

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2023	–	2023

Authority Budget of:
Salem County Improvement Authority

State Filing Year **2023**

For the Period: ***January 1, 2023*** ***to*** ***December 31, 2023***

www.scianj.com
Authority Web Address



Division of Local Government Services

**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

2023

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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: _____ Date: _____

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: _____

2023 PREPARER'S CERTIFICATION

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget, including 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 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:	sdesantis@bowman.cpa
Name:	Stefanie J. Desantis
Title:	Partner
Address:	6 North Broad Street, Woodbury, NJ, 08096
Phone Number:	856-454-7773
Fax Number:	856-454-7773
E-mail Address:	sdesantis@bowman.cpa

AUTHORITY 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.
- ☒ The 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 includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority*).
- ☒ The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding 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: Julie Acton
Title of Officer Certifying Compliance: Executive Director
Signature: jacton@scianj.org

2023 APPROVAL CERTIFICATION

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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 Salem County Improvement Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 13, 2022.

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

Officer's Signature:	jacton@scianj.org
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

Julie Acton

From: Ewert, Paul [DCA] <Paul.Ewert@dca.nj.gov>
Sent: Monday, October 24, 2022 9:47 AM
To: Stefanie J. DeSantis, CPA, RMA, PSA, CGMA; Julie Acton
Cc: Rossi, Alicia [DCA]
Subject: RE: 2023 Salem County Improvement Authority Budget is approved for Adoption

The 2023 Salem County Improvement Authority Budget on FAST is approved for Adoption on Nov. 10, 2022 or another date if needed

Paul

Paul D. Ewert, CPA, RMA, CMFO
Supervising Municipal Finance Auditor

Department of Community Affairs
Division of Local Government Services
101 S. Broad St.
P.O. Box 803
Trenton, NJ 08625
Email: Paul.Ewert@dca.nj.gov
Phone (609) 913-4399



2023 AUTHORITY BUDGET RESOLUTION

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget for Salem County Improvement Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented before the governing body of the Salem County Improvement Authority at its open public meeting of October 13, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,544,737.00, Total Appropriations including any Accumulated Deficit, if any, of \$7,544,737.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$158,027.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,540,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$2,390,000.00; and

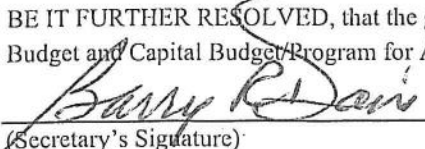
WHEREAS, the schedule of rents, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 13, 2022 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Salem County Improvement Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023, is hereby approved;

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 10, 2022.


(Secretary's Signature)


(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Cordy Taylor	✓			
Susan Bestwick	✓			
Lewis Schneider	✓			
Barry Davis	✓			
Steven DiMatteo	✓			

2023 AUTHORITY BUDGET RESOLUTION

SALEM COUNTY IMPROVEMENT AUTHORITY RESOLUTION 2022-86

FISCAL YEAR: FROM JANUARY 1, 2023 TO DECEMBER 31, 2023

WHEREAS, the Annual Budget and Capital Budget for the Salem County Improvement Authority for the year beginning, January 1, 2023 and ending, December 31, 2023 has been presented before the governing body of the Salem County Improvement Authority at its open public meeting of October 13, 2022; 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

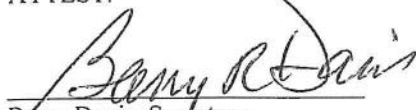
WHEREAS, the Capital Budget/Program shown on **Capital Budget Page CB-3**, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds 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 13, 2022, 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, 2023 and ending, December 31, 2023, 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 10, 2022.

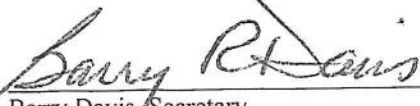
ATTEST:


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 13, 2022.


Barry Davis, Secretary

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

2023 ADOPTION CERTIFICATION

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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- on November 10, 2022.

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

RESOLUTION 2022-92
SALEM COUNTY IMPROVEMENT AUTHORITY
2023 ADOPTED BUDGET RESOLUTION

FISCAL YEAR: FROM JANUARY 1, 2023, TO DECEMBER 31, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Salem County Improvement Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Salem County Improvement Authority at its open public meeting of November 10, 2022; and

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 presented for adoption reflects Total Revenues of \$7,544,737.00, Total Appropriations, including any Accumulated Deficit, if any, of \$7,544,737.00, and Total Unrestricted Net Position utilized of \$158,027.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,540,000.00 and Total Unrestricted Net Position Utilized of \$2,390,000.00; and


NOW, THEREFORE BE IT RESOLVED, by the governing body of the Salem County Improvement Authority at an open public meeting held on November 10, 2022 that the Annual Budget and Capital Budget/Program of the Salem County Improvement Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 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:



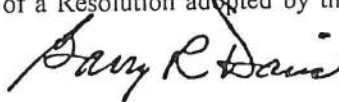
Barry Davis, Secretary



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 10, 2022.



