

Fiscal Year Start Year End Year
 2024 – **2024**

Authority Budget of:
Salem County Improvement Authority

State Filing Year **2024**

For the Period: *January 1, 2024* to *December 31, 2024*

www.scianj.com
Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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: _____

2024 PREPARER'S CERTIFICATION

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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:	mcragin@bowman.cpa
Name:	Michael P. Cragin Jr.
Title:	Partner
Address:	601 White Horse Road Voorhees, NJ 08043
Phone Number:	856-435-6200
Fax Number:	0
E-mail Address:	mcragin@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

2024 APPROVAL CERTIFICATION

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 12, 2023.

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, P.O. Box 890 Alloway, NJ 08001
Phone Number:	(856) 935-7900 x 15
Fax Number:	(856) 935-7331
E-mail Address:	jacton@scianj.org

2024 ADOPTION CERTIFICATION

Salem County Improvement Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 09, 2023.

Officer's Signature:			
Name:	Julie Acton		
Title:	Executive Director		
Address:	286 Welchville Road, P.O. Box 890 Alloway, NJ 08001		
Phone Number:	(856) 935-7900 x 15	Fax:	(856) 935-7331
E-mail address:	jacton@scianj.org		

2024 ADOPTED BUDGET RESOLUTION

Salem County Improvement Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

WHEREAS, the Annual Budget and Capital Budget/Program for the Salem County Improvement Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Salem County Improvement Authority at its open public meeting of November 9, 2023; 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 \$7,530,532.00, Total Appropriations, including any Accumulated Deficit, if any, of \$7,530,532.00, and Total Unrestricted Net Position utilized of \$133,198.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$775,000.00 and Total Unrestricted Net Position Utilized of \$675,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Salem County Improvement Authority at an open public meeting held on November 9, 2023 that the Annual Budget and Capital Budget/Program of the Salem County Improvement Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 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.

(Secretary's Signature)

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Susan Bestwick				
Lewis Schneider				
Barry Davis				
Laura Crane				
Michael Bercute				
0				
0				
0				
0				
0				
0				
0				
0				
0				

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Salem County Improvement Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>	
	Solid Waste	N/A	N/A	N/A	N/A	N/A	Total All Operations	<i>Proposed vs. Adopted</i>	<i>Proposed vs. Adopted</i>	
REVENUES										
Total Operating Revenues	\$ 7,246,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,246,301	\$ 7,138,000	\$ 108,301	1.5%
Total Non-Operating Revenues	284,231	-	-	-	-	-	284,231	406,737	(122,506)	-30.1%
Total Anticipated Revenues	<u>7,530,532</u>	-	-	-	-	-	<u>7,530,532</u>	<u>7,544,737</u>	<u>(14,205)</u>	-0.2%
APPROPRIATIONS										
Total Administration	1,076,730	-	-	-	-	-	1,076,730	1,040,077	36,653	3.5%
Total Cost of Providing Services	3,231,151	-	-	-	-	-	3,231,151	3,252,379	(21,228)	-0.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	<u>728,667</u>	-	-	-	-	-	<u>728,667</u>	<u>651,336</u>	<u>77,331</u>	11.9%
Total Operating Appropriations	5,036,548	-	-	-	-	-	5,036,548	4,943,792	92,756	1.9%
Total Interest Payments on Debt	152,000	-	-	-	-	-	152,000	150,413	1,587	1.1%
Total Other Non-Operating Appropriations	<u>2,341,984</u>	-	-	-	-	-	<u>2,341,984</u>	<u>2,450,532</u>	<u>(108,548)</u>	-4.4%
Total Non-Operating Appropriations	2,493,984	-	-	-	-	-	2,493,984	2,600,945	(106,961)	-4.1%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	<u>7,530,532</u>	-	-	-	-	-	<u>7,530,532</u>	<u>7,544,737</u>	<u>(14,205)</u>	-0.2%
Less: Total Unrestricted Net Position Utilized	<u>133,198</u>	-	-	-	-	-	<u>133,198</u>	<u>158,027</u>	<u>(24,829)</u>	-15.7%
Net Total Appropriations	<u>7,397,334</u>	-	-	-	-	-	<u>7,397,334</u>	<u>7,386,710</u>	<u>10,624</u>	0.1%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ 133,198</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,198</u>	<u>\$ 158,027</u>	<u>\$ (24,829)</u>	-15.7%

