

Authority Budget of:

Salem County Improvement Authority

State Filing Year **2021**

For the Period:

January 1, 2021 to December 31, 2021

www.scianj.com

Authority Web Address



Division of Local Government Services

2021 AUTHORITY BUDGET

Certification Section

2021

**SALEM COUNTY IMPROVEMENT
AUTHORITY BUDGET**

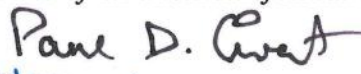
FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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: 
~~Cond. Trust~~ Date: 11/3/2020

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: _____ Date: _____


2021 PREPARER'S CERTIFICATION

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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		


2021 APPROVAL CERTIFICATION

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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 November , 2020.

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:	286 Welchville 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.com
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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



2021 AUTHORITY BUDGET RESOLUTION

SALEM COUNTY IMPROVEMENT AUTHORITY RESOLUTION 2020-80

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

WHEREAS, the Annual Budget and Capital Budget for the Salem County Improvement Authority for the year beginning, January 1, 2021 and ending, December 31, 2021 has been presented before the governing body of the Salem County Improvement Authority at its open public meeting of October 8, 2020; and

WHEREAS, the schedule of rents, fees and other charges, shown on **Budget Page F-2** 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 shown on **Budget Page F-4**, all as may be required by law, regulation or terms of contracts and agreements; and


WHEREAS, the Capital Budget/Program shown on **Capital Budget Page CB-3**, 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.

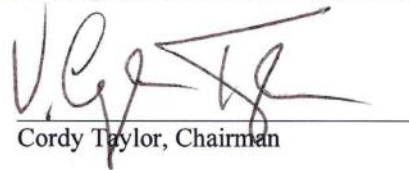
NOW, THEREFORE BE IT RESOLVED, by the governing body of the Salem County Improvement Authority, at an open public meeting held on October 8, 2020 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Salem County Improvement Authority for the year beginning, January 1, 2021 and ending, December 31, 2021 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 November 12, 2020.

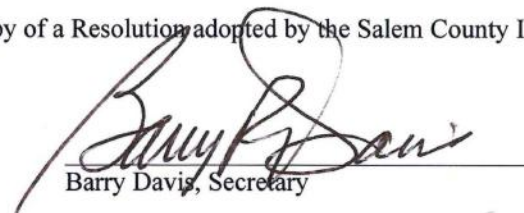
ATTEST:


Barry Davis, Secretary


Cordy Taylor, Chairman

CERTIFICATION

I certify that the foregoing is a true copy of a Resolution adopted by the Salem County Improvement Authority at a meeting thereof held on October 8, 2020.


Barry Davis, Secretary

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


2021 ADOPTION CERTIFICATION

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget

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, November 2020.

Officer's Signature:			
Name:	Julie Acton		
Title:	Executive Director		
Address:	286 Welchville Road, PO Box 890, Alloway, NJ 08001		
Phone Number:	856-935-7900 x15	Fax Number:	856-935-7331
E-mail address	jacton@scianj.org		

2021 ADOPTED BUDGET RESOLUTION

SALEM COUNTY IMPROVEMENT AUTHORITY RESOLUTION 2020-91

YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021


WHEREAS, the Annual Budget and Capital Budget/Program for the Salem County Improvement Authority for the year beginning January 1, 2021 and ending, December 31, 2021 has been presented for adoption before the governing body of the Salem County Improvement Authority at its open public meeting of November 12, 2020; and

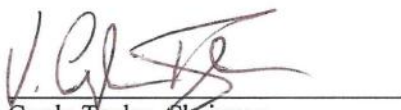
WHEREAS, the Annual Budget page F-1 and Capital Budget page CB-3 as presented for adoption reflects each item of revenue Budget page F-2 and appropriation Budget page F-4 in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Salem County Improvement Authority, at an open public meeting held on November 12, 2020 that the Annual Budget and Capital Budget/Program of the Salem County Improvement Authority for the year beginning, January 1, 2021 and ending, December 31, 2021 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.

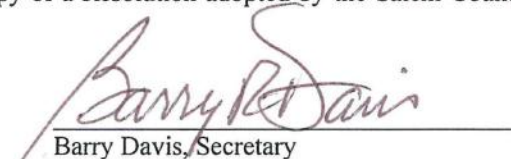
ATTEST:


Barry Davis, Secretary


Cordy Taylor, Chairman

CERTIFICATION

I certify that the foregoing is a true copy of a Resolution adopted by the Salem County Improvement Authority at a meeting thereof held on November 12, 2020.


