

Fiscal Year                      Start Year                      End Year  
   **2025**                      –                      **2025**

***Authority Budget of:  
Salem County Improvement Authority***

**State Filing Year                      2025**

***For the Period:                      January 1, 2025                      to                      December 31, 2025***

**www.scianj.com**  
Authority Web Address



***Division of Local Government Services***

**2025 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**FISCAL YEAR 2025**

Salem County Improvement Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

**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: \_\_\_\_\_

# 2025 PREPARER'S CERTIFICATION

Salem County Improvement Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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:	
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

# 2025 APPROVAL CERTIFICATION

Salem County Improvement Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 10, 2024.

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.

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

# 2025 AUTHORITY BUDGET RESOLUTION

## Salem County Improvement Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

WHEREAS, the Annual Budget for Salem County Improvement Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Salem County Improvement Authority at its open public meeting of October 10, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,726,402.00, Total Appropriations including any Accumulated Deficit, if any, of \$7,726,402.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$135,240.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,497,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,997,000.00; 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 10, 2024 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, 2025 and ending December 31, 2025, 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 14, 2024.

bdavis@scianj.org  
(Secretary's Signature)

October 10, 2024  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Susan Bestwick	x			
Lewis Schneider	x			
Barry Davis	x			
Laura Crane	x			
Richard Warner				x

# 2025 ADOPTION CERTIFICATION

Salem County Improvement Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Salem County Improvement Authority, pursuant to N.J.A.C 5:31-2.3, on November 14, 2024.

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



# 2025 ADOPTED BUDGET RESOLUTION

## Salem County Improvement Authority

### FISCAL YEAR: January 01, 2025 to December 31, 2025

WHEREAS, the Annual Budget and Capital Budget/Program for the Salem County Improvement Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Salem County Improvement Authority at its open public meeting of November 14, 2024; 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 \$7,726,402.00, Total Appropriations, including any Accumulated Deficit, if any, of \$7,726,402.00, and Total Unrestricted Net Position utilized of \$135,240.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,497,000.00 and Total Unrestricted Net Position Utilized of \$1,997,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Salem County Improvement Authority at an open public meeting held on November 14, 2024 that the Annual Budget and Capital Budget/Program of the Salem County Improvement Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 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.

bdavis@scianj.org  
(Secretary's Signature)

November 14, 2024  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Susan Bestwick				
Lewis Schneider				
Barry Davis				
Laura Crane				
Richard Warner				

**2025 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

**Salem County Improvement Authority**  
For the Period: January 01, 2025 to December 31, 2025

	<b>FY 2025 Proposed Budget</b>							<b>FY 2024 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<b>Solid Waste</b>						<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>REVENUES</b>										
Total Operating Revenues	\$ 7,422,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,422,550	\$ 7,246,301	\$ 176,249	2.4%
Total Non-Operating Revenues	303,852	-	-	-	-	-	303,852	284,231	19,621	6.9%
Total Anticipated Revenues	<u>7,726,402</u>	-	-	-	-	-	<u>7,726,402</u>	<u>7,530,532</u>	<u>195,870</u>	2.6%
<b>APPROPRIATIONS</b>										
Total Administration	1,165,510	-	-	-	-	-	1,165,510	1,076,730	88,780	8.2%
Total Cost of Providing Services	3,413,492	-	-	-	-	-	3,413,492	3,231,151	182,341	5.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	<u>733,667</u>	-	-	-	-	-	<u>733,667</u>	<u>728,667</u>	<u>5,000</u>	0.7%
Total Operating Appropriations	5,312,669	-	-	-	-	-	5,312,669	5,036,548	276,121	5.5%
Total Interest Payments on Debt	137,132	-	-	-	-	-	137,132	152,000	(14,868)	-9.8%
Total Other Non-Operating Appropriations	<u>2,276,601</u>	-	-	-	-	-	<u>2,276,601</u>	<u>2,341,984</u>	<u>(65,383)</u>	-2.8%
Total Non-Operating Appropriations	2,413,733	-	-	-	-	-	2,413,733	2,493,984	(80,251)	-3.2%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	<u>7,726,402</u>	-	-	-	-	-	<u>7,726,402</u>	<u>7,530,532</u>	<u>195,870</u>	2.6%
Less: Total Unrestricted Net Position Utilized	<u>135,240</u>	-	-	-	-	-	<u>135,240</u>	<u>133,198</u>	<u>2,042</u>	1.5%
Net Total Appropriations	<u>7,591,162</u>	-	-	-	-	-	<u>7,591,162</u>	<u>7,397,334</u>	<u>193,828</u>	2.6%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ 135,240</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,240</u>	<u>\$ 133,198</u>	<u>\$ 2,042</u>	1.5%