Barry Davis, Secretary

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

**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget					FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Solid Waste	N/A	N/A	N/A	N/A	Total All Operations		
						Total All Operations		
REVENUES								All Operations
Total Operating Revenues	\$ 7,138,000	\$ -	\$ -	\$ -	\$ -	\$ 7,110,000	\$ 28,000	0.4%
Total Non-Operating Revenues	406,737	-	-	-	-	406,737	-	
Total Anticipated Revenues	7,544,737	-	-	-	-	7,516,737	28,000	0.4%
APPROPRIATIONS								
Total Administration	1,040,077	-	-	-	-	1,005,047	35,030	3.5%
Total Cost of Providing Services	3,252,379	-	-	-	-	3,123,239	129,140	4.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	651,336	-	-	-	-	761,337	(110,001)	-14.4%
Total Operating Appropriations	4,943,792	-	-	-	-	4,889,623	54,169	1.1%
Total Interest Payments on Debt	150,413	-	-	-	-	180,057	(29,644)	-16.5%
Total Other Non-Operating Appropriations	2,450,532	-	-	-	-	2,447,057	3,475	0.1%
Total Non-Operating Appropriations	2,600,945	-	-	-	-	2,627,114	(26,169)	-1.0%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	7,544,737	-	-	-	-	7,516,737	28,000	0.4%
Less: Total Unrestricted Net Position Utilized	158,027	-	-	-	-	158,737	(710)	-0.4%
Net Total Appropriations	7,386,710	-	-	-	-	7,358,000	28,710	0.4%
ANTICIPATED SURPLUS (DEFICIT)	\$ 158,027	\$ -	\$ -	\$ -	\$ -	\$ 158,027	\$ (710)	-0.4%

Revenue Schedule

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 Adapted Budget	\$ Increase (Decrease) Proposed vs. Adapted	% Increase (Decrease) Proposed vs. Adapted
	Solid Waste	N/A	N/A	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	-	0.0%
Total Service Charges	7,100,000	-	-	-	-	-	7,100,000	-	0.0%
<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>									
Recycling Program Products	5,000						5,000	-	0.0%
Miscellaneous Revenue	5,000						5,000	-	0.0%
Finlaw Sublease Rent	28,000						28,000	28,000	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	38,000	-	-	-	-	-	38,000	10,000	280.0%
Total Operating Revenues	7,138,000	-	-	-	-	-	7,138,000	7,110,000	0.4%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Clean Communities Grant	122,231						122,231	-	0.0%
REA Entitlement Grant	162,000						162,000	-	0.0%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Non-Operating Revenue	284,231	-	-	-	-	-	284,231	-	0.0%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	122,506						122,506	-	0.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	122,506	-	-	-	-	-	122,506	-	0.0%
Total Non-Operating Revenues	406,737	-	-	-	-	-	406,737	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 7,544,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,544,737	\$ 7,516,737	\$ 28,000

Prior Year Adopted Revenue Schedule

Salem County Improvement Authority

FY 2022 Adopted Budget							Total All Operations
	Solid Waste	N/A	N/A	N/A	N/A	N/A	
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>							
Recycling Program Products	5,000						5,000
Miscellaneous Revenue	5,000						5,000
Finlaw Sublease Rent							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	10,000	-	-	-	-	-	10,000
Total Operating Revenues	7,110,000	-	-	-	-	-	7,110,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Clean Communities Grant	122,231						122,231
REA Entitlement Grant	162,000						162,000
							-
							-
							-
							-
Other Non-Operating Revenues	284,231	-	-	-	-	-	284,231
<i>Interest on Investments & Deposits</i>							
Interest Earned	122,506						122,506
Penalties							-
Other							-
Total Interest	122,506	-	-	-	-	-	122,506
Total Non-Operating Revenues	406,737	-	-	-	-	-	406,737
TOTAL ANTICIPATED REVENUES	\$ 7,516,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,516,737

Appropriations Schedule

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget						FY 2022 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									
Administration - Personnel									
Salary & Wages	\$ 296,000						\$ 296,000	\$ 288,000	2.8%
Fringe Benefits	160,552						160,552	152,192	5.5%
Total Administration - Personnel	456,552	-	-	-	-	-	456,552	440,192	3.7%
Administration - Other (List)									
Other Admin Expenses (See Attached)	493,025						493,025	482,255	2.2%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous Administration*	90,500						90,500	82,600	9.6%
Total Administration - Other	583,525	-	-	-	-	-	583,525	564,855	3.3%
Total Administration	1,040,077	-	-	-	-	-	1,040,077	1,005,047	3.5%
Cost of Providing Services - Personnel									
Salary & Wages	629,000						629,000	612,000	2.8%
Fringe Benefits	335,548						335,548	323,408	3.8%
Total COPS - Personnel	964,548	-	-	-	-	-	964,548	935,408	3.1%
Cost of Providing Services - Other (List)									
Other COPS Expense (See Attached)	2,094,831						2,094,831	2,006,331	4.4%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*	193,000						193,000	181,500	6.3%
Total COPS - Other	2,287,831	-	-	-	-	-	2,287,831	2,187,831	4.6%
Total Cost of Providing Services	3,252,379	-	-	-	-	-	3,252,379	3,123,239	4.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	651,336	-	-	-	-	-	651,336	761,337	-14.4%
Total Operating Appropriations	4,943,792	-	-	-	-	-	4,943,792	4,889,623	1.1%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	150,413	-	-	-	-	-	150,413	180,057	-16.5%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve	774,505						774,505	775,320	-0.1%
Municipality/County Appropriation	158,027						158,027	158,737	-0.4%
Other Reserves	1,518,000						1,518,000	1,513,000	0.3%
Total Non-Operating Appropriations	2,600,945	-	-	-	-	-	2,600,945	2,627,114	-1.0%
TOTAL APPROPRIATIONS	7,544,737	-	-	-	-	-	7,544,737	7,516,737	0.4%
ACCUMULATED DEFICIT									
							-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,544,737	-	-	-	-	-	7,544,737	7,516,737	0.4%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	158,027	-	-	-	-	-	158,027	158,737	-0.4%
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	158,027	-	-	-	-	-	158,027	158,737	-0.4%
TOTAL NET APPROPRIATIONS	\$ 7,386,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,386,710	\$ 7,358,000	0.4%

