438.84	28,018.00	6,579.00	6,579.16
PERS	103,215.00	101,339.93	131,468.00	28,253.00	30,128.07
Workers' Compensation Ins.	15,042.00	14,718.00	18,067.00	3,025.00	3,349.00
Total	761,175.00	744,883.49	879,328.00	118,153.00	134,444.51
CONTRACT					
Hudson Regional H.O.	45,576.00	45,127.20	58,100.00	12,524.00	12,972.80
Hudson Regional CFO	28,750.00	28,000.00	33,250.00	4,500.00	5,250.00
Hudson Regional I.T.	14,386.00	14,365.64	2,700.00	(11,686.00)	(11,665.64)
Legal	6,000.00	2,746.70	6,000.00	0.00	3,253.30
Office Rental	49,510.00	47,990.39	52,840.00	3,330.00	4,849.61
Office Cleaning	9,540.00	9,540.00	9,540.00	0.00	0.00
Auditor	25,095.00	24,826.70	27,734.00	2,639.00	2,907.30
Insurance	26,967.00	26,886.00	28,231.00	1,264.00	1,345.00
Payroll Service	3,349.00	3,312.89	3,349.00	0.00	36.11
TOTAL	209,173.00	202,795.52	221,744.00	12,571.00	18,948.48
OFFICE					
Office Supplies/Printing	5,000.00	4,051.54	5,000.00	0.00	948.46
Postage	5,000.00	4,514.75	5,000.00	0.00	485.25
Legal Advertisement	1,000.00		1,000.00	0.00	1,000.00
Publications/Subscription	1,700.00	1,658.01	1,700.00	0.00	41.99
Copier Lease	2,500.00	2,418.86	2,500.00	0.00	81.14
Office Equipment	4,500.00	2,113.79	4,500.00	0.00	2,386.21
TOTAL	19,700.00	14,756.95	19,700.00	0.00	4,943.05
TRAVEL					
Gasoline	3,600.00	1,118.13	3,600.00	0.00	2,481.87
Mileage Reimbursement	1,800.00	167.94	1,800.00	0.00	1,632.06
Auto Maintenance	5,000.00	2,170.48	5,000.00	0.00	2,829.52
Convention/Meetings	12,000.00	3,874.73	12,000.00	0.00	8,125.27
TOTAL	22,400.00	7,331.28	22,400.00	0.00	15,068.72
EQUIPMENT					
Equipment	5,000.00		5,000.00	0.00	5,000.00
General Supplies	2,500.00	818.06	2,500.00	0.00	1,681.94
Equipment Maint	3,000.00	1,600.00	3,000.00	0.00	1,400.00
Vehicle				0.00	0.00
TOTAL	10,500.00	2,418.06	10,500.00	0.00	8,081.94
OTHER					
Communication	8,000.00	7,755.75	8,300.00	300.00	544.25
Medical Surveillance	1,200.00		1,200.00	0.00	1,200.00
Bank Service Fee	700.00	490.97	700.00	0.00	209.03
Miscellaneous	3,000.00	151.92	3,000.00	0.00	2,848.08
Record Destruction	5,000.00		5,000.00	0.00	5,000.00
TOTAL	17,900.00	8,398.64	18,200.00	300.00	9,801.36

