2007 Summary and Analysis of State Authorities’ Employee Benefits

August 20, 2007
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Honorable Jon S. Corzine  
Governor, State of New Jersey  
State House  
P.O. Box 001  
Trenton, New Jersey 08625-0001

Dear Governor Corzine:

Enclosed is the Office of the Inspector General (OIG) 2007 Summary and Analysis of State Authorities’ Employee Benefits. As you are aware, on October 23, 2006, OIG issued its 2006 Summary and Analysis of State Authorities’ Employee Benefits. This analysis was undertaken pursuant to Executive Order No. 41 (Governor Richard J. Codey) that directed the 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.”

OIG’s review of the authorities 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. The review also detailed the differences in the benefits provided to 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. OIG also learned that unlike the benefits for non-authority State employees, there was no central listing of the benefits afforded authority employees. Based upon OIG’s review, it was recommended that, to the extent possible and appropriate, consideration be given to establishing policies of the authorities that are consistent with those of the State.
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OIG compiled a summary of authority employee benefits policies, including policies for
leave, entertainment and travel, assignment of equipment, health benefits, retirement, and salary
ranges. In December 2006 and January 2007, OIG requested the authorities to advise of any
changes to their employee benefits and provide supporting documentation for any changes so
that, as stated in the 2006 edition of the OIG report, authority benefits that have changed after the
issuance of the report would be captured and reported on an annual basis.

Subsequent to the receipt of the authorities’ respective responses, OIG proceeded to
verify the responses and also requested additional information and/or supporting documents
where appropriate. In addition to the changes reported, a draft of this report was recently
submitted to the authorities for their final review and comments. This report includes all
appropriate changes and modifications provided by the authorities in response to OIG’s request.

It should be noted that overall, there has been a reduction in the number of authority
employees. Further, in response to OIG’s 2006 report, many authorities have changed their
policies and procedures to bring them into line with State policies and procedures. Those
changes are identified in this report. It remains OIG’s recommendation that to the extent
possible, appropriate and reasonable, consideration be given to establish policies at the
authorities that are consistent with those of the State.

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
# Office of the Inspector General’s 2007 Review of the State of New Jersey Authority Benefits

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OFFICE OF THE INSPECTOR GENERAL’S 2007 REVIEW OF THE STATE OF NEW JERSEY AUTHORITY BENEFITS

ANALYSIS AND OBSERVATIONS

I. INTRODUCTION

On October 23, 2006, the Office of the Inspector General (OIG) issued its Summary and Analysis of State Authorities’ Employee Benefits Report. This analysis was undertaken pursuant to Executive Order No. 41 (Governor Richard J. Codey) that directed 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.”

OIG’s review of the authorities 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. The review also detailed the differences in the benefits provided to 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. Thus based upon OIG’s review, it was recommended that, to the extent possible and appropriate, consideration be given to establishing policies of the authorities that are 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 to authority employees. OIG compiled a summary of authority employee benefits policies, including policies for leave, entertainment and travel, assignment of equipment, health benefits, retirement, and salary ranges. Furthermore, as stated in the 2006 report, authority benefits that have changed after the issuance of the report would be captured and reported on an annual basis. As such, in December 2006 and January 2007, OIG requested the authorities advise of any changes to their employee benefits and provide supporting documentation. Subsequent to the authorities’ respective responses, OIG proceeded to verify the responses and also requested additional information and/or supporting documents where appropriate. In addition to the changes reported, it should be noted that a draft of this report was recently submitted to the authorities for their final review and comments. This report includes all appropriate changes and modifications as provided by the authorities in response to OIG’s previous report and recommendations as well as subsequent requests.

It should be noted that in response to OIG’s 2006 report many authorities have changed their policies and procedures to bring them into line with State policies and procedures. Those changes are identified in this report. In addition, another significant observation is that the overall number of employees at the authorities has decreased.
For ease of reference, the report is organized by area of interest. In addition, attached to this report are several appendices that supplement OIG’s review of the authorities. Appendix A sets forth OIG’s observations and analysis as to each authority and is organized by entity. Appendix B provides personnel information as to each authority, including number of employees, salary range, retirement and health benefits. Appendix C presents information as to each authority’s number of vehicles and their respective policies pertaining to cellular phones and travel and entertainment. Appendix D details each authority’s salaries for their executive director and his or her assistant, as well as the salary range for full time personnel. Moreover, Appendix E provides a comparison between the benefits afforded to authority employees in 2006 and 2007.

II. EMPLOYEE BENEFITS

A. Salary Ranges

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\(^1\) 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 the $100,000 to $200,000 and over $200,000 salary ranges:

- **Over $200,000 – 40 employees** [includes 28 University of Medicine and Dentistry of New Jersey (“UMDNJ”) non-faculty employees].
  - UMDNJ president’s salary is $570,000 per year.
  - NJ Transit Executive Director’s salary is $252,000 per year.\(^2\)
  - Passaic Valley Sewerage Commissioners’ Executive Director’s salary is $253,289 per year.

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1 Although Governor Jon S. Corzine is entitled to the aforementioned $175,000 salary, he has waived same and receives one dollar instead.

2 The prior NJ Transit executive director retired in March 2007 and received $288,915 per year.
• Between $100,000 to $200,000 – 972 employees [includes 458 UMDNJ non-faculty employees].

B. Bonuses

Employees who are union members may have bonuses negotiated into their contracts. This year only one authority has awarded bonuses to its non-union employees. The NJ Sports and Exposition Authority permits special merit increases and profit sharing based on the employee’s salary that can be awarded to employees. In addition, this board has approved retention bonuses for nine executives for 2008 to 2010. These bonuses total approximately $350,000 annually. The bonuses are earned as of December 31st for each of the three years.