Revenue Schedule

Salem County Improvement Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 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	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential							\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other	7,150,000						7,150,000	7,100,000	50,000	0.7%
Total Service Charges	7,150,000	-	-	-	-	-	7,150,000	7,100,000	50,000	0.7%
<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	5,000	-	0.0%
Miscellaneous Revenue	32,501						32,501	5,000	27,501	550.0%
Finlaw Sublease Rent	28,800						28,800	28,000	800	2.9%
Methane Gas Generator - SCLE	30,000						30,000	-	30,000	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	96,301	-	-	-	-	-	96,301	38,000	58,301	153.4%
Total Operating Revenues	7,246,301	-	-	-	-	-	7,246,301	7,138,000	108,301	1.5%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Clean Communities	122,231						122,231	122,231	-	0.0%
REA Entitlement	162,000						162,000	162,000	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	284,231	-	-	-	-	-	284,231	284,231	-	0.0%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned							-	122,506	(122,506)	-100.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	122,506	(122,506)	-	-100.0%
Total Non-Operating Revenues	284,231	-	-	-	-	-	284,231	406,737	(122,506)	-30.1%
TOTAL ANTICIPATED REVENUES	\$ 7,530,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,530,532	\$ 7,544,737	\$ (14,205)	-0.2%

Prior Year Adopted Revenue Schedule

Salem County Improvement Authority

FY 2023 Adopted Budget

	Solid Waste	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							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	28,000						28,000
0	-						
0	-						
0	-						
0	-						
0	-						
Total Other Revenue	38,000	-	-	-	-	-	38,000
Total Operating Revenues	7,138,000	-	-	-	-	-	7,138,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Clean Communities Grant	122,231						122,231
REA Entitlement Grant	162,000						162,000
0	-						
0	-						
0	-						
Total 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	\$ 7,544,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,544,737

Appropriations Schedule

Salem County Improvement Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023			
	Solid Waste	N/A	N/A	N/A	N/A	N/A	Adopted Budget			
							Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 299,200					\$ 299,200	\$ 296,000	\$ 3,200	1.1%	
Fringe Benefits	178,880					178,880	160,552	18,328	11.4%	
Total Administration - Personnel	478,080	-	-	-	-	478,080	456,552	21,528	4.7%	
<i>Administration - Other (List)</i>										
Other Admin Expenses (See Attached)	468,875					468,875	493,025	(24,150)	-4.9%	
									#DIV/0!	
									#DIV/0!	
									#DIV/0!	
Miscellaneous Administration*	129,775					129,775	90,500	39,275	43.4%	
Total Administration - Other	598,650	-	-	-	-	598,650	583,525	15,125	2.6%	
Total Administration	1,076,730	-	-	-	-	1,076,730	1,040,077	36,653	3.5%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	635,800					635,800	629,000	6,800	1.1%	
Fringe Benefits	380,120					380,120	335,548	44,572	13.3%	
Total COPS - Personnel	1,015,920	-	-	-	-	1,015,920	964,548	51,372	5.3%	
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expense (See Attached)	2,215,231					2,215,231	2,094,831	120,400	5.7%	
									#DIV/0!	
									#DIV/0!	
									#DIV/0!	
Miscellaneous COPS*							193,000	(193,000)	-100.0%	
Total COPS - Other	2,215,231	-	-	-	-	2,215,231	2,287,831	(72,600)	-3.2%	
Total Cost of Providing Services	3,231,151	-	-	-	-	3,231,151	3,252,379	(21,228)	-0.7%	
Total Principal Payments on Debt Service in Lieu of Depreciation	728,667	-	-	-	-	728,667	651,336	77,331	11.9%	
Total Operating Appropriations	5,036,548	-	-	-	-	5,036,548	4,943,792	92,756	1.9%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	152,000	-	-	-	-	152,000	150,413	1,587	1.1%	
Operations & Maintenance Reserve									#DIV/0!	
Renewal & Replacement Reserve	629,786					629,786	774,505	(144,719)	-18.7%	
Municipality/County Appropriation	133,198					133,198	158,027	(24,829)	-15.7%	
Other Reserves	1,579,000					1,579,000	1,518,000	61,000	4.0%	
Total Non-Operating Appropriations	2,493,984	-	-	-	-	2,493,984	2,600,945	(106,961)	-4.1%	
TOTAL APPROPRIATIONS	7,530,532	-	-	-	-	7,530,532	7,544,737	(14,205)	-0.2%	
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,530,532	-	-	-	-	7,530,532	7,544,737	(14,205)	-0.2%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	133,198	-	-	-	-	133,198	158,027	(24,829)	-15.7%	
Other									#DIV/0!	
Total Unrestricted Net Position Utilized	133,198	-	-	-	-	133,198	158,027	(24,829)	-15.7%	
TOTAL NET APPROPRIATIONS	\$ 7,397,334	\$ -	\$ -	\$ -	\$ -	\$ 7,397,334	\$ 7,386,710	\$ 10,624	0.1%	