* 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 \$ 247,189.60 \$ - \$ - \$ - \$ - \$ - \$ - \$ 247,189.60

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

For the Period: January 01, 2023 to December 31, 2023

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

Line Item:	Solid Waste	N/A	N/A	N/A	N/A	N/A
Other COPS Expense						
Propane	45,000					
Diesel Fuel/Gasoline	140,000					
Telecommunications	15,500					
Topographical Engineer	25,000					
Title V Engineer	100,000					
Safety Program	14,000					
Daily Cover	165,000					
Leachate Treatment	150,000					
Leachate Hauling	750,000					
Special Projects	50,000					
Methane Gas Collection						
System	50,000					
Environmental Monitoring	30,000					
Site Improvements/Bldgs &						
Grounds	32,000					
Equipment Maintenance	120,000					
Tire Recycling	500					
Household Hazardous Waste	500					
Recycling, Pub Education						
Communication	500					
NJDEP Permits	122,600					
Clean Communities	122,231					
REA Grant	162,000					
Total Other COPS Expense	2,094,831					
Miscellaneous COPS						
Electric/Gas	30,000					
Memberships & Sponsorships	2,000					
Convenience Center Expenses	8,000					
Scale Maintenance	25,000					
Landfill Engineer	100,000					
Road Maintenance	28,000					
Total Misc. COPS	193,000					

Prior Year Adopted Appropriations Schedule

Salem County Improvement Authority

FY 2022 Adopted Budget

	Solid Waste	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 288,000						\$ 288,000
Fringe Benefits	152,192						152,192
Total Administration - Personnel	440,192	-	-	-	-	-	440,192
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	482,255						482,255
							-
							-
							-
Miscellaneous Administration*	82,600						82,600
Total Administration - Other	564,855	-	-	-	-	-	564,855
Total Administration	1,005,047	-	-	-	-	-	1,005,047
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	612,000						612,000
Fringe Benefits	323,408						323,408
Total COPS - Personnel	935,408	-	-	-	-	-	935,408
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense (See Attached)	2,006,331						2,006,331
							-
							-
							-
Miscellaneous COPS*	181,500						181,500
Total COPS - Other	2,187,831	-	-	-	-	-	2,187,831
Total Cost of Providing Services	3,123,239	-	-	-	-	-	3,123,239
Total Principal Payments on Debt Service in Lieu of Depreciation	761,337	-	-	-	-	-	761,337
Total Operating Appropriations	4,889,623	-	-	-	-	-	4,889,623
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	180,057	-	-	-	-	-	180,057
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	775,320						775,320
Municipality/County Appropriation	158,737						158,737
Other Reserves	1,513,000						1,513,000
Total Non-Operating Appropriations	2,627,114	-	-	-	-	-	2,627,114
TOTAL APPROPRIATIONS	7,516,737	-	-	-	-	-	7,516,737
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,516,737	-	-	-	-	-	7,516,737
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	158,737	-	-	-	-	-	158,737
Other							-
Total Unrestricted Net Position Utilized	158,737	-	-	-	-	-	158,737
TOTAL NET APPROPRIATIONS	\$ 7,358,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,358,000

* 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	\$ 244,481.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,481.15
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AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

FY 2022 Adopted Budget

Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"

Line Item:	Solid Waste	N/A	N/A	N/A	N/A	N/A
Other COPS Expense						
Propane	15,000					
Diesel Fuel/Gasoline	100,000					
Telecommunications	15,000					
Topographical Engineer	24,000					
Title V Engineer	100,000					
Safety Program	13,000					
Daily Cover	176,000					
Leachate Treatment	150,000					
Leachate Hauling	725,000					
Special Projects	50,000					
Methane Gas Collection						
System	50,000					
Environmental Monitoring	30,000					
Site Improvements/Bldgs &						
Grounds	30,000					
Equipment Maintenance	120,000					
Tire Recycling	500					
Household Hazardous Waste	500					
Recycling, Pub Education						
Communication	500					
NJDEP Permits	122,600					
Clean Communities	122,231					
REA Grant	162,000					
Total Other COPS Expense	2,006,331					
Miscellaneous COPS						
Electric/Gas	25,000					
Memberships & Sponsorships	1,500					
Convenience Center Expenses	10,000					
Scale Maintenance	15,000					
Landfill Engineer	100,000					
Road Maintenance	30,000					
Total Misc. COPS	181,500					