Barry Davis, Secretary

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

2021 AUTHORITY BUDGET

Narrative and Information Section

2021 AUTHORITY BUDGET MESSAGE & ANALYSIS

SALEM COUNTY IMPROVEMENT AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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

1. Complete a brief statement on the 2021 proposed Annual Budget and make comparison to the 2020 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 we began increasing certain rates in an effort to achieve a uniform rate for all major waste classifications. This practice will continue in 2021 with small increases in certain rates and the continued reduction of volume discounts. While the rates will increase revenue slightly, the main reason is to help simplify bookkeeping. The four-year phase out of the discounts given to high volume customers was done to help increase revenues by over \$500,000.00. However, due to the impact of the COVID pandemic, revenue is down for 2020 and even with the rate increases, the budgeted User Fee revenue remains flat for 2021. The methane gas to electric generation contract has ended and will not be renewed as it is not cost effective since the cost of natural gas is relatively low. This has resulted in the removal of \$36,000 in budgeted revenue. Additionally, recycling program products revenue was decreased by \$5,000 to reflect the revenues based on the programs planned in 2021.

As was done in 2020, the Authority is planning to modify the 2021 rates, the changes to the rates in 2021 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 miscategorized waste in order to receive a lower rate. By reducing the waste codes in 2020 and continuing to making many of the waste categories the same rate, the accuracy of waste categorization should increase. The consolidation of the rate schedule in 2020 eliminated over 50 waste codes.

With respect to Appropriations:

Health Benefits (Page N-5) – The Authority is in a combined health benefit plan with the County of Salem and is billed monthly from the County. During 2020 the County readjusted the rates charged to the Authority to recoup prior year costs which results in a large increase for prescription costs. However, the total employee benefits appropriation had minimal increases in the budget.

Administration – Salaries are projected to increase 1.9%, or \$5,000, due to cost of living adjustments.

Administration – Other Expense decreased by \$4,350 or 0.1%, mainly due to the removing of \$5,000 in taxes so that it could be consolidated to the other landfill taxes and host community benefits.

1. Complete a brief statement on the 2021 proposed Annual Budget and make comparison to the 2020 adopted budget for each Revenues and Appropriations (Cont'd).

Cost of Providing Services – Personnel costs also project an increase due to cost of living adjustments, \$13,000 or 2.4%. Daily Cover was reduced \$81,000 or 28.8% as a result of being able to use cover from contractors and not having to purchase as much. Leachate Treatment and Hauling have been reduced by 44,000 or 21.6% and 220,000 or 22%, respectively. This reduction was the result of capping a section of the landfill which results in less rain water filtration that must be removed from the landfill. As noted in the revenue section, the Authority is no longer selling the Methane gas collected from the landfill and the expenses were reduced by \$10,000 or 25%. Miscellaneous costs decreased by \$19,600 mainly due to the consolidation of Buildings and Grounds into other categories.

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.

\$184,618 of Unrestricted Net Position was utilized in the 2021 Operating Budget to fund the appropriation to the County and \$2,280,000 was utilized to fund the capital program. However, the operating budget includes \$1,032,453 in contributions to the Renewal and Replacement reserve which results in a \$1,432,165 net utilization of Net Position. Further, the capital budget includes \$1,300,000 for the purchase of a compactor, which may not occur until after 2021. If the compactor purchase does not occur, the net utilization is \$132,165.

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.).

\$184,618 of Unrestricted Net Position was utilized in the 2021 Operating Budget to fund the appropriation to the County.

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 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")

See attached schedule and explanation of the rate in question 1.



**SALEM COUNTY IMPROVEMENT AUTHORITY
SOLID WASTE DIVISION**

PO Box 890, 286 Welchville Road, Alloway, NJ 08001-0890

TIPPING FEES - AS OF JANUARY 01, 2021 (Introduced But Not Adopted)