C. Payroll Information

1. Employee Classifications

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 sections list the State employee benefits and then the authority deviations from the State policy. The State employee benefits are taken from the Compensation Compendium from the Department of Personnel.

2. 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 policies and procedures 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:

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

According to the 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 authorities without employees and the following:

- NJ Transit: The New Jersey Transit Employees’ Retirement Plan is closed to new employees. Effective July 1, 2006, all new NJ Transit nonagreement employees participate in a defined contribution plan in which six percent of the employee’s annual salary is deposited in an employee investment account to accumulate, with earnings, towards the employee’s retirement.
- North Jersey Transportation Planning Authority: Authority has four employees who are grandfathered into PERS because they began working at the authority prior to 1993. Employees who began work post 1993 are in a 401(k) plan.

E. Leave: Holidays, Administrative Leave, Vacation and Sick time

1. 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. In past years, the Governor has sometimes also provided the day after Thanksgiving. Individual department heads have dismissed employees one to two hours early on the day before a major holiday or when weather conditions may make driving hazardous if employees were dismissed at the regular time.

Deviations from State policy:
- NJ Economic Development Authority: In the past, according to documented policy, the executive director could declare additional holidays. However, it appears that this provision was never used and this policy has since been rescinded. This provision was removed from the employee handbook on November 3, 2006.
- NJ Schools Construction Corporation (now the NJ Schools Development Authority): In the past, according to documented policy, other special holidays could be declared and the CEO could approve early dismissal on a day preceding a holiday. However, there is no record of any special holidays being declared. The SCC has rescinded this policy and removed it from the employee handbook. In addition, SCC’s early dismissals policy has recently been modified. SCC’s employee handbook, section 305, has been revised to allow early dismissals that may be consistent with policy articulated by the governor.
• North Jersey Transportation Planning Authority (NJTPA): According to documented policy, the days between Christmas and New Year’s Day are paid holidays. However, NJTPA is open for business on the following State holidays: Lincoln’s Birthday, Washington’s Birthday, Columbus Day, Election Day and Veteran’s Day. As such, NJTPA staff receives 13 holidays as other State employees are afforded. [NJTPA is “in but not of” the New Jersey Institute of Technology (NJIT)].

• Passaic Valley Sewerage Commissioners: According to documented policy, employees receive 13 holidays, plus the day after Thanksgiving and one half day prior to Christmas Day and New Year’s Day.

• South Jersey Port Corporation: Non-union employees receive the following 11 days: 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 employees receive the day after Thanksgiving and their birthday, in addition to the aforementioned 11 holidays, but give up one day of vacation to receive the day after Thanksgiving as a holiday.

• South Jersey Transportation Authority and South Jersey Transportation Planning Organization: Employees receive 13 holidays, but receive Christmas Eve as a paid holiday in place of Election Day.

• University of Medicine and Dentistry of New Jersey: Employees receive nine holidays rather than 13 afforded to State employees.

2. Administrative Leave

State policy:
• Accrue one half day per month during first calendar year, up to a maximum of three days.
• Then on January 1st, employee is annually credited with three 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 two administrative leave days.
• North Jersey District Water Supply Commission provides one administrative leave day.
• South Jersey Transportation Authority Local 193 union employees receive 32 hours of administrative leave, Local S-18 union employees receive 36 hours, and non-union employees and Local 196 union members receive three days.
• University of Medicine and Dentistry of New Jersey employees receive six administrative leave / “float” days.
3. Vacation

**State vacation policy:**

**Classified employees:**
- Accrue one vacation day per month during initial calendar year of employment.
- Then on January 1st, employees are annually credited with 12 days per year.
- After five years of service, employees are credited with one 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 each department. Each department may vary amount of days, but the Commissioner of the Department of Personnel must approve the plan. The standard is 20 days of vacation time.

**Classified and Unclassified employees:**
- One year of vacation time may be carried over into next year.
- Employees are paid for unused days upon termination or retirement.
- Although employees receive vacation days on January 1st, vacation days still are “earned” as set forth above. As such, in the event an employee expends all his or her vacation days and then leaves State employment prior to year’s end, the vacation time will be deducted on a pro rata basis from the employee’s last pay.

**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.

- Highlands Water Protection and Planning Council: Vacation leave may be accumulated provided that no more than 30 days are carried over from one year to the next.
- Higher Education Student Assistance Authority: Unclassified employees receive 22 vacation days per year.
- NJ Economic Development Authority: The employees’ vacation days differ depending on employee’s position.\(^3\)
  - 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

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\(^3\) NJEDA’s letter dated April 12, 2007, acknowledges that its vacation policy differs slightly from the State. However, NJEDA’s position is that it is reasonable and necessary in order to attract and retain qualified employees.
• 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 two years of vacation into the next year.4

• NJ Health Care Facilities Financing Authority: Executive directors are credited with 20 vacation days. The remaining staff receive the following:
  o 1 to 4 years – 12 days
  o 5 to 7 years – 15 days
  o 8 plus years – 20 days

• NJ Housing and Mortgage Finance Agency: Employees may carry over two years of vacation into the next year, up to a maximum of 50 days.

• NJ Meadowlands Commission: Employees may carry over two years vacation time into the next year.

• Pinelands Commission: Vacation leave may be accumulated provided that no more than 30 days are carried over from one year to the next.

