

MEMORANDUM

To: Members of the Personnel and Budget Committee

From: Jessica Lynch, Business Manager *JL*

Date: August 13, 2026

Subject: Draft Fiscal Year 2027 Budgets

Enclosed are the Draft Fiscal Year 2027 Budget documents for the Personnel and Budget Committee meeting to be held virtually on **Tuesday, August 18, 2026, at 9:30 a.m.**

The Draft Budgets include:

1. FY 2027 Operating Budget and Notes
2. FY 2027 Pinelands Conservation Fund (PCF) Budget and Notes
3. FY 2027 Fenwick Manor Preservation Budget Notes
4. FY 2027 Katie Fund Budget and Notes

**PINELANDS COMMISSION
OPERATING BUDGET REVENUES
GENERAL FUND
FISCAL YEAR 2027**

Revenue Source	FY2027 Anticipated	Notes
State Appropriation	\$4,377,000	1
State Supplemental Funding (Fringe Benefits)	\$687,000	2
Interest Income	\$100,000	3
NPS - Long Term Environmental Monitoring	\$149,000	4
NPS - Long Term Economic Monitoring	\$149,000	4
Wetlands Permitting	\$1,000	5
Timber Rattlesnake Study	\$35,500	6
Pinelands Application Fees	\$800,000	7
Pinelands Escrow Payments	\$70,000	8
TOTAL REVENUE	\$6,368,500	
Energy Conservation Reserve	\$363,000	9
Regulatory Programs Shelving Reserve	\$25,000	10
Administrative Assessment (PCF)	\$9,000	11
Undesignated Fund Balance Anticipated	\$1,169,938	12
TOTAL OTHER INCREASES	\$1,566,938	
TOTAL REVENUE AND OTHER INCREASES	\$7,935,438	

**PINELANDS COMMISSION
OPERATING BUDGET EXPENDITURES
GENERAL FUND
FISCAL YEAR 2027**

Expenditure Account	FY2027 Anticipated	Notes
PERSONNEL		
Salaries & Wages	\$4,404,761	13
Fringe Benefits	\$2,700,902	14,15
TOTAL PERSONNEL	\$7,105,663	
SUPPLIES		
Printing & Office Supplies	\$35,250	16
Vehicular Supplies	\$12,800	17
Household Supplies	\$8,000	18
Fuel & Utilities	\$54,500	19
Other Supplies	\$35,196	20
TOTAL SUPPLIES	\$145,746	
SERVICES		
Travel	\$10,125	21
Telephone	\$35,000	22
Postage	\$2,325	23
Insurance	\$78,275	24,25
Information Processing	\$157,089	26
Household Services	\$4,600	27
Professional Services	\$261,460	28
Other Services	\$28,349	29
TOTAL SERVICES	\$577,223	
MAINTENANCE & RENT		
Maintenance - Buildings & Grounds	\$31,700	30
Maintenance - Equipment	\$22,702	31
Maintenance - Vehicular	\$11,300	32
Rent - Other	\$6,775	33
TOTAL MAINTENANCE & RENT	\$72,477	
IMPROVEMENTS & ACQUISITIONS		
Acquisitions - Equipment	\$17,010	34
Acquisitions - Information Processing Equipment	\$17,320	35
TOTAL IMPROVEMENTS & ACQUISITIONS	\$34,330	
TOTAL EXPENDITURES	\$7,935,438	36, 37, 38

PINELANDS COMMISSION
OPERATING BUDGET
FISCAL YEAR 2027 NOTES
August 18, 2026

1. The adopted state budget includes a FY 2027 State Appropriation to the Commission in the amount of \$4,377,000.
2. State Supplemental Funding (Fringe Benefits) totaling \$687,000 helps to offset the Commission's health and pension costs. In FY 2004, the Department of the Treasury agreed to help the Commission finance its escalating health benefits premiums through an Interdepartmental Account. Beginning in FY 2009, the amount of assistance was calculated using projected health and pension costs not funded through other sources. Using this calculation, the Commission requested additional funding between FY 2012-2015 but no increase was approved. The FY 2027 budget once again anticipates financial assistance from the State in the amount of \$687,000 for these costs.
3. Interest Income is earned from the Commission's checking account and the cash management fund designated for general use. Interest income for the Pinelands Conservation Fund is reflected in the budgets for those programs. Interest rates have fluctuated in recent years, greatly affecting interest income.
4. The Commission is entering its 31st year of the Long-Term Environmental and Economic Monitoring Programs, funded in part by an annual grant of \$298,000 from the National Park Service.
5. The anticipated revenue from the NJDEP Wetlands Permitting program reflects estimated permit fees to be received for the Commission's processing and issuance of certain wetlands general permits. The Commission's receipt of this permit fee revenue is authorized through language in the Appropriations Act.
6. All remaining funds (\$35,500) provided through the Commission's 2000 Sanctuary settlement agreement for tracking and monitoring of Timber Rattlesnakes will be expended in FY 2027. This will include salary/fringe expenditures as well as purchase of supplies.
7. Development application fees of \$800,000 are anticipated to be received during FY 2027. This important component of the Commission's Operating Budget fluctuates tremendously from month to month and will be closely monitored throughout the fiscal year.
8. Escrow payments totaling \$70,000 are anticipated during FY 2027. These payments are most often associated with landfill closure assessments and applications involving new or increased diversions from the Kirkwood-Cohansey aquifer.
9. FY 2027 will be the third year of the Commission's Energy Conservation Reserve. This reserve is for projects and capital expenditures that foster the Commission's mission toward energy