Waste Class	Permitted Waste Types	Gate Rate		Municipal Rate	
10	Municipal, Commercial, Residential	\$	82.00 Per Ton	\$	60.00 Per Ton
13	Bulky		82.00 Per Ton		68.00 Per Ton
13C	C & D Waste		82.00 Per Ton		68.00 Per Ton
13G	Asphalt/Concrete – Type		21.00 Per Ton		21.00 Per Ton
23	Vegetative		82.00 Per Ton		68.00 Per Ton
23D	Brush Only – Ton		43.00 Per Ton		43.00 Per Ton
25	Animal & Food Processing		82.00 Per Ton		68.00 Per Ton
27	Dry, Non-Hazardous, Industrial		82.00 Per Ton		68.00 Per Ton
27A	Asbestos		173.00 Per Ton		114.00 Per Ton
27B	Oil Contaminated Soil		41.00 Per Ton		40.00 Per Ton
27C	Asbestos Prep Charge		135.00 Per Day		135.00 Per Day
Processing/Handling Charges:					
13A	White Goods		6.00 Each		6.00 Each
13B	Tires (5 or Less)		6.00 Each		6.00 Each
13MT	Tires (Over 5)		325.00 Per Ton		325.00 Per Ton
13CE	Computer Equipment from Residents Not accepted from Businesses or Towns		N/C		N/C
13PL	Propane Tank – Large (over 10 lbs.)		7.00 Each		7.00 Each
13PS	Propane Tank – Small (10 lbs. and under)		3.00 Each		3.00 Each
Cover Material:					
CV1	Ready to Use Street Sweepings		12.00 Per Ton		7.00 Per Ton
CV4	Ready to Use Cover		7.00 Per Ton		7.00 Per Ton
CV7	Processed Cover		12.00 Per Ton		12.00 Per Ton
CV28	Heavily Processed Cover		32.00 Per Ton		32.00 Per Ton
S4	Stone-Beneficial Use Materials		7.00 Per Ton		7.00 Per Ton
Miscellaneous Fees and Penalties:					
AHS	After Hours Surcharge		200.00 Per Hour		200.00 Per Hour
CCPF	Credit Card Processing Fee		2.5%		2.5%
NSF	Returned Check Fee		50.00 Each		50.00 Each
OVS	Overweight Surcharge- Per Load				
	1 - 5,000 lbs.		200.00 Per Load		200.00 Per Load
	5,001 - 10,000 lbs.		600.00 Per Load		600.00 Per Load
	Over 10,000 lbs.		1,000.00 Per Load		1,000.00 Per Load
ERS1	Recyclables in Load-Surcharge Fee		50.00 Each		50.00 Each
HFSW	Handling Fee/Special Waste		150.00 Per Load		150.00 Per Load
WLCHARGE	Weighing Load Charge		11.00 Per Load		11.00 Per Load
	Minimum Fee		5.00 Per Load		5.00 Each

High Volume Discounts for Gate Rate Users (Classes 10, 13 and 13C Only)	
Volume (Per Class)*	Discount**
2,500 - 5,000 Tons	2%
Greater Than 5,000 Tons	4%
*Volume levels indicated are measured per class and the discount given applies only on the specific class where said volume levels are obtained.	
**The discount is based on the volume on the preceding year. If a discount is achieved based on the previous year's volume, the discount will be applied on the subsequent calendar year's billings.	
New or temporary customers will be charged the applicable base rate until the volume discounts are reached. Upon reaching discount levels, credits will be applied for previous billings during the initial year.	
The Executive Director is authorized to negotiate special or temporary rates for customers when special situation arise.	

AUTHORITY CONTACT INFORMATION

2021

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:	286 Welchville 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, 2021 TO DECEMBER 31, 2021

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

- 1) Provide the number of individuals employed in (**Most Recent W-3 Available - 2019**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **23**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (**Most Recent W-3 Available - 2019**) Transmittal of Wage and Tax Statements: **\$745,182.32**
- 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 - March 31, 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? **No** *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.*
- 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.*

Keith Shipman	\$23.33
Michele Gamber	\$96.96
Lodie Van Tonder	\$133.42
Michael Walters	\$30.86
Robert Norton	\$27.84

- 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.*

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

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

**SALEM COUNTY IMPROVEMENT
AUTHORITY BUDGET**

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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 2019 or 2020. 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, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 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.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

Salem County Improvement Authority																				
For the Period		January 1, 2021		to		December 31, 2021														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
				Position (Can Check more than 1 Column for each person)																
				Reportable Compensation from Authority (W-2/ 1099)																
				Average Hours per Week Dedicated to Position	Commissioner Officer	Highest Compensated Employee Key Employee	Former	Base Salary/ Stipend		Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below		Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)		Total Compensation All Public Entities
Name		Title						Public Entities (W-2/ 1099)	Public Entities (W-2/ 1099)											
1	Cordy Taylor	Chairperson		3	X				\$ -	N/A	\$ -	\$ -	\$ -	SC Economic Development Advisory Council	Member	1.25	\$ -	\$ -	\$ -	
2									-	N/A	-	-	-	County Planning Board	Member	1.25	-	-	0	
3	Susan Bestwick	Vice Chairperson		3	X				-	N/A	-	-	-	Pennsville School	Retired		48,430	-	48,430	
4	Lew Schneider	Board Treasurer		3	X				-	N/A	-	-	-	Borough of Elmer	Council President	2	2,712	-	2,712	
5	Barry Davis	Board Secretary		3	X				-	N/A	-	-	-	Clean Communities (Elmer)	Coordinator	0.25	200	-	200	
6	Steven DiMatteo	Alternate Secretary / Treasurer		3	X				-	N/A	-	-	-	Pittsgrove Township Board of Education	Member	5	-	-	0	
7	Julie Acton	Executive Director		30		X			51,000	N/A	1,200	12,454	64,654	Salem County Economic Development Council	Member	0.5	-	-	64,654	
8														Pennsville Economic Development Committee	Member	0.5	-	-	0	
9	Lodie Van Tonder	Landfill Supervisor		40			X		67,620	N/A	-	1,854	69,474						69,474	
10														0					0	
11														0					0	
12														0					0	
13														0					0	
14														0					0	
15														0					0	
Total:									\$ 118,620	\$ -	\$ 1,200	\$ 14,308	\$ 134,128	↑			\$ 51,342	\$ -	\$ 185,470	