• South Jersey Port Corporation: Union employees can carry over up to three 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:
  o Less than 1 year – 1 day per month
  o 1 to 7 years – 12 days
  o 8 to 10 years – 15 days
  o 11 to 15 years – 20 days
  o 16 to 19 years – 23 days
  o 20 to 22 years – 25 days
  o 25th year – 27 days
  o 26 to 28 years – 28 days
  o Over 28 years – 30 days

• University of Medicine and Dentistry of New Jersey: The employees’ vacation days differ depending on employee’s position.
  o Director level and above:
    i. 0 to 20 years – 1 2/3 days accrue per month for a total of 20 days per year
    ii. 20 years or more – 2 1/12 days accrue per month for a total of 25 days per year

4 Pursuant to NJEFA’s letter dated April 5, 2007, NJEFA deems its employee benefits reasonable and opines that it is not appropriate to change them.
Staff members (majority of employees):

i. 0 to 10 years – 1 ¼ days accrue per month for a total of 15 days per year
ii. 11 to 20 years – 1 2/3 days accrue per month for a total of 20 days per year
iii. 20 years plus – 2 ½ days accrue per month for a total of 25 days per year

There are certain authorities that offer employees a “cash in” policy. These authority employees are permitted to cash in an amount of unused vacation time at the end of each year. This results in additional salary over and above their total annual salary. The authorities are:

- Atlantic City Convention Center Authority: Depending on length of service, employees can cash in between five to 10 vacation days.\(^5\)
- NJ Health Care Facilities Financing Authority: Current employees and those hired as of January 1, 1989, who have taken 10 days of vacation, may request payment for remaining accrued time, not to exceed 10 days per year.
- NJ Transit: Non-agreement employees who have not taken any sick time during the prior year may elect to receive a cash payment for a portion of their accumulated unused prior year vacation time limited to one half of the employees’ annual vacation allowance subject to an annual maximum cash in of 10 days.
- South Jersey Port Corporation: Depending on length of service, non-union employees can cash in between five to 10 vacation days. However, non-union employees with less than one year accumulated are not entitled to carry over any vacation days; while those employees with two to five years may carry over only five of their 10 vacation days; and those employees with more than six 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 five to 15 vacation days.

4. Sick Leave

State sick leave policy:

- Accrue one 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 one half pay for unused sick time, up to a maximum of $15,000.

\(^5\) The ACCCA advises in its correspondence dated April 3, 2007, and August 16, 2007, that its benefits and travel and entertainment policies, specifically its meal reimbursement and alcoholic beverage policies, are consistent with industry standards (destination marketing organizations). However, the authority is in the process of reviewing these policies for appropriateness.
Deviations from State sick leave policy:

- Pinelands Commission: Employees are entitled to 10 sick days.
- 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 six authorities that offer employees a “cash in” policy. The employees are permitted to cash in unused sick time at the end of each year. The six 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 five to 10 sick days.\(^6\)
  - NJ Turnpike Authority: Depending on length of service, employees can cash in between five to 10 sick days.
  - Passaic Valley Sewerage Commissioners: Depending on length of service, employees can cash in up to six 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 percent 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 between five and 15 sick days.

F. Health Benefits Policy

State policy:
Pursuant to the 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, including 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 NJ Development Authority, the NJ Transportation Trust Fund, and the State Economic Recovery Board for Camden, which have no employees, and the following 14 authorities:

- Atlantic City Convention Center Authority: Authority participates in SHBP for medical but provides dental and prescription through self insured program and vision through a fully funded program.\(^7\)

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\(^6\) See footnote 5.
\(^7\) See footnote 5.
• 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, dental 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 program.¹⁰ NJEFA also provides vision and disability through separate 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 programs. The authority has a self funded vision program with an allowable reimbursement of $250 per person per year for exam and glasses/contact lenses.

• NJ Housing and Mortgage Finance Agency: Authority participates in SHBP for medical only. Authority requests bids for prescription and dental and has a self insured vision program.

• NJ Meadowlands Commission: Commission participates in SHBP. However, self insured eye care coverage is only available if an employee’s specific SHBP medical program does not cover eye exams. In the event that an employee’s program does cover some of the cost, this program will only cover some of the eyeglass/contact lens costs.

• 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 Turnpike Authority: Authority is not in SHBP, but their program mirrors it using Horizon Blue Cross and Blue Shield.

• North Jersey District Water Supply Commission: Commission has coverage through Horizon for health benefits and Delta Dental for dental coverage.

• Passaic Valley Sewerage Commissioners: Authority employees participate in the SHBP, but the authority provides dental, optical, chiropractic and prescription drug coverage through a plan administered by the union. The authority at its own cost, makes available once a 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: For employees hired prior to December 31, 1990, SJPC group health insurance (major medical and dental care) is provided at no cost and prescription plan will require $5 co-pay for generic and $10 for brand names. For employees hired after December 31, 1990, but before November 30, 2000, the same coverage is provided except all medical claims are subject to a deductible and co-insurance provision. For employees hired after November 30, 2000, the same coverage is provided, but employee must contribute $25 each week.

¹⁰ See footnote 4.
South Jersey Transportation Authority and South Jersey Transportation Planning Organization: Authorities’ health benefits differ from the SHBP. Employees and retirees are given the option of either waiving their medical benefits or receiving cash in lieu of same. Recently, this policy has been modified by reducing the waiver amount from 50 percent to 25 percent for non-agreement employees and retirees. Although there may be savings to SJTA associated with this policy, it should be noted that State employees are prohibited from receiving such waivers.