* 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 \$ 251,827.40 \$ - \$ - \$ - \$ - \$ - \$ 251,827.40

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

For the Period: January 01, 2024 to December 31, 2024

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 Admin Expense						
Employment & Payroll						
Services	13,500.00					
Travel	2,575.00					
Training & Education	4,500.00					
Reference Materials &						
Subscriptions	600.00					
Postage & Shipping	3,600.00					
Records Retention	1,000.00					
Legal Advertise	3,000.00					
Special Studies	50,000.00					
Insurance	175,100.00					
Audit & Accounting	118,000.00					
Legal Expenses	72,000.00					
Consultants	25,000.00					
Total Other Admin Expense	468,875.00					
Miscellaneous Administration						
Marketing & Sales	30,000.00					
Computer Data Processing						
Service	43,000.00					
Office Supplies	14,000.00					
Office Expenses	17,775.00					
Trustee Fees	25,000.00					
Total Misc. Administration	129,775.00					

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

For the Period: January 01, 2024 to December 31, 2024

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

<i>Line Item:</i>	<i>Solid Waste</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Other COPS Expense						
Propane	45,000.00					
Telecommunications	15,500.00					
Diesel Fuel/Gasoline	160,000.00					
Landfill Engineer	100,000.00					
Topographical Engineer	25,000.00					
Title V Engineer	100,000.00					
Safety Program	15,000.00					
Leachate Treatment	120,000.00					
Leachate Hauling	550,000.00					
Special Projects	50,000.00					
Methane Gas Collection System	50,000.00					
Equipment Maintenance	170,000.00					
Scale Maintenance	25,000.00					
Site Improvements/Bldgs & Grounds	32,000.00					
Tire Recycling	500.00					
Household Hazardous Waste Recycling, Pub Education	500.00					
Communication	500.00					
NJDEP Permits	222,000.00					
Memberships & Sponsorships	2,000.00					
Clean Communities	122,231.00					
REA Grant	162,000.00					
Electric/Gas	33,000.00					
Convenience Center Expenses	10,000.00					
Daily Cover	150,000.00					
Road Maintenance	20,000.00					
Environmental Monitoring	35,000.00					
Total Other COPS Expense	2,215,231.00					