(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, 2021 to December 31, 2021

	# 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	4	\$ 12,053	\$ 48,210	3	\$ 10,133	\$ 30,400	\$ 17,810	58.6%
Parent & Child	0		-	1	15,457	15,457	(15,457)	-100.0%
Employee & Spouse (or Partner)	2	24,171	48,341	2	20,566	41,131	7,210	17.5%
Family	3	29,993	89,979	3	25,326	75,979	14,000	18.4%
Employee Cost Sharing Contribution (enter as negative -)			(16,741)			(17,364)	623	-3.6%
Subtotal	9		169,789	9		145,603	24,186	16.6%
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		\$ 169,789	9		\$ 145,603	\$ 24,186	16.6%

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, 2021 to December 31, 2021

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	784.66	\$ 127,237		x	
Total liability for accumulated compensated absences at beginning of current year		\$ 127,237			

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

Salem County Improvement Authority

For the Period January 1, 2021 to December 31, 2021

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability
Acton, Julie	12.44	\$ 3,501.48
Beckett, Florence	3.00	440.76
Dominic, Giovanni	0.50	43.06
Eddis, William	7.41	1,081.75
Foster, David	49.53	11,739.02
Foster, Lisa	12.69	1,942.73
Gamber, Michele	22.72	4,588.08
Garton, Casie	15.22	2,466.62
Griffith, Joseph	41.44	4,971.06
Harding, Raymond	0.50	58.39
Ives, Craig	108.09	16,147.50
Karol, Helen	9.88	1,286.71
Norton, Robert	131.88	16,147.50
Racer, Jarred	2.00	172.24
Shipman, Keith	8.00	861.20
Van Tonder, Lodie	67.97	19,029.63
Walters, Michael	48.22	10,435.48
Washington, Sherry	0.22	29.01
Wood, David	125.16	16,147.50
Youngblood, Donald	117.81	16,147.50
	<u>784.66</u>	<u>\$ 127,237.22</u>

Schedule of Shared Service Agreements

Salem County Improvement Authority

For the Period January 1, 2021 to December 31, 2021

If No Shared Services X this Box

x

Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

2021 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Salem County Improvement Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Solid Waste	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations All Operations
REVENUES									
Total Operating Revenues	\$ 7,110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,110,000	\$ 7,151,000	\$ (41,000) -0.6%
Total Non-Operating Revenues	508,120	-	-	-	-	-	508,120	519,000	(10,880) -2.1%
Total Anticipated Revenues	7,618,120	-	-	-	-	-	7,618,120	7,670,000	(51,880) -0.7%
APPROPRIATIONS									
Total Administration	981,980	-	-	-	-	-	981,980	980,670	1,310 0.1%
Total Cost of Providing Services	3,093,500	-	-	-	-	-	3,093,500	3,449,380	(355,880) -10.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	720,248	-	-	-	-	-	720,248	783,152	(62,904) -8.0%
Total Operating Appropriations	4,795,728	-	-	-	-	-	4,795,728	5,213,202	(417,474) -8.0%
Total Interest Payments on Debt	137,321	-	-	-	-	-	137,321	110,798	26,523 23.9%
Total Other Non-Operating Appropriations	2,685,071	-	-	-	-	-	2,685,071	2,346,000	339,071 14.5%
Total Non-Operating Appropriations	2,822,392	-	-	-	-	-	2,822,392	2,456,798	365,594 14.9%
Accumulated Deficit	-	-	-	-	-	-	-	-	- #DIV/0!
Total Appropriations and Accumulated Deficit	7,618,120	-	-	-	-	-	7,618,120	7,670,000	(51,880) -0.7%
Less: Total Unrestricted Net Position Utilized	184,618	-	-	-	-	-	184,618	-	184,618 #DIV/0!
Net Total Appropriations	7,433,502	-	-	-	-	-	7,433,502	7,670,000	(236,498) -3.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ 184,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,618	\$ -	\$ 184,618 #DIV/0!