# Revenue Schedule

Salem County Improvement Authority  
For the Period: January 01, 2025 to December 31, 2025

		<b>FY 2025 Proposed Budget</b>		<b>FY 2024 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
		<b>Solid Waste</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>OPERATING REVENUES</b>						
<i>Service Charges</i>						
Residential			\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial			-	-	-	#DIV/0!
Industrial			-	-	-	#DIV/0!
Intergovernmental			-	-	-	#DIV/0!
Other	7,328,750		7,328,750	7,150,000	178,750	2.5%
Total Service Charges	7,328,750	-	7,328,750	7,150,000	178,750	2.5%
<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	30,000		30,000	32,501	(2,501)	-7.7%
Finlaw Sublease Rent	28,800		28,800	28,800	-	0.0%
Methane Gas Generator - SCLC	30,000		30,000	30,000	-	0.0%
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
Total Other Revenue	93,800	-	93,800	96,301	(2,501)	-2.6%
Total Operating Revenues	7,422,550	-	7,422,550	7,246,301	176,249	2.4%
<b>NON-OPERATING REVENUES</b>						
<i>Other Non-Operating Revenues (List)</i>						
Clean Communities Grant	141,852		141,852	122,231	19,621	16.1%
REA Entitlement Grant	162,000		162,000	162,000	-	0.0%
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
Total Other Non-Operating Revenue	303,852	-	303,852	284,231	19,621	6.9%
<i>Interest on Investments &amp; Deposits (List)</i>						
Interest Earned			-	-	-	#DIV/0!
Penalties			-	-	-	#DIV/0!
Other			-	-	-	#DIV/0!
Total Interest	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	303,852	-	303,852	284,231	19,621	6.9%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,726,402</b>	<b>\$ -</b>	<b>\$ 7,726,402</b>	<b>\$ 7,530,532</b>	<b>\$ 195,870</b>	<b>2.6%</b>

# Prior Year Adopted Revenue Schedule

## Salem County Improvement Authority

*FY 2024 Adopted Budget*

	Solid Waste	Total All Operations
<b>OPERATING REVENUES</b>		
<i>Service Charges</i>		
Residential		\$ -
Business/Commercial		-
Industrial		-
Intergovernmental		-
Other	7,150,000	7,150,000
Total Service Charges	7,150,000	7,150,000
<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	32,501	32,501
Finlaw Sublease Rent	28,800	28,800
Methane Gas Generator - SCLE	30,000	30,000
		-
		-
		-
		-
		-
		-
		-
Total Other Revenue	96,301	96,301
Total Operating Revenues	7,246,301	7,246,301
<b>NON-OPERATING REVENUES</b>		
<i>Other Non-Operating Revenues (List)</i>		
Clean Communities Grant	122,231	122,231
REA Entitlement Grant	162,000	162,000
		-
		-
		-
Total Non-Operating Revenues	284,231	284,231
<i>Interest on Investments &amp; Deposits</i>		
Interest Earned		-
Penalties		-
Other		-
Total Interest	-	-
Total Non-Operating Revenues	284,231	284,231
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,530,532</b>	<b>\$ 7,530,532</b>