Prior Year Adopted Appropriations Schedule

Salem County Improvement Authority

FY 2023 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	\$ 296,000						\$ 296,000
Fringe Benefits	160,552						160,552
Total Administration - Personnel	456,552	-	-	-	-	-	456,552
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	493,025						493,025
0							-
0							-
0							-
Miscellaneous Administration*	90,500						90,500
Total Administration - Other	583,525	-	-	-	-	-	583,525
Total Administration	1,040,077	-	-	-	-	-	1,040,077
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	629,000						629,000
Fringe Benefits	335,548						335,548
Total COPS - Personnel	964,548	-	-	-	-	-	964,548
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expense (See Attached)	2,094,831						2,094,831
0							-
0							-
0							-
Miscellaneous COPS*	193,000						193,000
Total COPS - Other	2,287,831	-	-	-	-	-	2,287,831
Total Cost of Providing Services	3,252,379	-	-	-	-	-	3,252,379
Total Principal Payments on Debt Service in Lieu of Depreciation	651,336	-	-	-	-	-	651,336
Total Operating Appropriations	4,943,792	-	-	-	-	-	4,943,792
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	150,413	-	-	-	-	-	150,413
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	774,505						774,505
Municipality/County Appropriation	158,027						158,027
Other Reserves	1,518,000						1,518,000
Total Non-Operating Appropriations	2,600,945	-	-	-	-	-	2,600,945
TOTAL APPROPRIATIONS	7,544,737	-	-	-	-	-	7,544,737
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,544,737	-	-	-	-	-	7,544,737
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	158,027	-	-	-	-	-	158,027
Other							-
Total Unrestricted Net Position Utilized	158,027	-	-	-	-	-	158,027
TOTAL NET APPROPRIATIONS	\$ 7,386,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,386,710

* 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 PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

FY 2023 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 Admin Expense						
Employment & Payroll						
Services	12,500.00					
Travel	2,575.00					
Reference Materials &						
Subscriptions	575.00					
Postage & Shipping	3,600.00					
Office Expenses	14,775.00					
Records Retention	1,000.00					
Legal Advertise	3,000.00					
Trustee Fees	20,000.00					
Special Studies	50,000.00					
Insurance	170,000.00					
Audit & Accounting	118,000.00					
Legal Expenses	72,000.00					
Consultants	25,000.00					
Total Other Admin Expense	493,025.00					
Miscellaneous Administration						
Training & Education	4,500.00					
Marketing & Sales	30,000.00					
Computer Data Processing						
Service	42,000.00					
Office Supplies	14,000.00					
Total Misc. Administration	90,500.00					

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
 APPROPRIATION DETAIL PAGE**

Salem County Improvement Authority

FY 2023 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	45,000.00					
Diesel Fuel/Gasoline	140,000.00					
Telecommunications	15,500.00					
Topographical Engineer	25,000.00					
Title V Engineer	100,000.00					
Safety Program	14,000.00					
Daily Cover	165,000.00					
Leachate Treatment	150,000.00					
Leachate Hauling	750,000.00					
Special Projects	50,000.00					
Methane Gas Collection System	50,000.00					
Environmental Monitoring	30,000.00					
Site Improvements/Bldgs & Grounds	32,000.00					
Equipment Maintenance	120,000.00					
Tire Recycling	500.00					
Household Hazardous Waste Recycling, Pub Education	500.00					
Communication	500.00					
NJDEP Permits	122,600.00					
Clean Communities	122,231.00					
REA Grant	162,000.00					
Total Other COPS Expense	2,094,831.00					
Miscellaneous COPS						
Electric/Gas	30,000.00					
Memberships & Sponsorships	2,000.00					
Convenience Center Expenses	8,000.00					
Scale Maintenance	25,000.00					
Landfill Engineer	100,000.00					
Road Maintenance	28,000.00					
Total Misc. COPS	193,000.00					

Debt Service Schedule - Principal

Salem County Improvement Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
<i>Solid Waste</i>										
NJEIT 2017 A-1	3/9/2016	\$ 374,581	\$ 380,000	\$ 379,581	\$ 384,581	\$ 389,581	\$ 394,581	\$ 394,581	\$ 2,508,702	\$ 4,831,607
Refunding Bonds Series 2016	6/18/2016									-
2021 NJIB	4/10/2019	276,755	282,000	286,755	291,755	296,755	306,755	311,756	2,347,041	4,122,817
PCFA	10/3/2023		66,667	66,667	66,666					200,000
Total Principal		651,336	728,667	733,003	743,002	686,336	701,336	706,337	4,855,743	9,154,424
N/A										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
N/A										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
N/A										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
N/A										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 651,336	\$ 728,667	\$ 733,003	\$ 743,002	\$ 686,336	\$ 701,336	\$ 706,337	\$ 4,855,743	\$ 9,154,424

