

State of New Jersey
Office of the Inspector General

Mary Jane Cooper, Inspector General



Summary and Analysis
of
State Authorities' Employee Benefits

October 23, 2006



State of New Jersey

OFFICE OF THE INSPECTOR GENERAL
PO Box 208
TRENTON NJ 08625-0208

JON S. CORZINE
Governor

MARY JANE COOPER
Inspector General

October 23, 2006

Honorable Jon S. Corzine
Governor, State of New Jersey
State House
P.O. Box 001
Trenton, New Jersey 08625-0001

Dear Governor Corzine:

Executive Order No. 41 (Governor Richard J. Codey) directed the Office of the Inspector General (OIG) to "assess the internal controls that are in place at every authority and make recommendations concerning what uniform practices and procedures should be established for all State authorities." Contemporaneously with Executive Order No. 41 (Codey), the Governor's Authorities Unit provided a list of authorities that should be included in the review.

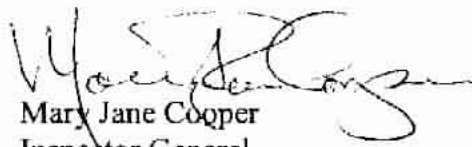
In order to undertake the mandate of Executive Order No. 41 (Codey), OIG requested and received a variety of documents from the authorities in fall 2005. The OIG review of the authorities is extensive, ongoing and is following two tracks. The first track consists of an in depth and detailed review of each specific authority, while the second track consists of an across the board review of significant practices and procedures.

The current report is the result of work in the second track. OIG's review of the aforementioned documents revealed that the benefits provided to authority employees often varied from the benefits provided to employees of State departments, and in most cases where there was a difference, the authority benefits were better than those afforded to apparently similarly situated non-authority State employees. There were also differences in the benefits provided to apparently similarly situated employees of various authorities. Some of the authority benefits are the result of their enabling legislation, while others are the result of in-house policies and procedures. Therefore, this office recommends that, to the extent possible and appropriate, consideration be given to establishing policies of the authorities consistent with those of the state.

OIG also learned that unlike the benefits for non-authority State employees, there was no central listing of the benefits afforded authority employees. OIG has compiled a summary of authority employee benefits policies -- including policies for leave, entertainment and travel, assignment of equipment, health benefits, retirement, and salary ranges -- as taken from the documentation provided by the authorities in fall 2005. In May and June 2006, OIG contacted the authorities to determine whether there were changes in the benefits reported earlier, and if there were, those changes that were documented by the authorities were included in the summary. To the extent that any of the listed benefits have changed since our last inquiry, those changes will be captured as a result of disclosures of benefit changes hereby requested from the authorities and will be included in a central listing of authority benefits. This listing will be maintained and updated annually each calendar year on OIG's website.

I am available to discuss this report with you at any time.

Respectfully yours,



Mary Jane Cooper
Inspector General

cc: Senate President Richard J. Codey, New Jersey State Senate
Speaker Joseph J. Roberts, Jr., New Jersey State Assembly
Ken Zimmerman, Chief Counsel, Office of the Governor
Matthew Boxer, Director of the Authorities Unit
Executive Director, Director or Chair for their respective Authorities

STATE OF NEW JERSEY AUTHORITY BENEFITS REVIEW

ANALYSIS AND OBSERVATIONS

Executive Order No. 41 (Governor Richard J. Codey) directed the Office of the Inspector General (OIG) to “assess the internal controls that are in place at every authority and to make recommendations concerning what uniform practices and procedures should be established for all State authorities.” Contemporaneously with Executive Order No. 41 (Codey), the Governor’s Authorities Unit provided a list of authorities that should be included in the review.

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Attached are 3 spreadsheets: (i) Employee Benefits (host department, personnel, number of employees, salary information, Public Employees’ Retirement System [PERS] and health benefits); (ii) Equipment, Travel and Miscellaneous Information (vehicles, travel and entertainment policy and cellular phone policy); and (iii) Authority Salary Review (chief position, middle manager and executive assistant). In addition, a supplemental document is attached which sets forth in more detail some of the observations noted in the spreadsheets pertaining to each authority.

For ease of reference, after the following Authority overview sections, the remaining document is grouped by subjects to represent the accompanying spreadsheets.

Host Departments:

For the purpose of this review, a “host department” is the department in which the authority is housed as per their enabling legislation. Some authorities rely heavily on their hosts to provide administrative, budget and financial assistance, as well as mirror their host department’s policies and procedures, while some authorities are managed independently. The level of interaction and control of the host department over the authority is dependent on their enabling legislation.

Department of Agriculture (1 authority)

- State Agriculture Development Committee

Department of Community Affairs (5 authorities)

- Council on Affordable Housing
- NJ Housing and Mortgage Finance Agency
- NJ Meadowlands Commission
- NJ Redevelopment Authority
- NJ Sports and Exposition Authority

Department of Environmental Protection (4 authorities)

- Highlands Water Protection and Planning Council
- NJ Environmental Infrastructure Trust
- NJ Water Supply Authority
- Pinelands Commission

Department of Law and Public Safety (4 authorities)

- Legalized Games of Chance Control Commission
- NJ Election Law Enforcement Commission
- NJ Executive Commission on Ethical Standards (now State Ethics Commission)
- NJ Racing Commission

Department of Health and Senior Services (1 authority)

- NJ Health Care Facilities Financing Authority

New Jersey Institute of Technology (1 authority)

- North Jersey Transportation Planning Authority

Department of State (4 authorities)

- Higher Education Student Assistance Authority
- NJ Cultural Trust
- NJ Public Broadcasting Authority
- NJ State Museum Board

Department of Transportation (5 authorities)

- NJ Motor Vehicle Commission
- NJ Transit
- NJ Transportation Trust Fund

- NJ Turnpike Authority
- South Jersey Transportation Authority [SJTA has 1 “in but not of” authority]
 - South Jersey Transportation Planning Organization

Department of Treasury (13 authorities)

- Atlantic City Convention Center Authority
- Capital City Redevelopment Corporation
- Casino Control Commission
- Casino Reinvestment Development Authority
- Garden State Preservation Trust
- NJ Building Authority
- NJ Commerce, Economic Growth and Tourism
- NJ Development Authority
- NJ Economic Development Authority [NJEDA has 2 “in but not of” authorities]
 - NJ Schools Construction Corporation
 - State Economic Recovery Board for Camden
- NJ Educational Facilities Authority
- NJ Urban Enterprise Zone
- South Jersey Port Corporation
- State Lottery Commission

No host department (4 authorities)

- NJ State House Commission
- North Jersey District Water Supply Commission
- Passaic Valley Sewerage Commission
- University of Medicine and Dentistry of New Jersey

Number of Employees:

12,000 plus employees (2 authorities)

- NJ Transit – approximately 13,063 employees
- University of Medicine and Dentistry of New Jersey – 12,318 non-faculty employees

2,000 to 3,500 employees (2 authorities)

- NJ Motor Vehicle Commission – 2,933 employees
- NJ Turnpike Authority – 3,414 employees

301 to 700 employees (3 authorities)

- Casino Control Commission – 353 employees
- Passaic Valley Sewerage Authority – 680 employees
- South Jersey Transportation Authority – 525 employees

201 to 300 employees (4 authorities)

- Higher Education Student Assistance Authority – 236 employees
- NJ Housing and Mortgage Finance Agency – 243 employees
- NJ School Construction Corporation – 245 employees
- NJ Sports and Exposition Authority – 210 employees

101 to 200 employees (9 authorities)

- NJ Commerce, Economic Growth and Tourism – 112 employees
- NJ Economic Development Authority – 145 employees
- NJ Meadowlands Commission – 119 employees
- NJ Public Broadcasting Authority – 178 employees
- NJ Racing Commission – 136 employees
- NJ Water Supply Authority – 128 employees
- North Jersey District Water Supply Commission – 170 employees
- South Jersey Port Corporation – 133 employees
- State Lottery Commission – 174 employees

51 to 100 employees (3 authorities)

- Atlantic City Convention Center Authority – 73 employees
- NJ Election Law Enforcement Commission – 74 employees
- Pinelands Commission – 60 employees

11 to 50 employees (13 authorities)

- Casino Reinvestment Development Authority – 29 employees
- Council on Affordable Housing – 21 employees
- Highlands Water Protection and Planning Council – 18 employees
- Legalized Games of Chance Control Commission – 21 employees
- NJ Educational Facilities Authority – 17 employees
- NJ Environmental Infrastructure Trust – 13 employees
- NJ Executive Commission on Ethical Standards – 13 employees
- NJ Health Care Facilities Financing Authority – 26 employees
- NJ Redevelopment Authority – 16 employees
- NJ State Museum Board – 26 employees
- NJ Urban Enterprise Zone – 12 employees
- North Jersey Transportation Planning Authority – 39 employees
- State Agriculture Development Committee – 31 employees

1 to 10 employees (6 authorities)

- Capital City Redevelopment Corporation – 1 employee
- Garden State Preservation Trust – 3 employees
- NJ Building Authority – 9 employees
- NJ Cultural Trust – 4 employees
- NJ State House Commission – 1 part time secretary
- South Jersey Transportation Planning Organization – 10 employees

0 employees (3 authorities)

- NJ Development Authority - staffed by the NJ Economic Development Authority
- NJ Transportation Trust Fund - made up of employees of the Department of Transportation, Department of Labor, and the Department of Treasury
- State Economic Recovery Board for Camden - staffed by the NJ Economic Development Authority

Salary Ranges:

To better understand the statistical data and analysis as to this issue, the following is a listing of salaries and/or salary ranges for various State positions. This compilation can be used to compare salary data for the various authorities.

As the chief executive, the Governor’s salary is \$175,000 and the salaries of Cabinet members are \$141,000. In addition, there is a wide range of salaries for several State positions, including but not limited to, the following classifications: assistant commissioner, chief of staff, account finance analyst, account finance manager, government representative, confidential secretary, and confidential assistant. The salary ranges and median information provided to OIG by the Department of Personnel follows:

| | | |
|--------------------------------|------------------------|--------------------------|
| • Assistant Commissioner: | \$104,000 to \$125,949 | Median salary: \$120,000 |
| • Chief of Staff: | \$95,573 to \$126,000 | Median salary: \$120,000 |
| • Account Finance Analyst 3 | \$60,350 to \$76,555 | Median salary: \$64,445 |
| • Account Finance Analyst 2 | \$50,661 to \$60,797 | Median salary: \$52,130 |
| • Account Finance Manager 3 | \$77,026 to \$93,186 | Median salary: \$90,000 |
| • Government Representative 1: | \$30,600 to \$126,000 | Median salary: \$85,739 |
| • Government Representative 2: | \$29,651 to \$115,000 | Median salary: \$62,628 |
| • Government Representative 3: | \$29,130 to \$120,000 | Median salary: \$52,020 |
| • Confidential Assistant: | \$35,000 to \$125,000 | Median salary: \$78,030 |
| • Confidential Secretary: | \$33,363 to \$125,000 | Median salary: \$65,304 |

Following are the number of authority employees working in various salary ranges:

- Over \$200,000 salary – 24 employees [includes 22 University of Medicine and Dentistry of New Jersey (“UMDNJ”) non-faculty employees]
 - The highest salary at an authority is the Interim UMDNJ President who has a 6 month contract that has the ability to be increased to a year contract with an annual salary of \$525,000 per year.
 - NJ Transit Executive Director’s salary is \$288,915.
 - Passaic Valley Sewerage Authority Executive Director’s salary is \$235,631.
- Between \$100,000 to \$200,000 salary – 806 employees [includes 357 UMDNJ non-faculty employees]
- Between \$60,000 to \$100,000 salary – 2,119 employees [includes 1,442 UMDNJ non-faculty employees]

Bonuses:

Employees who are union members may have bonuses negotiated into their contracts. Other bonuses have been provided for “exceptional work” to some authority employees. The following authorities provided bonuses to their employees:

- Casino Control Commission – some bonuses given to union employees
- NJ Housing and Mortgage Finance Agency – procedure for taxing bonuses was noted, but no specific reporting of bonuses given
- NJ Meadowlands Commission – 4 bonuses totaling \$14,000 were awarded in 2005
- NJ Redevelopment Authority – bonuses given in 2004 to 13 employees totaling \$16,231.88
- NJ Sports and Exposition Authority – special merit increases and profit sharing based on the employee’s salary are available to employees
- NJ Water Supply Authority - employees making under \$34,000 receive a bonus ranging from \$5 to \$120

EMPLOYEE BENEFITS:

There are two categories of State employees: classified (civil servant) and unclassified (non-civil servant). Classified employees are protected under civil service rules pursuant to Title 11A. Unclassified employees are those who work “at the pleasure of” and who have no civil service protection.

The following section lists the State employee benefits and then the authority which deviated from the State policy, if any. The State employee benefits are pursuant to the 2005 Compensation Compendium from the Department of Personnel.