Salem County Improvement Authority

		2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
Solid Waste										
	NJET 2017 A-1 Refunding Bonds Series 2016	\$ 55,863	\$ 51,863	\$ 47,613	\$ 43,113	\$ 38,613	\$ 35,763	\$ 32,763	\$ 140,559	\$ 390,287
	2021 NJIB	20,644								
		103,550	98,550	93,050	87,300	81,300	75,050	68,550	375,900	879,700
	Total Interest Payments	180,057	150,413	140,663	130,413	119,913	110,813	101,313	516,459	1,269,987
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 Payments	-	-	-	-	-	-	-	-	-
	TOTAL INTEREST ALL OPERATIONS	\$ 180,057	\$ 150,413	\$ 140,663	\$ 130,413	\$ 119,913	\$ 110,813	\$ 101,313	\$ 516,459	\$ 1,269,987

Net Position Reconciliation

Salem County Improvement Authority

For the Period: January 01, 2023 to December 31, 2023

FY 2023 Proposed Budget

	Solid Waste	N/A	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)								
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 24,663,814							\$ 24,663,814
Less: Restricted for Debt Service Reserve (1)	14,781,033							14,781,033
Less: Other Restricted Net Position (1)								-
Total Unrestricted Net Position (1)	21,732							21,732
Less: Designated for Non-Operating Improvements & Repairs	9,861,049	-	-	-	-	-	-	9,861,049
Less: Designated for Rate Stabilization								-
Less: Other Designated by Resolution								-
Plus: Accrued Unfunded Pension Liability (1)								-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,630,739							1,630,739
Plus: Estimated Income (Loss) on Current Year Operations (2)								-
Plus: Other Adjustments (attach schedule)	158,027							158,027
								-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET								
Unrestricted Net Position Utilized to Balance Proposed Budget	11,649,815	-	-	-	-	-	-	11,649,815
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	2,390,000	-	-	-	-	-	-	2,390,000
Total Unrestricted Net Position Utilized in Proposed Budget	158,027	-	-	-	-	-	-	158,027
	2,548,027	-	-	-	-	-	-	2,548,027
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR								
Last issued Audit Report (4)	\$ 9,101,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,101,788

(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

(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.

2023

Salem County Improvement Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Salem County Improvement Authority

(Authority Name)

Fiscal Year: January 01, 2023 to December 31, 2023

Check the box for the applicable statement below:

☒ 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, of governing body of the Salem County Improvement Authority, on October 13, 2022.

☐ It is hereby certified that the governing body of the Salem County Improvement Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Salem County Improvement for the following reason(s):

Officer's Signature:	jacton@scianj.org
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

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Salem County Improvement Authority

Fiscal Year: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided.

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?

Yes

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

Yes

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

Yes

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 increase).

N/A

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.

N/A

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.

N/A

Proposed Capital Budget

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste</i>						
Construction	\$ 735,000	\$ 585,000				\$ 150,000
Equipment	665,000	665,000				
Equipment Repairs	110,000	110,000				
Maint - Buildings	1,030,000	1,030,000				
Total	2,540,000	2,390,000	-	-	-	150,000
N/A	-					
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Total	-	-	-	-	-	-
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5 Year Capital Improvement Plan

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

Fiscal Year Beginning in

	Estimated Total	Current Budget					
	Cost	Year 2023	2024	2025	2026	2027	2028
<i>Solid Waste</i>							
Construction	\$ 12,085,000	\$ 735,000	\$ 7,176,000	\$ 667,000	\$ 168,000	\$ 169,000	\$ 3,170,000
Equipment	4,159,000	665,000	526,000	1,566,000	550,000	816,000	36,000
Equipment Repairs	360,000	110,000	50,000	50,000	50,000	50,000	50,000
Maint - Buildings	1,045,000	1,030,000				15,000	
Total	17,649,000	2,540,000	7,752,000	2,283,000	768,000	1,050,000	3,256,000
N/A	-	-					
	-	-					
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	-	-					
Total	-	-	-	-	-	-	-
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Total	-	-	-	-	-	-	-
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Total	-	-	-	-	-	-	-
TOTAL	\$ 17,649,000	\$ 2,540,000	\$ 7,752,000	\$ 2,283,000	\$ 768,000	\$ 1,050,000	\$ 3,256,000

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
Capital Asset Planning

Calendar Year: 2023

Revised Date 8/26/2022

Category	Funding Source	Description	Estimated Amount	Budgeted
Construction	Closure/post	Landfill Gas	150,000.00	
Construction	Net Position	Leachate Cleaning	15,000.00	
Construction	Net Position	Natural Gas Upgrac	10,000.00	
Construction	Net Position	OB Scale/Paving	500,000.00	
Construction	Net Position	Perimeter Fence	60,000.00	
Equipment	Net Position	Containers 20x50 y	10,000.00	
Maint - Buildings	Net Position	Land Acquisition	1,000,000.00	
Equipment	Net Position	Loader	620,000.00	
Equipment	Net Position	Mower	35,000.00	
Equipment Repairs	Net Position	Unforeseen Repairs	110,000.00	
Maint - Buildings	Net Position	Locker Room Const	30,000.00	
			2,540,000.00	-

Row Labels	Sum of Estimated Amount	Sum of Budgeted
Construction	735,000	
Equipment	665,000	
Equipment Repairs	110,000	
Maint - Buildings	1,030,000	
Grand Total	2,540,000	