conservation and sustainability. Potential projects include installation of an electric vehicle charging station and necessary electrical upgrades, development of a long-term plan for replacement of the Commission's existing HVAC systems, purchase of new or replacement energy efficient supplies (e.g., LED light bulbs) and other initiatives recommended in the Local Government Energy Audit reports or by the Commission's Policy & Implementation Committee. Grants available to state agencies for such projects will also be pursued.

10. The FY 2024 budget reflected establishment of the Regulatory Programs Shelving Reserve. The current automated shelving system has reached its life expectancy of twenty years. An additional \$25,000 is being added to the reserve in FY 2027 so that the Commission will be prepared when the shelving needs to be replaced.

11. In April 2005, the Commission adopted a financial plan for the Pinelands Conservation Fund, which was amended in 2014. Included in the original plan was an annual administrative assessment of \$60,000 (see Pinelands Conservation Fund budget note #3). FY 2027 will see the continued reduction of the administrative assessment to \$9,000.

12. The projected amount needed from the Undesignated Fund Balance to balance the FY 2027 budget deficit is \$1,169,938.

13. The Commission's authorized staffing level is 66 full-time equivalent positions (FTEs). Since FY 2007, unfilled vacancies have steadily increased to a total of 22 unfilled FTEs, or more than 33% of the authorized staffing level. The FY 2027 salaries and wages budgets (Operating and Pinelands Conservation Fund) finance only 44 of the 66 authorized full time equivalent positions.

14. The fringe benefits budget includes expenditures for the employer's share of Social Security (\$245,000), Medicare (\$62,000), disability insurance (\$500), flexible savings accounts (\$1,500) and miscellaneous administrative charges (\$500). The employer liability of pension related funds is estimated at \$650,000. The Commission's escalating health benefit premiums for active and retired employees are estimated at \$1,850,000 with a \$325,000 reduction for coinsurance payments from staff members. Also included is \$16,000 for dental insurance premiums and \$500 for participation in the Employee Advisory Service.

15. Upon Commission approval of the FY 2027 Operating Budget, the Executive Director will be authorized to pay the employer share of Social Security and Medicare at an amount not to exceed the budgeted funding of \$307,000.

16. The printing and office supplies budget includes expenditures for: printing; office, computer, mailing, copying, and meeting supplies; office and computer equipment with an item cost of less than \$1,000; reference materials; scientific report printing/publication; and staff and Commissioner service awards. Grant-related expenses account for \$7,950 of this budget.

17. The majority of the vehicular supplies budget covers gasoline for Commission vehicles. Other costs budgeted in this account include replacement tires, supplies used for routine vehicular maintenance and other miscellaneous supplies such as keys, mats, scrapers and first aid kits.