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	Moody's	Fitch	Standard & Poors
Bond Rating	NR	NR	NR
Year of Last Rating	N/A	N/A	N/A

Debt Service Schedule - Interest

Salem County Improvement Authority

If Authority has no debt, check this box:

		<i>Fiscal Year Ending in</i>							Total Interest	
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Payments Outstanding
<i>Solid Waste</i>										
NJFIT 2017 A-1		\$ 51,863	\$ 48,000	\$ 43,113	\$ 38,613	\$ 35,763	\$ 32,763	\$ 29,613	\$ 110,560	\$ 338,425
Refunding Bonds Series 2016										-
2021 NJIB		98,550	94,000	87,300	81,300	75,050	68,550	61,550	313,400	781,150
PCFA			10,000	6,667	3,333					20,000
Total Interest Payments		150,413	152,000	137,080	123,246	110,813	101,313	91,163	423,960	1,139,575
<i>N/A</i>										
0										-
0										-
0										-
0										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
<i>N/A</i>										
0										-
0										-
0										-
0										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
<i>N/A</i>										
0										-
0										-
0										-
0										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
<i>N/A</i>										
0										-
0										-
0										-
0										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS		\$ 150,413	\$ 152,000	\$ 137,080	\$ 123,246	\$ 110,813	\$ 101,313	\$ 91,163	\$ 423,960	\$ 1,139,575

Net Position Reconciliation

Salem County Improvement Authority

For the Period: January 01, 2024 to December 31, 2024

FY 2024 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)	\$ 24,977,213						\$ 24,977,213
Less: Invested in Capital Assets, Net of Related Debt (1)	16,234,765						16,234,765
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	21,732						21,732
Total Unrestricted Net Position (1)	8,720,716	-	-	-	-	-	8,720,716
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,425,952						1,425,952
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	133,198						133,198
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	10,279,866	-	-	-	-	-	10,279,866
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	675,000	-	-	-	-	-	675,000
Appropriation to Municipality/County (3)	133,198	-	-	-	-	-	133,198
Total Unrestricted Net Position Utilized in Proposed Budget	808,198	-	-	-	-	-	808,198
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 9,471,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,471,668

(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 \$ 251,827 \$ - \$ - \$ - \$ - \$ 251,827

(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.

FISCAL YEAR 2024

Salem County Improvement Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Salem County Improvement Authority

(Authority Name)

Fiscal Year: January 01, 2024 to December 31, 2024

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 12, 2023.

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, P.O. Box 890 Alloway, NJ 08001
Phone Number:	(856) 935-7900 x 15
Fax Number:	(856) 935-7331
E-mail Address:	jacton@scianj.org

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Salem County Improvement Authority

Fiscal Year: January 01, 2024 to December 31, 2024

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, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste</i>						
See Attached	\$ 775,000	\$675,000				\$ 100,000
Total	775,000	675,000	-	-	-	100,000
<i>N/A</i>						
Total	-	-	-	-	-	-
<i>N/A</i>						
Total	-	-	-	-	-	-
<i>N/A</i>						
Total	-	-	-	-	-	-
<i>N/A</i>						
Total	-	-	-	-	-	-
<i>N/A</i>						
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET						
	\$ 775,000	\$ 675,000	\$ -	\$ -	\$ -	\$ 100,000

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

Proposed Capital Budget

Salem County Improvement Authority
 For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Construction	\$180,000	\$80,000				\$100,000
Equipment	545,000	\$ 545,000				
Equipment Repairs	50,000	50,000				
Maint - Buildings	-					
	-					
	-					
	-					
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TOTAL THIS PAGE ONLY	<u>\$775,000</u>	<u>\$675,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>