**Note - Right-Click > Refresh to update amounts*

5 Year Capital Improvement Plan Funding Sources

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

		Funding Sources				
		Estimated Total	Unrestricted Net	Renewal & Replacement	Debt	
		Cost	Position Utilized	Reserve	Authorization	Capital Grants Other Sources
<i>Solid Waste</i>						
Construction	\$	12,085,000	\$	1,335,000	\$	7,000,000 \$ 3,750,000
Equipment		4,159,000		4,159,000		
Equipment Repairs		360,000		360,000		
Maint - Buildings		1,045,000		1,045,000		
Total		17,649,000		6,899,000	-	7,000,000 - 3,750,000
N/A		-				
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Total		-		-	-	-
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**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year 2023 proposed Annual Budget and make comparison to the Fiscal Year 2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

With respect to Revenues:

The Authority is only planning to make small rate change in 2023, which is not anticipated to change the amount of revenue realized significantly. Total anticipated revenue increased by .4% to \$7,544,737.

Finlaw Sublease Rent - The Authority plans to sublease the space it has available in the Finlaw building. It has a signed lease agreement, which the projected budget revenue is based on.

With respect to Appropriations:

Total appropriations remained relatively flat increasing by .4% to \$7,544,737.

Debt Service Principal (-14.4%) and Interest (-16.5%) decreased by greater than 10% due to an early defeasance of debt.

Diesel Fuel/Gasoline (40%) and Propane (200%) increased by greater than 10% due to the increase in fuel costs.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Program.

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 (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

\$158,027.00 of Unrestricted Net Position will be utilized in the 2023 Operating Budget to fund the appropriation to the County and \$2,390,000.00 will be utilized to fund the capital program. However, the operating budget includes a surplus of \$158,737.00 and \$774,505.00 in contributions to the Renewal and Replacement reserve, which results in a \$1,614,785.00 net utilization of Net Position.

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or 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/Municipal Budget, etc.)

\$158,027.00 of Unrestricted Net Position will be utilized in the 2023 Operating Budget to fund the appropriation to the County.

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year 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.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided. Do not attach answers as a separate document.

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 rate structure, if applicable. (If no changes to fees or rates, indicate answer as "Rates Are Staying The Same").

See attached rate schedule. See the response to question number 1 regarding the rate increase.



SALEM COUNTY IMPROVEMENT AUTHORITY
SOLID WASTE DIVISION
PO Box 890, 286 Welchville Road, Alloway, NJ 08001-0890
TIPPING FEES - AS OF JANUARY 01, 2023

Waste Class	Permitted Waste Types	2023 Rate Changes				2022 Rates			
		Gate Rate		Municipal Rate		Gate Rate		Municipal Rate	
		Amount	%	Amount	%	Amount	%	Amount	%
10	Municipal, Commercial, Residential	\$ 83.00	Per Ton	\$ 62.00	Per Ton				
13	Bulky	83.00	Per Ton	70.00	Per Ton	1.00	1.22%	1.00	1.64%
13C	C & D Waste	83.00	Per Ton	70.00	Per Ton	1.00	1.22%	1.00	1.45%
13G	Asphalt/Concrete - Type	22.00	Per Ton	22.00	Per Ton	1.00	1.22%	1.00	1.45%
23	Vegetative	83.00	Per Ton	70.00	Per Ton	1.00	4.76%	1.00	4.76%
23D	Brush Only - Ton	44.00	Per Ton	44.00	Per Ton	1.00	1.22%	1.00	1.45%
25	Animal & Food Processing	83.00	Per Ton	70.00	Per Ton	1.00	2.33%	1.00	2.33%
27	Dry, Non-Hazardous, Industrial	83.00	Per Ton	70.00	Per Ton	1.00	1.22%	1.00	1.45%
27A	Asbestos	174.00	Per Ton	116.00	Per Ton	1.00	1.22%	1.00	1.45%
27B	Oil Contaminated Soil	62.00	Per Ton	55.00	Per Ton	1.00	0.58%	1.00	0.87%
27C	Asbestos/Animal Prep Charge	135.00	Per Load	135.00	Per Load	21.00	51.22%	14.00	34.15%
	Processing/Handling Charges:					-	0.00%	-	0.00%
13A	White Goods	7.00	Each	7.00	Each	1.00	16.67%	1.00	16.67%
13B	Tires (5 or Less)	7.00	Each	7.00	Each	1.00	16.67%	1.00	16.67%
13MT	Tires (Over 5)	340.00	Per Ton	325.00	Per Ton	15.00	4.62%	-	0.00%
13CE	Computer Equipment from Residents	N/C		N/C					
	Not accepted from Businesses or Towns								
13PL	Propane Tank - Large (over 10 lbs.)	8.00	Each	8.00	Each	1.00	14.29%	1.00	14.29%
13PS	Propane Tank - Small (10 lbs. and under)	4.00	Each	4.00	Each	1.00	33.33%	1.00	33.33%
	Cover Material:								
CV1	Ready to Use Street Sweepings	14.00	Per Ton	9.00	Per Ton	1.00	7.69%	1.00	12.50%
CV4	Ready to Use Cover	9.00	Per Ton	9.00	Per Ton	1.00	12.50%	1.00	12.50%
CV7	Processed Cover	14.00	Per Ton	14.00	Per Ton	1.00	7.69%	1.00	7.69%
CV28	Heavily Processed Cover	34.00	Per Ton	34.00	Per Ton	1.00	3.03%	1.00	3.03%
RB4	Road Base-Beneficial Use Materials	9.00	Per Ton	9.00	Per Ton	1.00	12.50%	1.00	12.50%
S4	Stone-Beneficial Use Materials	9.00	Per Ton	9.00	Per Ton	1.00	12.50%	1.00	12.50%
	Miscellaneous Fees and Penalties:								
AHS	After Hours Surcharge	200.00	Per Hour	200.00	Per Hour	-	0.00%	-	0.00%
CCPF	Credit Card Processing Fee	2.50%		2.50%		0.00%	0.00%	0.00%	2.50%
NSF	Returned Check Fee	50.00	Each	50.00	Each	0.00%	0.00%	0.00%	50.00
OVS	Overweight Surcharge- Per Load								
	1 - 5,000 lbs.	200.00	Per Load	200.00	Per Load	0.00%	0.00%	0.00%	200.00
	5,001 - 10,000 lbs.	600.00	Per Load	600.00	Per Load	0.00%	0.00%	0.00%	600.00
	Over 10,000 lbs.	1,000.00	Per Load	1,000.00	Per Load	0.00%	0.00%	0.00%	1,000.00
ERS1	Recyclables in Load-Surcharge Fee	50.00	Each	50.00	Each	0.00%	0.00%	0.00%	50.00
HFSW	Handling Fee/Special Waste	150.00	Per Load	150.00	Per Load	-	0.00%	-	0.00%
WLCARGE	Weighting Load Charge	11.00	Per Load	11.00	Per Load	0.00%	0.00%	0.00%	11.00
	Minimum Fee	5.00	Per Load	5.00	Each	0.00%	0.00%	0.00%	5.00
TP	Tarping Penalty Surcharge Fee	100.00	Per Load	100.00	Per Load	0.00%	0.00%	0.00%	100.00