Salem County Improvement Authority

For the Period January 1, 2021 to December 31, 2021

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Prior Year Adopted Revenue Schedule

Salem County Improvement Authority

<i>FY 2020 Adopted Budget</i>							Total All
	Solid Waste	N/A	N/A	N/A	N/A	N/A	Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other	7,100,000						7,100,000
Total Service Charges	7,100,000	-	-	-	-	-	7,100,000
<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	10,000						10,000
Miscellaneous Revenue	5,000						5,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	51,000	-	-	-	-	-	51,000
Total Operating Revenues	7,151,000	-	-	-	-	-	7,151,000
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	256,680						256,680
Penalties							-
Other							-
Total Interest	256,680	-	-	-	-	-	256,680
Total Non-Operating Revenues	519,000	-	-	-	-	-	519,000
TOTAL ANTICIPATED REVENUES	\$ 7,670,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,670,000

Appropriations Schedule

Salem County Improvement Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Solid Waste	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 265,000						\$ 265,000	\$ 260,000	\$ 5,000 1.9%
Fringe Benefits	144,720						144,720	144,060	660 0.5%
Total Administration - Personnel	409,720	-	-	-	-	-	409,720	404,060	5,660 1.4%
<i>Administration - Other (List)</i>									
Other Admin Expenses (See Attached)	572,260						572,260	576,610	(4,350) -0.8%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	572,260	-	-	-	-	-	572,260	576,610	(4,350) -0.8%
Total Administration	981,980	-	-	-	-	-	981,980	980,670	1,310 0.1%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	565,000						565,000	552,000	13,000 2.4%
Fringe Benefits	306,780						306,780	303,960	2,820 0.9%
Total COPS - Personnel	871,780	-	-	-	-	-	871,780	855,960	15,820 1.8%
<i>Cost of Providing Services - Other (List)</i>									
Other COPS Expense (See Attached)	2,020,720						2,020,720	2,372,820	(352,100) -14.8%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*	201,000						201,000	220,600	(19,600) -8.9%
Total COPS - Other	2,221,720	-	-	-	-	-	2,221,720	2,593,420	(371,700) -14.3%
Total Cost of Providing Services	3,093,500	-	-	-	-	-	3,093,500	3,449,380	(355,880) -10.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	720,248	-	-	-	-	-	720,248	783,152	(62,904) -8.0%
Total Operating Appropriations	4,795,728	-	-	-	-	-	4,795,728	5,213,202	(417,474) -8.0%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	137,321	-	-	-	-	-	137,321	110,798	26,523 23.9%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve	1,032,453						1,032,453	984,000	48,453 4.9%
Municipality/County Appropriation	184,618						184,618	-	184,618 #DIV/0!
Other Reserves	1,468,000						1,468,000	1,362,000	106,000 7.8%
Total Non-Operating Appropriations	2,822,392	-	-	-	-	-	2,822,392	2,456,798	365,594 14.9%
TOTAL APPROPRIATIONS	7,618,120	-	-	-	-	-	7,618,120	7,670,000	(51,880) -0.7%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,618,120	-	-	-	-	-	7,618,120	7,670,000	(51,880) -0.7%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	184,618	-	-	-	-	-	184,618	-	184,618 #DIV/0!
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	184,618	-	-	-	-	-	184,618	-	184,618 #DIV/0!
TOTAL NET APPROPRIATIONS	\$ 7,433,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,433,502	\$ 7,670,000	\$ (236,498) -3.1%

* 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 \$ 239,786.40 \$ - \$ - \$ - \$ - \$ - \$ 239,786.40

Salem County Improvement Authority
For The Period January 1, 2021 to December 31, 2021

	2021 Proposed Budget	2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
OPERATING APPROPRIATIONS				
<i>Administration - Personnel</i>				
Salary & Wages	\$ 265,000.00	\$ 260,000.00	\$ 5,000.00	1.9%
Fringe Benefits				
Employee Benefits (Health, Dental & Prescription)	83,200.00	83,000.00	200.00	0.2%
Pension	34,240.00	34,240.00	-	0.0%
FICA-Social Security	22,000.00	22,000.00	-	0.0%
DCRP Employer Contribution	800.00	500.00	300.00	60.0%
Unemployment Compensation	1,600.00	1,600.00	-	0.0%
Disability Insurance	2,880.00	2,720.00	160.00	5.9%
Total Fringe Benefits	144,720.00	144,060.00	660.00	0.5%
Total Administration - Personnel	409,720.00	404,060.00	5,660.00	1.4%
<i>Administration - Other</i>				
Other Admin Expense				
Employment & Payroll Services	11,500.00	12,500.00	(1,000.00)	-8.0%
Travel	2,500.00	2,500.00	-	0.0%
Training & Education	4,000.00	4,000.00	-	0.0%
Reference Materials & Subscriptions	550.00	500.00	50.00	10.0%
Office Supplies	14,000.00	13,500.00	500.00	3.7%
Postage & Shipping	3,500.00	3,500.00	-	0.0%
Office Expenses	14,100.00	13,000.00	1,100.00	8.5%
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	3,000.00	-	0.0%
Trustee Fees	19,610.00	19,610.00	-	0.0%
Special Studies	50,000.00	50,000.00	-	0.0%
Insurance	165,000.00	165,000.00	-	0.0%
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	70,000.00	-	0.0%
Consultants	25,000.00	25,000.00	-	0.0%
Federal, State, Municipal Payments		5,000.00	(5,000.00)	-100.0%
Total Administration - Other	572,260.00	576,610.00	(4,350.00)	-0.8%
Total Administration	\$ 981,980.00	\$ 980,670.00	\$ 1,310.00	0.1%