Personnel Management Information System

The Personnel Management Information System (PMIS) is the payroll and administrative system utilized by the Department of Personnel. Authorities that operate under this system are subject to the Department of Personnel approval authority and to civil service rules. There are some authorities who are part of PMIS through their host departments, while other authorities are directly and independently governed by the Department of Personnel. The authorities independently governed by the Department of Personnel are:

- Casino Control Commission
- Higher Education Student Assistance Authority
- Highlands Water Protection and Planning Council
- NJ Election Law Enforcement Commission
- NJ Environmental Infrastructure Trust
- NJ Motor Vehicle Commission
- NJ Public Broadcasting Authority
- NJ State Museum Board
- State Agriculture Development Committee
- State Lottery Commission

Retirement

According to the 2005 Compensation Compendium from the Department of Personnel, retirement plans for State workers include: Public Employees' Retirement System (PERS), Teachers' Pension and Annuity Fund; Police and Firemen's Retirement System; State Police Retirement System; Judicial Retirement System; and the Alternate Benefit Program. All of the authorities are in PERS, except for the following:

- NJ Development Authority: Authority has no employees and therefore is not part of PERS.
- NJ Transit: Authority has approximately 5% of its employees in PERS. The remaining employees are in (i) New Jersey Transit Retirement System; (ii) New Jersey Transit Employees' Retirement Plan or (iii) Railroad Retirement System.
- NJ Transportation Trust Fund: Authority has no paid employees and therefore is not part of PERS.
- North Jersey Transportation Planning Authority: Authority has 4 employees who are in PERS because they began working prior to 1993 and are grandfathered into PERS. Employees who began work post 1993 are in a 401(k) plan.
- State Economic Recovery Board for Camden: Authority has no employees and therefore is not part of PERS.

Holidays

State policy:

The State observes 13 holidays per year. They are: New Year's Day; Martin Luther King, Jr. Day; Lincoln's Birthday; Washington's Birthday; Good Friday; Memorial Day; Independence Day; Labor Day; Columbus Day; Election Day; Veteran's Day; Thanksgiving; and Christmas Day.

Deviations from State policy:

- NJ Economic Development Authority: According to documented policy, the Executive Director may declare additional holidays.
- NJ School Construction Corporation: According to documented policy, other special holidays may be declared and the CEO may approve early dismissal on day preceding holiday.
- North Jersey Transportation Planning Authority (NJTPA): According to documented policy, the week between Christmas and New Year's Day is a paid holiday. [NJTPA is "in but not of" the New Jersey Institute of Technology (NJIT)].
- Passaic Valley Sewerage Authority: According to documented policy, employees receive 13 holidays, plus the day after Thanksgiving and ½ day prior to Christmas and New Year's Day.
- South Jersey Transportation Authority and South Jersey Transportation Planning Organization: According to documented policy, union employees are provided a total of 16 holidays.

Administrative Leave

State policy:

- Accrue ½ day per month during initial calendar year, up to a maximum of 3 days.
- Then on January 1st, employee is annually credited with 3 days per year.
- Unused administrative leave time does not accumulate from year to year, and unused days will be forfeited at the end of the year.

Deviations from State policy:

- Atlantic City Convention Center Authority only provides 2 administrative leave days.
- South Jersey Transportation Authority and South Jersey Transportation Planning Organization union employees receive 4 administrative leave days.

Vacation

State vacation policy:

Classified employees:

- Accrue 1 vacation day per month during initial calendar year of employment.
- Then on January 1st, employees are annually credited with 12 days per year.
- After 5 years of service, employees are credited with 1 day per year in addition to the 12 days.
- After 12 years of service, employees are credited with 20 days.
- After 20 years of service, employees are credited with 25 days.

Unclassified employees:

Employees have vacation leave entitlements based on a plan specific to that department. Each department may vary amount of days, but need the approval of the Commissioner of the Department of Personnel. The standard is 20 days of vacation time that does not increase with the years of employment.

Classified and Unclassified employees:

- A year of vacation time may be carried over into next year.
- Employees are paid for unused days upon termination or retirement.
- Although employee receives vacation days on January 1st; vacation days still are “earned” as set forth above. As such, in the event of an employee expending all one’s vacation days and then leaving State employment prior to year’s end, the vacation time will be paid back to the State on a pro rata basis.

Deviations from State vacation policies:

For the purpose of this review, the deviations with State vacation policies as noted below are in comparison to the benefits afforded unclassified State employees.

- NJ Economic Development Authority: The employees’ vacation days differ depending on said employee’s position.
 - CEO and COO: Upon hire, receive 25 days

- Senior vice presidents:
 - i. 0 to 5 years – 20 days
 - ii. 5 years plus – 25 days
 - Directors:
 - i. 0 to 10 years – 20 days
 - ii. 10 years plus – 25 days
 - Other employees:
 - i. 0 to 5 years – 15 days
 - ii. 5 to 10 years – 17 days
 - iii. 10 to 15 years – 20 days
 - iv. 15 years plus – 25 days
- NJ Educational Facilities Authority: Executive Directors and Chiefs are credited with 22 vacation days. In addition, employees may carry over 2 years of vacation into the next year.
 - NJ Housing and Mortgage Finance Agency: Employees may carry over 2 years of vacation into the next year, up to maximum of 50 days.
 - NJ Meadowlands Commission: Employees may carry over 2 years vacation time into the next year.
 - North Jersey Transportation Planning Authority: The professional staff is entitled to 20 days per year and may carry over a maximum of 25 vacation days into the following year.
 - Pinelands Commission: Vacation leave may be accumulated provided that no more than 30 days are carried over from 1 year to next.
 - South Jersey Port Corporation: Union employees can carry over up to 3 years of vacation days into the following year.
 - South Jersey Transportation Authority and South Jersey Transportation Planning Organization: Based on years of continuous service, vacation days accrue as follows:
 - Less than 1 year – 1 day per month
 - 1 to 7 years – 12 days
 - 8 to 10 years – 15 days
 - 11 to 15 years – 20 days
 - 16 to 19 years – 23 days
 - 20 to 22 years – 25 days
 - 25th year – 27 days
 - 26 to 28 years – 28 days
 - Over 28 years – 30 days
 - There are 6 Authorities that offer employees a more generous “cash in” policy and are permitted to cash in unused vacation time at the end of each year. The 6 Authorities are:
 - Atlantic City Convention Center Authority: Depending on length of service, employees can cash in between 5 to 10 vacation days.

- NJ Transit: Non-agreement employees may cash in unused vacation days up to the maximum of ½ the employee’s vacation allowance. A maximum of 10 days may be cashed in.
- NJ Turnpike Authority: Employees, whose vacation allowances increase with years of service with more than 15 days, may cash in unused vacation days (up to 15 days) or accumulate them.
- South Jersey Port Corporation: Depending on length of service, non-union employees can cash in between 5 to 10 vacation days. However, non-union employees with less than 1 year accumulated are not entitled to carry over any vacation days; while those employees with 2 to 5 years may carry over only 5 of their 10 vacation days; and those employees with more than 6 years, must use at least 10 of their 15 vacation days.
- South Jersey Transportation Authority and South Jersey Transportation Planning Organization: Depending on length of service, employees can cash in between 5 to 15 vacation days.

Sick Leave

State sick leave policy:

- Accrue 1 day per month during initial calendar year of employment.
- Then on January 1st, employee is annually credited with 15 days per year.
- Unused sick time accumulates with no limit.
- Upon retirement, employee receives ½ pay for unused sick time, up to a maximum of \$15,000.

Deviations from State sick leave policy:

- South Jersey Transportation Authority and South Jersey Transportation Planning Organization: An employee who retires and is immediately eligible to receive pension benefits under PERS or Police and Fire Retirement System shall receive payment for unused sick leave up to a maximum of \$17,500.
- There are 6 authorities that offer employees a more generous “cash in” policy and are permitted to cash in unused sick time at the end of each year. The 6 authorities are:
 - Atlantic City Convention Center Authority: Employees may not accumulate sick time from year to year, but may depending on length of service, cash in between 5 to 10 sick days.
 - NJ Turnpike Authority: Depending on length of service, employees can cash in between 5 to 10 sick days.
 - Passaic Valley Sewerage Authority: Depending on length of service, employees can cash in up to 6 sick days.
 - South Jersey Port Corporation: Employee’s sick time does not accumulate from year to year, so unused sick days are paid to the employees at 50% of the employee’s hourly rate.
 - South Jersey Transportation Authority and South Jersey Transportation Planning Organization: Depending on years of service and sick time used, employees may be eligible to cash in a maximum of 5 to 10 sick days.

Health Benefits Policy

State policy:

Pursuant to the 2005 Compensation Compendium from the Department of Personnel, the health benefits for State employees are administered through the Department of Treasury, Division of Pensions and Benefits. State employees are entitled to their choice of medical coverage, include contributory and non-contributory plans: traditional indemnity; managed care/point of service; or health maintenance organizations. The choices offered for dental care are voluntary and contributory. Prescription drug benefit program is a non-contributory plan that offers payment for certain prescription drugs subject to deductible amount.

Deviations from State Health Benefit Program (SHBP):

All of the authorities are completely in the SHBP, except for the following 16 authorities:

- Atlantic City Convention Center Authority: Authority participates in SHBP for medical, but no dental, prescription or vision coverage is provided.
- NJ Development Authority: Authority has no employees and does not participate in SHBP.
- NJ Economic Development Authority: Authority participates in SHBP, including prescription drug program and short term insurance, but is in the NJ Economic Development Authority's vision and long term disability programs.
- NJ Educational Facilities Authority: Authority participates in SHBP, including prescription drug program, but is in the NJ Economic Development Authority's dental, vision and long term and short term disability programs.
- NJ Health Care Facilities Financing Authority: Authority participates in SHBP, including prescription drug program, but is in the NJ Economic Development Authority's dental and vision programs.
- NJ Meadowlands Commission: Commission participates in SHBP, but uses the NJ Meadowlands Commission's self insured eye care program.
- NJ Sports and Exposition Authority: Health benefits are provided by Blue Cross and Blue Shield of New Jersey and Delta Dental of New Jersey for dental benefits.
- NJ Transit: Health benefits are different from State benefits because coverage depends on whether employee is an agreement or non-agreement employee.
- NJ Transportation Trust Fund: Authority has no employees and does not participate in SHBP.
- NJ Turnpike Authority: Authority is not in SHBP, but its program mirrors it, using Horizon Blue Cross and Blue Shield.
- Passaic Valley Sewerage Authority: PVSC employees participate in the SHBP, but PVSC provides dental, optical, chiropractic and prescription drug coverage that is run by the union. PSVC, at its own cost, makes available once per year tetanus and hepatitis B inoculations.
- Pinelands Commission: Commission participates in SHBP for medical, but there is no dental, prescription or vision programs provided.
- South Jersey Port Corporation (SJPC): For employees hired prior to December 31, 1990, SJPC Group Health insurance (major medical and dental care) is

provided at no cost. For employees hired after December 31, 1990, but before December 30, 2000, the same coverage is provided except all medical claims are subject to a deductible and co-insurance provision. For employees hired after December 30, 2000, the same coverage is provided, but employee must contribute \$25 each week.

- South Jersey Transportation Authority and South Jersey Transportation Planning Organization: Authorities' health benefits are more generous than SHBP. Employees and retirees are given the option of either medical benefit waivers or cash in lieu of same. (State employees are prohibited from such waivers).
- State Economic Recovery Board for Camden: Authority has no employees and therefore does not participate in the SHBP.

EQUIPMENT:

State Vehicles

Vehicles are provided to some authorities through the State. There are 34 authorities that have State vehicles and 11 authorities that do not have State vehicles. The 11 authorities without State vehicles are as follows:

- Atlantic City Convention Center Authority
- Capital City Redevelopment Corporation
- Council on Affordable Housing
- Garden State Preservation Trust
- NJ Cultural Trust
- NJ Development Authority
- NJ Election Law Enforcement Authority
- NJ Executive Commission on Ethical Standards
- NJ State House Commission
- NJ Transportation Trust Fund
- State Economic Recovery Board for Camden

Vehicle Allowance

Some authorities provide monthly vehicle allowances to their employees for usage of their personal cars. The authorities providing this are:

- NJ Economic Development Authority offers a \$400 monthly car allowance for certain officers and \$500 monthly allowance for the Director of Real Estate. These vehicle allowance programs were rescinded on September 16, 2004, but the 8 employees receiving the benefit as of that date were allowed to continue receiving it. As those employees leave the position the benefit is ended for the position. There are currently only 4 employees remaining who still receive this benefit.
- The University of Medicine and Dentistry of New Jersey had a policy providing \$500 per month to Vice Presidents as a vehicle allowance. This policy was recently rescinded.

Cellular Phones

State cellular phone policy:

Department of Treasury, Circular Letter No. 04-06-OIT, Assignment and Use of Cellular Wireless Devices, effective January 12, 2004, addresses the use of cellular wireless technology for conducting business of the State. Included within this Circular Letter is the requirement that the State be reimbursed for any personal use of the State issued equipment by the employee. The costs for minutes and usage will be determined at rate established by the Office of Information Technology on a periodic basis.

Cellular phone policies adhered to:

- There are 20 authorities that follow Circular Letter 04-06-OIT or a State department's policy, including but not limited to Department of Treasury or Department of State, to administer the use of State cellular phones.