G. Vehicles and Equipment

1. 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
- State Ethics Commission
- NJ State House Commission
- NJ Transportation Trust Fund
- State Economic Recovery Board for Camden

2. Vehicle Allowance

Only one authority provides monthly vehicle allowances to their employees for usage of their personal cars. Prior to September 2004, when the benefits were rescinded, NJ Economic Development Authority offered a $400 monthly car allowance for certain officers and a $500 monthly allowance for the Director of Real Estate. The eight employees receiving the benefit as of that date were allowed to continue receiving it, but as those employees leave their position, the benefit is ended for the position. There are currently only two employees remaining who still receive this benefit.
H. 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 (now NJ Commerce Commission)
  - 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 (now NJ Schools Development Authority)
  - 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 Commissioners
  - 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 New Jersey

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

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9 See footnote 5.
Deviations from State cellular phone policy:
Listed below are the four authorities that have their own in house policy that deviates from State policy:

- Casino Reinvestment Development Authority: Employees are reimbursed for personal cellular phone usage for business calls at the additional minute rate charged by the employee’s cellular phone plan. Copies of the bills are required.
- NJ Schools Construction Corporation (now NJ Schools Development Authority): Based on business needs, SCC may provide employees with a cellular phone or provide them with a monthly allowance up to $35. Pursuant to SCC’s letter dated April 9, 2007, it advises that its policy is more cost effective than assigning additional State owned cellular phones.
- 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.

I. Travel and Entertainment

1. 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 cents per mile. The federal Internal Revenue Service rate is 48.5 cents per mile as of January 1, 2007.

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 Schools Construction Corporation (now NJ Schools Development Authority)
- NJ Transit
- NJ Turnpike Authority
- North Jersey Transportation Planning Authority
- Passaic Valley Sewerage Commissioners
- South Jersey Port Corporation

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10 See footnote 5.
11 In a letter dated April 12, 2007, NJEDA reported that the federal rate is more appropriate and reasonable.
12 In November 2006, SCC’s use of the federal rate was discussed with the SCC audit committee and was determined to be appropriate. However, this issue is pending further discussion with the Governor’s Authorities’ Unit and the SCC audit committee.
There is one authority that has an in-house policy that allows a 36 cents per mile reimbursement rate:
• NJ Housing and Mortgage Finance Agency

There was previously one authority that had a 42 cents per mile reimbursement rate:
• NJ Meadowlands Commission: However, this policy has been revised to reduce the authority’s mileage reimbursement rate from 42 cents per mile to the State’s rate of 31 cents per mile.

There is one 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.

2. 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 three 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, establishing a moratorium on out of State travel and in-State travel that includes an overnight stay. The Governor’s directive also requires each of the authorities to adopt a similar travel policy. This directive supplements the current travel regulations that have been 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.\(^{13}\)
- 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. [EDA’s letter dated April 12, 2007, reports that it deems this rate to be reasonable and conservative in relation to actual costs].
- 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. [Authority has recently revised its policy and has adopted the meal reimbursement rate iterated in Circular Letter 06-02OMB].
- NJ Redevelopment Authority allows $6 for breakfast, $15 for lunch, $25 for dinner, and $10 for refreshments.
- NJ Schools Construction Corporation (now NJ Schools Development Authority) previously permitted $6 for breakfast, $15 for lunch, $25 for dinner and $10 for refreshments. However, SCC has recently revised its travel and entertainment policy to conform with State policy. This revision became effective February 13, 2007.
- 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.
- North Jersey Transportation Planning Authority employees, if working overtime, can receive a maximum of $7.50 per meal.
- Passaic Valley Sewerage Commissioners’ employees receive overtime meal reimbursements of $5 for breakfast, $7.50 for lunch and $15 for dinner.
- Pinelands Commission employees receive $5 for breakfast, $6.50 for lunch and $13.50 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.

- Previously, the NJ Schools Construction Corporation (now NJ Schools Development Authority) allowed 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. No approvals were given and therefore, no reimbursements were made under this policy. As of October 6, 2006, the CEO mandated that no reimbursements would be made for spousal travel. The revised travel and entertainment policy which removed this allowance became effective February 13, 2007.

\(^{13}\) See footnote 5.
Atlantic City Convention Center Authority policy states that employees are prohibited from having more than two alcoholic beverages while conducting authority business with a customer. Employees can submit for reimbursement for same.\textsuperscript{14}

There are two authorities who do not provide any travel or entertainment reimbursement. They are:

- Capital City Redevelopment Corporation
- NJ State House Commission

\textsuperscript{14} See footnote 5.
STATE AUTHORITIES EMPLOYEE BENEFIT INFORMATION

This memorandum details the Office of the Inspector General observations of State authorities that are summarized in the attached companion spreadsheets and analytical memorandum. Based upon our review and analysis of these authorities, the following are deviations from State policies and other various observations. In addition, based upon our review it was noted that the number of employees at the majority of authorities decreased and of the remaining authorities, most experienced no change in staff level. In 2006, the number of authority employees was 35,991, while this number was decreased by 390 to 35,601 employees for 2007. It should be noted that this number is the number of actual employees rather than approved positions that may or may not contain vacancies. This observation has been noted throughout the report and the appendices.

Atlantic City Convention Center Authority 1

1. **Host Department**: Department of Treasury

2. **Number of Employees**
   - 2007: 69 employees
   - 2006: 73 employees
   - Reduction of four employees

3. **Leave: Vacation, Sick, and Administrative Days for 2006 and 2007**
   a. **Vacation**
      - In the first pay period of December, employees with 15 days of vacation time, may cash in unused vacation days up to five days. Employees with 25 days of vacation may cash in up to 10 days of unused vacation time.

   b. **Sick time**
      - Sick leave: No accumulation of sick time from year to year.
      - Employees with nine months to two years who did not use any sick leave, may cash in sick time at the end of the year up to five days. Employees with limited sick time usage, may also cash in up to five days of sick time (No sick days taken = five sick days to cash in, one sick day taken = four days to cash in, etc). Employees at the level of vice president may cash in an additional five days of sick leave.
      - Employees with two 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 five days of sick leave.

   c. **Administrative days**
      - Two personal days given per year; may not accumulate from year to year.
      - Bereavement Leave: for immediate family, up to five days.