5 Year Capital Improvement Plan

Salem County Improvement Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Solid Waste</i>							
See Attached	\$ 10,193,000	\$ 775,000	\$ 2,283,000	\$ 768,000	\$ 1,050,000	\$ 3,256,000	\$ 2,061,000
	-	-					
	-	-					
Total	10,193,000	775,000	2,283,000	768,000	1,050,000	3,256,000	2,061,000
<i>N/A</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 10,193,000	\$ 775,000	\$ 2,283,000	\$ 768,000	\$ 1,050,000	\$ 3,256,000	\$ 2,061,000

5 Year Capital Improvement Plan Funding Sources

Salem County Improvement Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste</i>						
See Attached	\$ 10,193,000	\$ 6,343,000	\$ -	\$ -	\$ -	\$ 3,850,000
Total	10,193,000	6,343,000	-	-	-	3,850,000
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
Total	-	-	-	-	-	-
TOTAL	<u>\$ 10,193,000</u>	<u>\$ 6,343,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,850,000</u>
Total 5 Year Plan per CB-4	<u>\$ 10,193,000</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Salem County Improvement Authority
 For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Construction	\$4,525,000	\$675,000			\$3,850,000
Equipment	5,263,000	\$ 5,263,000			
Equipment Repairs	310,000	310,000			
Vehicles	80,000	80,000			
Maint - Buildings	15,000	15,000			
	-				
	-				
	-				
	-				
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	-				
TOTAL THIS PAGE ONLY	<u>\$ 10,193,000</u>	<u>\$ 6,343,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,850,000</u>

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 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 2024, which is not anticipated to change the amount of revenue realized significantly. Total anticipated revenue decreased .58% \$7,530,532.00.

Miscellaneous revenue increased 27,501 (550.0%) based on actual receipts for scrap metal and other miscellaneous revenues received in 2022.

Miscellaneous revenue increased 30,000 (100.0%) based on actual receipts for the lease of space in 2022.

Interest decreased by 122,231 (-100.00%) because the Authority did not want to rely on these revenues due to market conditions.

With respect to Appropriations:

Total anticipated appropriations decreased .58% \$7,530,032.00

Admin & COS Fringe benefits increased (11.4% and 13.3%, respectively) as a result of increases in health insurance and pension.

Miscellaneous COPS decreased by 193,000.00 (-100.00%) as a result of being combined with Other COPS Expense because of new State budget guidance.

Principal payments on Debt increased as a result of a new loan with PCFA.

Renewal & Replacement Reserve decreased as a result of fewer anticipated projects.

County appropriation decreased as a result of a lower request for support from the County.

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.

\$133,198.00 of Unrestricted Net Position will be utilized in the 2024 Operating Budget to fund the appropriation to the County and \$675,000.00 will be utilized to fund the capital program. However, the operating budget includes a surplus of \$133,198.00 and \$629,786.00 in contributions to the Renewal and Replacement reserve, which results in a \$145,214.00 net utilization of Net Position.

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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.)

\$133,198.00 of Unrestricted Net Position will be utilized in the 2024 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?

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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.

The Authority is only planning to make small rate change in 2024, which is not anticipated to change the amount of revenue realized significantly.