# Appropriations Schedule

Salem County Improvement Authority  
For the Period: January 01, 2025 to December 31, 2025

	<b>FY 2025 Proposed Budget</b>		<b>FY 2024</b>		
			<b>Adopted Budget</b>	<b>Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	<b>Solid Waste</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>OPERATING APPROPRIATIONS</b>					
<i>Administration - Personnel</i>					
Salary & Wages	\$ 339,520	\$ 339,520	\$ 299,200	\$ 40,320	13.5%
Fringe Benefits	187,840	187,840	178,880	8,960	5.0%
Total Administration - Personnel	527,360	527,360	478,080	49,280	10.3%
<i>Administration - Other (List)</i>					
Other Admin Expenses (See Attached)	480,875	480,875	468,875	12,000	2.6%
			-	-	#DIV/0!
			-	-	#DIV/0!
Miscellaneous Administration*	157,275	157,275	129,775	27,500	21.2%
Total Administration - Other	638,150	638,150	598,650	39,500	6.6%
Total Administration	1,165,510	1,165,510	1,076,730	88,780	8.2%
<i>Cost of Providing Services - Personnel</i>					
Salary & Wages	721,480	721,480	635,800	85,680	13.5%
Fringe Benefits	399,160	399,160	380,120	19,040	5.0%
Total COPS - Personnel	1,120,640	1,120,640	1,015,920	104,720	10.3%
<i>Cost of Providing Services - Other (List)</i>					
Other COPS Expense (See Attached)	2,049,852	2,049,852	1,967,231	82,621	4.2%
			-	-	#DIV/0!
			-	-	#DIV/0!
Miscellaneous COPS*	243,000	243,000	248,000	(5,000)	-2.0%
Total COPS - Other	2,292,852	2,292,852	2,215,231	77,621	3.5%
Total Cost of Providing Services	3,413,492	3,413,492	3,231,151	182,341	5.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	733,667	733,667	728,667	5,000	0.7%
Total Operating Appropriations	5,312,669	5,312,669	5,036,548	276,121	5.5%
<b>NON-OPERATING APPROPRIATIONS</b>					
Total Interest Payments on Debt	137,132	137,132	152,000	(14,868)	-9.8%
Operations & Maintenance Reserve			-	-	#DIV/0!
Renewal & Replacement Reserve	633,361	633,361	629,786	3,575	0.6%
Municipality/County Appropriation	135,240	135,240	133,198	2,042	1.5%
Other Reserves	1,508,000	1,508,000	1,579,000	(71,000)	-4.5%
Total Non-Operating Appropriations	2,413,733	2,413,733	2,493,984	(80,251)	-3.2%
<b>TOTAL APPROPRIATIONS</b>	7,726,402	7,726,402	7,530,532	195,870	2.6%
<b>ACCUMULATED DEFICIT</b>					
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	7,726,402	7,726,402	7,530,532	195,870	2.6%
<b>UNRESTRICTED NET POSITION UTILIZED</b>					
Municipality/County Appropriation	135,240	135,240	133,198	2,042	1.5%
Other			-	-	#DIV/0!
Total Unrestricted Net Position Utilized	135,240	135,240	133,198	2,042	1.5%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 7,591,162	\$ 7,591,162	\$ 7,397,334	\$ 193,828	2.6%

\* 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    \$ 265,633.45    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 265,633.45

# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

For the Period: January 01, 2025 to December 31, 2025

*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>				
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	3,700.00				
Records Retention	1,000.00				
Legal Advertise	5,000.00				
Special Services	50,000.00				
Insurance	180,000.00				
Audit & Accounting	125,000.00				
Legal Expenses	75,000.00				
Consultants	20,000.00				
Total Other Admin Expense	480,875.00				
Miscellaneous Administration					
Marketing & Sales	30,000.00				
Computer Data Processing					
Service	45,000.00				
Office Supplies	14,500.00				
Office Expenses	17,775.00				
Trustee Fees	50,000.00				
Total Misc. Administration	157,275.00				

# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

For the Period: January 01, 2025 to December 31, 2025

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

Line Item:	Solid Waste				
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	190,000.00				
Leachate Hauling	550,000.00				
Special Projects	50,000.00				
Methane Gas Collection System	50,000.00				
Equipment Maintenance	170,000.00				
Scale Maintenance	20,000.00				
Site Improvements/Bldgs & Grounds	30,000.00				
Tire Recycling	500.00				
Household Hazardous Waste Recycling, Pub Education	500.00				
NJDEP Permits	222,000.00				
Memberships & Sponsorships	2,000.00				
Clean Communities	141,852.00				
REA Grant	162,000.00				
<b>Total Other COPS Expense</b>	<b>2,049,852.00</b>				
Miscellaneous COPS					
Electric/Gas	30,000.00				
Convenience Center Expenses	8,000.00				
Daily Cover	150,000.00				
Road Maintenance	15,000.00				
Environmental Monitoring	40,000.00				
<b>Total Misc. COPS</b>	<b>243,000.00</b>				



# Prior Year Adopted Appropriations Schedule

## Salem County Improvement Authority

*FY 2024 Adopted Budget*

	<b>Solid Waste</b>	<b>Total All Operations</b>
<b>OPERATING APPROPRIATIONS</b>		
<i>Administration - Personnel</i>		
Salary & Wages	\$ 299,200	\$ 299,200
Fringe Benefits	178,880	178,880
Total Administration - Personnel	478,080	478,080
<i>Administration - Other (List)</i>		
Other Admin Expenses (See Attached)	468,875	468,875
Miscellaneous Administration*	129,775	129,775
Total Administration - Other	598,650	598,650
Total Administration	1,076,730	1,076,730
<i>Cost of Providing Services - Personnel</i>		
Salary & Wages	635,800	635,800
Fringe Benefits	380,120	380,120
Total COPS - Personnel	1,015,920	1,015,920
<i>Cost of Providing Services - Other (List)</i>		
Other COPS Expense (See Attached)	1,967,231	1,967,231
Miscellaneous COPS*	248,000	248,000
Total COPS - Other	2,215,231	2,215,231
Total Cost of Providing Services	3,231,151	3,231,151
Total Principal Payments on Debt Service in Lieu of Depreciation	728,667	728,667
Total Operating Appropriations	5,036,548	5,036,548
<b>NON-OPERATING APPROPRIATIONS</b>		
Total Interest Payments on Debt	152,000	152,000
Operations & Maintenance Reserve	-	-
Renewal & Replacement Reserve	629,786	629,786
Municipality/County Appropriation	133,198	133,198
Other Reserves	1,579,000	1,579,000
Total Non-Operating Appropriations	2,493,984	2,493,984
<b>TOTAL APPROPRIATIONS</b>	<b>7,530,532</b>	<b>7,530,532</b>
<b>ACCUMULATED DEFICIT</b>	<b>-</b>	<b>-</b>
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>7,530,532</b>	<b>7,530,532</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>		
Municipality/County Appropriation	133,198	133,198
Other	-	-
Total Unrestricted Net Position Utilized	133,198	133,198
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 7,397,334</b>	<b>\$ 7,397,334</b>

\* 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 PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Salem County Improvement Authority

FY 2024 Adopted Budget

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

<i>Line Item:</i>	<i>Solid Waste</i>				
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 Services	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 PRIOR YEAR ADOPTED APPROPRIATIONS  
 APPROPRIATION DETAIL PAGE**