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1 The ACCCA advises in its correspondence dated April 3, 2007, and August 16, 2007, that its benefits and travel and entertainment policies, specifically its meal reimbursement and alcoholic beverage policies, are consistent with industry standards (destination marketing organizations). However, the authority is in the process of reviewing these policies for appropriateness.
4. Travel and Entertainment for 2006 and 2007

- 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 two alcoholic beverages while conducting business with a customer.
- 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 efficient than taking public transportation. May use personal car when transporting authority goods for delivery. Can also use personal car when entertaining customers.
- If an employee is traveling alone, travel reimbursement is $70 a day for meals ($85 if in high cost city). If an 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 reimbursement, but must be actual and reasonable.
- Gift giving and receiving: Employees must tell Ethics Liaison Officer of any gift or benefit received. However, an employee may keep certain items under $30 of value, if items do not create an impression of a conflict. Such items include complimentary items offered to the public or mass mailings to general business.
- Complimentary tickets for shows for use by the authority are distributed on a 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 members, and staff requests.

Capital City Redevelopment Corporation

1. **Host Department:** Department of Treasury
   - Treasury administers its financial reports, payments to vendors, contracts with auditors and related internal controls.

2. **Number of Employees**
   - 2007: One employee
   - 2006: One employee
   - No change in number of employees
   - Authority has not had an executive director for the past five years.
Casino Control Commission

1. Host Department: Department of Treasury

2. Number of Employees

   - 2007: 333 employees
   - 2006: 353 employees
   - Reduction of 20 employees

   - Is in the Personnel Management Information System and falls under Department of Personnel authority.

Casino Reinvestment Development Authority

1. Host Department: Department of Treasury

2. Number of Employees

   - 2007: 29 employees
   - 2006: 29 employees
   - No change in number of employees

   - Employees are not allowed to cash in sick time upon retirement or termination.

Council on Affordable Housing

1. Host Department: Department of Community Affairs

2. Number of Employees

   - 2007: 21 employees
   - 2006: 21 employees
   - No change in number of employees

   - All employees are in the unclassified service of Civil Service.

Garden State Preservation Trust

1. Host Department: Department of Treasury

   - Treasury provides all logistical support.

2. Number of Employees

   - 2007: One employee
   - 2006: Three employees
   - Reduction of two employees
3. **Miscellaneous comments**
   - Funds are derived from three partnering agencies: Green Acres Program, Farmland Preservation Program, and Historic Preservation.

**Higher Education Student Assistance**

1. **Host Department:** Department of State
2. **Number of Employees**
   - 2007: 197 employees
   - 2006: 236 employees
   - Reduction of 39 employees
   - Is in the Personnel Management Information System and falls under Department of Personnel authority.
3. **Leave:** Vacation for 2006 and 2007
   - Unclassified employees have 22 vacation days per year.

**Highlands Water Protection & Planning Council**

1. **Host Department:** Department of Environmental Protection
2. **Number of Employees**
   - 2007: 22 employees
   - 2006: 18 employees
   - Increase of four employees
   - Is in the Personnel Management Information System and falls under Department of Personnel authority.
3. **Leave:** Vacation
   - Vacation leave may be accumulated provided that no more than 30 days are carried over from one year to the next.

**Legalized Games of Chance Control Commission**

1. **Host Department:** Department of Law and Public Safety
   - LGCCC is a commission within the Division of Consumer Affairs, within the Department of Law and Public Safety. The authority’s host department performs LGCCC’s audits.
2. Number of Employees

- 2007: 20 employees
- 2006: 21 employees
- Reduction of one employee

Although, the authority has 20 employees, as it is a division within the Division of Consumer Affairs, its director and one other administrative and managerial/supervisory employee are in fact Division of Consumer Affairs employees that also have other non-LGCCC duties and functions. One such employee is the acting director of the Division of Consumer Affairs, who is the director of the LGCCC, but who also directs and supervises other sub-divisions within the Division of Consumer Affairs.

**NJ Building Authority**

1. **Host Department:** Department of Treasury
   - Follows all Treasury policies and guidelines.

2. **Number of Employees**
   - 2007: 9 employees
   - 2006: 9 employees
   - No change in number of employees

**NJ Commerce, Economic Growth and Tourism Commission (now NJ Commerce Commission)**

1. **Host Department:** Department of Treasury

2. **Number of Employees**
   - 2007: 94 employees
   - 2006: 100 employees
   - Reduction of 6 employees

3. **Vehicles for 2006 and 2007**
   - 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 following that memo, Commission employees were given instructions about the requirement, a revised Commission Vehicle Usage Policy, and Treasury Circular Letter 03-04A-DPP.
NJ Cultural Trust

1. **Host Department**: Department of State

2. **Number of Employees**
   - 2007: Two employees
   - 2006: Four employees
   - Reduction of two employees

NJ Development Authority

1. **Host Department**: Department of Treasury

2. **Number of Employees**
   - 2007 and 2006: No employees [See NJEDA]
   - Management agreement in place for NJEDA to provide support functions, including providing employees, to the Development Authority.

NJ Economic Development Authority

1. **Host Department**: Department of Treasury

2. **Number of Employees**
   - 2007: 147 employees
   - 2006: 134 employees
   - Increase of 13 employees

3. **Leave: Holidays and Vacation for 2007**

   a. **Holidays**
      - NJEDA’s executive director no longer has the ability to declare additional holidays. It appears that this provision was never used and was removed from the employee handbook on November 3, 2006.

   b. **Vacation**
      - Regular level employees: upon hire to five years = 15 vacation days; five – 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;

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2 Pursuant to the NJEDA’s letters dated January 8, 2007 and April 12, 2007, and supporting documentation, modifications have been made to its holiday, vehicles allowance and cellular phone policies. Said changes are set forth in further detail in this section.
- 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.