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

TIPPING FEES - AS OF JANUARY 01, 2024

Waste Class	Permitted Waste Types	Gate Rate		Municipal Rate	
10	Municipal, Commercial, Residential	\$ 84.00	Per Ton	\$ 63.00	Per Ton
13	Bulky	\$ 84.00	Per Ton	\$ 71.00	Per Ton
13C	C & D Waste	\$ 84.00	Per Ton	\$ 71.00	Per Ton
13G	Asphalt/Concrete – Type	\$ 23.00	Per Ton	\$ 23.00	Per Ton
23	Vegetative	\$ 84.00	Per Ton	\$ 71.00	Per Ton
23D	Brush Only – Ton	\$ 45.00	Per Ton	\$ 45.00	Per Ton
25	Animal & Food Processing	\$ 84.00	Per Ton	\$ 71.00	Per Ton
27	Dry, Non-Hazardous, Industrial	\$ 84.00	Per Ton	\$ 71.00	Per Ton
27A	Asbestos	\$ 175.00	Per Ton	\$ 117.00	Per Ton
27B	Oil Contaminated Soil	\$ 84.00	Per Ton	\$ 77.00	Per Ton
27C	Asbestos/Animal Prep Charge	\$ 140.00	Per Load	\$ 140.00	Per Load
Processing/Handling Charges:					
13A	White Goods	\$ 8.00	Each	\$ 8.00	Each
13B	Tires (5 or Less)	\$ 8.00	Each	\$ 8.00	Each
13MT	Tires (Over 5)	\$ 355.00	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.)	\$ 9.00	Each	\$ 9.00	Each
13PS	Propane Tank – Small (10 lbs. and under)	\$ 5.00	Each	\$ 5.00	Each
Cover Material:					
CV1	Ready to Use Street Sweepings	\$ 15.00	Per Ton	\$ 10.00	Per Ton
CV4	Ready to Use Cover	\$ 10.00	Per Ton	\$ 10.00	Per Ton
CV7	Processed Cover	\$ 15.00	Per Ton	\$ 15.00	Per Ton
CV28	Heavily Processed Cover	\$ 35.00	Per Ton	\$ 35.00	Per Ton
RB4	Road Base-Beneficial Use Materials	\$ 10.00	Per Ton	\$ 10.00	Per Ton
S4	Stone-Beneficial Use Materials	\$ 10.00	Per Ton	\$ 10.00	Per Ton
Miscellaneous Fees and Penalties:					
	Minimum Fee	\$ 5.00	Per Load	\$ 5.00	Per Load
AHS	After Hours Surcharge	\$ 200.00	Per Hour	\$ 200.00	Per Hour
CCPF	Credit Card Processing Fee	\$ 0.03		\$ 0.03	
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
NSF	Returned Check Fee	\$ 50.00	Each	\$ 50.00	Each
TP	Tarping Penalty Surcharge Fee	\$ 100.00	Per Load	\$ 100.00	Per Load
WLCHARGE	Weighing Load Charge	\$ 11.00	Per Load	\$ 11.00	Per Load
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

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 bringing account to a positive at least once every quarter.	
*** The discount is based on the volume of the preceeding year. If a discount is achieved based on the previous year volume, the discount will be applied to the subsequent calendar years 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.	

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

Name of Authority:	Salem County Improvement Authority		
<i>Federal ID Number:</i>	22-2173884		
<i>Address:</i>	286 Welchville Road		
	P.O. Box 890		
<i>City, State, Zip:</i>	Alloway	NJ	08001
<i>Phone: (ext.)</i>	(856) 935-7900	<i>Fax:</i>	(856) 935-7331

Preparer's Name:	Michael P. Cragin Jr.		
<i>Preparer's Address:</i>	601 White Horse Road		
<i>City, State, Zip:</i>	Voorhees	NJ	08043
<i>Phone: (ext.)</i>	(856) 454-3086	<i>Fax:</i>	(856) 454-3086
<i>E-mail:</i>	mcragin@bowman.cpa		

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

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

Name of Auditor:	Michael P. Cragin Jr.		
<i>Name of Firm:</i>	Bowman & Company LLP		
<i>Address:</i>	601 White Horse Road		
<i>City, State, Zip:</i>	Voorhees	NJ	08043
<i>Phone: (ext.)</i>	(856) 454-3086	<i>Fax:</i>	(856) 454-3086
<i>E-mail:</i>	mcragin@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Salem County Improvement Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

26

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:

\$ 819,761.80

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, 2024 to December 31, 2024

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	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	Yes
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", 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, 2024 to December 31, 2024

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.)? Yes

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, 2024 to December 31, 2024

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 training, safety and honorary recognition luncheons held during 2022 at a cost of \$1,728.81.
11. The Authority paid for travel expenses of \$20.00 to Julie Acton for parking reimbursement.
12. The Authority requires the Landfill Manager to take a vehicle home in case he has to respond to an emergency.