Salem County Improvement Authority

FY 2024 Adopted Budget

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

<i>Line Item:</i>	<i>Solid Waste</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				
NJDEP Permits	222,000.00				
Memberships & Sponsorships	2,000.00				
Clean Communities	122,231.00				
REA Grant	162,000.00				
<b>Total Other COPS Expense</b>	<b>1,967,231.00</b>				
Miscellaneous COPS					
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				
<b>Total Misc. COPS</b>	<b>248,000.00</b>				

## 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
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Solid Waste</i>										
NJEIT 2017 A-1	3/9/2016	\$ 380,000	\$ 380,000	\$ 384,581	\$ 389,581	\$ 394,581	\$ 394,581	\$ 399,581	\$ 2,109,542	\$ 4,452,445
2021 NJIB	4/10/2019	282,000	287,000	291,755	296,755	306,755	311,755	316,755	3,472,551	5,283,327
PCFA	10/3/2023	66,667	66,667	66,667						133,334
<b>Total Principal</b>		<b>728,667</b>	<b>733,667</b>	<b>743,003</b>	<b>686,336</b>	<b>701,336</b>	<b>706,336</b>	<b>716,336</b>	<b>5,582,093</b>	<b>9,869,106</b>
										-
<b>Total Principal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
										-
<b>Total Principal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
										-
<b>Total Principal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
										-
<b>Total Principal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<b>\$ 728,667</b>	<b>\$ 733,667</b>	<b>\$ 743,003</b>	<b>\$ 686,336</b>	<b>\$ 701,336</b>	<b>\$ 706,336</b>	<b>\$ 716,336</b>	<b>\$ 5,582,093</b>	<b>\$ 9,869,106</b>

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
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 Payments Outstanding
	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter		
<i>Solid Waste</i>										
NJEIT 2017 A-1	\$ 48,000	\$ 43,115	\$ 38,613	\$ 35,763	\$ 32,763	\$ 29,613	\$ 26,463	\$ 84,488	\$ 290,815	
2021 NJIB	94,000	87,350	81,300	75,050	68,550	61,550	54,300	260,050	688,150	
PCFA	10,000	6,667	3,333						10,000	
<b>Total Interest Payments</b>	<b>152,000</b>	<b>137,132</b>	<b>123,246</b>	<b>110,813</b>	<b>101,313</b>	<b>91,163</b>	<b>80,763</b>	<b>344,538</b>	<b>988,965</b>	
									-	
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-	
									-	
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-	
									-	
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-	
									-	
<b>Total Interest Payments</b>	-	-	-	-	-	-	-	-	-	
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 152,000</b>	<b>\$ 137,132</b>	<b>\$ 123,246</b>	<b>\$ 110,813</b>	<b>\$ 101,313</b>	<b>\$ 91,163</b>	<b>\$ 80,763</b>	<b>\$ 344,538</b>	<b>\$ 988,965</b>	

## Net Position Reconciliation

### Salem County Improvement Authority

For the Period: January 01, 2025 to December 31, 2025

### FY 2025 Proposed Budget

	Solid Waste	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 26,337,276	\$ 26,337,276
Less: Invested in Capital Assets, Net of Related Debt (1)	16,456,421	16,456,421
Less: Restricted for Debt Service Reserve (1)		-
Less: Other Restricted Net Position (1)	21,732	21,732
Total Unrestricted Net Position (1)	9,859,123	9,859,123
Less: Designated for Non-Operating Improvements & Repairs		-
Less: Designated for Rate Stabilization		-
Less: Other Designated by Resolution		-
Plus: Accrued Unfunded Pension Liability (1)	1,277,814	1,277,814
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	412,690	412,690
Plus: Estimated Income (Loss) on Current Year Operations (2)	135,240	135,240
Plus: Other Adjustments (attach schedule)		-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	11,684,867	11,684,867
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	1,997,000	1,997,000
Appropriation to Municipality/County (3)	135,240	135,240
Total Unrestricted Net Position Utilized in Proposed Budget	2,132,240	2,132,240
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>		
<b>Last issued Audit Report (4)</b>	\$ 9,552,627	\$ 9,552,627

(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      \$ 265,633    \$ -    \$ -    \$ -    \$ -    \$ 265,633

(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 2025**

## **Salem County Improvement Authority**

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(Authority Name)

### **2025 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Salem County Improvement Authority

(Authority Name)

**Fiscal Year: January 01, 2025 to December 31, 2025**

*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 10, 2024.

