

Authority Budget of: **ADOPTED COPY**

Salem County Improvement Authority

State Filing Year

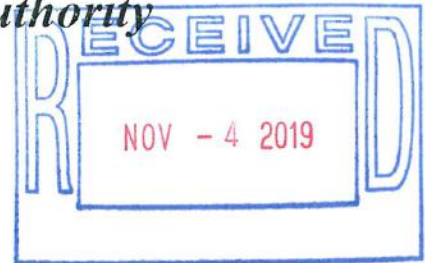
2020

For the Period:

January 1, 2020

to

December 31, 2020



www.scianj.com

Authority Web Address

APPROVED COPY



NJ DEPARTMENT OF
Community Affairs

Division of Local Government Services

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2020 AUTHORITY BUDGET

Certification Section

2020

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: Paul D. Gwert CPA, RMA Date: 10/30/2019

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: Paul D. Gwert CPA, RMA Date: 11/25/2019

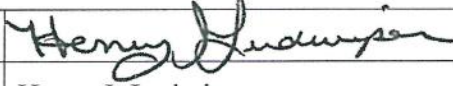
2020 PREPARER'S CERTIFICATION

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

It is hereby certified that the Authority Budget, including both the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that: all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Henry J. Ludwigsen		
Title:	Partner		
Address:	6 North Broad Street, Woodbury, NJ 08096		
Phone Number:	856-782-2894	Fax Number:	856-435-0440
E-mail address	hludwigsen@bowmanllp.com		


2020 APPROVAL CERTIFICATION

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Salem County Improvement Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 12th day of December, 2019.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the governing body thereof.

Officer's Signature:			
Name:	Julie Acton		
Title:	Executive Director		
Address:	52 McKillip Road, PO Box 890, Alloway NJ 08001		
Phone Number:	856-935-7900 x15	Fax Number:	856-935-7331
E-mail address	jacton@scianj.org		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: www.scianj.org

All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- ☒ A description of the Authority's mission and responsibilities
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ☒ The complete (All Pages) annual audits (Not the Audit Synopsis) of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance
Title of Officer Certifying compliance

Julie Acton
Executive Director

Signature



2020 AUTHORITY BUDGET RESOLUTION

SALEM COUNTY IMPROVEMENT AUTHORITY RESOLUTION 2019-

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

WHEREAS, the Annual Budget and Capital Budget for the Salem County Improvement Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 has been presented before the governing body of the Salem County Improvement Authority at its open public meeting of October 10, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,670,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$7,670,000.00 and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$14,787,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$787,000.00; and

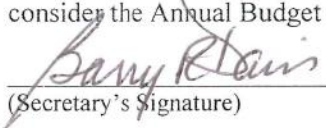
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Salem County Improvement Authority, at an open public meeting held on October 10, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Salem County Improvement Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Salem County Improvement Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 12, 2019.


(Secretary's Signature)

10/10/19
(Date)


Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Cordy Taylor	✓			
Susan Bestwick	✓			
Lew Schneider				✓
Barry Davis	✓			
Steven DiMatteo				✓

2020 ADOPTION CERTIFICATION

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Salem County Improvement Authority, pursuant to N.J.A.C. 5:31-2.3, on the 12th day of, December 2019.

Officer's Signature:			
Name:	Julie Acton		
Title:	Executive Director		
Address:	52 McKillip Road, PO Box 890, Alloway NJ 08001		
Phone Number:	856-935-7900 x15	Fax Number:	856-935-7331
E-mail address	jacton@scianj.org		

2020 ADOPTED BUDGET RESOLUTION
SALEM COUNTY IMPROVEMENT AUTHORITY
NOVEMBER 14, 2019
RESOLUTION 2019-74

FISCAL YEAR: FROM January 1, 2020, TO December 31, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the Salem County Improvement Authority for the fiscal year beginning January 1, 2020, and ending December 31, 2020, has been presented for adoption before the governing body of the Salem County Improvement Authority at its open public meeting of ~~December 12, 2019~~; and November 14

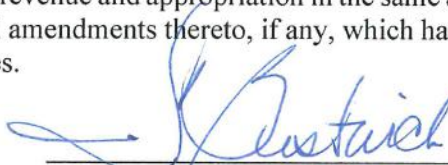
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$7,670,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$7,670,000.00 and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$14,787,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$787,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Salem County Improvement Authority, at an open public meeting held on ~~December 12, 2019~~ November 14, 2019, that the Annual Budget and Capital Budget/Program of the Salem County Improvement Authority for the fiscal year beginning January 1, 2020, and ending December 31, 2020, is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.