18. The household supplies budget provides for the purchase of materials to perform minor buildings and grounds maintenance, cleaning supplies, household paper products, basic kitchen supplies, household equipment costing less than \$2,000 and other operating supplies.
19. The fuel and utilities budget covers expenditures for heating fuel, electricity, water and sewer.
20. The other supplies budget covers expenditures for supplies and equipment (less than \$1,000) supporting map-making, scientific research, fieldwork, and photographic needs. Grant related expenditures are a significant portion (over 98%) of this account, totaling \$34,496 for FY 2027.
21. The travel budget covers reimbursements to Commissioners and staff for business mileage on their personal vehicles, tolls and parking, and meal allowances.
22. The telephone budget includes basic service, toll charges, the service cost of a data circuit, conference calls, and cellular phone service.
23. The postage budget finances general postage fees, parcel delivery charges and post office box rental charges. Over the last several years, this account has decreased as more correspondence is sent electronically, including letters, reports, and public outreach materials.
24. The insurance budget covers estimated premiums for automobiles, general liability, fire, theft, workers compensation, volunteers, and the umbrella liability policy.
25. Upon Commission approval of the FY 2027 Operating Budget, the Executive Director will be authorized to pay the State's insurance broker an amount not to exceed the budgeted funding of \$78,000 to cover the Commission's insurance premiums.
26. The FY 2027 budget for information processing includes \$57,089 for software maintenance agreements and data purchases. A total of \$21,005 is budgeted for payroll processing. This will cover payments to the current payroll vendor in the first quarter of FY2027 and payments to a new payroll vendor for the remainder of the year, including upgraded services for time and attendance and human resource management. The NJOIT chargeback for Zscaler (remote access) and storage services is anticipated to total \$52,000 for FY 2027.
27. The household services budget covers trash removal, alarm (security and fire) monitoring, and exterminating services.
28. The professional services account covers expenditures for legal fees, technical and consulting services, and other miscellaneous (custodial and electrician) services to support the Commission's office operations. Anticipated costs include \$75,000 for legal fees associated with DAG services, \$25,000 for outside labor counsel services associated with contract negotiations and \$2,500 for publication of the Commission's rulemaking documents by the Office of Administrative Law. Grant-related technical services totaling \$7,000 are budgeted for design and printing of the annual

Pinelands calendar. Also notable are funds paid to USGS for its review of modeling associated with potential future development applications and \$24,460 for the services of a new outside accountant to prepare for the next State audit.

29. Expenditures in the other services budget include annual subscriptions (\$3,250), required memberships and professional licenses (\$5,150); meeting expenses (\$1,500); legal advertising (\$1,365), research-related fees (\$1,294), training (\$13,990), and banking fees (\$800).

30. The maintenance buildings and grounds budget for FY 2027 includes an amount is available for minor maintenance services (plumbing, electrical, HVAC, etc.).

31. The maintenance - equipment budget provides for the inspection, maintenance and repair of certain building systems and other equipment.

32. The maintenance vehicular budget finances routine maintenance, vehicular fees, and repairs, including any needed body work not performed by the Commission's Maintenance Technician.

33. The FY 2027 budget includes \$375 for the postage meter and \$2,900 for the lease of one black and white copier. Leasing of a Large Format Scanner for \$2,500 per year is also included to facilitate continued scanning and saving of site plans and zoning maps. Finally, \$1,000 is included for repair and maintenance of an older copier that is out of lease.

34. The acquisitions - equipment budget contains \$17,010 for scientific equipment supporting grant-related projects.

35. The acquisitions - information processing equipment budget includes the replacement of outdated computers and laptops.

36. The total estimated Operating Budget expenditures for FY 2027 equal \$7,935,438. During the fiscal year, certain unforeseen and/or emergency expenditures may become necessary. The Personnel and Budget Committee has discussed this issue and recommends that the Executive Director be authorized to exceed the budget of an expenditure category (personnel, supplies, services, maintenance/rent, improvements/acquisitions) by no more than 10% provided that funds are available in other expenditure categories to ensure that the total Operating Budget is not exceeded and provided further that the combined salary budgets for the Operating Fund and the Pinelands Conservation Fund do not exceed \$4,667,983.

37. Several expenditure account budgets include funding for various services and benefits that are reimbursed to the State of New Jersey and are over the Executive Director's authorized contracting limit of \$304,000 (OMB 26-02-DPP). These consist of employee health benefits and the employer liability assessed by the Division of Pensions.

38. Upon Commission approval of the FY 2027 Operating Budget, the Executive Director will be authorized to pay the State of New Jersey for the aforementioned items in an amount not to exceed the budgeted funding.

**PINELANDS COMMISSION
PINELANDS CONSERVATION FUND
FISCAL YEAR 2027 BUDGET**

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Revenue Source	FY2027 Anticipated	Notes
Interest Income - Land Acquisition	\$100,000	1
Interest Income - Conservation Planning & Research	\$20,000	1
Interest Income - Community Planning & Design	\$20,000	1
Interest Income - Education & Outreach	\$2,500	1
Total Revenue	\$142,500	
Reserves for Pinelands Conservation Activities	\$3,392,969	
Total Revenue/Other Sources Anticipated	\$3,535,469	

Expenditure Account	FY2027 Anticipated	Notes
<u>Land Acquisition</u>		
Salaries & Wages	\$16,500	
Fringe Benefits	\$10,890	
Land Acquisition	\$3,000,000	2
Printing & Office Supplies	\$650	
Travel	\$100	
Total Land Acquisition Expenditures	\$3,028,140	4