- There are 23 authorities that follow their own in house policy and/or modification of State or departmental regulation. They are:
 - Atlantic City Convention Center Authority
 - Casino Reinvestment Development Authority
 - Higher Education Student Assistance Authority
 - NJ Commerce, Economic Growth and Tourism
 - NJ Development Authority
 - NJ Economic Development Authority
 - NJ Educational Facilities Authority
 - NJ Health Care Facilities Financing Authority
 - NJ Housing and Mortgage Finance Agency
 - NJ Redevelopment Authority
 - NJ Schools Construction Corporation
 - NJ Sports and Exposition Authority
 - NJ Transit
 - NJ Turnpike Authority
 - NJ Water Supply Authority
 - North Jersey District Water Supply Commission
 - North Jersey Transportation Planning Authority
 - Passaic Valley Sewerage Commission
 - South Jersey Port Corporation
 - South Jersey Transportation Authority
 - South Jersey Transportation Planning Organization
 - State Economic Recovery Board for Camden
 - University of Medicine and Dentistry of NJ

- There are 2 authorities that offer no cellular phone reimbursement. They include:
 - Capital City Redevelopment Corporation
 - NJ State House Commission

Deviations from State cellular phone policy:

- Casino Reinvestment Development Authority: Employees are reimbursed for cellular phone usage at \$.41, even if they did not incur any out of pocket expenses.
- NJ Economic Development Authority: Employee showing 50 % business usage per month on personal cellular phone may be eligible to receive an allowance up to \$35 per month.
- NJ Schools Construction Corporation: Based on business needs, SCC may provide employees with a cellular phone or provide them with a monthly allowance up to \$35.
- NJ Transit: Employees are required to reimburse NJ Transit for any overage due to their personal use, in excess of \$5.
- NJ Turnpike Authority: Employees must reimburse the authority for personal calls in excess of \$5.

TRAVEL AND ENTERTAINMENT

Automobile Mileage Reimbursement

State mileage reimbursement policy:

Department of Treasury, Circular Letter No. 01-02-OMB, Automobile Mileage Reimbursement Rate, effective July 1, 2000, sets forth that any employee who uses personal vehicle for official State business may be reimbursed for mileage. The reimbursement rate was set with this circular letter at \$.31 per mile. Currently the federal Internal Revenue Service rate is \$.445 per mile.

Deviations from State policy:

There are 14 authorities that use the federal rate for reimbursement. They are:

- Atlantic City Convention Center Authority
- Casino Reinvestment Development Authority
- NJ Economic Development Authority
- NJ Environmental Infrastructure Trust
- NJ Health Care Facilities Financing Authority
- NJ School Construction Corporation
- NJ Transit
- NJ Turnpike Authority
- North Jersey Transportation Planning Authority
- Passaic Valley Sewerage Authority
- South Jersey Port Corporation
- South Jersey Transportation Authority
- South Jersey Transportation Planning Organization
- University of Medicine and Dentistry of New Jersey

There is 1 authority that has an in house policy that allows a \$.36 per mile reimbursement rate:

- NJ Housing and Mortgage Finance Agency

There is 1 authority that has a \$.42 per mile reimbursement rate set by the Commission:

- NJ Meadowlands Commission

There is 1 authority that uses both federal and State mileage reimbursement rates:

- Higher Education Student Assistance Authority: Authority is funded with both federal and State money and uses the State regulations for State funded travel and federal regulations for federally funded travel.

Travel and Entertainment Regulations

State travel policy:

Department of Treasury, Circular Letter 06-02-OMB, Travel Regulations, effective August 1, 2005, establishes the standards for State employees traveling on State business. This Circular Letter provides for types of travel, approval procedures, funds for travel, travel methods (air, rail, personal and State-owned vehicles), subsistence allowance in overnight travel and no overnight travel scenarios.

- If State business results in overnight travel, subsistence is allowed in the following parameters:
 - Per diem reimbursement for lodging and meals will be at actual reasonable costs, not to exceed federal per diem rates.
 - If per diem reimbursements are not set forth in the current year's Federal Register, the maximum per diem is \$31 for meals (\$6 breakfast, \$6 lunch, \$16 dinner and \$3 refreshments) and \$60 for lodging.
- If State business does not result in overnight travel or the employee is assigned to work beyond a normal day (at least more than 3 hours) reimbursements are \$5 for breakfast, \$7 for lunch, \$10 for dinner and \$5 for midnight breakfast.
- This regulation lists prohibited expenditures including receptions for retirement or awards and reimbursement for alcoholic beverages.

Also, governing State travel is a directive from former Governor Richard J. Codey issued on November 29, 2004, which established a moratorium on out of State travel and in State travel that includes an overnight stay. The Governor's directive also required each of the authorities to adopt a similar travel policy. This directive supplements the current travel regulations that are in place.

Deviations from State travel and entertainment policy:

The following authorities provide for a more generous travel and entertainment policy:

- Atlantic City Convention Center Authority allows \$70 per day for meal reimbursements.

- NJ Development Authority allows \$6 for breakfast, \$15 for lunch, \$25 for dinner and \$10 for refreshments. [Follows NJ Economic Development Authority policy]
 - NJ Economic Development Authority allows \$6 for breakfast, \$15 for lunch, \$25 for dinner and \$10 for refreshments.
 - NJ Health Care Facilities Financing Authority allows \$25 per day if employee works over 10 hours.
 - NJ Meadowlands Commission allows \$8 for breakfast, \$12 for lunch, and \$25 for dinner.
 - NJ Redevelopment Authority allows \$6 for breakfast, \$15 for lunch, \$25 for dinner and \$10 for refreshments.
 - NJ Schools Construction Corporation permits \$6 for breakfast, \$15 for lunch, \$25 for dinner and \$10 for refreshments.
 - NJ Transit allows \$8 for breakfast, \$10 for lunch, and \$22 for dinner.
 - NJ Turnpike allows \$7 for breakfast, \$9 for lunch, and \$19 for dinner.
 - NJ Water Supply Authority allows \$5 for breakfast, \$6.50 for lunch and \$13.50 for dinner. During overtime work the permissible limits are \$2.50 for breakfast, \$3.50 for lunch, \$7.50 for dinner and \$2.50 for a midnight breakfast.
 - North Jersey Transportation Planning Authority employees, if working overtime, can receive a maximum of \$7.50 per meal.
 - Passaic Valley Sewerage Authority employees receive overtime meal reimbursements of \$5 for breakfast, \$7.50 for lunch and \$15 for dinner.
 - State Economic Recovery Board for Camden allows \$6 for breakfast, \$15 for lunch, \$25 for dinner and \$10 for refreshments. [Follows NJ Economic Development Authority policy]
 - University of Medicine and Dentistry of New Jersey allows \$9 for breakfast, \$11 for lunch and \$25 for dinner.
- NJ Schools Construction Corporation (SCC) allows for expenses incurred in connection with travel by a spouse that accompanies an employee on behalf of the SCC will be reimbursed when presence of spouse serves a bona fide business purpose, with prior supervisory approval. As of October 6, 2006, the SCC was in the process of revising this policy. To date, no approvals have been given and therefore, no reimbursements have been made under this policy. The CEO mandated that until this policy is revised, requests for reimbursement for spouse's travel will not be made.
 - Atlantic City Convention Center Authority policy states that employees are prohibited from having more than 2 alcoholic beverages while conducting authority business with a customer. Employees can submit for reimbursement for same.
 - There are 2 authorities who do not provide any travel or entertainment reimbursement. They include:
 - Capital City Redevelopment Corporation
 - NJ State House Commission

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|---|-------------------------|------------------------------|--|--------------------|---|--|---|
| Atlantic City Convention Center Authority | Treasury | 73 | Max: \$167,748 - 4 over \$100K (\$107K, \$119, \$135, and \$167) then \$84K. | Yes. | Several differences found in regard to vacation and sick time, and administrative leave. See attached memo. | Participates in State Health Benefits Program, but no dental, vision or prescription provided. | Compensation is in budget prepared by Treasury; has not had an Exec Dir for the last 5 yrs. |
| Capital City Redevelopment Corporation | Treasury | 1 | Max: \$80,000 (proposed) - Secretary salary \$33,000. | Yes. | N/A. | State Health Benefits Program. | On PMIS: Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. |
| Casino Control Commission | Treasury | 353 | Max: \$125,000 - 13 above \$100K, 13 b/w \$90-100K, 36 below \$40K. | Yes. | Some bonuses given to union employees. See attached memo. | State Health Benefits Program. | Payroll system is ADP. Works with Governor's Authorities Unit, Treasury, and other State agencies to guarantee compliance with government requirements. |
| Casino Reinvestment Development Authority | Treasury | 29 | Max: \$137,500 - 6 above \$100K, 5 b/w \$80-100K, 7 below \$40K. | Yes. | Employees not allowed to cash in sick time upon retirement or termination. | State Health Benefits Program. | Follows all State rules & regulations (job descriptions from DOP), all employees are in the unclassified service of Civil Service. |
| Council on Affordable Housing | Community Affairs | 21 | Max: \$92,363 - 1 at \$92K, 10 b/w \$60-91K. | Yes. | N/A. | State Health Benefits Program. | Treasury provides all logistical support. |
| Garden State Preservation Trust | Treasury | 3 | Max: \$98,000 - 1 at \$98K, 1 - \$81K and 1 at \$60K. | Yes. | N/A. | State Health Benefits Program. | On PMIS: Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. |
| Higher Education Student Assistance Authority | State | 236 | Max: \$120,000 - 3 over \$100K, 6 b/w \$90-100K, 19 b/w \$80-90K and 54 below \$40K. | Yes. | Unclassified employees have 22 days vacation per year. | State Health Benefits Program. | On PMIS: Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. |
| Highlands Water Protection & Planning Council | DEP | 18 | Max: \$119,340 - 5 above \$100K, 10 b/w \$61 - 99K, 9 below \$60K. | Yes. | N/A. | State Health Benefits Program. | On PMIS: Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. |

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|--|------------------|-----------------------|---|-------------|--|---|--|
| Legalized Games of Chance Control Commission | L&PS | 21 | Max: \$122,400 - 1 LGCCC employee b/w \$75-100K. | Yes. | N/A. | State Health Benefits Program. | Subject to same standards and controls as Division of Consumer Affairs in L&PS; audits conducted on division contain info on LGCCC. In addition to the 21 LGCCC employees there are 3 Div of Consumer Affairs employees with mgt/adm duties. |
| NJ Building Authority | Treasury | 9 | Max: \$105,987 - 7 of 9 employees range from \$72 - 105K. | Yes. | N/A. | State Health Benefits Program. | Follows all Treasury guidelines with a Treasury Human Resource Employee Representative. |
| NJ Commerce, Economic Growth & Tourism | Treasury | 112 | Max: \$141,000 - 15 employees above \$80K, 26 below \$40K. | Yes. | N/A. | State Health Benefits Program. | Follows state time requirements; NJ Urban Enterprise Zone is an entity w/in CEG&T - 4 employees listed are designated as "Urban" or "UEZ." |
| NJ Cultural Trust | State | 4 | Max: \$104,158 - \$104K, \$52K, \$38K. | Yes. | N/A. | State Health Benefits Program. | Full Time State employees with State benefits. |
| NJ Development Authority | Treasury | 0 (See NJEDA). | N/A. | N/A. | N/A. | N/A. | Management agreement in place for EDA to provide support functions to DA. |
| NJ Economic Development Authority | Treasury | 145 | Max: \$155,000 - 13 above \$100K, 16 b/w \$80-100K, 13 below \$40K. | Yes. | Differences found in regard to vacation and holiday time. See attached memo. | Participates in NJ State Health Benefits Program including Prescription Drug Program and short term insurance, but the EDA's vision and long term disability. | Uses the ADP payroll system; paid on Wednesdays. |
| NJ Educational Facilities Authority | Treasury | 17 | Max: \$123,000 - 3 above \$113K, 7 b/w \$73 - 100K, 7 below \$49K. | Yes. | Differences found in regard to vacation time. See attached memo. | Participates in NJ State Health Benefits Program including Prescription Drug Program, but the EDA's dental, vision and short term and long term disability. | |

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|--|--|-----------------------|---|-------------|---|--|--|
| NJ Election Law Enforcement Commission | L&PS | 74 | Max: \$122,801 - 12 unclassified; 2 above \$100K, 15 b/w \$60 - 99K, 19 b/w \$40-59, 38 under \$40. | Yes. | N/A. | State Health Benefits Program. | On PMIS; Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. |
| NJ Environmental Infrastructure Trust | DEP | 13 | Max: \$120,702 - 2 above \$100K, 9 b/w \$61-87K, 1 at \$51, and 1 at \$41. | Yes. | N/A. | State Health Benefits Program. | On PMIS; Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. |
| NJ Executive Commission on Ethical Standards [now State Ethics Commission] | L&PS | 13 | Max: \$122,800 - 4 above \$91K, remaining 9 below \$63K. | Yes. | N/A. | State Health Benefits Program. | As it is but not of L&PS, there are no independent financial operations in place and its budget and fiscal practices are handled by OMB. |
| NJ Health Care Facilities Financing Authority | Department of Health & Senior Services | 26 | Max: \$125,000 - 4 above \$99K, 10 below \$50K. | Yes. | Vacation and sick time is slightly different. See attached memo. | Participates in NJ State Health Benefits Program including Prescription Drug Program, but the EDA's dental and vision. | Participates in State deferred compensation plan. |
| NJ Housing and Mortgage Finance Agency | Community Affairs | 243 | Max: \$110,650 - 6 above \$100K, 11 b/w \$90-100K, 41 below \$40K. | Yes. | Procedure for taxing bonuses was noted, but no specific reporting of bonuses given; vacation policy a little different than State. See attached memo. | State Health Benefits Program. | 19 divisions w/in NJHMFA; appears to follow state personnel rules and regulations although not in PMIS. |
| NJ Meadowlands Commission | Community Affairs | 119 | Max: \$150,000 - 7 above \$100K, 8 b/w \$90-100K, 34 below \$40K. | Yes. | Allowed to accrue up to 7 days of comp time, may request salary advances for vacation or emergencies. See attached memo. | Participates in NJ State Health Benefits Program; use NJMC's self insured eye care program. | 15-20 years = 22 vacation days; 20 years plus = 25 days; Admin and sick leave appear to be handled like State employees; 4 bonuses given in 2005; Childcare assistance program; See attached memo. |