Susan Bestwick, Vice-Chairman

11/14/19
Date

Governing Body Recorded Vote

Name/Title	Aye	Nay	Abstain	Absent
Chairman Cordy Taylor	X			
Vice Chair. Susan Bestwick	X			
Treasurer Lew Schneider	X			
Secretary Barry Davis				X
Alt. Sec./Treas. Steven DiMatteo	X			

2020 AUTHORITY BUDGET RESOLUTION

SALEM COUNTY IMPROVEMENT AUTHORITY RESOLUTION 2019-66

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

WHEREAS, the Annual Budget and Capital Budget for the Salem County Improvement Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 has been presented before the governing body of the Salem County Improvement Authority at its open public meeting of October 10, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,670,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$7,670,000.00 and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$14,787,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$787,000.00; and

WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and


WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

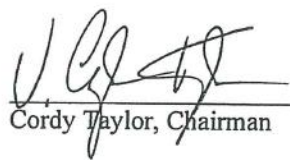
NOW, THEREFORE BE IT RESOLVED, by the governing body of the Salem County Improvement Authority, at an open public meeting held on October 10, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Salem County Improvement Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Salem County Improvement Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 12, 2019.

ATTEST:


Barry Davis, Secretary


Cordy Taylor, Chairman

I hereby certify the above to be a true copy of a resolution adopted by the Salem County Improvement Authority at a regular meeting held on October 10, 2019.

Recorded Vote:

Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Cordy Taylor	✓			
Susan Bestwick	✓			
Lew Schneider				✓
Barry Davis	✓			
Steven DiMatteo				✓

2020 AUTHORITY BUDGET

Narrative and Information Section

2020 AUTHORITY BUDGET MESSAGE & ANALYSIS

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (**As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%**) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

With respect to Revenues:

During 2019, the rate structure, along with the operating and closure costs, were reevaluated to ensure all waste category revenues adequately cover the costs to operate the landfill. The rates were rounded up to the nearest dollar and discounts were reduced. While the rounding of the rates increased revenue slightly, the main reason was to help simplify bookkeeping. The reduction of the discounts given to high volume customers was done to help increase revenues by over \$500,000.00. As a result, the Authority is projected to receive over \$7.2 million in waste revenue in 2019. Of note, the Authority did receive \$7,413,811 in landfill fees in 2018, however that was the result of a temporary arrangement to receive waste from New York City. The budgeted revenues for 2020 are based on the 2019 revenues from local waste.

While the Authority is planning on holding a rate hearing in order to modify the 2020 rates, the changes to the rates in 2020 are centered around simplifying the rate schedule to help allow customers better identify the waste categories. By equalizing the rates, management wanted to ensure all users pay their fair share of the operating costs and reduce any incentive for customers to miscategorize waste in order to receive a lower rate. By reducing the waste codes and making many of the waste categories the same rate, the accuracy of waste categorization should increase. The anticipated consolidation of the rate schedule will eliminate over 50 waste codes.

Also of note is that the recycling program revenue increased by \$5,000, or 100% and the interest revenue increased by \$226,680, or 755.6%. These increases the budget are strictly to match the budget to the actual receipts of the past few years.

With respect to Appropriations:

Administration – Personnel costs are projected to increase 1.3%, or \$5,116, due to cost of living adjustments.

Administration – Other Expense increased by \$10,300 or 1.8%, mainly due to the decrease of \$10,000 for estimated legal costs being outstripped by the increases. The main increases are a result of inflationary pressure on insurance, \$6,000 increase, the estimated trustee fees that will be paid to the NJDEP and NJIB for the current cell construction loan which should be finished in 2020, \$6,000 increase, and additional fees for consultants, \$5,000.

Cost of Providing Services – Personnel costs also project an increase due to cost of living adjustments, \$8,204 or 1%.

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget for each Revenues and Appropriations (Cont'd).

Cost of Providing Services – Other Expense decreased by \$235,250 or 7.3% primarily a result of the decrease \$200,000 leachate hauling. 2019 saw an unusual increase in leachate hauling costs as a result of excess rain and a special class of waste that was temporarily accepted into the landfill. Also, as a portion of the landfill is capped in 2020, there will be less rain water seepage. Another notable categorie is equipment maintenance. Management has reevaluated the classification of certain major repairs and upgrades to equipment and determined they should be in the capital budget. As a result, there is a \$30,000 decrease for repairs that are now budgeted in the capital plan.

The net increase in Non-Operating appropriations of \$847,026 primarily reflects the elimination of the County appropriation outweighed by the increase for the R&R appropriation for capital expenditures. It is expected that the County appropriation will return in the 2021 budget.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

The local economy is stable and should have no impact on the proposed budget. As a result of flow control, all waste generated in Salem County must be deposited into the landfill.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered.

Not Applicable – No Unrestricted Net Position was utilized in the 2020 Budget.