Conservation Planning and Research

Salaries & Wages	\$135,222	
Fringe Benefits	\$89,247	
Printing & Office Supplies	\$1,700	
Other Supplies	\$35,310	
Travel	\$3,500	
Training	\$450	
Information Processing	\$610	
Other Services	\$50	
Administrative Assessment	\$3,000	3
Total Conservation Planning/Research Expenditures	\$269,089	5

Community Planning and Design

Salaries & Wages	\$121,500	
Fringe Benefits	\$80,190	
Printing & Office Supplies	\$50	
Other Supplies	\$50	
Travel	\$100	
Legal/Hearing notices	\$300	
Administrative Assessment	\$3,000	3
Total Community Planning/Design Expenditures	\$205,190	6

Education and Outreach

Salaries & Wages	\$10,000	
Fringe Benefits	\$6,600	
Travel	\$200	
Other Supplies	\$6,250	
Other Services	\$7,000	
Administrative Assessment	\$3,000	3
Total Education and Outreach	\$33,050	7

Total Expenditures	\$3,535,469	
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PINELANDS COMMISSION
PINELANDS CONSERVATION FUND
FISCAL YEAR 2027 BUDGET NOTES
August 18, 2026

1. The funds provided from Atlantic City Electric (formerly Conectiv) and other related revenue sources are kept in four separate cash accounts, one for each program of the Fund. The FY 2027 estimated interest income totals are anticipated to reach \$142,500 and are comprised of interest income from the four cash accounts. All interest income stays within the specific program and is available to help fund the associated projects.
2. All of this land acquisition funding was provided by the South Jersey Transportation Authority (SJTA) as an offsetting measure required by the 2019 Amendment to SJTA's Memorandum of Agreement with the Commission related to development at the Atlantic City Airport. In FY26, an additional \$161,226 in land acquisition funding was provided to the Commission by Stafford Township as a condition of the compelling public need waiver approved by the Commission for development of a stormwater basin in the Pinelands Forest Area.
3. The financial plan that designated the three original programs within the Fund (Land Acquisition, Conservation Planning & Research and Community Planning & Design) was approved by the Commission in April 2005 and included a \$20,000 annual assessment from each program to cover administrative expenses as described in Operating Budget note #11. The Commission amended the PCF policies in 2014 to include a fourth program, Education & Outreach, from which a \$20,000 annual administrative assessment was also to be drawn. The annual assessment from the Land Acquisition program was eliminated in FY 2019. Assessments from the other three programs were reduced to \$3,000 in FY 2024. The FY 2027 budget continues that reduced administrative assessment.
4. The Land Acquisition program budget for FY 2027 totals \$3,028,140. Personnel costs (salaries/wages and fringe benefits) are estimated at \$27,390 in support of the Commission's permanent land protection initiatives, including completion of the current round of land acquisition, PCF deed restriction monitoring and the annual permanent land protection summit. The budget also reflects an anticipated grant agreement with the New Jersey Conservation Foundation in the amount of \$3,000,000 for acquisition and preservation of a large project in the Black Run watershed. Additional funds are included for meeting supplies and mileage.
5. The Conservation Planning and Research program budget for FY 2027 totals \$269,089. Personnel costs (salaries/wages and fringe benefits) are estimated at \$224,469 to support continued implementation of the Kirkwood-Cohansey aquifer water management CMP amendments and data maintenance and reporting related to permanent land protection. In addition, the Science Office will be continuing to conduct its corn snake and box turtle research projects. The corn snake project is also partially funded by the National Park Service as part of the Commission's Long-Term Environmental Monitoring Program. This account will also support a new project for FY 2027 involving monitoring and reporting on

the success of threatened and endangered plant protection measures required for developments in the Pinelands Area. An additional \$41,620 is budgeted for related expenses, including printing of scientific journal articles, scientific supplies, permits, training, software maintenance and travel (mileage). It should be noted that \$3,300 of that total will be spent on supplies to support a barred owl tracking study being led by the Wild Bird Research Group, a non-profit organization. The study is expected to provide a better understanding of the home range size of barred owls in the Pinelands. Rounding out the budget is the \$3,000 administrative assessment mentioned in Note 3 above.