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|----------------------------------|------------------|-----------------------|--|-------------|--|--------------------------------|---|
| NJ Motor Vehicle Commission | DOT | 2933 | Max: \$136,445 - 5 above \$100K, 22 b/w \$90-100K, 45 b/w \$80-90K, 1762 below \$40K. | Yes. | N/A. | State Health Benefits Program. | On PMS, Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. MVC established in 6/03 - are currently reviewing & editing DOT policies for applicability to MVC, in interim are following all DOT policies. |
| NJ Public Broadcasting Authority | State | 178 | Max: \$121,751; 8 above \$100K; 5 b/w \$90-100K; 42 b/w \$70-90K, 9 below \$40K. | Yes. | N/A. | State Health Benefits Program. | On PMS, Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. |
| NJ Racing Commission | L&PS | 136 | Max: \$110,589 - 3 above \$100,000; 15 b/w \$75-100K; 47 under \$50,00 (special services). | Yes. | N/A. | State Health Benefits Program. | Uses vacation, admin leave and sick leave, cell phone usage, promulgated by OAG; also follows rules set forth by Treasury, DOP, OIT and Governor's Office. |
| NJ Redevelopment Authority | DCA | 16 | Max: \$105,000 - 1 at \$105K, 10 b/w \$50 - 75K, 5 under \$50. | Yes. | After 10 years, 25 vacation days. Bonuses given in 2004 to 13 employees totaling \$16,231.88; Exec Dir may declare add'l holidays; Payday is every other Wednesday. See attached memo. | State Health Benefits Program. | |
| NJ Schools Construction Corp | NJEDA | 245 | Max: \$195,000 - 5 over \$150K, 25 b/w \$100-150, 71 b/w \$75-100K. | Yes. | See attached memo. | State Health Benefits Program. | CEO may grant or authorize granting of vacations, sick leave and takes all necessary action affecting personnel. |

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|----------------------------------|------------------|-----------------------|--|---------------------------------|--|---|---|
| NJ Sports & Exposition Authority | DCA | 210 | Max: \$195,000 - 31 b/w \$100-200, 21 b/w \$75-100K, 61 b/w \$50 - 75. | Yes. | Scheduled merit increases, service awards and special merit increases and profit sharing available to employees; vacation different than state; See attached memo. | Health insurance benefits provided by Blue Cross Blue Shield of NJ; Delta Dental of NJ for dental insurance benefits. | Board hires President & CEO, approves hiring and compensation of senior level staff, approves all labor agreements with unions, approves budget for each year that includes comp increases and bonuses, if any. |
| NJ State House Commission | N/A | 1 part time secretary | 1 part time secretary is paid \$5,000. | Yes. | N/A. | State Health Benefits Program. | Consists of Governor, State Treasurer, Comptroller of Treasury, 2 members of Senate, 2 members of Assembly. Serves without compensation. May employ secretary. |
| NJ State Museum Board | State | 26 | Max: \$83,966 - 2 above \$75K; 14 b/w \$50-75K. | Yes. | N/A. | State Health Benefits Program. | All employees are civil servants. TALRS - personnel timekeeping; PMIS - Department fiscal records. |
| NJ Transit | DOT | ~13,063 | Max: \$288,915 and 161 b/w \$100-200K [non-agreement personnel]. | Approx 5% of employees in PERS. | Holidays, vacation and sick leave are different and allow cash in of unused vacation time; See attached memo. | Different from state benefits, coverage depend on whether categorized as agreement or nonagreement employee; See attached memo. | Strategic Staff Unit of NJ Transit HR Department coordinates the recruitment and hiring processes used to fill vacant non-agreement positions. Also coordinates recruitment for agreement positions not filled through internal postings and bid process. Of the ~13,063 employees, 2063 are non-agreement staff and ~11,000 are union/agreement employees. |
| NJ Transportation Trust Fund | DOT | N/A | N/A | N/A | N/A. | N/A | Has no paid employees - relies on part time service from staff employed by DOT, Treasury, DOL; accounting records maintained by DOT. |

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|--|----------------------------|-----------------------|---|---|--|---|--|
| NJ Turnpike Authority | DOT | 3414 | Max: \$155,401 - 55 over \$100K, 157 b/w 75-100K. | Yes. | Vacation and sick leave are different than State employees; cash in of vacation and sick days is available. See attached memo. | Horizon Blue Cross and Blue Shield. (not state health benefits program - but mirrors it). | Over 90% of employees are in union. |
| NJ Urban Enterprise Zone | Treasury | 12 | Max: \$80,293 - 12 employees including 2 above \$70K and 4 b/w \$50 - 70K. | Yes. | N/A. | State Health Benefits Program. | Entity w/in Commerce, Economic Growth & Tourism. For local operations of UEZ it appears employees are municipal employees who report to the Mayor; See attached memo. |
| NJ Water Supply Authority | DEP | 128 | Max: \$115,000 - 4 above \$100K, 8 b/w \$75-100K, 20 b/w \$50-75K; under \$40K. | Yes. | Most employees given a \$625 clothing allowance; Employees making under \$34K receive a bonus - ranging from \$5-120. | State Health Benefits Program. | Compensation policy based on comp schedule consisting of 39 salary ranges. Employee may receive merit increases, but if at final step may be eligible for cash payment as specified in labor contract. |
| North Jersey District Water Supply Commission | N/A | 170 | Max: \$185,864 - 1 above \$150K; 7 b/w \$100-150K; 9 b/w \$75-100K. | Yes. | N/A. | Horizon health plan. | Commission expenses are paid by member municipalities; 7 paid commissioners (6 paid \$7,500 each, 1 chairman paid \$8,500). |
| North Jersey Transportation Planning Authority | NJ Institute of Technology | 39 | Max: \$142,205 - 3 above \$100K, 5 b/w \$75-100K, 21 b/w \$50-75K. | 4 employees in PERS - were hired pre-1993 and grandfathered into PERS. Post 1993 employees have 401k. | Holidays, vacation and sick leave are different; See attached memo. | State Health Benefits Program. | 100% federally funded so must be guided by fed policies & procedures to comply w/ fed regs; NJ Institute of Technology is host agency and employer of central staff operation. |

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|---------------------------------------|------------------|-----------------------|---|-------------|---|--|--|
| Passaic Valley Sewerage Commission | N/A | 680 | Max: \$235,361 - 1 above \$200K, 55 b/w \$100-200K, 74 b/w \$80-100K, 35 below \$40K. | Yes. | See attached memo. | Participates in State Health Benefits Program. Also provided dental, optical, chiropractic and prescription drug coverage, that is run by union. Also PVSC at its cost makes available once a year tetanus and hepatitis B inoculations. | Ass't Counsel positions paying \$35K; Commissioners paid \$10K. |
| Pinelands Commission | DEP | 60 | Max: \$112,350 - 2 above \$100K, 9 b/w \$75-100, 12 b/w \$50-75. | Yes. | See attached memo. | Participates in the State Health Benefits Program for medical; but no dental, prescription or vision provided. | Employees are considered "local" employees and not state employees. Authority handles own payroll. |
| South Jersey Port Corporation | Treasury | 133 | Max: \$144,786 - 2 above \$100K; 6 b/w \$75-100; 7 b/w \$50-75. | Yes. | Sick, vacation and holidays are different than State employees, including a cash in option for sick and vacation days; See attached memo. | Employees hired prior to 12/31/90, Port Corp's Group Health ins. (major medical and dental care) is provided at no cost. Employees hired b/w 12/31/90 and 12/30/00, same coverage except as modified: all med claims subject to deductible and co-insurance provision, etc. Employees hired after 12/30/00 same coverage, but must contribute \$25 each week. See attached memo. | Contributes to PERS; employee reviews are conducted and any adjustment is based on merit subject to approval of Board of Directors. See attached memo. |
| South Jersey Transportation Authority | DOT | 525 | Max: \$148,614 - 9 over \$100K and 28 b/w \$50-100K. | Yes. | See attached memo. | More generous benefits than provided by State Health Benefits Program. Medical benefit waivers - cash in lieu to employees and retirees (state employees are prohibited from such waivers). See attached memo. | See attached memo |