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):

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



# 2025 CAPITAL BUDGET/PROGRAM MESSAGE

Salem County Improvement Authority

**Fiscal Year: January 01, 2025 to December 31, 2025**

*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).

The Authority plans to pay for the Debt authorized through rate increases.

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, 2025 to December 31, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste</i>						
See Attached	\$ 2,497,000	\$1,997,000		\$ 500,000		
	-					
	-					
Total	2,497,000	1,997,000	-	500,000	-	-
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,497,000</b>	<b>\$ 1,997,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2025 to December 31, 2025

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Construction</i>	\$547,000	\$47,000		\$500,000		
Equipment	1,900,000	\$ 1,900,000				
Equipment Repairs	50,000	50,000				
Maint - Buildings	-	-				
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<b>TOTAL THIS PAGE ONLY</b>	<u>\$2,497,000</u>	<u>\$1,997,000</u>	<u>\$</u>	<u>- \$ 500,000</u>	<u>\$</u>	<u>- \$</u>

# 5 Year Capital Improvement Plan

Salem County Improvement Authority  
For the Period: January 01, 2025 to December 31, 2025

*Fiscal Year Ending in*

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Solid Waste</i>							
See attached	\$ 15,374,000	\$ 2,497,000	\$ 8,745,000	\$ 249,000	\$ 215,000	\$ 2,096,000	\$ 1,572,000
	-	-					
	-	-					
Total	15,374,000	2,497,000	8,745,000	249,000	215,000	2,096,000	1,572,000
	-	-					
Total	-	-	-	-	-	-	-
	-	-					
Total	-	-	-	-	-	-	-
	-	-					
Total	-	-	-	-	-	-	-
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 15,374,000</b>	<b>\$ 2,497,000</b>	<b>\$ 8,745,000</b>	<b>\$ 249,000</b>	<b>\$ 215,000</b>	<b>\$ 2,096,000</b>	<b>\$ 1,572,000</b>

# 5 Year Capital Improvement Plan

Salem County Improvement Authority  
For the Period: January 01, 2025 to December 31, 2025

*Fiscal Year Ending in*

	Estimated Total Cost	<b>Fiscal Year Ending in</b>					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
Construction	\$ 10,634,000	\$547,000	\$8,625,000	\$79,000	\$90,000	\$621,000	\$672,000
Equipment	4,290,000	1,900,000	\$ 70,000	\$ 105,000	\$ 25,000	\$ 1,340,000	\$ 850,000
Equipment Repairs	300,000	50,000	50,000	50,000	50,000	50,000	50,000
Maint - Buildings	45,000			15,000		30,000	
Vehicles	105,000				50,000	55,000	
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<b>TOTAL THIS PAGE ONLY</b>	<b>\$ 15,374,000</b>	<b>\$ 2,497,000</b>	<b>\$ 8,745,000</b>	<b>\$ 249,000</b>	<b>\$ 215,000</b>	<b>\$ 2,096,000</b>	<b>\$ 1,572,000</b>

# 5 Year Capital Improvement Plan Funding Sources

**Salem County Improvement Authority**  
For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Solid Waste</i>						
See Attached	\$ 15,374,000	\$ 5,644,000	\$ -	\$ 9,000,000	\$ 280,000	\$ 450,000
Total	15,374,000	5,644,000	-	9,000,000	280,000	450,000
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	\$ 15,374,000	\$ 5,644,000	\$ -	\$ 9,000,000	\$ 280,000	\$ 450,000
Total 5 Year Plan per CB-4	\$ 15,374,000					
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, 2025 to December 31, 2025