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service payments, pilot payments, or other types of contracts or agreements (Example to provide police services to the Authority etc. and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

Not Applicable – No funds were transferred to the County in the 2020 Budget.

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

Not Applicable – The Authority does not have an anticipated deficit or an accumulated deficit.

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

Not Applicable - The Authority is not increasing rates at this time. However, as noted above, the Authority is currently evaluating the service charge rate structures and may possibly increase rates during the budget year. The Authority is not currently reflecting any service charge rate increases in the proposed budget.

AUTHORITY CONTACT INFORMATION 2020

Please complete the following information regarding this Authority. All information requested below must be completed.

Name of Authority:	Salem County Improvement Authority		
Federal ID Number:	22-6405910		
Address:	52 McKillip Road, PO Box 890		
City, State, Zip:	Alloway	NJ	08001
Phone: (ext.)	856-935-7900	Fax:	856-935-7331

Preparer's Name:	Henry J. Ludwigsen, CPA		
Preparer's Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2894	Fax:	856-435-0440
E-mail:	hludwigsen@bowmanllp.com		

Chief Executive Officer:	Julie Acton		
Phone: (ext.)	856-935-7900, x15	Fax:	856-935-7331
E-mail:	jacton@scianj.org		

Chief Financial Officer:	Lew Schneider		
Phone: (ext.)	856-935-7900	Fax:	856-935-7331
E-mail:	info@scianj.org		

Name of Auditor:	Henry J. Ludwigsen, CPA		
Name of Firm:	Bowman @ Company, LLP		
Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2894	Fax:	856-435-0440
E-mail:	hludwigsen@bowmanllp.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

SALEM COUNTY IMPROVEMENT AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in 2018 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 24
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$785,522.24
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 0
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2019 or 2020 deadline has passed 2019 or 2020**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*

- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. ***Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).***

This year salary and wage increases will be kept to a minimum. One individual, the Executive Director, has an employment contract that was negotiated and approved by the SCIA Board.

- 11) Did the Authority pay for meals or catering during the current fiscal year? **Yes, See below** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

Employee Safety Luncheon \$95.94

- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Yes, see below** *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

<u>Employee</u>	<u>Amount</u>
Julie Acton	\$ 384.34
Foster, David	1,029.33
Norton, Robert	2,052.29
Van Tonder, Lodie	145.00
Walters, Michael	36.87
Wood, David	151.88
	<u>\$3,799.71</u>

- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel **No**
 - b. Travel for companions **No**
 - c. Tax indemnification and gross-up payments **No**
 - d. Discretionary spending account **No**
 - e. Housing allowance or residence for personal use **No**
 - f. Payments for business use of personal residence **No**
 - g. Vehicle/auto allowance or vehicle for personal use **No**
 - h. Health or social club dues or initiation fees **No**
 - i. Personal services (i.e.: maid, chauffeur, chef) **No**

If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes** *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*

- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **Yes** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

**SALEM COUNTY IMPROVEMENT
AUTHORITY BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

Complete the attached table for all persons required to be listed per #1-4 below.

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority and any other public entities.
- 3) List all of the Authority's former officers, key employees and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial official as officers. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets both of the following criteria:

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest compensated employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: (Use the Most Recent W-2 available 2018 or 2019). The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 being the most recent calendar year ended).

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

Salem County Improvement Authority

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

If Not Applicable X this box Below

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	3	\$ 10,133	\$ 30,400	3	\$ 12,423	\$ 37,268	\$ (6,869)	-18.4%
Parent & Child	1	15,457	15,457	1	18,929	18,929	(3,472)	-18.3%
Employee & Spouse (or Partner)	2	20,566	41,131	2	25,047	50,095	(8,963)	-17.9%
Family	3	25,326	75,979	4	30,907	123,626	(47,647)	-38.5%
Employee Cost Sharing Contribution (enter as negative -)			(17,364)			(19,000)	1,636	-8.6%
Subtotal	9		145,603	10		210,918	(65,315)	-31.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
GRAND TOTAL	9		\$ 145,603	10		\$ 210,918	\$ (65,315)	-31.0%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

No Yes or No

Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

No Yes or No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Accumulated Liability for Compensated Absences

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

Complete the below table for the Authority's accrued liability for compensated absences.