Salem County Improvement Authority
For The Period January 1, 2021 to December 31, 2021

	2021 Proposed Budget	2020 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	\$ 565,000.00	\$ 552,000.00	\$ 13,000.00	2.4%
Fringe Benefits				
Employee Benefits (Health, Dental & Prescription)	176,800.00	170,000.00	6,800.00	4.0%
Pension	72,760.00	72,760.00	-	0.0%
FICA	46,000.00	51,000.00	(5,000.00)	-9.8%
Unemployment	3,400.00	3,400.00	-	0.0%
DCRP	1,700.00	1,020.00	680.00	66.7%
Disability	6,120.00	5,780.00	340.00	5.9%
Total Fringe Benefits	306,780.00	303,960.00	2,820.00	0.9%
Total COPS - Personnel	871,780.00	855,960.00	15,820.00	1.8%
<i>Cost of Providing Services - Other</i>				
Other COPS Expense				
Electric/Gas	25,000.00	25,000.00	-	0.0%
Landfill Engineer	100,000.00	100,000.00	-	0.0%
Topographical Engineer	24,000.00	24,000.00	-	0.0%
Title V Engineer	100,000.00	100,000.00	-	0.0%
Safety Program	13,000.00	13,000.00	-	0.0%
Daily Cover	200,000.00	281,000.00	(81,000.00)	-28.8%
Leachate Treatment	160,000.00	204,000.00	(44,000.00)	-21.6%
Leachate Hauling	780,000.00	1,000,000.00	(220,000.00)	-22.0%
Road Maintenance	20,000.00	20,000.00	-	0.0%
Special Projects	50,000.00	50,000.00	-	0.0%
Methane Gas Collection System	30,000.00	40,000.00	(10,000.00)	-25.0%
Equipment Maintenance	120,000.00	120,000.00	-	0.0%
Scale Maintenance	15,000.00	15,000.00	-	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	122,600.00	115,500.00	7,100.00	6.1%
Memberships & Sponsorships	1,500.00	1,500.00	-	0.0%
Clean Communities	114,800.00	119,000.00	(4,200.00)	-3.5%
REA Grant	143,320.00	143,320.00	-	0.0%
Total Other COPS Expense	2,020,720.00	2,372,820.00	(352,100.00)	-14.8%
Miscellaneous COPS*				
Propane	11,000.00	9,000.00	2,000.00	22.2%
Telecommunications	15,000.00	12,500.00	2,500.00	20.0%
Diesel Fuel/Gasoline	100,000.00	120,000.00	(20,000.00)	-16.7%
Convenience Center Expenses	10,000.00	22,000.00	(12,000.00)	-54.5%
SWD Annual Registration Fees/Delcora		7,100.00	(7,100.00)	-100.0%
Environmental Monitoring	35,000.00	30,000.00	5,000.00	16.7%
Site Improvements/Bldgs & Grounds	30,000.00	20,000.00	10,000.00	50.0%
Total 'Miscellaneous COPS*	201,000.00	220,600.00	(19,600.00)	-8.9%
Total Cost of Providing Services - Other	2,221,720.00	2,593,420.00	(371,700.00)	-14.3%
Total Cost of Providing Services	\$ 3,093,500.00	\$ 3,449,380.00	\$ (355,880.00)	-10.3%