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GRANTS					
OVERTIME IDLING 2023/2024	2,500.00	2,500.00			
SLPH COVID LHOC 2023/2024	92,502.00	92,501.29			
SLPH COVID IDPG 2023/2024	108,533.00	108,532.35			
OPIOD OVERDOSE 2023/2024	35,651.00	35,651.87			
NJACCHO 2023/2024	51,481.00	51,480.84			
OVERTIME IDLING 2024/2025	2,500.00	2,500.00	2,500.00		
SLPH COVID PHC 2024/2025	22,601.00	22,601.00	22,601.00		
SLPH COVID OP 2024/2025	14,731.00	14,731.00	14,731.00		
OPIOD OVERDOSE 2024/2025	37,500.00	37,500.00	37,500.00		
OPIOD OVERDOSE SUPP. 2024/2025	12,500.00	12,500.00	12,500.00		
NJACCHO 2024/2025	48,014.00	48,014.00	48,014.00		
TOTAL	428,513.00	428,512.35	137,846.00	0.00	0.00
GRAND TOTAL	1,469,361.00	1,409,096.29	1,309,718.00	131,024.00	191,288.06
ESTIMATED REVENUE					
MUNICIPAL	124,403.00	124,403.00	124,403.00		0.00
COUNTY 2023/2024	71,500.00	71,500.00			
COUNTY SOLID WASTE 2023/2024	35,000.00	35,000.00			
COUNTY IDLING 2023/2024	2,500.00	2,500.00			
COUNTY 2024/2025	71,500.00	71,500.00	71,500.00	0.00	0.00
COUNTY SOLID WASTE 2024/2025	35,000.00	35,000.00	35,000.00	0.00	0.00
COUNTY IDLING 2024/2025	2,500.00	2,500.00	2,500.00	0.00	0.00
RESERVE	291,576.00	291,576.00	424,033.00	132,457.00	132,457.00
DEFERRED REVENUE R&C	296,064.00	296,064.00	353,643.00	57,579.00	57,579.00
ERHC EQEF	18,037.00	18,037.00		(18,037.00)	(18,037.00)
MISC. REVENUE	106,093.00	106,093.00	106,093.00	0.00	0.00
MAPLEWOOD REHS 2023/2024	26,675.00	26,675.00		(26,675.00)	(26,675.00)
WEST ORANGE REHS 2023/2024	14,300.00	14,300.00		(14,300.00)	(14,300.00)
SLPH COVID LHOC 2023/2024	92,502.00	92,502.00			
SLPH COVID IDPG 2023/2024	108,533.00	108,533.00			
OPIOD OVERDOSE 2023/2024	35,651.00	35,651.00			
NJACCHO 2023/2024	51,481.00	51,481.00			
MAPLEWOOD REHS 2024/2025	28,600.00	28,600.00	28,600.00		
WEST ORANGE REHS 2024/2025	28,600.00	28,600.00	28,600.00		
SLPH COVID PHC 2024/2025	22,601.00	22,601.00	22,601.00		
SLPH COVID OP 2024/2025	14,731.00	14,731.00	14,731.00		
OPIOD OVERDOSE 2024/2025	37,500.00	37,500.00	37,500.00	0.00	0.00
OPIOD OVERDOSE SUPP. 2024/2025	12,500.00	12,500.00	12,500.00	0.00	0.00
NJACCHO 2024/2025	48,014.00	48,014.00	48,014.00		
TOTAL	1,575,861.00	1,575,861.00	1,309,718.00	131,024.00	131,024.00

Essex Regional Health Commission
BUDGET – JUSTIFICATION 2025

The 2025 Budget of \$1,309,718 reflects an overall increase of \$131,024 which is about 12.59% when compared to the 2024 Budget. This is due to the fact that personnel costs increased by **\$118,153**, the contract category increased by **\$12,571**, & the other cost category increased by **\$300**. This budget increase is due to grant funding reduction and the fact that the 2025 Budget anticipates only 6 months of grants and agreements funding, while the 2024 Budget reflects 12 months of funding from all grants and agreements.

Increases/Decreases are summarized below.

Salary: Increase \$55,430: The increase is due to grant funding reduction and due to the fact that the 2025 Budget anticipates only 6 months of Grants and Agreements funding while the 2024 Budget reflects 12 months of Grants and Agreements funding.

Overtime/On Call: No Increase/Decrease: These categories' costs remain under the amount budgeted in 2024 and are estimated to remain the same in 2025.

Payroll Taxes Increase \$3,272: Payroll taxes are directly related to the amount reflected under the employee's compensation (FICA 7.65% and SUI 0.8%). The Payroll Tax calculation formula reflects the FICA tax exemption for the employees' health insurance contribution portion of the bill (2025 contribution estimated to be \$48,639).

Health Benefit: Increase \$20,414: The amount budgeted under this category was based on previous years' experience. There was a 7.58% rate increase from 2023 to 2024 and anticipated in the 2025 Budget. The 2024 Budget anticipates 12 months of Grants and Agreements funding, while the 2025 Budget shows a grant funding reduction and only reflects 6 months' funding from these Grants and Agreements.

Retiree Health Benefit: Increase \$6,579: There are two (2) employees under this policy. There was an 8.92% rate increase from 2023 to 2024 and anticipated in the 2025 budget. There is no new enrollment anticipated in 2025.