Employee Benefits - As of June 2006

| <u>Authorities</u> | <u>Host Dept</u> | <u># of employees</u> | <u>Salary range & Maximum salary</u> | <u>PERS</u> | <u>Deviation with State employee benefits</u> | <u>Health benefits</u> | <u>Points of Interest</u> |
|---|-------------------------|------------------------------|---|--------------------|--|--------------------------------|---|
| South Jersey Transportation Planning Organization | SJTA | 10 | Max: \$84,986 - 1 over \$75,000. | Yes. | See attached memo. | See attached memo. | See South Jersey Transportation Authority. SJTA acts as administrative host so employee and vehicle info will be provided by SJTA. |
| State Agriculture Development Committee | Agriculture | 31 | Max: \$112,000 - 1 above \$110K; 8 b/w \$75-110. | Yes. | N/A. | State Health Benefits Program. | On PMIS. Falls under DOP approval authority, subject to civil service rules; TALRS. |
| State Economic Recovery Board for Camden | NJEDA | 0 [See NJEDA] | N/A | N/A. | N/A. | N/A. | MOU b/w State Economic Recovery and NJEDA. See attached memo. |
| State Lottery Commission | Treasury | 174 | Max: \$117,300 - 2 above \$100K, 11 b/w \$75-100K, 56 b/w 50-75K. | Yes. | N/A. | State Health Benefits Program. | On PMIS. Falls under DOP approval authority, subject to civil service rules, as per DOP Commissioner's Office. Complies with Treasury Departmental regulations. |
| University of Medicine & Dentistry of NJ | N/A | 12,318 non-faculty employees | Max: \$525,000 - 22 above \$200K, 58 b/w \$150-200K, 299 b/w \$100-150K, 1,442 b/w \$75-100K. | Yes. | Some employees part of alternate pension plan. | State Health Benefits Program. | |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|---|---|--|--|---|
| Atlantic City Convention Center Authority | Not assigned any state vehicles. | Mileage reimbursed at the federal rate of \$.445 per mile; generous meal policy including alcoholic beverage allowance; If employee only: \$70 a day for meals (\$85 if in high cost city); If employee is with clients: \$50 per person for lunch (\$65 if high cost city) and \$100 per person for dinner (\$125 if high cost city). No dollar limit on hotel lodging, but must be actual and reasonable. See attached memo. | Cell phones and telephone calling cards issued to those who travel frequently. | Ethics policies less stringent than the State's; taking complimentary tickets allowed. See attached memo. |
| Capital City Redevelopment Corporation | Not assigned any state vehicles. | No travel or entertainment reimbursement. | No cellular phone reimbursement. | Internal controls, contracts with auditors, payments to vendors, financial reports administered by Treasury. |
| Casino Control Commission | 9 vehicles with 4 being pool cars. | Follows Circular Letter 06-11OMB. | Follows Circular Letter 04-06OIT. | N/A |
| Casino Reinvestment Development Authority | 2 vehicles - one owned by CRDA assigned to Exe Dir and one leased car assigned to COO. After lease expires, may not be renewed. | Employees reimbursed business use of personal vehicles at \$.41/mile* (federal rate); problems in the past with reimbursements w/o receipts, mileage reimbursements; See attached memo. | Employees are reimbursed for cell phone usage at \$.41/min even if they did not incur any additional charge from their monthly plan. | Only control Treasury has over CRDA is that they approve their budget. Pay raises seem to mirror those given by the State - last year ~3%, some years none. |
| Council on Affordable Housing | Not assigned any state vehicles. | Follows Circular Letter 06-02OMB. | Follows Circular Letter 04-06OIT. | Included in OLS audits of DCA; follows Circular Letters and policy and procedure. |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|---|---|--|--|--|
| Garden State Preservation Trust | Not assigned any state vehicles. | Follows Treasury regulations. | Follows Treasury regulations. | Funds comes from 3 partnering agencies: Green Acres Program; Farmland Preservation Program; and Historic Preservation. |
| Higher Education Student Assistance Authority | 11 HESSA owned vehicles - 5 assigned to individuals; See attached memo. | For state funded travel, operate under state regulations; for federally funded travel, operate under federal rules which are more liberal. | Follows HESSAA Travel & Reimbursement Policies and Procedures. Employees using home phones for business may request reimbursement less federal communications tax. | N/A |
| Highlands Water Protection & Planning Council | 2 (that were requisitioned by DEP). | Follows Circular Letters. | Follows Treasury regulations and Circular Letter 04-060IT. | Formed in 1/05 - still developing SOPs. |
| Legalized Games of Chance Control Commission | 7 vehicles (assigned to investigators). | Follows State and departmental policies and procedures. | Follows State and departmental policies including SOP no 5-2003 "Cellular Telephones" and SOP no. 3-03 "Use of personal cellular Phones: reimbursement." | LGCCC is in Department of Law and Public Safety and advised that they are included in audits performed on the Div of Consumer Affairs. |
| NJ Building Authority | 5 cars assigned (1 pool car). | Follows Treasury regulations. | Follows Treasury regulations. | Follows Treasury Code of Ethics. |
| NJ Commerce, Economic Growth & Tourism | 14 cars (9 are assigned to individuals). See attached memo. | Abides by Treasury Circular Letter 06-02-OMB. | Have in house cellular phone policy. Mirrors state circular letters. Personal calls on state issued cellular phones must be reimbursed. | N/A |
| NJ Cultural Trust | Not assigned any state vehicles. | Follows Dept of State policy including Gov. Codey travel policy (11/29/04) and uses Treasury Travel Expense Invoice. | Follows Dept of State Policy #06. | Must reimburse state for phone calls over \$1. |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|--|--|--|---|--|
| NJ Development Authority | 0 [See NUEDA] | See NUEDA. | See NUEDA. | N/A |
| NJ Economic Development Authority | 3 autos assigned to Executive staff; 4 employees given a monthly car allowance. See attached memo. | EDA policy no. 535 - Business Travel & Miscellaneous Expenses. Meal reimbursement is \$6 breakfast, \$15 lunch, \$25 dinner & \$10 refreshment; See attached memo. | EDA policy no. 820 - Mobile phone policy. Employees are reimbursed for using personal cell for business purposes; some monthly phone allowances granted; See attached memo. | N/A |
| NJ Educational Facilities Authority | 2 Authority owned - See attached memo. | Employees may request prepayment of related costs for business travel. | In house policy - reimburse employees for business calls on personal cellular phones. | N/A |
| NJ Election Law Enforcement Commission | Not assigned any state vehicles. | Follows Circular Letter 06-02OMB. | Follows Circular Letter 04-06OIT. | Part of L&PS, so no independent financial or accounting operations in place. |
| NJ Environmental Infrastructure Trust | 2 cars assigned - Exec Dir and a pool car. | In house policy no. 1.16. Follows IRS rate for mileage reimbursement. | Follows DEP policy no. 1.12. | Follows DEP policies. |
| NJ Executive Commission on Ethical Standards [now State Ethics Commission] | Not assigned any state vehicles. | Follows OMB Circular Letter. | Follows OMB Circular Letter. | Operates, with respect to budget, spending, and compliance with gov't regs as a division of a principal department of State gov't; included in OLS audits of DCA; follows Circular Letters and policy and procedure. |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|---|---|--|---|--|
| NJ Health Care Facilities Financing Authority | 2 leased cars currently - 4 hybrids are on order under state contract - with the new cars there will be 5 assigned to individuals and 1 pool. | For mileage reimb they follow IRS regulations. Average lodging accommodations are permitted when participating in overnight meetings or conferences. Meal allowances of \$25 per day permitted for employees who work over 10 hours. | May be reimbursed with proper documentation. Will not reimburse for purchases of or monthly service charges for personal phones. | N/A |
| NJ Housing and Mortgage Finance Agency | 31 vehicles. | In house policy with mileage reimbursement at \$.36/mile; and also \$45/day for lodging, but \$60 if in high cost city. | Employees are to reimburse HMFA for personal and nonessential business calls; personal cell phones may be used with the approval of the Exec Dir - reimbursement is allowed for out of pocket expenses. | N/A |
| NJ Meadowlands Commission | 25 vehicles. | Follows Dept of State policy including Gov. Codey travel policy (11/29/04); on 9/20/05, mileage reimbursement rate raised to \$.42/mile and is established by Commission; meal per diem \$45/day (\$8, \$12,\$25). | Follows Dept of State policy. | N/A |
| NJ Motor Vehicle Commission | 323 vehicles. | MVC created in 6/03 - are currently reviewing & editing DOT policies for applicability to MVC, in interim are following all DOT policies. | MVC created in 6/03 - are currently reviewing & editing DOT policies for applicability to MVC, in interim are following all DOT policies. | MVC created in 6/03 - are currently reviewing & editing DOT policies for applicability to MVC, in interim are following all DOT policies. |
| NJ Public Broadcasting Authority | 25 + 1 news van which is not a State vehicle. | Follows OMB Circular Letter. | Follows OMB Circular Letter. | Complies with all executive branch depart rules and regs. Complies with Treasury circular letters, State Ethics Commission rules and DOP regs. |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|-------------------------------------|---|--|--|--|
| NJ Racing Commission | 12 vehicles. | Follows OAG rules and regulations. | Uses SOP 3-03 promulgated by Attorney General. | Agency w/in Dept of Law & Public Safety and subject to policies set by AG, DOP, Treasury, OIT and Governor's Office. |
| NJ Redevelopment Authority | 3 cars assigned: Exec Dir, Director Bus Dev'l and pool. | Meal allowance: \$6 breakfast, \$15 lunch, \$25 dinner, \$10 refreshments. If all day event, employee may underutilize or exceed singular limit and may be reimbursed up to max of \$56 per day. Mileage reimbursement at rate determined by Exec Director (\$.31/mile). | Employees are reimbursed for business use. Calls reimbursed based on percentage of total minutes incurred for the month and/or percentage of monthly service fee, depending on applicable reimbursement cost. | Employees are required to reimburse for personal use, including fax machines. |
| NJ Schools Construction Corporation | 13 vehicles assigned out and 6 not being used. | Employees encouraged not to file expense reports if their out-of-pocket expenses are nominal; instead wait until out of pocket expenses exceed \$50. Submit receipts for all expenditures that exceed \$10.00. Meals: \$6 breakfast, \$15 lunch, \$25 dinner, \$10 refreshments. Standard rooms in reasonably priced hotels are reimbursable. Use 2005 IRS mileage reimbursement rate of \$.405*. See attached memo. | If employee uses personal phone for business, may be reimbursed for costs. Employees who frequently use personal cell for business may be assigned a NJSCC cell or may receive a monthly allowance up to \$35. | N/A |
| NJ Sports & Exposition Authority | 326 vehicles and vehicle eqpt, i.e. trailers, etc. | If departmental manager feels that extraordinary circumstances warrant payment for overtime meal, manager must prepare memo to vice president. Payment may be made if overtime period was such long duration or at such unusual time. See attached memo. | No written policy; but reimburses employees for personal cellular phone usage for business purpose. | Personal telephone calls are discouraged and to be held to a minimum. Calls are monitored and employees will reimburse Sports Authority; Authority will not pay overtime meal allowances, except in extraordinary circumstances. |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|------------------------------|---|---|--|--|
| NJ State House Commission | Not assigned any state vehicles. | Does not allow for travel or entertainment. | Does not reimburse for personal cellular phone usage. | No budget and does not own or operate anything. Managed by Treasurer's office and uses Dept of Treasury real estate management division for support staff. |
| NJ State Museum Board | 1 box truck. | Follows Circular Letter 06-02OMB. | Follows Circular Letter 04-06OIT. | All employees are in civil service. |
| NJ Transit | 849 total vehicles, with 259 sedans, 384 pick-ups/vans, 144 heavy duty trucks and 62 police vehicles. | Reimbursement for personal auto use for business will be at prevailing IRS approved rate. Employees may either receive per diem payments or reimbursement of actual costs for meals for the duration of the trip. Employee also entitled to be reimbursed without receipts the following: breakfast \$8, \$10 lunch, and \$22 dinner (for overnight travel); <i>See attached memo.</i> | Employee may use company supplied cell phone to make personal calls, but is required to reimburse NJT for any overage due to his personal use that costs more than \$5. Reimbursement shall be made in full amount of such overage at the per minute rate. | N/A |
| NJ Transportation Trust Fund | Not assigned any state vehicles. | Employees required to follow State rules and Circular Letters (since support staff are DOT, Treasury or DOL employees). | Employees required to follow State rules and Circular Letters (since support staff are DOT, Treasury or DOL employees). | Is a financing entity only. Only purpose is to reimburse DOT and NJ Transit for project costs that are funded by TTF and authorized by Legislature in annual appropriations act. |
| NJ Turnpike Authority | 286 turnpike & 180 parkway vehicles - 29 motor pool cars. | Reimbursed mileage expenses are included on electronic timesheets and not included in W-2. Vehicle usage is included as compensation and is subject to state, federal and social security taxes on a quarterly basis. Follows IRS mileage reimbursement rate. <i>See attached memo.</i> | State issued cellular phones for business purposes. Employees to reimburse for personal use in excess of \$5. No reimbursement for business use of personal cellular phones. | Union members and management receive a meal allowance -once they have worked the required amount of time. |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|--|---|--|---|--|
| NJ Urban Enterprise Zone | 3 assigned vehicles. | Follows Circular Letters. | Follows Circular Letters. | UEZ is an entity w/ Commerce Commission; also appears employees are municipal employees who report to their respective mayors. |
| NJ Water Supply Authority | 75 total vehicles; 8 pool cars and 7 assigned. | Up to max of \$85 per day for lodging and meals [\$60 hotel + 25 meals]. Meals: \$5 breakfast, \$6.50 lunch; \$13.50 dinner. Overtime meal allowance: \$2.50 breakfast, \$3.50 lunch, \$7.50 dinner and \$2.50 midnight break. | No formal written policy. Has 44 state phones that are distributed to certain directors and rest to a pool for field work. State phones only for business calls and no reimbursement for personal cellular phone usage. | Operates on a self supporting basis and doesn't receive budget appropriations from State or Feds; receives funds from state to replenish water in reservoir to enhance recreational usage. |
| North Jersey District Water Supply Commission | Approximately 100 passenger vehicles. | In house policy titled "Travel, Lodging and Related Business Expenses" dated February 19, 1993. Receipts required for all payments over \$10. | State issued cellular phones and only for business purposes. Employees must reimburse for personal calls. No reimbursement to employees for business use of personal cellular phones. | Independent public authority; commission expenses are paid by member municipalities. Complies with various gov't regs, ie DEP, EPA, DCA, etc. |
| North Jersey Transportation Planning Authority | 2 pool vehicles. | Follows federal policies regarding mileage and lodging reimbursement. See attached memo. | Provides cellular phone for Exec Dir for business use and must be reimbursed for personal calls. No reimbursement for business use of personal cellular phone. | No financial accts independent from NJIT (oversight by DOT, NJTPA, FHWA, FTA). |
| Passaic Valley Sewerage Commission | Obtain fuel and other services from PVSC facilities; ~220 vehicles, including 169 passenger vehicles. | Reimburse costs for official lunch/dinner. Meal allowance for overtime: \$5 breakfast, \$7.50 lunch, \$15 dinner. Follows the IRS mileage reimbursement rate. See attached memo. | Employees prohibited from carrying or using personal cell phones on PVSC premises; PVSC cell phones used only for PVCS business. | Personal telephone calls may be made and received only in extraordinary situations and only with supervisor's approval. |
| Pinelands Commission | 7 vehicles, 1 assigned to Executive Director. | Follows Circular Letters. | Follows Circular Letter 04-06OIT. | N/A |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|---|--|--|--|---|
| South Jersey Port Corporation | 203 vehicles, including 20 passenger vehicles. | Employees not authorized to use personal vehicles for company business except with specific authorization and then will be provided a cash allowance for reimbursement in the form of a reasonable mileage allowance. Allowance rate is set by Corporation and follows the federal rate. | Employees issued mobile phone and/or pager and must be used for only business purposes. The use of personally owned communication devices is prohibited during work hours and in work areas. However, employees may make personal phone calls on personally owned mobile phone from non-work areas and during official breaks in work. | N/A |
| South Jersey Transportation Authority | 345 vehicles and eqpt, including 21 vehicles for directors/deans and 27 for emergency use. | In house policy. Allows for commutation to work as a business use and personal use of state vehicles. Employees and retirees do not pay tolls as to the AC Expressway. | No policy in place. Lack of formal policy regarding determination of which employees authorized to have phones and type of eqpt and specific coverage. | N/A |
| South Jersey Transportation Planning Organization | See SJTA. | See SJTA. | See SJTA. | SJTA acts as administrative host so employee and vehicle info will be provided by SJTA. |
| State Agriculture Development Committee | 2 pool vehicles. | Follows all Dept of Agriculture regulations. | Follows all Dept of Agriculture regulations. | N/A |
| State Economic Recovery Board for Camden | 0 [See NUEDA] | See NUEDA. | See NUEDA. | N/A |
| State Lottery Commission | 27 vehicles. | Follows all Treasury regulations. | Follows all Treasury regulations. | Complies with all Treasury Departmental regulations. |

Equipment, Travel and Miscellaneous Information - As of June 2006

| <u>Authorities</u> | <u>Vehicles</u> | <u>Travel / Entertainment</u> | <u>Cellular phones</u> | <u>Miscellaneous comments</u> |
|---|---|---|--|-------------------------------|
| <p>University of Medicine & Dentistry of NJ</p> | <p>358 vehicles, which includes 2 boats. [However, another UMDNJ spreadsheet sets forth that there are 408 vehicles, including the 2 boats.] In addition, vehicle allowance and executive vehicle allowance was rescinded earlier this year. See attached memo.</p> | <p>Daily maximum travel expenditures for meals and lodging \$145 (\$100 for lodging & \$45 for meals/day). Breakfast at \$9; lunch at \$11; dinner at \$25. Follows IRS rate of \$.445 per mile. See attached memo.</p> | <p>Assignment is limited to President, Senior VP for Adm and Finance, Senior VP for Academic Affairs, Deans and Vice Presidents. Staff using non-University owned cellular phones for University business shall be reimbursed for the cost of the call. UMDNJ will be reimbursed for all personal calls.</p> | |

* Current IRS rate is \$.445, state rate is \$.31. Other federal reimbursement rates in spreadsheets shows rate in place when policies were enacted.