Prior Year Adopted Appropriations Schedule

Salem County Improvement Authority

	FY 2020 Adopted Budget						Total All Operations
	Solid Waste	N/A	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 260,000						\$ 260,000
Fringe Benefits	144,060						144,060
Total Administration - Personnel	404,060	-	-	-	-	-	404,060
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	576,610						576,610
							-
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	576,610	-	-	-	-	-	576,610
Total Administration	980,670	-	-	-	-	-	980,670
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	552,000						552,000
Fringe Benefits	303,960						303,960
Total COPS - Personnel	855,960	-	-	-	-	-	855,960
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense (See Attached)	2,372,820						2,372,820
							-
							-
							-
Miscellaneous COPS*	220,600						220,600
Total COPS - Other	2,593,420	-	-	-	-	-	2,593,420
Total Cost of Providing Services	3,449,380	-	-	-	-	-	3,449,380
Total Principal Payments on Debt Service in Lieu of Depreciation	783,152	-	-	-	-	-	783,152
Total Operating Appropriations	5,213,202	-	-	-	-	-	5,213,202
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	110,798	-	-	-	-	-	110,798
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	984,000						984,000
Municipality/County Appropriation							-
Other Reserves	1,362,000						1,362,000
Total Non-Operating Appropriations	2,456,798	-	-	-	-	-	2,456,798
TOTAL APPROPRIATIONS	7,670,000	-	-	-	-	-	7,670,000
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,670,000	-	-	-	-	-	7,670,000
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 7,670,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,670,000

* 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 \$ 260,660.10 \$ - \$ - \$ - \$ - \$ - \$ 260,660.10

Debt Service Schedule - Principal

Salem County Improvement Authority

If Authority has no debt X this box

☐

Fiscal Year Ending in

	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	Total Principal Outstanding
<i>Solid Waste</i>									
NJEIT 2017 A-1 (Trust Portion)	\$ 359,581	\$ 364,581	\$ 369,581	\$ 374,581	\$ 379,581	\$ 379,581	\$ 384,581	\$ 4,045,806	\$ 6,298,292
Refunding Bonds Series 2016	120,000	125,000	125,000	135,000	135,000	140,000	145,000	300,000	1,105,000
PCFA Loan		11,167							11,167
2021 NJIB (Estimated)	303,571	219,500	427,200	427,200	427,200	427,200	427,200	6,274,500	8,630,000
Total Principal	783,152	720,248	921,781	936,781	941,781	946,781	956,781	10,620,306	16,044,459
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 783,152	\$ 720,248	\$ 921,781	\$ 936,781	\$ 941,781	\$ 946,781	\$ 956,781	\$ 10,620,306	\$ 16,044,459

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

	Moody's	Fitch	Standard & Poors
Bond Rating			
Year of Last Rating			

Debt Service Schedule - Interest

Salem County Improvement Authority

If Authority has no debt X this box

☐

Fiscal Year Ending in

	Adopted Budget Year 2020	Proposed Budget Year 2021	Fiscal Year Ending in							Total Interest Payments Outstanding
			2022	2023	2024	2025	2026	Thereafter		
<i>Solid Waste</i>										
NJEIT 2017 A-1 (Trust Portion)	\$ 63,113	\$ 59,613	\$ 55,863	\$ 51,863	\$ 47,613	\$ 43,113	\$ 38,613	\$ 209,085	\$	505,763
Refunding Bonds Series 2016	26,213	23,456	20,644	17,719	14,681	11,588	8,381	6,862		103,331
PCFA Loan		252								252
2021 NJIB (Estimated)	21,472	54,000	107,900	103,000	99,000	94,000	89,000	703,469		1,250,369
Total Interest Payments	110,798	137,321	184,407	172,582	161,294	148,701	135,994	919,416		1,859,715
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	-	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 110,798	\$ 137,321	\$ 184,407	\$ 172,582	\$ 161,294	\$ 148,701	\$ 135,994	\$ 919,416	\$	1,859,715

Net Position Reconciliation

Salem County Improvement Authority
For the Period January 1, 2021 to December 31, 2021

FY 2021 Proposed Budget

	Solid Waste	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 22,898,361						\$ 22,898,361
Less: Invested in Capital Assets, Net of Related Debt (1)	10,575,821						10,575,821
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	18,337						18,337
Total Unrestricted Net Position (1)	12,304,203	-	-	-	-	-	12,304,203
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,023,485						2,023,485
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	184,618						184,618
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	14,512,306	-	-	-	-	-	14,512,306
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	2,280,000	-	-	-	-	-	2,280,000
Appropriation to Municipality/County (3)	184,618	-	-	-	-	-	184,618
Total Unrestricted Net Position Utilized in Proposed Budget	2,464,618	-	-	-	-	-	2,464,618
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 12,047,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,047,688

(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 \$ 239,786 \$ - \$ - \$ - \$ - \$ - \$ 239,786

(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.

2021

SALEM COUNTY
IMPROVEMENT
AUTHORITY


CAPITAL
BUDGET/
PROGRAM

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

SALEM COUNTY IMPROVEMENT AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

[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 8th day of October, 2020.