SALEM COUNTY IMPROVEMENT AUTHORITY
SOLID WASTE DIVISION
PO Box 890, 286 Welchville Road, Alloway, NJ 08001-0890
TIPPING FEES - AS OF JANUARY 01, 2023

High Volume Discounts for Gate Rate Users (Classes 10, 13 and 13C Only)		
Volume (Per Class)*	Discount**	
2,500 - 5,000 Tons	1%	
Greater Than 5,000 Tons	2%	
*Volume levels indicated are measured per class and the discount given applies only on the specific class where said volume levels are obtained.		
**High volume discounts users, account has to remain in good standing, which means bring account balance to a positive at least once every quarter.		
***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

2023

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:	22-2173884		
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:	Stefanie J. Desantis		
Preparer's Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-454-7773	Fax:	856-454-7773
E-mail:	sdesantis@bowman.cpa		

Chief Executive Officer*	Julie Acton, Executive Director		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-935-7900 x15	Fax:	856-935-7331
E-mail:	JActon@scianj.org		

Chief Financial Officer*	Julie Acton, Executive Director		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-935-7900 x15	Fax:	856-935-7331
E-mail:	JActon@scianj.org		

Name of Auditor:	Stefanie J. Desantis		
Name of Firm:	Bowman & Company LLP		
Address:	6 North Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-454-7773	Fax:	856-454-7773
E-mail:	sdesantis@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

27

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 801,466.16

3. Provide the number of regular voting members of the governing body:

5

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

0

(Maximum is 2)

5. **Regional Authorities Only** - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

N/A

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

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.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. 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", provide 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.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

*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.

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. 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 Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

10. Did the Authority pay for meals or catering during the current fiscal year?

Yes

If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?

Yes

If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

12. 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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No

No

No

No

No

No

Yes

No

No

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

13. 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).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?

No

If "yes", provide explanation, including amount paid.

15. Did the Authority make 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", provide explanation including amount paid.

16. 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", provide 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.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

17. 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.)?

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

Use the space below to provide clarification for any Questionnaire responses.

9. The salary increases are across the board and are in line with the cost of living increase.
10. The Authority provided food for safety luncheons held during 2021 at a cost of \$1,427.53.
11. The Authority paid for travel expenses of \$26.88 for Parker Smith for mileage reimbursement.
12. The Authority requires the Landfill Supervisor to take a vehicle home in case he has to respond to an emergency.
17. The Authority received the following notices of fines or assessments from the Department of Environmental Protection due to noncompliance with current regulations:
- NJDEP Air Permit Division Administrative Order and Notice of Civil Administrative Penalty Assessment - March 8, 2021
The Authority paid the penalty of \$1,000.00.
- NJDEP Solid Waste Division Administrative Order and Notice of Civil Administrative Penalty Assessment - August 4, 2021
This order is under appeal by the Authority.
- NJDEP Stormwater Division Notice of Violation - December 3, 2021
This order is under appeal by the Authority.

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

Salem County Improvement Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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 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.
- 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 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the 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 officer as officers, if applicable. 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

- 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): The aggregate compensation that is reported (or 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.