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Construction	\$10,634,000	\$934,000		\$9,000,000	\$250,000	\$450,000
Equipment	4,290,000	\$ 4,260,000			\$ 30,000	
Equipment Repairs	300,000	300,000				
Maint - Buildings	45,000	45,000				
Vehicles	105,000	105,000				
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<b>TOTAL THIS PAGE ONLY</b>	\$ 15,374,000	\$ 5,644,000	\$ -	\$ 9,000,000	\$ 280,000	\$ 450,000

**2025 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**



# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Salem County Improvement Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*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 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 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 2025, which is not anticipated to change the amount of revenue realized significantly. Total anticipated revenue increased 2.6% or 195,870 to \$7,726,402.00.

The Clean Communities grant is expected to increase 16.1% because of an increased allotment from the state.

**Expenses**

Payroll – Salaries are increasing as a result of cost of living raises commensurate with experience, longevity & performance reviews. Additionally, the Authority is filling a vacant position & is providing Board Members pay, which is a new expense.

Trustees Fees – increased line item to \$50,000. This includes (2) NJEIT fees (cell 10 & cell 11 loan), Fulton Bank account fees

Professional Services increased because of Cell 12 planning and financing.

Convenience Center Expense decreased as a result of roll off containers being in good shape.

Leachate Treatment increase because as a result of vendor increased costs.

Environmental Monitoring increased because NJDEP NOV requires extra testing.

Scale Expense/Maintenance decreased because scales are relatively new and that results in reduced maintenance costs.

Finlaw Building expense rent increased per agreement.

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.

\$135,420.00 of Unrestricted Net Position will be utilized in the 2025 Operating Budget to fund the appropriation to the County and \$1,997,000.00 will be utilized to fund the capital program. However, the operating budget includes a surplus of \$135,420.00 and \$629,786.00 in contributions to the Renewal and Replacement reserve, which results in a \$1,367,214.00 net utilization of Net Position.

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*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.)

\$135,240.00 of Unrestricted Net Position will be utilized in the 2025 Operating Budget to fund the appropriation to the County.

5. The proposed budget must not reflect an anticipated deficit from 2024 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?**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Salem County Improvement Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*Answer the question below using the space provided.*

6. Attach in FAST 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 2025, which is not anticipated to change the amount of revenue realized significantly.

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2025

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

<b>Name of Authority:</b>	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

<b>Preparer's Name:</b>	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>	856-435-6200	<i>Fax:</i>	(856) 454-3086
<i>E-mail:</i>	<a href="mailto:mcragin@bowman.cpa">mcragin@bowman.cpa</a>		

<b>Chief Executive Officer*</b>	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>	<a href="mailto:jacton@scianj.org">jacton@scianj.org</a>		

<b>Chief Financial Officer*</b>	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>	<a href="mailto:jacton@scianj.org">jacton@scianj.org</a>		

<b>Name of Auditor:</b>	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>	856-435-6200	<i>Fax:</i>	
<i>E-mail:</i>	<a href="mailto:mcragin@bowman.cpa">mcragin@bowman.cpa</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Salem County Improvement Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

29

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:

\$ 863,961.32

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, 2025 to December 31, 2025**

**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, 2025 to December 31, 2025**

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, 2025 to December 31, 2025**

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

9. Compensation is based on economy/inflation, position, experience, longevity and performance review.
10. The Authority provided food for training, safety and honorary recognition luncheons held during 2023 at a cost of \$1,351.39.
11. The Authority paid for travel expenses of \$89.78 to D. Foster, R. Norton & C. Garton for mileage 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, 2025 to December 31, 2025**

*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, 2025 to December 31, 2025**