Officer's Signature:			
Name:	Julie Acton		
Title:	Executive Director		
Address:	286 Welchville Road, PO Box 890, Alloway, NJ 08001		
Phone Number:	856-935-7900 x15	Fax Number:	856-935-7331
E-mail address	jacton@scianj.org		

2021 CAPITAL BUDGET/PROGRAM MESSAGE

SALEM COUNTY IMPROVEMENT AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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 currently under way and is being financed through NJIB 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 2021 capital budget includes capital outlays to replace equipment that is near the end of its useful life and used to deposit waste in the landfill.

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, 2021 to December 31, 2021

		Funding Sources					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Solid Waste							
See Attached		\$ 2,430,000	\$ 2,280,000	\$ -	\$ -	\$ -	\$ 150,000
		-					
		-					
		-					
Total		2,430,000	2,280,000	-	-	-	150,000
N/A							
		-					
		-					
		-					
Total		-	-	-	-	-	-
N/A							
		-					
		-					
		-					
Total		-	-	-	-	-	-
N/A							
		-					
		-					
		-					
Total		-	-	-	-	-	-
N/A							
		-					
		-					
		-					
Total		-	-	-	-	-	-
N/A							
		-					
		-					
		-					
Total		-	-	-	-	-	-
N/A							
		-					
		-					
		-					
Total		-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 2,430,000	\$ 2,280,000	\$ -	\$ -	\$ -	\$ 150,000

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, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste Division</i>						
Construction	\$ 250,000	\$ 100,000				\$ 150,000
Equipment	1,995,000	1,995,000				
Equipment Repairs	50,000	50,000				
Maintenance of Buildings	65,000	65,000				
Vehicles	70,000	70,000				
	-					
TOTAL PROPOSED CAPITAL BUDGET	\$ 2,430,000	\$ 2,280,000	\$ -	\$ -	\$ -	\$ 150,000

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.

5 Year Capital Improvement Plan

Salem County Improvement Authority
For the Period January 1, 2021 to December 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2021	2022	2023	2024	2025	2026
<i>Solid Waste</i>							
See Attached	\$ 8,439,000	\$ 2,430,000	\$ 1,881,000	\$ 291,000	\$ 716,000	\$ 2,376,000	\$ 745,000
	-	-					
	-	-					
	-	-					
Total	8,439,000	2,430,000	1,881,000	291,000	716,000	2,376,000	745,000
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 8,439,000	\$ 2,430,000	\$ 1,881,000	\$ 291,000	\$ 716,000	\$ 2,376,000	\$ 745,000

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, 2021 to December 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Year Proposed Budget	2022	2023	2024	2025	2026
<i>Solid Waste Division</i>							
Construction	\$ 2,500,000	\$ 250,000	\$ 650,000	\$ 150,000	\$ 150,000	\$ 1,150,000	\$ 150,000
Equipment	5,374,000	1,995,000	1,146,000	91,000	516,000	1,176,000	450,000
Equipment Repairs	300,000	50,000	50,000	50,000	50,000	50,000	50,000
Maintenance of Buildings	80,000	65,000					15,000
Vehicles	185,000	70,000	35,000				80,000
	-						
TOTAL	\$ 8,439,000	\$ 2,430,000	\$ 1,881,000	\$ 291,000	\$ 716,000	\$ 2,376,000	\$ 745,000

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, 2021		to		December 31, 2021	
		Funding Sources					
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources	
Solid Waste							
See Attached	\$ 8,439,000	\$ 7,039,000	\$ -	\$ -	\$ -	\$ 1,400,000	
	-						
	-						
	-						
Total	8,439,000	7,039,000	-	-	-	1,400,000	
N/A							
	-						
	-						
	-						
	-						
Total	-	-	-	-	-	-	
N/A							
	-						
	-						
	-						
	-						
Total	-	-	-	-	-	-	
N/A							
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
N/A							
	-						
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Total	-	-	-	-	-	-	
N/A							
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Total	-	-	-	-	-	-	
N/A							
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Total	-	-	-	-	-	-	
N/A							
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Total	-	-	-	-	-	-	
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	-						
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Total	-	-	-	-	-	-	
N/A							
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Total	-	-	-	-	-	-	
N/A							
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Total	-	-	-	-	-	-	
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Total	-	-	-	-	-	-	
N/A							
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Total	-	-	-	-	-	-	
N/A							
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	-						
	-						
Total	-	-	-	-	-	-	
N/A							
	-						
	-						
	-						
	-						
Total	-	-	-	-	-	-	
N/A							

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, 2021 to December 31, 2021

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste Division</i>						
Construction	\$ 2,500,000	\$ 1,100,000				\$ 1,400,000
Equipment	5,374,000	5,374,000				
Equipment Repairs	300,000	300,000				
Maintenance of Buildings	80,000	80,000				
Vehicles	185,000	185,000				
	-					
Total 5 Year Plan per CB-4	<u>\$ 8,439,000</u>	<u>\$ 7,039,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400,000</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.