6. The Community Planning and Design program budget for FY 2027 totals \$205,190. Personnel costs (salaries/wages and fringe benefits) are estimated at \$201,690 to support the following initiatives and special projects: CMP amendments related to accessible trails and cluster development; administration of the PDC Bank, including amendments to the Pinelands Protection Act and CMP; PDC supply and demand methodologies and associated buildout analyses; administration of the Pinelands Infrastructure Trust Fund; continuation of the alternate design treatment systems pilot program; and maintenance and public access to the Commission's new Local Conformance and Zoning System. Also reflected in the budget are funds to support a variety of climate change initiatives and efforts, including continued participation on the state's Interagency Council on Climate Resilience, coordination with NJBPU on its various solar facility programs, CMP amendments related to solar energy facilities and CMP amendments to address changes in NJDEP's stormwater BMPs for nitrogen reduction. An additional \$100 is budgeted for mileage, along with \$100 for office supplies and postage and \$300 for legal advertising expenses associated with two anticipated public hearings to be held prior to December 31, 2026. Rounding out the budget is the \$3,000 administrative assessment explained in Note 3 above.
7. The Education and Outreach program budget for FY 2027 totals \$33,050. Personnel costs (salaries/wages and fringe benefits) are estimated at \$16,600 to support the two annual Pinelands Short Courses and the World Water Monitoring Challenge. A total of \$13,250 is included for photographic equipment, supplies related to the Visitors Center and the World Water Monitoring Challenge, maintenance of the bog and native species gardens on the Commission's property, plant and tree markers and tick-repellent field clothing. Services include honoraria for participants in the Pinelands Speakers Series and payment to the Office of Information Technology to support redesign of the Commission's website. A total of \$200 is included for mileage. Finally, the budget includes the \$3,000 administrative assessment mentioned in Note 3 above.

PINELANDS COMMISSION
Fenwick Manor Preservation Budget
FISCAL YEAR 2027 BUDGET

Revenue	FY 2027 Anticipated	Notes
Fenwick Manor Preservation Fund Balance	\$1,021,198	1
Interest Revenue	\$18,200	2
Total Revenue	<u>\$1,039,398</u>	

Expenditures (Vendor Balances)	FY 2027 Anticipated	Notes
Hawley Bros. Inc.	\$954,320	3
Connolly & Hickey Historical Architects	\$66,878	4
Non-Construction Costs and Services	\$3,200	5
Interior Paint, Furniture & Supplies	\$15,000	6
Total Expenditures	<u>\$1,039,398</u>	

**PINELANDS COMMISSION
FENWICK MANOR PRESERVATION BUDGET
FISCAL YEAR 2027 BUDGET NOTES
August 18, 2026**

1. The Fund Balance total needed for the outstanding expenditures related to the Hawley Bros. LLC and Connolly & Hickey Historical Architects contracts for rehabilitation of Fenwick Manor.
2. The anticipated interest revenue that will cover non-construction costs and services as well as interior paint, office furniture, and related supplies.
3. Total amount of the Commission's contract with Hawley Bros. LLC.
4. The remaining expenditures associated with the Commission's contract with Connolly & Hickey Historical Architects.
5. Non-construction related costs associated with amended DCA permit fees, movers and monthly fees for the 20-foot storage unit rental.
6. Upon completion of the project and contract with Hawley Bros, these are the necessary funds associated with interior paint, replacement office furniture and related supplies for Fenwick Manor. All interior painting will be handled in-house.

**PINELANDS COMMISSION
KATIE FUND
FISCAL YEAR 2027 BUDGET**

Revenue	FY 2027 Anticipated	Notes
Katie Fund Available Balance 7/1/2026	\$40,215	1
Revenue Needed for FY27 Projects	<u>\$3,850</u>	

Expenditure Account	FY 2027 Anticipated	Notes
Rain Garden Supplies	\$100	2
Grounds Supplies Plants, Mulch and Pavers	\$750	3
Memorial Bench	\$550	4
Pinelands Online Store Merchandise	\$2,250	5
On-Line Store Postage	\$200	6
Total Expenditures	<u>\$3,850</u>	

Notes:

- 1 The Katie Fund was established in memory Kathleen M. Lynch-van de Sande, a Pinelands Commission Environmental Specialist who died in a car accident in June 1989. It funds the planting of native Pinelands species and projects that raise awareness of native Pinelands plants. The balance includes revenue from the Pinelands online store and donations.
- 2 Mulch and other supplies that may be needed for the Rain Garden.
- 3 Supplies include native seeds, grasses and plants, mulch and stone and/or pavers leading to a new Native Grass/Seed Mix demonstration garden between the RJS building and Springfield Road.
- 4 After improvement of the Katie Garden (located between Fenwick Manor and the RJS building), we will install a bench in memory of long-time Commission staff member Janet Pierce.
- 5 For purchase of additional Pinelands playing cards for sale via the Commission's online store.
- 6 For postage associated with filling orders from the Commission's online store.