X Box if Authority has no Compensated Absences

Legal Basis for Benefit
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
See Attached	691.97	\$ 114,521		x	
Total liability for accumulated compensated absences at beginning of current year		\$ 114,521			

The total Amount Should agree to most recently issued audit report for the Authority

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability
Acton, Julie	7.81	\$ 2,199.42
Beckett, Florence	6.19	888.82
Eddis, William	4.34	620.60
Foster, David	41.81	9,690.00
Foster, Lisa	12.16	1,820.55
Gamber, Michele	15.91	3,141.06
Garton, Casie	12.84	2,036.34
Griffith, Joseph	41.13	4,823.77
Ives, Craig	96.53	15,853.41
Karol, Helen	1.56	199.15
Norton, Robert	119.88	16,147.50
Van Tonder, Lodie	64.56	16,430.16
Walters, Michael	39.22	8,301.94
Washington, Sherry	0.56	72.95
Wood, David	118.66	16,147.50
Youngblood, Donald	108.81	16,147.50
	<u>691.97</u>	<u>\$ 114,520.69</u>

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If No Shared Services X this Box

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7

2020 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

	<i>FY 2020 Proposed Budget</i>				<i>FY 2019 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Solid Waste Division	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
REVENUES							
Total Operating Revenues	\$ 7,151,000	\$ -	\$ -	\$ -	\$ 7,151,000	\$ 6,278,230	\$ 872,770 13.9%
Total Non-Operating Revenues	519,000	-	-	-	519,000	292,320	226,680 77.5%
Total Anticipated Revenues	7,670,000	-	-	-	7,670,000	6,570,550	1,099,450 16.7%
APPROPRIATIONS							
Total Administration	980,670	-	-	-	980,670	965,254	15,416 1.6%
Total Cost of Providing Services	3,449,380	-	-	-	3,449,380	3,676,426	(227,046) -6.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	783,152	-	-	-	783,152	479,581	303,571 63.3%
Total Operating Appropriations	5,213,202	-	-	-	5,213,202	5,121,261	91,941 1.8%
Total Interest Payments on Debt	110,798	-	-	-	110,798	95,526	15,272 16.0%
Total Other Non-Operating Appropriations	2,346,000	-	-	-	2,346,000	1,514,246	831,754 54.9%
Total Non-Operating Appropriations	2,456,798	-	-	-	2,456,798	1,609,772	847,026 52.6%
Accumulated Deficit	-	-	-	-	-	-	- #DIV/0!
Total Appropriations and Accumulated Deficit	7,670,000	-	-	-	7,670,000	6,731,033	938,967 13.9%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	160,483	(160,483) -100.0%
Net Total Appropriations	7,670,000	-	-	-	7,670,000	6,570,550	1,099,450 16.7%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - #DIV/0!

Revenue Schedule

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget				FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Solid Waste Division	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential					\$ -	\$ -	#DIV/0!
Business/Commercial					-	-	#DIV/0!
Industrial					-	-	#DIV/0!
Intergovernmental					-	-	#DIV/0!
Other	\$ 7,100,000				7,100,000	6,232,230	867,770 13.9%
Total Service Charges	7,100,000	-	-	-	7,100,000	6,232,230	867,770 13.9%
<i>Connection Fees</i>							
Residential					-	-	#DIV/0!
Business/Commercial					-	-	#DIV/0!
Industrial					-	-	#DIV/0!
Intergovernmental					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>							
Meters					-	-	#DIV/0!
Permits					-	-	#DIV/0!
Fines/Penalties					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>							
Methane Gas Generator	36,000				36,000	36,000	- 0.0%
Recycling Program Products	10,000				10,000	5,000	5,000 100.0%
Miscellaneous Revenue	5,000				5,000	5,000	- 0.0%
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
Total Other Revenue	51,000	-	-	-	51,000	46,000	5,000 10.9%
Total Operating Revenues	7,151,000	-	-	-	7,151,000	6,278,230	872,770 13.9%
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Clean Communities Grant	119,000				119,000	119,000	- 0.0%
REA Entitlement Grant	143,320				143,320	143,320	- 0.0%
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
Total Other Non-Operating Revenue	262,320	-	-	-	262,320	262,320	- 0.0%
<i>Interest on Investments & Deposits (List)</i>							
Interest Earned	256,680				256,680	30,000	226,680 755.6%
Penalties					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Interest	256,680	-	-	-	256,680	30,000	226,680 755.6%
Total Non-Operating Revenues	519,000	-	-	-	519,000	292,320	226,680 77.5%
TOTAL ANTICIPATED REVENUES	\$ 7,670,000	\$ -	\$ -	\$ -	\$ 7,670,000	\$ 6,570,550	\$ 1,099,450 16.7%