Salem County Improvement Authority
For the Period January 01, 2023 to December 31, 2023

Position			Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority				
Commissioner	Officer	Key Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Cordy Taylor	3 x	Chairperson						\$					
2 Susan Bestwick	3 x	Vice Chairperson						\$					
3 Lew Schneider	3 x	Board Treasurer						\$					
4 Barry Davis	3 x	Board Secretary						\$					
		Alternate Secretary /											
5 Steven DiMatteo	3 x	Treasurer						\$					
6 Julie Acton	34	Executive Director	x	\$	56,100.00		\$	12,097.00	\$ 69,397.00				
7 Lodie Van Tonder	48	Landfill Supervisor	x	\$	56,202.00		\$	12,027.00	\$ 68,229.00				
8 Parker Smith	44	Landfill Supervisor	x	\$	17,853.14		\$	6,120.00	\$ 23,973.14				
9								\$					
10								\$					
11								\$					
12								\$					
13								\$					
14								\$					
15								\$					
16								\$					
17								\$					
18								\$					
19								\$					
20								\$					
21								\$					
22								\$					
23								\$					
24								\$					
25								\$					
26								\$					
27								\$					
28								\$					
29								\$					
30								\$					
31								\$					
32								\$					
33								\$					
34								\$					
35								\$					
Total:				\$	130,155.14	\$	-	\$	1,200.00	\$	30,244.00	\$	161,599.14

Schedule of Health Benefits - Detailed Cost Analysis

Salem County Improvement Authority

For the Period: January 01, 2023 to December 31, 2023

If no health benefits, check this box: ☐

# of Covered Members (Medical & Rx)								
Proposed Budget		Annual Cost Estimate per Employee Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		
		Total Cost Estimate Proposed Budget				Total Current Year Cost		% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	2	13,511.02	27,022.04	3	12,157.00	36,471.00	(9,448.96)	-25.9%
Parent & Child	1	20,327.54	20,327.54			-	20,327.54	
Employee & Spouse (or Partner)	2	26,820.58	53,641.16	3	24,123.00	72,369.00	(18,727.84)	-25.9%
Family	4	33,604.10	134,416.40	3	29,765.00	89,295.00	45,121.40	50.5%
Employee Cost Sharing Contribution (enter as negative -)			(26,944.00)			(16,745.00)	(10,199.00)	60.9%
Subtotal	9		208,463.14	9		181,390.00	27,073.14	14.9%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal			-			-	-	
GRAND TOTAL								
	9		208,463.14	9		181,390.00	27,073.14	14.9%

Is medical coverage provided by the SHBP (Yes or No)?

Is prescription drug coverage provided by the SHBP (Yes or No)?

No
No

Page N-5

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

Complete the below table for the Authority's accrued liability for compensated absences.
If no accumulated absences, check this box: ☐

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Acton, Julie	21.06	\$ 6,522.79		x	
Battersby, Stephen	0.50	47.37		x	
Beckett, Florence	13.78	2,106.65		x	
Beckett, George	1.50	155.02		x	
Dominic, Giovanni	0.50	47.37		x	
Eddis, William	14.66	2,227.77		x	
Foster, David	62.41	15,386.99		x	
Foster, Lisa	17.00	2,708.47		x	
Galey, Ross	0.50	60.76		x	
Gamber, Michele	31.09	6,533.82		x	
Garton, Casie	24.31	4,099.65		x	
Green, Christopher	1.50	182.27		x	
Griffith, Joseph	23.44	2,924.72		x	
Harding, Raymond	0.50	60.76		x	
Ives, Craig	127.88	16,147.50		x	
Karol, Helen	9.16	1,241.16		x	
LeDrew Joseph	10.53	1,179.04		x	
Norton, Robert	152.84	16,147.50		x	
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 77,779.59			

Salem County Improvement Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Racer, Jarred	1.50	\$ 155.02		x	
Saunders, Darryl	5.00	516.72		x	
Shipman, Keith	11.00	1,184.15		x	
Walters, Michael	63.31	14,252.76		x	
Washington, Sherry	2.06	284.55		x	
Wood, David	141.53	16,147.50		x	
Youngblood, Donald	133.22	17,207.62		x	
Total liability for accumulated compensated absences at per most recent audit (all pages)		\$ 127,527.91			

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

Contracting Unit: _____ Salem County Improvement Authority _____ Year Ending: _____ December 31, 2021

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.

None

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.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☒ and certify below.

Julie Acton
Clerk/Secretary to the Governing Body

10/13/2022
Date

Appendix to Budget Document

Phone: (609) 913-4421
FAX: (609) 984-7388

E-Mail: alicia.rossi@dca.nj.gov

Division of Local Government Services

Memo

To: Stefanie J. Desantis, CPA
Phone: 856-454-7773
FAX: 856-454-7773
E-Mail: sdesantis@bowman.cpa

cc: Julie Acton, Executive Director
Phone: 856-935-7900x15
FAX: 856-935-7331
E-Mail: jacton@scianj.org

From: Alicia Rossi-Fitzpatrick
Date: October 17, 2022

Re: Salem County Improvement Authority 2023 budget
Budget Hearing: November 10, 2022

Following are the budget examination notes for the **Salem County Improvement Authority**. You may either scan and e-mail or fax the missing/corrected items to the e-mail address/fax number at the upper left corner of this page. If you have any questions, please contact me. Thank you for your prompt attention to these matters.