- Pursuant to authority’s April 12, 2007 letter, it acknowledges that its vacation policy differs from the State program, but opines that the differences are reasonable and necessary to attract and retain employees.


- Authority previously offered 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 only allowed to continue to receive the benefit until they leave the authority. There are currently two 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…”
- Currently uses federal Internal Revenue Service rate for mileage reimbursement of $.485. Pursuant to authority’s April 12, 2007 letter, advises that it deems this rate to be appropriate reimbursement.

5. Travel and entertainment for 2006 and 2007

- Meal expense is up to $56 per day. According to NJEDA Policy No. 535, employees “may underutilize or exceed singular limits and be reimbursed $56 per day.” Pursuant to authority’s April 12, 2007 letter, advises that it deems this rate reasonable and conservative relative to actual meal costs.
- Employees may request prepayment of related costs for business travel. This must be approved by the CEO or COO.

6. Cellular Phone for 2007

- NJEDA previously assigned to some of its employees a cellular phone and some “pool” phones were also available. This policy has been rescinded and NJEDA no longer offers mobile phone allowances to employees.
- Employees can be reimbursed for use of their personal cellular phones for business calls with a copy of their bill highlighting the itemized business calls.

**NJ Educational Facilities Authority**

1. **Host Department**: Department of Treasury

2. **Number of Employees**

   - 2007: 15 employees
   - 2006: 17 employees

3 The NJEFA’s letter dated April 5, 2007, sets forth that the authority deems its employee benefits reasonable and opines that it is not appropriate to change them.
• Reduction of two employees


• Executive director, division heads, managing directors, and project managers are credited with 22 days of vacation.
• Employees may carry up to two years of vacation into the next year.
• Executive director may grant additional paid time off or office closings.


• Pursuant to the authority’s policy, the executive director and the director of Project Management may use the two authority-owned vehicles for commuting, as well as business related travel.
• Two vehicles bought by authority with two year old trade-ins.

**NJ Election Law Enforcement Commission**

1. **Host Department**: Department of Law and Public Safety

2. **Number of Employees**

   • 2007: 71 employees
   • 2006: 74 employees
   • Reduction of three employees

   • Is in the Personnel Management Information System and falls under Department of Personnel authority.

**NJ Environmental Infrastructure Trust**

1. **Host Department**: Department of Environmental Protection

   • Follows DEP policies and guidelines.

2. **Number of Employees**

   • 2007: 13 employees
   • 2006: 13 employees
   • No change in number of employees

   • Is in the Personnel Management Information System and falls under Department of Personnel authority.

**State Ethics Commission**

1. **Host Department**: Department of Law and Public Safety

   • As authority is in Department of Law and Public Safety, there are no independent financial operations in place and its budget and fiscal practices are administered by the Office of Management and Budget.
2. Number of Employees
   - 2007: 14 employees
   - 2006: 13 employees
   - Increase of one employee

NJ Health Care Facilities Financing Authority
1. Host Department: Department of Health and Senior Services
2. Number of Employees
   - 2007: 26 employees
   - 2006: 26 employees
   - No change in number of employees
   a. Vacation
      - Time is awarded differently: one to four years – 12 days; five to seven years – 15 days; eight plus years – 20 days.
      - 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. Host Department: Department of Community Affairs
2. Number of Employees
   - 2007: 256 employees
   - 2006: 243 employees
   - Increase of 13 employees
   - Policy is different from State policy.
     - One – two years = 12 vacation days
     - Three – four years = 15 vacation days
     - Five – nine 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 two years of vacation, up to a maximum of 50 days.
   - Also provides for a one week advance vacation pay prior to the start of their vacation leave.
4. Personnel: Health benefits

- Authority participates in State Health Benefits Program for medical only. Authority requests bids for prescription and dental coverage and has self insured vision program.

**NJ Meadowlands Commission**

1. **Host Department:** Department of Community Affairs

2. **Number of Employees**

   - 2007: 119 employees
   - 2006: 119 employees
   - No change in number of employees

3. **Personnel: Bonuses for 2007**

   - Previously four bonuses were awarded based on “extraordinary productivity, service or revenue generation.” However, employee bonuses are no longer allowed.

4. **Leave: Vacation and Compensatory time for 2006 and 2007**

   a. **Vacation**

      - Time allotments are different from the State and NJMC employees are able to carry two years of vacation time forward.
        - One -five years = 12 vacation days
        - Five -10 years = 15 vacation days
        - 10-15 years = 20 vacation days
        - 15-20 years = 22 vacation days
        - 20 plus years = 25 vacation days

      - May request salary advances for vacation and/or emergencies. [This policy has recently been eliminated]

   b. **Compensatory time**

      - Employees are allowed to accrue up to seven days of compensatory time. [This policy has recently been eliminated].

**NJ Motor Vehicle Commission**

1. **Host Department:** Department of Transportation

   - Follows DOT policies and guidelines.

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4 NJMC’s letters dated January 4, 2007, March 30, 2007 and August 1, 2007, set forth that modifications have been made to the authority’s mileage reimbursement rate, bonuses, travel policy and employee benefits. These changes are detailed in this section.
2. **Number of Employees**
   - 2007: 2,694 employees
   - 2006: 2,933 employees
   - Reduction of 239 employees

   Is in the Personnel Management Information System and falls under Department of Personnel authority.

3. **Vehicles**
   - 313 vehicles, includes 208 assigned to individuals, 67 pool cars, 31 team vehicles, 3 station vehicles, 2 delivery, and 2 trailers. In addition to these vehicles, the authority has 50 motorcycles.
   - Previously, EZPass cost per year was approximately $33,000 and the average monthly fuel cost was approximately $8,600 or approximately $100,000 annually. Uses the State’s Central Motor Pool for fueling.