Prior Year Adopted Revenue Schedule

Salem County Improvement Authority

FY 2019 Adopted Budget					
Solid Waste Division	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES					
<i>Service Charges</i>					
Residential					\$ -
Business/Commercial					-
Industrial					-
Intergovernmental					-
Other	\$ 6,232,230				6,232,230
Total Service Charges	6,232,230	-	-	-	6,232,230
<i>Connection Fees</i>					
Residential					-
Business/Commercial					-
Industrial					-
Intergovernmental					-
Other					-
Total Connection Fees	-	-	-	-	-
<i>Parking Fees</i>					
Meters					-
Permits					-
Fines/Penalties					-
Other					-
Total Parking Fees	-	-	-	-	-
<i>Other Operating Revenues (List)</i>					
Methane Gas Generator	36,000				36,000
Recycling Program Products	5,000				5,000
Miscellaneous Revenue	5,000				5,000
					-
					-
					-
					-
					-
					-
					-
Total Other Revenue	46,000	-	-	-	46,000
Total Operating Revenues	6,278,230	-	-	-	6,278,230
NON-OPERATING REVENUES					
<i>Other Non-Operating Revenues (List)</i>					
Clean Communities Grant	119,000				119,000
REA Entitlement Grant	143,320				143,320
					-
					-
					-
					-
<i>Other Non-Operating Revenues</i>	262,320	-	-	-	262,320
<i>Interest on Investments & Deposits</i>					
Interest Earned	30,000				30,000
Penalties					-
Other					-
Total Interest	30,000	-	-	-	30,000
Total Non-Operating Revenues	292,320	-	-	-	292,320
TOTAL ANTICIPATED REVENUES	\$ 6,570,550	\$ -	\$ -	\$ -	\$ 6,570,550

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For the Period January 1, 2020 to December 31, 2020

January 1, 2020

to

December 31, 2020

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

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Salem County Improvement Authority
For The Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget	FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
OPERATING APPROPRIATIONS				
<i>Administration - Personnel</i>				
Salary & Wages	\$ 260,000.00	\$ 255,040.00	\$ 4,960.00	1.9%
Fringe Benefits				
Employee Benefits (Health, Dental & Prescription)	80,000.00	84,800.00	(4,800.00)	-5.7%
Pension	34,240.00	32,000.00	2,240.00	7.0%
FICA-Social Security	25,000.00	22,400.00	2,600.00	11.6%
DCRP Employer Contribution	500.00	480.00	20.00	4.2%
Unemployment Compensation	1,600.00	1,600.00	-	0.0%
Disability Insurance	2,720.00	2,624.00	96.00	3.7%
Total Fringe Benefits	144,060.00	143,904.00	156.00	0.1%
Total Administration - Personnel	404,060.00	398,944.00	5,116.00	1.3%
<i>Administration - Other</i>				
Other Admin Expense				
Employment & Payroll Services	12,500.00	12,000.00	500.00	4.2%
Travel	2,500.00	2,000.00	500.00	25.0%
Training & Education	4,000.00	4,000.00	-	0.0%
Reference Materials & Subscriptions	500.00	500.00	-	0.0%
Office Supplies	13,500.00	13,500.00	-	0.0%
Postage & Shipping	3,500.00	3,500.00	-	0.0%
Office Expenses	13,000.00	12,000.00	1,000.00	8.3%
Marketing & Sales	25,000.00	25,000.00	-	0.0%
Records Retention	1,000.00	1,000.00	-	0.0%
Legal Advertise	3,000.00	1,700.00	1,300.00	76.5%
Trustee Fees	19,610.00	13,610.00	6,000.00	44.1%
Special Studies	50,000.00	50,000.00	-	0.0%
Insurance	165,000.00	159,000.00	6,000.00	3.8%
Computer Data Processing Service	40,000.00	40,000.00	-	0.0%
Audit & Accounting	123,500.00	123,500.00	-	0.0%
Legal Expenses	70,000.00	80,000.00	(10,000.00)	-12.5%
Consultants	25,000.00	20,000.00	5,000.00	25.0%
Federal, State, Municipal Payments	5,000.00	5,000.00	-	0.0%
Total Administration - Other	576,610.00	566,310.00	10,300.00	1.8%
Total Administration	\$ 980,670.00	\$ 965,254.00	\$ 15,416.00	1.6%

Salem County Improvement Authority
For The Period January 1, 2020 to December 31, 2020