Dental: Increase \$1,180: The amount budgeted under this category was based on previous years' experience. The 2025 budget amount was based on the current 2024 bill's amount. No premium increase is anticipated in 2025. The 2024 Budget anticipates 12 months of Grants and Agreements funding, while the 2025 Budget shows a grant funding reduction and only reflects 6 months' funding from these Grants and Agreements.

Workers Compensation: Increase \$3,025: The amount budgeted under this category was based on previous years' experience. There was a premium increase of 34% from 2023 to 2024. The 2025 Budget only anticipates a 15% increase, a grants/agreements reduction and only 6 months of Grants funding, while the 2024 Budget reflects 12 months of these Grants and Agreements funding.

P.E.R.S: Increase \$28,253: The Public Employee Retirement System is at 100% of contribution. There was a 59.54% rate increase from 2023 to 2024 but only a 2% increase was anticipated in the 2025 Budget. The 2024 Budget anticipates 12 months of Grants and Agreements funding, while the 2025 Budget shows a grant funding reduction and only reflects 6 months' funding from these Grants and Agreements.

All Other Budget Categories: Increase \$300: All other budget categories were calculated based on previous years' experience. When comparing the 2024 Budget "other cost" to the 2025 Proposed Budget "other cost", there is an overall increase of \$300. This is due to an increase in communication cost of \$300. The 2024 Budget anticipates 12 months of Grants and Agreements funding for the employees' cellphones that are split between consolidated and these grants, while the 2025 Budget shows a grant funding reduction and only reflects 6 months' funding from these Grants and Municipalities Agreements.

REVENUE INCREASE/DECREASE:

The Commission's revenue portion of the budget is as follows: The 2025 Commission's Budget of \$1,309,718 reflects an overall increase of \$131,024 which is about 12.59% when compared to the 2024 Budget.

Increases/Decreases are summarized below:

- 1- Deferred Revenue R&C increased by **\$57,579**. This increase reflects the amount on account, which also reflects the additional fees collected and divided by only the number of years remaining in the cycle (2025 is year number 4 of the 5 years cycle).
- 2- The Reserve category was increased by **\$132,457**. This amount was required to balance the budget due to the fact that the 2025 Budget shows a grant & agreements funding reduction and only reflects 6 months' funding from these Grants and Agreements.
- 3- EQEF Decrease of **(\$18,037)**: All funds available under this account were utilized in the 2024 Budget, leaving no funds available to be allocated to the 2025 Budget.
- 4- West Orange & Maplewood REHS decreased by **(\$40,975)** due to the fact that the 2025 Budget anticipates only 6 months of these agreements, while the 2024 Budget reflects 12 months for these agreements.

Appropriations:

Personnel	\$ 879,328
Contractual	\$ 221,744
Office	\$ 19,700
Travel	\$ 22,400
Equipment	\$ 10,500
Other	\$ 18,200
Grant Programs	<u>\$ 137,846</u>

Total Appropriations **\$1,309,718**

Revenue:

Sufficient revenue must be raised from various sources to support the annual spending plan. Revenues used to support the 2025 Budget are summarized below:

Revenue Sources:

Local Revenues (Municipal & County)	\$ 181,603
ERHC EQEF	
Local Court Penalty (Source R&C)	
Deferred Revenue R&C	\$ 353,643
Miscellaneous Revenue	\$ 106,093
Reserve	<u>\$ 424,033</u>

Total **\$1,065,372**

State (CEHA) Revenues \$ 74,285

Federal (EPA/SLPH/Opiod/NJACCHO) Revenues \$ 170,061

Total Revenues **\$1,309,718**

Marisol Leguizamon



Chief Financial Officer

THE ESSEX REGIONAL HEALTH COMMISSION

RESOLUTION

WHEREAS, the Annual Budget for the Essex Regional Health Commission (the Commission) for the fiscal year beginning 01/01/2025 and ending, 12/31/2025, has been presented for introduction and adoption before the governing body of the Commission at its open public meeting of 09/17/2024; 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 \$ 885,685, Total Unrestricted Net Assets utilized of \$ 424,033 and Total Appropriations, \$ 1,309,718; 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 01/01/2025 and ending 12/31/2025 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: 10

Nays: 0

Abstention: 0

Absent: 3

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



Signature of Above Authorized Person(s)