Authority Salary Review - As of June 2006

| Authorities | Executive Director and/or highest paid (start date or length of employment) | Salary | Middle management or comparable position (start date or length of employment) | Salary | Administrative ass't or comparable position (start date or length of employment) | Salary |
|---|--|-----------------------------------|--|-----------------------|---|---------------|
| Atlantic City Convention Center Authority | Executive Director (4/02) | \$167,748 | Director, Media Rel (1/00) | \$65,031 | Sr Staff Ass't, Communications (9/94) | \$35,561 |
| Capital City Redevelopment Corporation | Executive Director * (proposed salary 2003) | \$80,000 | No add'l staff | N/A | Administrative Assistant (1998) | \$33,000 |
| Casino Control Commission | Chair (8/85) | \$125,000 | Program Manager (10/79) | \$90,398 | Exec Secretarial Ass't (1/82) | \$61,993 |
| Casino Reinvestment Development Authority | Executive Director (10/05) | \$137,500 | Senior Project Officer (7/03) | \$84,335 | Exec Ass't (10/05) | \$50,000 |
| Council on Affordable Housing | Executive Director (10/03) | \$92,363 | Principal Planner (11/97) | \$68,932 | Exec Ass't 2 (3/86) | \$73,658 |
| Garden State Preservation Trust | Executive Director (11/5/04) | \$98,000 | Deputy Executive Director (11/5/04) | \$81,000 | Secretary / Chief of Staff (11/3/06) | \$60,000 |
| Higher Education Student Assistance Authority | Executive Director (11/02) Deputy Exec Director (9/95) | \$119,646 \$120,000 | Dir Admin Office (7/79) Dir Planning & Research (7/02) | \$105,606 \$74,940 | Exec Secretarial Ass't (4/81) | \$63,233 |
| Highlands Water Protection & Planning Council | Executive Director (12/04) | \$119,340 | Principal Planner (5/05) | \$71,400 | Admin Ass't (11/05) | \$52,500 |
| Legalized Games of Chance Control Commission | Dir of Div of Consumer Affairs (is a DCA employee and not a per se LGCCC employee)(4/22/02) | \$122,400 | Supervisory Investigator (11/3/98) | \$79,298 | Clerk typist (6/28/04) | \$25,176 |
| NJ Building Authority | Chief of Construction (8/02) | \$105,987 | Project Manager (4/05) | \$75,000 | Proj. Admin Ass't (5/04) | \$55,566 |
| NJ Commerce, Economic Growth & Tourism | CEO (1yr) Executive Director (3yrs) Executive Director (3yrs) | \$141,000 \$61,200 \$94,462 | Director (1yr) | \$78,719 | Admin Ass't (3yrs) | \$50,343 |
| NJ Cultural Trust | Executive Director (12/01) | \$104,158 | Gov Rep II (1/02) | \$52,479 | Secretary (5/02) | \$38,388 |
| NJ Development Authority | N/A | N/A | N/A | N/A | N/A | N/A |
| NJ Economic Development Authority | CEO (3/91) | \$155,000 | Director (3/01) | \$92,430 | Exec Ass't (8/94) | \$54,100 |
| NJ Educational Facilities Authority | Executive Director (10/02) | \$123,300 | Project Manager (6/04) | \$86,500 | Exec Ass't (5/00) | \$47,132 |

Authority Salary Review - As of June 2006

| Authorities | Executive Director and/or highest paid (start date or length of employment) | Salary | Middle management or comparable position (start date or length of employment) | Salary | Administrative ass't or comparable position (start date or length of employment) | Salary |
|--|--|------------------------|--|-----------------------|---|---------------|
| NJ Election Law Enforcement Commission | Executive Director (7/84) | \$122,801 | Section Super Fiscal Resources (4/05) | \$86,058 | Admin Ass't (10/94) | \$56,608 |
| NJ Environmental Infrastructure Trust | Executive Director (5/03) | \$120,702 | Prog Dvlpmt Spclst I (5/98) | \$74,779 | Secretarial Ass't 3 (10/98) | \$41,547 |
| NJ Executive Commission on Ethical Standards (now State Ethics Commission) | Executive Director (1/87) | \$122,800 | Gov Rep II (5/05) | \$91,800 | Admin Ass't (6/90) | \$57,292 |
| NJ Health Care Facilities Financing Authority | Executive Director (8/04) | \$125,000 | Project Manager II (1/00) | \$66,995 | Exec Ass't to Exec Dir (2/99) | \$53,350 |
| NJ Housing and Mortgage Finance Agency | Executive Director (4/04) CFO (6/79) | \$108,000 \$110,650 | Project Manager (8/02) | \$61,174 | Exec Ass't (12/85) | \$58,236 |
| NJ Meadowlands Commission | Executive Director (8/81) | \$150,000 | Director of Communications (8/03) | \$67,262 | Exec Ass't (2/87) | \$68,489 |
| NJ Motor Vehicle Commission | Chair/ Chief Admin (3/04) Executive Director (7/88) | \$136,445 \$117,635 | Project Manager Trans (8/87) | \$90,211 | Exec Secretarial Ass't (12/89) | \$59,892 |
| NJ Public Broadcasting Authority | Executive Director (8/94) | \$121,751 | Div Director (7/80) | \$85,575 | Exec Ass't 2 (8/87) | \$79,297 |
| NJ Racing Commission | Executive Director (7/78) Deputy Director (8/80) | \$110,589 \$110,066 | Asst Dir Racing (3/78) Asst Dir Racing (5/83) | \$104,550 \$79,560 | Exec Ass't (8/78) | \$94,563 |
| NJ Redevelopment Authority | Executive Director (3/97) | \$105,000 | Program Manager - WINN (1/99) | \$60,149 | Exec Ass't (4/97) | \$48,894 |
| NJ Schools Construction Corp | Chief Executive Officer (9/27/06) | \$195,000 | Senior Manager (4/12/04) | \$77,200 | Sr. Adm. Coordinator (7/15/94) | \$65,520 |
| NJ Sports & Exposition Authority | President & CEO (3/22/02) | \$195,000 | Manager - Press box (10/1/84) | \$54,807 | Assistant to President (4/22/02) | \$65,500 |
| NJ State House Commission | Secretary (part time) (9/05) | \$5,000 | N/A | N/A | N/A | N/A |
| NJ State Museum Board | Executive Director | \$83,966 | Supervisor Building Repairs III | \$55,767 | Exec Ass't | \$68,931 |

Authority Salary Review - As of June 2006

| Authorities | Executive Director and/or highest paid (start date or length of employment) | Salary | Middle management or comparable position (start date or length of employment) | Salary | Administrative ass't or comparable position (start date or length of employment) | Salary |
|--|--|---------------|--|---------------|---|---------------|
| NJ Transit | Executive Director (5/6/02) | \$288,915 | Manager Rail Payroll (7/15/75) | \$82,623 | Executive Secretary (8/28/95) | \$43,016 |
| NJ Transportation Trust Fund | N/A | N/A | N/A | N/A | N/A | N/A |
| NJ Turnpike Authority | Executive Director (3/18/02) | \$155,401 | Area Mgr (9/5/80) | \$82,552 | Senior Admin Assisl (6/4/90) | \$80,233 |
| NJ Urban Enterprise Zone | Director (1 yr) | \$80,293 | Account Representative (1 yr) | \$77,427 | MIS Specialist (1 yr) | \$63,750 |
| NJ Water Supply Authority | Executive Director (3/03) | \$115,000 | Director - Watershed Prot. Prog. (3/99) | \$94,411 | Executive Secretary (5/85) | \$59,273 |
| North Jersey District Water Supply Commission | Executive Director (7/78) | \$185,864 | Supervisor - Utilities Dept. (10/72) | \$78,668 | Exec Ass't to Exec Dir (1/83) | \$84,095 |
| North Jersey Transportation Planning Authority | Executive Director (7/12/82) | \$142,205 | Manager, Fin & Adm (8/14/95) | \$65,517 | Adm Assistant (7/12/90) | \$52,057 |
| Passaic Valley Sewerage Commission | Executive Director (3/04) | \$235,361 | Supervisor - Maintenance (9/85) | \$123,765 | Exec Secretary (appointed 8/04) | \$54,479 |
| Pinelands Commission | Executive Director (3/3/80) | \$112,350 | Business Service Manager (9/22/80) | \$81,043 | Executive Director Assistant (12/4/89) | \$48,333 |
| South Jersey Port Corporation | Executive Director & CEO (8/22/51) | \$144,786 | Warehouse Manager (3/3/97) | \$54,080 | Adm. Secretary (9/9/76) | \$40,849 |
| South Jersey Transportation Authority | Acting Executive Director (5/6/02) | \$148,614 | Graphic Info System Manager (11/6/04) | \$82,320 | Executive Secretary II (1/10/94) | \$46,133 |
| South Jersey Transportation Planning Organization | Executive Director (8/14/93) | \$84,986 | Regional Planning Manager (8/05) | \$65,000 | Exec Secretary to Exec Director (1/11994) | \$46,133 |
| State Agriculture Development Committee | Executive Director (1/3/05) | \$112,200 | Agricultural Resource Specialist 1 (6/20/88) | \$65,013 | Secretarial Assistant 1 (6/30/80) | \$52,169 |
| State Economic Recovery Board for Camden | N/A | N/A | N/A | N/A | N/A | N/A |
| State Lottery Commission | Director Division of State Lottery (9/2/97) | \$117,300 | Brand manager state lottery (11/13/84) | \$85,250 | Executive secretarial assistant (01/07/91) | \$61,993 |
| University of Medicine & Dentistry of NJ | Interim President (3/8/06) | \$525,000 | Business Manager (9/5/94) | \$71,032 | Special Ass't to President (1/3/05) | \$81,120 |

* No Executive Director since 2000

SUPPLEMENTAL INFORMATION PERTAINING TO THE STATE AUTHORITIES

This memorandum details this office's observations of State authorities that are summarized in the attached companion spreadsheets and analytical memorandum. Furthermore, based upon our review and analysis of these authorities, the following deviations from State policies and further observations are provided:

Atlantic City Convention Center Authority

1. Leave: Vacation, Sick, and Administrative Days
 - a. *Vacation days*
 - In the first pay period of December, employees with 15 days of vacation time, may cash in unused vacation days up to 5 days. Employees with 25 days of vacation may cash in up to 10 days of unused vacation time.
 - b. *Sick days*
 - Sick leave: No accumulation of sick time from year to year.
 - Employees with 9 months to 2 years who did not use any sick leave, may cash in sick time at the end of the year up to 5 days. Employees with limited sick time usage, may also cash in up to 5 days of sick time (0 sick days taken = 5 sick days to cash in, 1 sick day taken = 4 days to cash in, etc). Employees at the level of Vice President may cash in an additional 5 days of sick leave.
 - Employees with 2 years or more of service may cash in up to 10 sick days. Employees at the level of Vice President may cash in an additional 5 days of sick leave.
 - c. *Administrative days*
 - 2 personal days given per year; may not accumulate from year to year.
 - Bereavement Leave: for immediate family, up to 5 days.
2. Travel and Entertainment
 - a. *Entertainment policy*
 - Reimbursement will be given for more than the standard allowance when approved by the departmental Vice President or the Executive Director.
 - Entertainment expenses include expenses at a nightclub, theater, golf, or sporting events, if a business discussion takes place during, immediately before or immediately after the event. This includes usual and customary alcoholic beverages.
 - Employees can be reimbursed for up to 2 alcoholic beverages while conducting business with a customer.
 - b. *Travel policy*
 - Reimbursement for mileage at the Internal Revenue Service (IRS) allowed rate.
 - Can use personal car when it is less expensive than renting or using public transportation and if it is more timely than taking public transportation. May use personal car when transporting authority goods for delivery. Can also use personal car when entertaining customers.
 - If employee is alone, amount is \$70 a day for meals (\$85 if in high cost city). If employee is with clients, \$50 per person for lunch (\$65 if high cost city) and \$100 per person for dinner (\$125 if high cost city). There is no dollar limit on hotel lodging, but must be actual and reasonable.

3. Ethics and Gifts

- Gift giving and receiving: Employees must tell Ethics Liaison Officer of any gift or benefit received. However, employee may keep certain items under \$30 of value. Such items include: complimentary items offered to public, mass mailings to general business, etc., if items do not create an impression of a conflict.
- Complimentary tickets for shows for use by the authority are distributed on first come first serve basis in a priority order. The order of priority is as follows: clients, business needs as defined by executive staff, ACCCA and NJ Sports & Exposition Authority Board, and staff requests. Employees may not accept complimentary tickets for shows.

Casino Control Commission

Personnel

- Employees in Negotiating Units A, P, R, S – CWA & C, I, O – IFPTE (all titles) and Negotiating Unit H – AFSCME (all titles) that are full time will receive a bonus payment of \$160 if they worked at least 130 shifts on either the afternoon, evening, night or midnight shifts between November 1, 2004 and June 30, 2005.
- Part time employees will receive a pro rata share.

Casino Reinvestment Development Authority

Travel

- Between February 4, 2005 and October 18, 2005, a Board member was provided with car service to CRDA events at a cost of \$6,935. This included some charges for the services “waiting time” between events.
- Original receipts are required for reimbursements, although this policy was not followed by the current and past Executive Directors.
- In 2005, the former Acting Executive Director was permitted to charge the cost of train tickets in the sum of \$425 for commuting to and from CRDA, even though he was provided with a car that was allowed to be used for commutation. When he did not use the train, this Executive Director used his car for commuting and was reimbursed by CRDA for approximately \$1,700 for gasoline.

Higher Education Student Assistance Authority

Vehicles

- Vehicles are assigned to the Executive Director, Deputy Executive Director, Associate Manager – Office of Student Association, Director – Financial Aid Service (no longer with HESSA – unknown who was assigned vehicle), and Program Specialist – Policy, Research and Planning. Reported number of one-way commutes indicated 4 out of the 5 assigned cars are used primarily for commuting to and from work.