	FY 2020 Proposed Budget	FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
OPERATING APPROPRIATIONS (CONT'D)				
<i>Cost of Providing Services - Personnel</i>				
Salary & Wages	\$ 552,000.00	\$ 541,960.00	\$ 10,040.00	1.9%
Fringe Benefits				
Employee Benefits (Health, Dental & Prescription)	170,000.00	180,200.00	(10,200.00)	-5.7%
Pension	72,760.00	68,000.00	4,760.00	7.0%
FICA	51,000.00	47,600.00	3,400.00	7.1%
Unemployment	3,400.00	3,400.00	-	0.0%
DCRP	1,020.00	1,020.00	-	0.0%
Disability	5,780.00	5,576.00	204.00	3.7%
Total Fringe Benefits	303,960.00	305,796.00	(1,836.00)	-0.6%
Total COPS - Personnel	855,960.00	847,756.00	8,204.00	1.0%
<i>Cost of Providing Services - Other</i>				
Other COPS Expense				
Propane	9,000.00	6,000.00	3,000.00	50.0%
Telecommunications	7,200.00	6,000.00	1,200.00	20.0%
Electric/Gas	25,000.00	23,000.00	2,000.00	8.7%
Phones	5,300.00	6,500.00	(1,200.00)	-18.5%
Diesel Fuel/Gasoline	120,000.00	125,000.00	(5,000.00)	-4.0%
Landfill Engineer	100,000.00	100,000.00	-	0.0%
Topographical Engineer	24,000.00	23,500.00	500.00	2.1%
Title V Engineer	100,000.00	100,000.00	-	0.0%
Convenience Center Expenses	22,000.00	22,000.00	-	0.0%
Safety Program	13,000.00	13,000.00	-	0.0%
NJDEP Insp Fees/Compliance Mon/Review	40,500.00	40,500.00	-	0.0%
Daily Cover	281,000.00	281,000.00	-	0.0%
Leachate Treatment	204,000.00	210,000.00	(6,000.00)	-2.9%
Leachate Hauling	1,000,000.00	1,200,000.00	(200,000.00)	-16.7%
Road Maintenance	20,000.00	20,000.00	-	0.0%
Environmental Monitoring	30,000.00	30,000.00	-	0.0%
Special Projects	50,000.00	50,000.00	-	0.0%
Methane Gas Collection System	40,000.00	40,000.00	-	0.0%
Equipment Maintenance	120,000.00	150,000.00	(30,000.00)	-20.0%
Scale Maintenance	15,000.00	15,000.00	-	0.0%
SWD Annual Registration Fees/Delcora	7,100.00	7,100.00	-	0.0%
Site Improvements/Bldgs & Grounds	20,000.00	20,000.00	-	0.0%
Tire Recycling	500.00	500.00	-	0.0%
Household Hazardous Waste	500.00	500.00	-	0.0%
Recycling, Pub Education, Communication	500.00	500.00	-	0.0%
NJDEP Permits	75,000.00	75,000.00	-	0.0%
Memberships & Sponsorships	1,500.00	1,250.00	250.00	20.0%
Clean Communities	119,000.00	119,000.00	-	0.0%
REA Grant	143,320.00	143,320.00	-	0.0%
Total Cost of Providing Services - Other	2,593,420.00	2,828,670.00	(235,250.00)	-8.3%
Total Cost of Providing Services	\$ 3,449,380.00	\$ 3,676,426.00	\$ (227,046.00)	-6.2%

Prior Year Adopted Appropriations Schedule

Salem County Improvement Authority

	FY 2019 Adopted Budget					Total All Operations
	Solid Waste Division	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 255,040					\$ 255,040
Fringe Benefits	143,904					143,904
Total Administration - Personnel	398,944	-	-	-	-	398,944
<i>Administration - Other (List)</i>						
Other Admin Expenses (See Attached)	566,310					566,310
						-
						-
						-
Miscellaneous Administration*						
Total Administration - Other	566,310	-	-	-	-	566,310
Total Administration	965,254	-	-	-	-	965,254
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	541,960					541,960
Fringe Benefits	305,796					305,796
Total COPS - Personnel	847,756	-	-	-	-	847,756
<i>Cost of Providing Services - Other (List)</i>						
Other COPS Expense (See Attached)	2,828,670					2,828,670
						-
						-
						-
Miscellaneous COPS*						
Total COPS - Other	2,828,670	-	-	-	-	2,828,670
Total Cost of Providing Services	3,676,426	-	-	-	-	3,676,426
Total Principal Payments on Debt Service in Lieu of Depreciation	479,581	-	-	-	-	479,581
Total Operating Appropriations	5,121,261	-	-	-	-	5,121,261
NON-OPERATING APPROPRIATIONS						
Total Interest Payments on Debt	95,526	-	-	-	-	95,526
Operations & Maintenance Reserve						-
Renewal & Replacement Reserve						-
Municipality/County Appropriation	160,483					160,483
Other Reserves	1,353,763					1,353,763
Total Non-Operating Appropriations	1,609,772	-	-	-	-	1,609,772
TOTAL APPROPRIATIONS	6,731,033	-	-	-	-	6,731,033
ACCUMULATED DEFICIT						-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,731,033	-	-	-	-	6,731,033
UNRESTRICTED NET POSITION UTILIZED						
Municipality/County Appropriation	160,483	-	-	-	-	160,483
Other						-
Total Unrestricted Net Position Utilized	160,483	-	-	-	-	160,483
TOTAL NET APPROPRIATIONS	\$ 6,570,550	\$ -	\$ -	\$ -	\$ -	\$ 6,570,550