17. NJDEP Stormwater Division Administrative Order and Notice of Civil Administrative Penalty Assessment, dated March 14, 2023 for \$125,310.00. This order is under appeal by the Authority. NJDEP Solid Waste Division Administrative Order and Notice of Civil Administrative Penalty Assessment, dated August 4, 2021 for \$48,000.00. 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, 2024 to December 31, 2024

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, 2024 to December 31, 2024

	Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Total Compensation from Authority	
				Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus		Other (auto allowance, expense account, payment in lieu of health benefits, etc.)
1	Susan Bestwick	Chairperson	3	x				\$ -	\$ -	\$ -	\$ -	
2	Lewis Schneider	Vice Chairperson	3	x				\$ -	\$ -	\$ -	\$ -	
3	Barry Davis	Board Secretary	3	x				\$ -	\$ -	\$ -	\$ -	
4	Laura Crane	Treasurer	3	x				\$ -	\$ -	\$ -	\$ -	
5	Michael Bercute	Alternate Secretary/Treasurer	3	x				\$ -	\$ -	\$ -	\$ -	
6	Julie Acton	Executive Director	35		x			\$ 61,782.40	\$ 1,200.00	\$ 2,022.41	\$ 65,004.81	
7	Parker Smith	Landfill Manager	40		x			\$ 75,200.12	\$ -	\$ 11,932.02	\$ 87,132.14	
8											\$ -	
9											\$ -	
10											\$ -	
11											\$ -	
12											\$ -	
13											\$ -	
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27											\$ -	
28											\$ -	
29											\$ -	
30											\$ -	
31											\$ -	
32											\$ -	
33											\$ -	
34											\$ -	
35											\$ -	
Total:								\$ 136,982.52	\$ -	\$ 1,200.00	\$ 13,954.43	\$ 152,136.95

Schedule of Health Benefits - Detailed Cost Analysis

Salem County Improvement Authority

For the Period: January 01, 2024 to December 31, 2024

If no health benefits, check this box:

	# 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 Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	2	14,970.12	29,940.24	2	13,027.92	26,055.84	3,884.40	14.9%
Parent & Child	1	22,527.96	22,527.96	1	19,589.52	19,589.52	2,938.44	15.0%
Employee & Spouse (or Partner)	2	29,726.88	59,453.76	2	25,849.44	51,698.88	7,754.88	15.0%
Family	5	37,098.36	185,491.80	5	32,259.48	161,297.40	24,194.40	15.0%
Employee Cost Sharing Contribution (enter as negative -)			(30,514.38)			(26,944.00)	(3,570.38)	13.3%
Subtotal	10		266,899.38	10		231,697.64	35,201.74	15.2%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	0.0%
Subtotal	0		-	0		-	-	0.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	0.0%
Subtotal	0		-	0		-	-	0.0%
GRAND TOTAL	10		266,899.38	10		231,697.64	35,201.74	15.2%

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

Salem County Improvement Authority
For the Period: January 01, 2024 to December 31, 2024

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	37.22	\$ 7,875.03			
Battersby, Stephen	0	\$ -			
Beckett, Florence	29.72	\$ 3,219.29			
Beckett, George	0	\$ -			
Dominic, Giovanni	0	\$ -			
Eddis, William	0	\$ -			
Foster, David	67.47	\$ 16,147.50			
Foster, Lisa	12.47	\$ 2,046.68			
Galey, Ross	0	\$ -			
Gamber, Michele	29.81	\$ 6,215.30			
Garton, Casie	34.09	\$ 5,296.49			
Green, Christopher	0	\$ -			
Griffith, Joseph	21.44	\$ 2,754.53			
Harding, Raymond	0.5	\$ 60.76			
Ives, Craig	143.38	\$ 18,847.36			
Karol, Helen	12.63	\$ 1,762.46			
LeDrew Joseph	21.97	\$ 3,216.31			
Norton, Robert	162.88	\$ 16,147.50			
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 83,589.21			

**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, 2022

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.

10/12/2023
Date

bdavis@scianj.org
Clerk/Secretary to the Governing Body

Appendix to Budget Document