Legalized Games of Chance Control Commission

- LGCCC is in Department of Law and Public Safety and advised that they are included in audits performed on the Division of Consumer Affairs.
- The authority has 21 employees. However, as it is within the Division of Consumer Affairs, its director and at least 2 other administrative and managerial/supervisory employees are in fact Division of Consumer Affairs employees that also have other non-LGCCC duties and functions. One such employee is the Director of the Division of Consumer Affairs, who is the director of the Commission, but who also directs and supervises other sub-divisions within the Division of Consumer Affairs. The per se Division of Consumer Affairs employees are not included within the 21 listing.

NJ Commerce, Economic Growth and Tourism Commission

Vehicles

- A memorandum dated August 24, 2005 indicated that “a recent Internal Control Assessment” revealed that this Commission was not in compliance with the regulation requiring maintenance of Vehicle Usage Logs. It also indicated that Commission employees were given instructions about the requirement, a revised Commission Vehicle Usage Policy, and Treasury Circular Letter 03-04A-DPP.

NJ Economic Development Authority

1. Leave: Holidays and Vacation

a. *Holidays*

- Additional holidays may be declared at the discretion of the CEO.
- NJEDA may substitute another holiday in lieu of regular State observed holidays.

b. *Vacation*

- Regular level employees: upon hire to 5 years = 15 vacation days; 5 – 10 years = 17 vacation days; 10 – 15 years = 20 vacation days; 15+ years = 25 vacation days;
- Director level employees: upon hire to 10 years = 20 vacation days and 10+ years = 25 vacation days;
- Senior Vice Presidents/Managing Directors: upon hire to 5 years = 20 vacation days and 5+ years = 25 vacation days;
- CEO and COO: upon hire = 25 vacation days.

2. Vehicles and Travel and Entertainment:

a. *Vehicles*

- Authority offers a \$400 monthly car allowance for certain officers and \$500 monthly allowance for the Director of Real Estate. That vehicle allowance program was rescinded on September 16, 2004. As of September 16, 2004, there were eight positions with the vehicle allowance, and those employees were allowed to continue to receive the benefit until they leave the authority. There are currently four employees receiving this benefit.
- According to EDA Policy #815, employees are reimbursed for business travel mileage using the current IRS regulations. According to the employee handbook Policy #535 Business Travel and Miscellaneous Expenses, mileage reimbursement will be at the “prevailing rate. The prevailing rate will be determined by the CEO...”

b. *Travel and entertainment*

- Meal expense is up to \$56 per day. According to policy, employees “may underutilize or exceed singular limits and be reimbursed \$56 per day.”
- Employees may request prepayment of related costs for business travel. This must be approved by the CEO or COO.

3. Cellular Phone

- Some employees are assigned a cellular phone and some "pool" phones are available. Employees who use an EDA cellular phone for “an unauthorized purpose may have his/her privilege suspended and shall be liable for any cost associated with the unauthorized usage.”
- Employees can be reimbursed for use of their personal cellular phones with a copy of their bill highlighting the itemized business calls. If the employee can show 50% business usage per month, they may be able to receive an allowance up to \$35 per month.

NJ Educational Facilities Authority

1. Leave: Vacation

- Executive Director, Division Heads, Managing Directors, and Project Managers are credited with 22 days of vacation.
- Employees may carry up to 2 years of vacation into the next year.
- Governor or Executive Director may grant additional paid time off or office closings.

2. Vehicles

- Pursuant to the authority’s policy, 2 vehicles are used by Executive Director and the Director of Project Management “in order to comply with restrictions on overnight parking, and in response to incidents of vandalism... are encouraged to use the two authority-owned vehicles for commuting, as well as business related travel.”
- 2 vehicles bought by authority with 2 year old trade-ins.
 - 2005 Jeep Grand Cherokee with options: leather heated seats, power adjustable pedals, full screen GPS with am/fm, and 6 disc CD/MP3 player.
 - 2005 Ford Five Hundred SEL with options: safety package.

NJ Health Care Facilities Financing Authority

Leave: Vacation and Sick Time

a. *Vacation*

- Vacation time is awarded differently: 1 to 5 years – 12 days; 5 to 7 years – 15 days; 8 plus years – 20 days.
- Authority does not accept accrued vacation time when transferring from another State or local entity.

b. *Sick time*

- Authority does accept transfer of accrued sick time when transferring from another State or local entity.

NJ Housing and Mortgage Finance Agency

1. Leave: Vacation

- Vacation policy is a slightly different from State policy.
 - 1-2 years = 12 vacation days
 - 3-4 years = 15 vacation days
 - 5-9 years = 18 vacation days
 - 10-14 years = 20 vacation days
 - 15-19 years = 22 vacation days
 - 20 plus years = 25 vacation days
- In addition to the allotment of vacation days, NJHMFA employees are allowed to carry over 2 years of vacation, up to a maximum of 50 days.
- NJHMFA also provides for a 1 week advance vacation pay prior to the start of their vacation leave.

2. Travel and Entertainment

- In house policy regarding mileage reimbursement is set at \$.36 per mile. In addition, policy provides for lodging reimbursement of \$45 to \$60 per day depending on the city.

NJ Meadowlands Commission

1. Personnel: Bonuses

- Bonuses: 4 bonuses awarded in 2005 for "extraordinary productivity, service or revenue generation," given to:
 - Director of Meadowlands Environmental Research Institute, salary of \$96,639, bonus of \$3,000;
 - Director of Finance and Management (CFO), salary of \$130,855, bonus of \$5,000;
 - Director of Solid Waste and Natural Resources, salary of \$128,797, bonus of \$5,000;
 - Supervisor of Enforcement, salary of \$68,105, bonus of \$1,000.

2. Leave: Vacation

- Vacation: Time allotments are different from the State and NJMC employees are able to carry 2 years of vacation time forward.
 - 1-5 years = 12 vacation days
 - 5-10 years = 15 vacation days
 - 10-15 years = 20 vacation days
 - 15-20 years = 22 vacation days
 - 20+ years = 25 vacation days
- Childcare assistance is available for regular employees (single parent or married parent with a working spouse). Newborn through 6th grade are eligible. Assistance is limited to 50% of cost or \$10 per day per child. Part time employees will have their benefits pro-rated. This program is subject to the availability of funds and the approval of the Executive Director.

NJ Motor Vehicle Commission

Vehicles

- 323 vehicles, including but not limited to, 192 assigned to individuals, 19 pool cars, 27 team vehicles, 4 station vehicles, 4 delivery, and 44 motorcycles.
- EZPass cost per year in approximately \$33,000.
- Average monthly fuel cost is \$8,600 or about \$100,000 annually. Uses the State's Central Motor Pool for fueling.

NJ Redevelopment Authority

1. Leave: Vacation

- Vacation time is different.
 - Upon initial eligibility and up to 1 year, employee receives 10 days vacation;
 - After 1 year, employee receives 15 days vacation;
 - After 5 years, employee receives 20 days vacation;
 - Over 10 years, employee receives 25 days vacation;
- Executive Director may grant approval of excess vacation carryover in extraordinary circumstances.

2. Vehicle and Travel

a. Vehicle

- If fueling NJRA vehicle, must submit receipt to be reimbursed. Policy provides for possibility for usage of non-State owned gas stations and being reimbursed.
- Mileage reimbursement at rate determined by Executive Director (\$.31 per mile).

b. Travel

- Meal allowance: \$6 breakfast, \$15 lunch, \$25 dinner, \$10 refreshments. If attending an all day event, employee may underutilize or exceed singular limit and may be reimbursed up to maximum of \$56 per day.

NJ Schools Construction Corporation

1. Personnel: Salary

- The CEO approves salary range adjustments and merit increases.

2. Leave: Holidays

- Other special holidays may be declared and CEO may approve early dismissal on day preceding holiday.

3. Travel and Entertainment policy

- Employees strongly encouraged not to file an expense report if their out-of-pocket expenses are nominal in amount; instead should wait until out of pocket expenses exceed \$50 before filing report.
- Must submit original receipts for all expenditures that individually equal or exceed \$10.00.
- Expenditures incurred in connection with travel by a spouse that accompanies an employee traveling on behalf of SCC will be reimbursed when presence of spouse serves a bona fide business purpose, with prior supervisory approval. As of October 6, 2006, the SCC was in the process of revising this policy. To date, no approvals have been given and therefore no reimbursements have been made under this policy. The CEO mandated that until this policy is revised, requests for reimbursement for a spouse's travel will not be made.
- Meals and entertainment expenditures: \$6 breakfast, \$15 lunch, \$25 dinner, and \$10 refreshments.

4. Vehicle

- Mileage reimbursement at 2005 IRS rate at \$.405 per mile.

NJ Sports & Exposition Authority

1. Personnel: Merit Increases

- Scheduled merit increases: All salaried employees are scheduled for merit increase consideration once a year. Amount of increase is determined by the employee's Department Manager, Vice President and/or Senior Vice President based on merit considerations, amount of funds available for increases and need to consider all salaried persons for increase.
- On March 22, 2002, NJSEA President/Chief Executive Officer commenced employment with salary of \$195,000 and per his request has not received any salary increases since that date.
- Special individual merit increases: In the event that an employee makes an unusually important contribution, the Executive Vice President may decide that a special merit increase should be granted.
- Service award program: Authority does not grant increases on basis of length of service. However, has a plan for payment of annual service awards in order to give financial recognition to the continuing contribution of long service salaried employees whose base salaries have reached their salary grade maximums. The award is a single sum payment equal to 1 week's salary, less mandatory deductions.
- Special merit increases and profit share program: Data was provided from 2000 to present. Notation that no activity for 2002 and 2005. Special merit increase ranged from \$1,670 to \$10,626.93. Also instance of multiple merit increases during course of 1 year. One example, Senior Vice President of Racing \$10,626.93 – March 5, 2001 and \$10,626.92 – July 30, 2001.

2. Leave: Vacation

- Employees hired after 1991 and earning less than \$50,000: If 0-1 years – ½ day for each full month of employment; 1-5 years – 10 days; 6-15 years – 15 days; and 16 years plus – 20 days.
- Employees hired after 1991 and earning more than \$50,000: If 0-1 years – 10 days if hired before July 1 and 0 if hired after June 30; If 2 or more years, then 20 vacation days.

3. Travel and Entertainment

- Authority will not routinely pay overtime meal allowances. If Department Manager feels that extraordinary circumstances warrant payment for an overtime meal, Manager must prepare a memo to appropriate Vice President outlining reasons for such payments.
- Guideline for payment will be that overtime period was of such long duration or at such unusual time that employee was required to purchase meal at a restaurant rather than be able to take meal at home or be provided with one by authority.

NJ Transit

1. Personnel: Retirement and Health Benefits

a. *Retirement*

- Authority has approximately 5% of its employees in PERS.
- The remaining employees are in (i) New Jersey Transit Retirement System; (ii) New Jersey Transit Employees' Retirement Plan or (iii) Railroad Retirement System.

b. *Health benefits*

- Non-agreement employee benefits summary.
 - Traditional plan carried by Blue Cross & Blue Shield. Blue Select carried by Blue Cross and Blue Shield. With Horizon HMO carried by Blue Cross & Blue Shield.
 - Prescription drugs carried by NPA/Express Scripts.
 - Dental carried by Blue Cross – Direct Dental Network.
 - Vision carried by Vision Service Plan.
 - Basic life insurance and accidental death and dismemberment carried by MetLife.
 - Benefit is 1½ times January 1st annual salary rounded up to nearest thousand. This is paid by NJ Transit.

2. Leave: Vacation, Holidays, and Sick

a. *Vacation*

- New employees who start by January 15 will receive 12 vacation days; by February 15 – 11 days; by March 15 -10 days; and by December 15 – 1 day.
- If employee in position with 654 or more Hay points or reporting directly to member of Executive Committee at the Manager or equitable to level and started by January 15 – 20 vacation days; February 15 – 18 days; March 15 -17 days; April 15 – 15 days; May 15 – 13 days; June 15 – 12 days; July 15 – 10 days; August 15 – 8 days; September 15 – 7 days; October 15 – 5 days; November 15 – 3 days; and December 15 - 2 days.
- If employee within Schedule 1:
 - 1– 4 years = 12 vacation days
 - 5-11 years = 17 days
 - 12-19 years = 22 days
 - 20 and later = 25 days
 - If hired prior to December 31, 1980 and have 30 years and later = 30 days
- If employee within Schedule 2:
 - 1-4 years = 20 vacation days
 - 5-11 years = 20 days

- 12-19 = 22 days
- 20 and later = 25 days
- If hired prior to December 31, 1980 and have 30 years and later = 30 days

- Vacation cash-in program: Non-agreement employees may receive cash payment for their unused vacation balance. Maximum number of days that may be cashed is half of employee's vacation allowance, up to a maximum of 10 days.

b. *Holidays*

- 9 scheduled and 3 floating holidays are provided. New Year's Day, Martin Luther King, Jr. Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving and Christmas Day.
- Floating holidays may be used only during calendar year they are earned.

c. *Sick time*

- All eligible employees will be allotted 10 paid sick days. Employees permitted to accumulate and bank their unused annual sick time.

3. Travel and Entertainment

- NJ Transit policy to reimburse reasonable and necessary business and travel expenses. Cash advances will not be allowed for travel purposes.
- Lodging: Reimbursement if authorized in advance and at economy hotels/motels. Reimbursement will be made for single occupancy rooms at reasonable actual cost for location.
- Meals incurred during overnight travel. Employees may either receive per diem payments or reimbursement of actual costs for meals for the duration of the trip.
- Employee also entitled to be reimbursed without receipts for the following: breakfast \$8, \$10 lunch, and \$22 dinner.
- Overtime meals:
 - Non-agreement employees who are not eligible to receive overtime compensation who are authorized to work 4 or more consecutive hours before or after their normal hours may be reimbursed for the overtime meal up to a maximum of \$12 per meal.
 - Agreement employees working overtime may, when provided by applicable labor agreement, be reimbursed for the appropriate meal expenses according to the hours worked and the per meal allowance rate set forth in agreement.
 - Rates vary according to city.