**NJ Public Broadcasting Authority**

1. **Host Department**: Department of State

2. **Number of Employees**
   - 2007: 156 employees
   - 2006: 158 employees
   - Reduction of two employees

   Is in the Personnel Management Information System and falls under Department of Personnel authority.

**NJ Racing Commission**

1. **Host Department**: Department of Law and Public Safety

   Follows Department of Law and Public Safety policies and guidelines.

2. **Number of Employees**
   - 2007: 84 employees
   - 2006: 136 employees
   - Reduction of 52 employees

**NJ Redevelopment Authority**

1. **Host Department**: Department of Community Affairs
2. **Number of Employees**
   - 2007: 14 employees
   - 2006: 16 employees
   - Reduction of two employees

3. **Leave: Vacation for 2006 and 2007**
   - Upon initial eligibility and up to one year, employee receives 10 days vacation;
   - After one year, employee receives 15 days vacation;
   - After five 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.

4. **Vehicles for 2006 and 2007**
   - Policy provides for possibility for usage of non-State owned gas stations and reimbursement, but requires submission of receipt.
   - Mileage reimbursement at rate determined by executive director and is currently $.31 per mile.

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**NJ Schools Construction Corporation (now NJ Schools Development Authority)**

1. **Host Department**: Economic Development Authority

2. **Number of Employees**
   - 2007: 238 employees
   - 2006: 245 employees
   - Reduction of seven employees

3. **Leave: Holidays and Vacations for 2007**
   a. **Holidays**
      - According to documented policy, other special holidays may be declared and the CEO may approve early dismissal on the day preceding a holiday. However, there is no record of any special holidays being declared. The SCC has rescinded this policy and removed it from the employee handbook.
      - SCC’s early dismissal policy has also recently been modified. SCC’s employee handbook, section 305, has been revised to allow early dismissal that may be consistent with policy articulated by the governor.

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5 SCC’s letter dated April 9, 2007, sets forth that modifications have been made and/or are in the process of being made as to SCC’s title structure/salary, holidays, vacation leave, and travel and entertainment policies. These changes are detailed in this section.
b. **Vacation**

- SCC’s CEO may grant or authorize the granting of vacation or sick leave. In addition, SCC’s CEO authorizes all necessary actions affecting personnel. This provision is pursuant to Section 5.1 of SCC’s by-laws. However, the SCC notes that such authority shall be subordinate to State policy and will suggest to the board of directors a revision of its by-laws to that effect. This issue was to be presented to the SCC’s board of directors for consideration at its August 2007 meeting.

4. **Travel and Entertainment for 2006 and 2007**

- Previously, employees were 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. However, this policy has been revised and requires the timely reporting of all expenses. This revised policy will allow for the carry over of one month of expenses as long as it does not exceed $10. This policy became effective February 13, 2007.

- Previously, employees had to submit original receipts for all expenditures that individually equal or exceed $10. This policy was revised and SCC now requires original receipts for all expenses, with the only exception being parking meters. This policy became effective February 13, 2007.

- 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 CEO mandated that no reimbursements would be made for spousal travel. The revised travel and entertainment policy that removed this allowance became effective February 13, 2007.

- Meals and entertainment expenditures: SCC previously permitted $6 breakfast, $15 lunch, $25 dinner, and $10 refreshments. However, the SCC has recently revised this policy to confirm with State policy. This revision became effective February 13, 2007.

- Mileage reimbursement at IRS rate. In November 2006, SCC’s use of the IRS rate was discussed with the SCC audit committee and it was determined to be the appropriate reimbursement rate. However, this issue is pending further discussion with the Governor’s Authorities’ Unit and the SCC audit committee.

**NJ Sports and Exposition Authority**

1. **Host Department:** Department of Community Affairs

2. **Number of Employees**

   - 2007: 209 employees
   - 2006: 210 employees
   - Reduction of one employee

3. **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 the need to consider all salaried personnel.

   - 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 the 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 one week’s salary, less mandatory deductions.
- Special merit increases and profit share program: Data was provided from 2000 to present with a notation that no activity existed for 2002 and 2005. Special merit increases ranged from $1,670 to $10,626.93. Also instance of multiple merit increases during course of one year. One example, senior vice president of Racing was given $10,626.93 on March 5, 2001 and $10,626.92 on July 30, 2001.
- The Board has approved to offer retention bonuses to nine executives for 2008 to 2010. These bonuses total approximately $350,000 annually.

- Employees hired after 1991 and earning less than $50,000: If zero to one year – half a day for each full month of employment; one to five years – 10 days; six to 15 years – 15 days; and 16 years plus – 20 days.
- Employees hired after 1991 and earning more than $50,000: If zero to one year – 10 days if hired before July 1st and zero if hired after June 30; If two or more years, then 20 vacation days.

5. Travel and Entertainment for 2006 and 2007
- Authority will not routinely pay overtime meal allowances. If Department Manager feels that extraordinary circumstances warrant payment for an overtime meal, the Department Manager must prepare a memo to appropriate vice president outlining reasons for such payments.
- The guideline for payment of such allowance will be that the overtime period was of such long duration or at such unusual time that such employee was required to purchase a meal at a restaurant rather than be able to take a meal at home or be provided with one by the authority.

**NJ State House Commission**

1. **Host Department**: Not applicable
   - Commission does not have a budget and does not own or operate anything. It is managed by the Treasurer’s Office and uses Treasury real estate management division for support staff.