Items required to be provided/corrected before the scheduled hearing date:

Page N-1 Question #6 – When is the adopted date for the Rate Structure?

Items required to be provided/corrected when the adopted budget is submitted:

None

Other Matters:

None

SALEM COUNTY IMPROVEMENT AUTHORITY

RESOLUTION No. 2022-87

October 13, 2022

**RESOLUTION AMENDING THE SALEM COUNTY IMPROVEMENT AUTHORITY'S
TARIFF TO ADJUST TIPPING FEES FOR 2023**

WHEREAS, the Salem County Improvement Authority ("SCIA") owns and operates a landfill; and

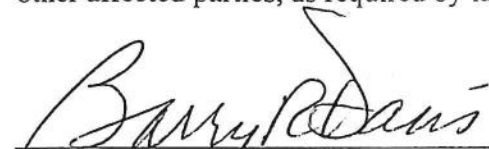
WHEREAS, the rates for the disposal of certain items are set forth in a Tariff, said Tariff having been approved by the New Jersey Department of Environmental Protection; and


WHEREAS, the SCIA seeks to adjust the following rates:

See Attachment A; SCIA – SWD Tipping Fees 2023

WHEREAS, this adjustment shall be included in SCIA's Tariff and communicated to the New Jersey Department of Environmental Protection.

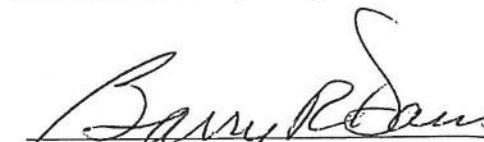
NOW THEREFORE, BE IT RESOLVED by the SCIA that its Tariff shall be amended as reflected in Attachment A and as set forth above. This adjustment shall be effective January 1, 2023 and communicated to the New Jersey Department of Environmental Protection and all other affected parties, as required by law.


Barry Davis, Secretary


Cordy Taylor, Chairman

CERTIFICATION

I hereby certify the above to be a true copy of a resolution adopted by the SCIA at a regular meeting held on October 13, 2022.


Barry Davis, Secretary



**SALEM COUNTY IMPROVEMENT AUTHORITY
SOLID WASTE DIVISION**
PO Box 890, 286 Welchville Road, Alloway, NJ 08001-0890

TIPPING FEES - AS OF JANUARY 01, 2023

Waste Class	Permitted Waste Types	Gate Rate		Municipal Rate	
10	Municipal, Commercial, Residential	\$	83.00 Per Ton	\$	62.00 Per Ton
13	Bulky		83.00 Per Ton		70.00 Per Ton
13C	C & D Waste		83.00 Per Ton		70.00 Per Ton
13G	Asphalt/Concrete – Type		22.00 Per Ton		22.00 Per Ton
23	Vegetative		83.00 Per Ton		70.00 Per Ton
23D	Brush Only – Ton		44.00 Per Ton		44.00 Per Ton
25	Animal & Food Processing		83.00 Per Ton		70.00 Per Ton
27	Dry, Non-Hazardous, Industrial		83.00 Per Ton		70.00 Per Ton
27A	Asbestos		174.00 Per Ton		116.00 Per Ton
27B	Oil Contaminated Soil		62.00 Per Ton		55.00 Per Ton
27C	Asbestos/Animal Prep Charge		135.00 Per Load		135.00 Per Load
Processing/Handling Charges:					
13A	White Goods		7.00 Each		7.00 Each
13B	Tires (5 or Less)		7.00 Each		7.00 Each
13MT	Tires (Over 5)		340.00 Per Ton		325.00 Per Ton
13CE	Computer Equipment from Residents	N/C		N/C	
Not accepted from Businesses or Towns					
13PL	Propane Tank – Large (over 10 lbs.)		8.00 Each		8.00 Each
13PS	Propane Tank – Small (10 lbs. and under)		4.00 Each		4.00 Each
Cover Material:					
CV1	Ready to Use Street Sweepings		14.00 Per Ton		9.00 Per Ton
CV4	Ready to Use Cover		9.00 Per Ton		9.00 Per Ton
CV7	Processed Cover		14.00 Per Ton		14.00 Per Ton
CV28	Heavily Processed Cover		34.00 Per Ton		34.00 Per Ton
RB4	Road Base-Beneficial Use Materials		9.00 Per Ton		9.00 Per Ton
S4	Stone-Beneficial Use Materials		9.00 Per Ton		9.00 Per Ton
Miscellaneous Fees and Penalties:					
AHS	After Hours Surcharge		200.00 Per Hour		200.00 Per Hour
CCPF	Credit Card Processing Fee		2.50%		2.50%
NSF	Returned Check Fee		50.00 Each		50.00 Each
OWS	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
TP	Tarping Penalty Surcharge Fee		100.00 Per Load		100.00 Per Load
High Volume Discounts for Gate Rate Users (Classes 10, 13 and 13C Only)					
Volume (Per Class)*		Discount**			
2,500 - 5,000 Tons		1%			
Greater Than 5,000 Tons		2%			
*Volume levels indicated are measured per class and the discount given applies only on the specific class where said volume levels are obtained.					
**High volume discount users, account has to remain in good standing, which means bring account to a positive at least once every quarter.					
***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 situations arise.					