NJ Turnpike Authority

1. Leave: Vacation and Sick

a. *Vacation*

- First Vacation Option, vacation days increase with length of service:
 - 6 months to 1 year – 5 days
 - 1-5 years = 10 days
 - 5-9 years = 15 days
 - 10 years = 20 days
 - Each year afterwards to an attainment of 8 vacation weeks for employees hired before June 1980 and 6 vacation weeks for employees hired after June 1980 – 1 additional day.

- Vacation days not used during year must be taken during next year or unused days will be forfeited.
- However, employees with an entitlement of more than 15 days shall have the option to cash in unused days over the 15 days or accumulate unused days over 15 of the current year's entitlement until separation of employment.
- Second vacation option allows employees 20 days of vacation.
- Earned, unused vacation days will continue to be eligible for carryover for 1 year unless extension period is approved by Executive Director.
- Earned unused vacation days will not be eligible for cash-in on a yearly basis; but be eligible for payment upon separation from service.

b. *Sick time*

- All permanent, full time and management employees will attain 15 sick days per year.
- During first 5 years, employee may convert up to 5 days of accrued credit to a cash payment.
- Starting with 6th year, conversion option may be increased to 10 days.

2. Travel and Entertainment

- Local 200 and Local 194 union members receive a meal allowance.
- Employees receive the allowance once they have worked the required amount of time (supervisor - \$9.90, operating - \$9.65, part-time - \$7 and temporary - \$5).
- Management also receives a meal allowance (breakfast - \$7, lunch - \$9, and dinner - \$19).

3. Vehicle

- NJTA follows IRS mileage reimbursement rate.

NJ Urban Enterprise Zone

- For local operations of UEZ, the employees are municipal employees who report to their respective mayors.

North Jersey Transportation Planning Authority

1. Personnel: Salary and Health Benefits

a. *Salary*

- Compensation plan. Salaries for the 12 month New Jersey Institute of Technology (NJIT) faculty appointments shall be arrived at by adjusting academic year salaries by 15%.
- Special salary actions shall be made at sole discretion of institute in response to bona fide outside employment offers. Maximum number of faculty subject to said actions shall not exceed 10% of faculty.
- There shall be a merit compensation program applicable to those bargaining unit members whose salary is on or expressly attributable to a salary range and step, for each of the 4 years of this agreement.

b. *Health benefits*

- New Jersey Institute of Technology (NJIT) will continue the Eye Care Program during period of agreement.

2. Leave: Vacation, Holidays and Sick

a. *Vacation*

- Professional staff entitled to vacation earned at rate of $1\frac{2}{3}$ days per month, not to exceed 20 days per year. May carry over maximum of 25 days.
- Vacation payout: Upon separation of employment, unused vacation accrual will be handled as follows:
 - July 1, 2003 to June 30, 2005: Total of \$200,000 of pooled funds available. Upon exhaustion of funds, no payout of vacation will be available for any bargaining unit member.
 - July 1, 2005 and after: No payout will be available, unless if employee is laid off they will receive payment for up to 20 days for unused vacation.

b. *Holidays*

- Week between Christmas and New Year's Day is a paid holiday.

c. *Sick time*

- Upon retirement, employee will be entitled to receive supplemental compensation for sick time to be calculated at rate of $\frac{1}{2}$ of eligible employee's daily rate of pay for each earned and unused sick day.

3. Travel and Entertainment

- Meal reimbursement: When professional staff member of bargaining unit is unexpectedly required to remain a minimum of 2.5 hours beyond regular business day, NJIT will reimburse employee up to a maximum of \$7.50 per eligible day for meal.
- The employer shall provide travel support for travel to meetings.
- Travel reimbursement for off-campus teaching:
 - \$550 per semester for each course assignment between 15-30 miles, one way from NJIT.
 - \$1,075 per semester if 30-60 miles.
 - \$1,600 per semester if at least 60 miles.
- Additionally, unusual, out of pocket necessary expenses will be produced up to \$250.

Passaic Valley Sewerage Commission

1. Personnel: Retirement and Health Benefits

a. *Retirement*

- A defined contribution plan will be established by the union and administered jointly by the union and PVSC.
- PVSC will contribute \$.15 per hour (or amount commissioners set) to the fund for each employee up to the maximum of \$6 per week per employee.
- Separate funds will be established for employees covered and not covered by collective bargaining units.

b. *Health benefits*

- When an employee retires, optical, dental and chiropractic programs will continue for the employee and his/her spouse for 10 years, provided the employee worked for PVSC for at least 5 years.
- During the time the benefits continue, if the retiree dies, the spouse will continue to receive the benefits for the remaining years.

2. Leave: Holidays, Vacation, and Sick time

a. *Holidays*

- Receive the 13 holidays given to State employees, plus the day after Thanksgiving, ½ day on the last working day before Christmas, and ½ day on the last working day before New Year’s Day Holiday.

b. *Vacation*

- Vacation is the same as State employees except:
 - For the 1st full year through the 4th year, PVCS employees are given 10 vacation days;
 - Employees in Range 15 or greater receive 25 days of vacation;
 - Carry over days are limited to ½ the employees allotted amount of days unless approved by the Executive Director; and
 - Employees may request advanced pay before vacation time.

c. *Sick time*

- 12 sick days are given to employees annually.
- Employees can cash-in unused sick days in accordance with this schedule:

| <u>Unused Annual Sick Days</u> | <u>Days which may be Cashed-In</u> |
|--------------------------------|------------------------------------|
| 12 | 6 |
| 11 | 5 |
| 10 | 4 |
| 9 | 3 |
| 8 | 2 |
| 7 | 1 |

3. Travel and Entertainment

- Cost of an official luncheon or dinner is reimbursed if the Executive Director approved expense.
- When an employee works 3 or more hours of overtime, an allowance is authorized for meals: breakfast \$5, lunch \$7.50, and dinner \$15.

4. Vehicle

- Authority follows the IRS mileage reimbursement rate.

Pinelands Commission

1. Personnel: Salary and Health Benefits

a. *Salary*

- Before certain full time or part time employees are hired, approval of personnel and budget committee is needed.
- Starting salaries set in an amount equal to beginning salary of the range for a specific position.

- However, Executive Director is authorized to approve a higher starting salary if warranted.
- Merit increase pool will be established in the budget each year from which to draw employees' merit increases.

b. *Health benefits*

- Commission offers a health insurance plan through NJ State Health Benefits Program.
- Commission offers a voluntary dental plan; employees are responsible for 100% of the premium.

2. Leave: Vacation and Sick

a. *Vacation*

- Up to and including 5 years – 12 days; 5-12 years – 15 days; 12-20 years – 20 days.
- Executive Director, with concurrence of Personnel and Budget Committee Chairman can approve higher level of vacation leave earning.
- Vacation leave earned but not used may be accumulated provided that no more than 30 days are carried over into next year.

b. *Sick time*

- Full time employees earn 10 sick days each year.

South Jersey Port Corporation

1. Personnel: Salary and Retirement

a. *Salary*

Personnel and administration regulations for non-union employees:

- All new employees must undergo and successfully complete a physical examination – to determine is applicable capable to perform duties of position.
- All applicants required to undergo substance abuse test.
- Salaries are determined with regard to relative difficulty and responsibility of work involved.
- Employee reviews are conducted and any adjustment is based upon merit subject to approval of Board of Directors.
- May appeal to Supervisor, then to Executive Director and then to Board. Board decision is final.
- Overtime work first given out on volunteer basis.
- Then if no volunteers, based upon Supervisor's judgment.
- Employees are required to work overtime. Overtime is only paid for actual hours worked.

b. *Retirement*

- Administrative employees are eligible to join NJ Public Employees' Retirement System.
- Plan members are required to contribute 3% of their annual covered salary, the SJPC is required to contribute at an actuarially determined rate.

2. Leave: Sick time, Holidays and Vacation

a. *Sick time*

- Each employee entitled to 10 sick days commencing upon 2nd calendar year of service.
- During first year, January – 9 days; February – 8 days; March – 7 days; April – 6 days; May – 5 days; June – 4 days; July – 3 days; August - 2 days; September – 1 days; and October – December – none.

- Sick days do not accrue from year to year.
- All unused sick days will be paid to employees in following year at rate of 50% of present hourly rate.
- One day sickness calls are not acceptable without a note from the employee's physician – based on importance of SJPC as a public sector service organization.
- During each calendar year that an employee works a consecutive 2 month period and has perfect attendance, the employee will be entitled to 1 day pay.
- Employees who are late in excess of 5 minutes shall be penalized by loss of pay on a minute for minute basis.

b. *Holidays*

- In order to receive normal rate of pay for holidays, must work on last working day prior to and the first working day following holiday (or present doctor's note to qualify for pay).
- Holidays include: New Year's Day, Martin Luther King, Jr. Day, President's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Christmas Eve and Day.
- Union – same holidays, with an additional paid holiday for the employee's birthday.

c. *Vacation*

- New employees eligible for vacation in their 1st calendar year depending upon month of hire as follows: January – 9 days allocation, February – 8 days, March – 7 days, April – 6 days, May – 5 days, June – 4 days, July 3 days, August – 2 days, September – 1 day, October – December – none.
- All other employees are allocated as follows: 2 -5 years = 10 days, 6 – 15 = 15 days; 16 and over = 1 day for each year of service up to 30 days.
- New employees (0 – 1 year) are not entitled to carry over or receive cash in lieu of vacation days.
- Other employees (10 day vacation) required to take at least 5 days vacation or be lost.
- Other 5 days may be cashed out.
- If employee has 15 days vacation, must take 10 days vacation and may cash out 5 days.
- Union employees with up to 5 years, receive up to 13 days as pro-rated, 5 years to 15 years – 18 days, 16 years - 18 days, then for every year, 1 extra vacation days, i.e. 35 years, 38 days. May carry over 3 years of vacation time.

3. Vehicles

- Employees are not authorized to use personal vehicles for company business except with specific authorization from management.
- If authorized, employees will be provided a cash allowance for reimbursement in the form of a reasonable mileage allowance.
- Allowance rate is set by SJPC and follows federal rate.
- 203 vehicles that include large lift trucks, small lift trucks, sweepers, top picks, front end loaders, dump trucks, stake bodies, hustler truck, cocoa - bean trailers, cranes, roller trailer, fuel water truck, cherry pickers, high reach, bucket truck, tarketie, air comps, portable magnet, portable ramps, welders, barge, postal jeeps, vans, cars, pick up trucks.

4. Travel and Entertainment

- All tools, fuel, parking and garage receipts must accompany authorized expense report for reimbursement.

South Jersey Transportation Authority and the South Jersey Transportation Planning Authority

1. Personnel: Salary and Health Benefits

a. *Salary*

- Salary increases exceed current State rates.
- Longevity Pay (impact on pension benefits).

b. *Health benefits*

- Medical benefit waivers – cash in lieu of receiving health benefits for employees and retirees;
- Retirees – 15 year vesting for medical coverage and spouse continuation of coverage (at no cost) for 10 years;
- Duplication of medical coverage and cash waivers (At least 13 SJTA employed couples, unknown number of SJTA employees with spouse employed at other State agency)

2. Holidays, Bereavement, and Administrative Leave

- Holiday leave for union employees provides a total of 16 days which exceeds the 13 holidays currently provided to State employees;
- Bereavement leave of 3 to 5 days which is not currently provided separately to State employees;
- Administrative leave of 4 days for union employees;

3. Vacation

- Based on years of continuous service, vacation days accrue as follows:
 - Less than 1 year – 1 day per month
 - 1 to 7 years – 12 days
 - 8 to 10 years – 15 days
 - 11 to 15 years – 20 days
 - 16 to 19 years – 23 days
 - 20 to 22 years – 25 days
 - 25th year – 27 days
 - 26 to 28 years – 28 days
 - Over 28 years – 30 days

- Depending on length of service, employees can cash in between 5 to 15 vacation days.

4. Sick Leave

- Depending on years of service and sick time used, employees may be eligible to cash in a maximum of 5 to 10 sick days.
- An employee who retires and is immediately eligible to receive pension benefits under Public Employees Retirement System or Police and Fire Retirement System shall receive payment for unused sick leave up to a maximum of \$17,500.

State Economic Recovery Board of Camden

- State Economic Recovery Board intends that its staff will be provided by the NJEDA per the Memorandum of Understanding between the two.
- NJEDA will appoint a manager of the Camden Initiative.
- The manager shall report to the Board and have supervisory and management responsibility over activities of Board.

University of Medicine and Dentistry of New Jersey

1. Vehicles and Travel

a. Vehicles

- Mileage reimbursement rate follows IRS rate and as of January 1, 2006 is \$.445 per mile.
- A university owned vehicle will be provided to the President, Senior Vice President, Dean, CEO University Hospital, CEO University Behavioral Healthcare and others as approved by Senior Vice President for Administration and Finance.
- The University of Medicine and Dentistry of New Jersey had a policy providing \$500 per month to Vice Presidents as a vehicle allowance. This policy was recently rescinded.

b. Travel

- For individual expenses over \$25, original receipts must be provided.
- For travel other than official meetings and conventions, daily maximum travel expenditures allowed for meals and lodging is \$145, consisting of \$100 for lodging and \$45 for meals per day.
- Breakfast at \$9; lunch at \$11; and dinner at \$25.