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 256,063.05 \$ - \$ - \$ - \$ - \$ 256,063.05

Debt Service Schedule - Principal

Salem County Improvement Authority

If Authority has no debt X this box

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Fiscal Year Ending in

	Adopted Budget Year 2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
<i>Solid Waste Division</i>									
NJEIT 2017 A-1 (Trust Portion)	\$ 70,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 85,000	\$ 90,000	\$ 90,000	\$ 1,245,000	\$ 1,735,000
NJEIT 2017 A-1 (Fund Portion)	289,581	289,581	289,581	289,581	289,581	289,581	289,581	3,185,386	4,922,872
Refunding Bonds Series 2016	120,000	120,000	125,000	125,000	135,000	140,000	145,000	435,000	1,225,000
2020 NJIB (Estimated)		303,571	393,571	393,571	393,571	398,571	398,571	6,348,574	8,630,000
Total Principal	479,581	783,152	883,152	888,152	903,152	918,152	923,152	11,213,960	16,512,872
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 479,581	\$ 783,152	\$ 883,152	\$ 888,152	\$ 903,152	\$ 918,152	\$ 923,152	\$ 11,213,960	\$ 16,512,872

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating			AA-
Year of Last Rating			2018

Debt Service Schedule - Interest

Salem County Improvement Authority

If Authority has no debt X this box

			Fiscal Year Ending in							Total Interest Payments Outstanding
	Adopted Budget Year 2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025	Thereafter		
Solid Waste Division										
NJEIT 2017 A-1 (Trust Portion)	\$ 66,613	\$ 63,113	\$ 59,613	\$ 55,863	\$ 51,863	\$ 47,613	\$ 43,113	\$ 247,697	\$	568,875
Refunding Bonds Series 2016	28,913	26,213	23,457	20,644	17,719	14,681	11,588	15,242		129,544
2020 NJIB (Estimated)		21,472	62,606	60,689	58,754	56,801	54,702	472,379		787,403
										-
Total Interest Payments	95,526	110,798	145,676	137,196	128,336	119,095	109,403	735,318		1,485,822
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
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										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
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										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
N/A										-
										-
										-

Net Position Reconciliation

Salem County Improvement Authority

For the Period

January 1, 2020

to

December 31, 2020

FY 2020 Proposed Budget

	Solid Waste Division	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 20,509,858					\$ 20,509,858
Less: Invested in Capital Assets, Net of Related Debt (1)	10,705,872					10,705,872
Less: Restricted for Debt Service Reserve (1)						-
Less: Other Restricted Net Position (1)	16,606					16,606
Total Unrestricted Net Position (1)	9,787,381	-	-	-	-	9,787,381
Less: Designated for Non-Operating Improvements & Repairs						-
Less: Designated for Rate Stabilization						-
Less: Other Designated by Resolution						-
Plus: Accrued Unfunded Pension Liability (1)	2,057,707					2,057,707
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)						-
Plus: Estimated Income (Loss) on Current Year Operations (2)						-
Plus: Other Adjustments (attach schedule)						-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	11,845,088	-	-	-	-	11,845,088
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	787,000	-	-	-	-	787,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	787,000	-	-	-	-	787,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR						
Last issued Audit Report (4)	\$ 11,058,088	\$ -	\$ -	\$ -	\$ -	\$ 11,058,088

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County \$ 260,660 \$ - \$ - \$ - \$ - \$ 260,660

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2020


SALEM COUNTY
IMPROVEMENT
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2020 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

SALEM COUNTY IMPROVEMENT AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

[X] It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Salem County Improvement Authority, on the 10th day of October, 2019.

Officer's Signature:			
Name:	Julie Acton		
Title:	Executive Director		
Address:	52 McKillip Road, PO Box 890, Alloway NJ 08001		
Phone Number:	856-935-7900 x15	Fax Number:	856-935-7331
E-mail address	jacton@scianj.org		

2020 CAPITAL BUDGET/PROGRAM MESSAGE

SALEM COUNTY IMPROVEMENT AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects?

The capital plan and budget is reviewed annually by the Authority. A copy is filed with the County of Salem and is made available to the public during a public hearing, on the Authority website, and in the Authority administrative offices.

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

On an annual basis, the authority reviews its five-year capital budget with any revision as to project/purchase costs being made at that time.

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

The Authority utilizes the engineering firm's expertise and financial advisors to review the long term expansion plan for the landfill. We are operating in cell #11 with a long range plan well into the future to 2044. The Authority continues to develop, review and re-assess the plans. Construction of another expansion is planned in 2020 and is currently planned to be financed through NJEIT loans.