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			
			Commissioner	Key Employee Officer	Highest Compensated	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)
1 Susan Bestwick	Chairperson	3	X							\$ -
2 Lewis Schneider	Vice Chairperson	3	X							\$ -
3 Barry Davis	Board Secretary	3	X							\$ -
4 Laura Crane	Treasuer	3	X							\$ -
	Alternate									
5 Michael Bercute	Secretary/Treasurer	3	X							\$ -
6 Julie Acton	Executive Director	35		X		\$ 59,611.79		\$ 1,200.00	\$ 24,497.18	\$ 85,308.97
7 Parker Smith	Landfill Manager	40		X		\$ 84,354.35			\$ 13,139.97	\$ 97,494.32
8										\$ -
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										\$ -
<b>Total:</b>						\$ 143,966.14	\$ -	\$ 1,200.00	\$ 37,637.15	\$ 182,803.29

## Schedule of Health Benefits - Detailed Cost Analysis

Salem County Improvement Authority

For the Period: January 01, 2025 to December 31, 2025

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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	3	15,920.52	47,761.56	3	13,843.92	41,531.76	6,229.80	15.0%
Parent & Child		-	-		-	-	-	
Employee & Spouse (or Partner)	2	31,589.93	63,179.86	2	27,469.44	54,938.88	8,240.98	15.0%
Family	4	39,330.51	157,322.04	4	34,200.48	136,801.92	20,520.12	15.0%
Employee Cost Sharing Contribution (enter as negative - )			39,547.64			34,945.82	4,601.82	13.2%
<b>Subtotal</b>	<b>9</b>		<b>307,811.10</b>	<b>9</b>		<b>268,218.38</b>	<b>39,592.72</b>	<b>14.8%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>			<b>-</b>			<b>-</b>	<b>-</b>	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	1	5,722.88	5,722.88	1	4,976.40	4,976.40	746.48	15.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>	<b>1</b>		<b>5,722.88</b>	<b>1</b>		<b>4,976.40</b>	<b>746.48</b>	<b>15.0%</b>
<b>GRAND TOTAL</b>	<b>10</b>		<b>313,533.98</b>	<b>10</b>		<b>273,194.78</b>	<b>40,339.20</b>	<b>14.8%</b>

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  
ACCUMULATED ABSENCE LIABILITY**

If no accumulated absences, check this box:

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
Acton, Julie	41.93	\$10,303.22	5.36	\$1,316.42									x
Foster, David	75.61	\$16,147.50										x	
Foster, Lisa	10.75	\$1,625.00										x	
Gamber, Michele	25.39	\$4,999.92	4.82	\$949.35								x	
Garton, Casie	37.82	\$6,233.02	3.25	\$535.60								x	
Griffith, Joseph	14.21	\$1,705.22	5.71	\$685.52								x	
Hinman, Brittany	0.43	\$54.90										x	
Ives, Craig	155.93	\$16,147.50										x	
Kearney, Aidan	0.57	\$60.84										x	
Kearney, Sandra	1.39	\$183.78										x	
LeDrew, Joseph	34.89	\$4,995.77										x	
Norton, Robert	195.14	\$16,147.50										x	
Sauders, Darryl	4.86	\$517.17										x	
Shipman, Keith	17.86	\$1,901.37										x	
Smith, Parker	11.04	\$3,285.64	3.43	\$1,020.78									x
Waddington, Bert	0.57	\$60.84										x	
Washington, Sherry	1.00	\$140.61										x	
Wood, David	173.79	\$16,147.50										x	
Young, Ethan	2.29	\$292.81										x	
<b>TOTALS (THIS PAGE ONLY)</b>	805.47	\$100,950.12	22.57	\$4,507.67	-	\$0.00	-	\$0.00	-	\$0.00			

# Schedule of Shared Service Agreements

Salem County Improvement Authority

For the Period: January 01, 2025 to December 31, 2025

If no shared services, check this box:

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

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

**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, 2023

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.

October 10, 2024  
Date

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

**Appendix to Budget Document**