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

The Authority provides the cost of capital projects in our annual budget plan. Tipping fees and revenue projections are adjusted accordingly. In the 2020 budget, equipment financing is planned to replace pieces of critical equipment.

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

None.

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

None.

Proposed Capital Budget

Salem County Improvement Authority

For the Period January 1, 2020

to

December 31, 2020

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Solid Waste Division						
See Attached		\$ 14,787,000	\$ 787,000	\$ -	\$ 8,900,000	\$ - \$ 5,100,000
		-				
		-				
Total		14,787,000	787,000	-	8,900,000	- 5,100,000
N/A		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
Total		-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 14,787,000	\$ 787,000	\$ -	\$ 8,900,000	\$ - \$ 5,100,000

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste Division</i>						
Landfill Cell Cover/Close	\$ 5,020,000	\$ 20,000				\$ 5,000,000
Landfill Cell Expansion	8,900,000			\$ 8,900,000		
Equipment & Repairs	717,000	717,000				
Vehicles	-					
Wellfield	-					
Scale Paving and Upgrades	-					
Landfill Gas Flare	100,000					100,000
Wetland Mitigation	50,000	50,000				
TOTAL PROPOSED CAPITAL BUDGET	<u>\$ 14,787,000</u>	<u>\$ 787,000</u>	<u>\$ -</u>	<u>\$ 8,900,000</u>	<u>\$ -</u>	<u>\$ 5,100,000</u>

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

5 Year Capital Improvement Plan

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2020	2021	2022	2023	2024	2025
Solid Waste Division See Attached	\$ 21,015,000	\$ 14,787,000	\$ 2,448,000	\$ 1,127,000	\$ 158,000	\$ 697,000	\$ 1,798,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	21,015,000	14,787,000	2,448,000	1,127,000	158,000	697,000	1,798,000
N/A	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	\$ 21,015,000	\$ 14,787,000	\$ 2,448,000	\$ 1,127,000	\$ 158,000	\$ 697,000	\$ 1,798,000

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

		<i>Fiscal Year Beginning in</i>					
	Estimated Total Cost	Current Year Proposed Budget	2021	2022	2023	2024	2025
<i>Solid Waste Division</i>							
Landfill Cell Cover/Close	\$ 5,020,000	\$ 5,020,000					
Landfill Cell Expansion	8,900,000	8,900,000					
Equipment & Repairs	5,260,000	717,000.00	\$ 1,333,000	\$ 1,092,000	\$ 158,000	\$ 662,000	\$ 1,298,000
Vehicles	185,000		115,000	35,000		35,000	
Wellfield	1,000,000		500,000				500,000
Scale Paving and Upgrades	500,000		500,000				
Landfill Gas Flare	100,000	100,000.00					
Wetland Mitigation	50,000	50,000.00					
TOTAL	\$ 21,015,000	\$ 14,787,000	\$ 2,448,000	\$ 1,127,000	\$ 158,000	\$ 697,000	\$ 1,798,000

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

5 Year Capital Improvement Plan Funding Sources

Salem County Improvement Authority

For the Period January 1, 2020 to December 31, 2020

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Solid Waste Division</i>						
See Attached		\$ 21,015,000	\$ 7,015,000	\$ -	\$ 8,900,000	\$ - \$ 5,100,000
		-				
		-				
		-				
Total		21,015,000	7,015,000	-	8,900,000	- 5,100,000
N/A		-				
		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
		-				
Total		-	-	-	-	-
N/A		-				
		-				
		-				
		-				
Total		-	-	-	-	-
TOTAL		\$ 21,015,000	\$ 7,015,000	\$ -	\$ 8,900,000	\$ - \$ 5,100,000
Total 5 Year Plan per CB-4		\$ 21,015,000				
Balance check			- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

Salem County Improvement Authority
For the Period January 1, 2020 to December 31, 2020

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Solid Waste Division						
Landfill Cell Cover/Close	\$ 5,000,000					\$ 5,000,000
Lanfill Cell Expansion	8,900,000			\$ 8,900,000		
Equipment & Repairs	5,280,000	\$ 5,280,000				
Vehicles	185,000	185,000				
Wellfield	1,000,000	1,000,000				
Scale Paving and Upgrades	500,000	500,000				
Landfill Gas Flair	100,000					100,000
Wetland Mitigation	50,000	50,000				
Total 5 Year Plan per CB-4	<u>\$ 21,015,000</u>	<u>\$ 7,015,000</u>	<u>\$ -</u>	<u>\$ 8,900,000</u>	<u>\$ -</u>	<u>\$ 5,100,000</u>
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

Salem County Improvement Authority
For The Period October 1, 2018 to September 30, 2019

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. Seq. Please identify each change order by name of the project.

1 None

2

3

4

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)