2. **Number of Employees**
   - 2007: One part time secretary / employee
   - 2006: One part time secretary / employee
   - No change in number of employees
   - Commission consists of Governor, State Treasurer, Comptroller of Treasury, two members of Senate, and two members of Assembly. The Commission members all serve without compensation.
NJ State Museum Board

1. Host Department: Department of State

2. Number of Employees

   ▪ 2007: 26 employees
   ▪ 2006: 26 employees
   ▪ No change in number of employees

NJ Transit

1. Host Department: Department of Transportation

2. Number of Employees

   ▪ 2007: ~13,063 employees
   ▪ 2006: ~13,063 employees

   ▪ Of the ~13,063 employees, 2,063 are non-agreement staff and ~11,000 are union/agreement employees.


   a. Retirement

      ▪ The New Jersey Transit Employees’ Retirement Plan is closed to new employees. Effective July 1, 2006, all new NJ Transit nonagreement employees participate in a 401(a) plan in which six percent of the employee’s annual salary is deposited in an employee account to accumulate, with earnings, towards the employee’s retirement.

   b. Health benefits

      ▪ Non-agreement employee benefits summary.

         o Traditional plan carried by Blue Cross and Blue Shield. Blue Select carried by Blue Cross and Blue Shield. With Horizon HMO carried by Blue Cross and Blue Shield.

         o Prescription drugs carried by Express Scripts.

         o Dental carried by Blue Cross – Direct Dental Network.

         o Vision carried by Vision Service Plan.

         o Basic life insurance and accidental death and dismemberment carried by Prudential.

         o Benefit is one and a half times January 1st annual salary rounded up to nearest thousand. This is paid by NJ Transit.


   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 – one day.

      ▪ If an employee is in a 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 – seven days; October 15 – five days; November 15 – three days; and December 15 – two days.

- If employee is within Schedule 1:
  - One - four years = 12 vacation days
  - Five -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 is within Schedule 2:
  - One – four years = 20 vacation days
  - Five -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 who have not taken any sick time during the prior year may elect to receive a cash payment for a portion of their accumulated unused prior year vacation time limited to one half of the employees’ annual vacation allowance subject to an annual maximum cash-in of ten days.

b. Holidays
- Nine scheduled and three 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 are permitted to accumulate and bank their unused annual sick time.

5. Travel and Entertainment for 2006 and 2007

- NJ Transit policy is 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, subject to discretionary approval, 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 and who are authorized to work four 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 Transportation Trust Fund

1. **Host Department:** Department of Transportation

   - Authority is a financing entity only, with its purpose to reimburse DOT and NJ Transit for project costs that are funded by the authority and authorized by Legislature in annual appropriations act.

2. **Number of Employees**

   - 2007: Not applicable
   - 2006: Not applicable
   - Has no paid employees and relies on part time service from staff employed by the Department of Transportation, Department of Treasury and Department of Law.

NJ Turnpike Authority

1. **Host Department:** Department of Transportation

2. **Number of Employees**

   - 2007: 3,231 employees
   - 2006: 3,414 employees
   - Reduction of 183 employees

   - Over 90 percent of employees are in union.

3. **Leave: Vacation and Sick for 2006 and 2007**

   a. **Vacation**

      - First vacation option, vacation days increase with length of service:
        - Six months – one year = five days
        - One – five years = 10 days
        - Five – nine years = 15 days
        - 10 years = 20 days
        - Each year afterwards to an attainment of eight vacation weeks for employees hired before June 1980 and six vacation weeks for employees hired after June 1980 – one 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 one 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 five years, employee may convert up to five days of accrued sick time to a cash payment.
   - Starting with sixth year, conversion option may be increased to 10 days.

4. **Travel and Entertainment for 2006 and 2007**

   - 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).
   - NJTA follows IRS mileage reimbursement rate.

**NJ Urban Enterprise Zone**

1. **Host Department:** Department of Treasury

2. **Number of Employees**
   - 2007: 13 employees
   - 2006: 12 employees
   - Increase of one employee

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

**NJ Water Supply Authority**

1. **Host Department:** Department of Environmental Protection

   - Authority operates on a self supporting basis and does not receive budget appropriations from the State or federal government. However, the authority receives funds from the State to replenish water in reservoir to enhance recreational usage.

2. **Number of Employees**
   - 2007: 126 employees
   - 2006: 128 employees
   - Reduction of two employees

**North Jersey District Water Supply Commission**

1. **Host Department:** Not applicable

   - Commission expenses are paid by member municipalities.
2. **Number of Employees**
   - 2007: 168 employees
   - 2006: 170 employees
   - Reduction of two employees

3. **Travel and Entertainment for 2006 and 2007**
   - Has in house policy titled “Travel, Lodging and Related Business Expenses” dated February 19, 1993, and receipts are required for all payments over $10.

**North Jersey Transportation Planning Authority**

1. **Host Department**: NJ Institute of Technology
   - 100 percent federally funded and complies with applicable federal policies and procedures.
   - No financial accounts independent from NJ Institute of Technology with oversight and internal controls by DOT and NJTPA.

2. **Number of Employees**
   - 2007: 44 employees
   - 2006: 39 employees
   - Increase of five employees

   - NJ Institute of Technology is employer of central staff operation.

3. **Personnel: Health Benefits for 2006 and 2007**
   - New Jersey Institute of Technology (NJIT) will continue the Eye Care Program during period of agreement.

4. **Leave: Holidays for 2006 and 2007**
   - Four week days between Christmas and New Year’s Day are paid holidays. However, NJTPA is open for business on the following State holidays: Lincoln’s Birthday, Washington’s Birthday, Columbus Day, Election Day and Veteran’s Day. As such, NJTPA staff receives 13 holidays, as other State employees are afforded.

**Passaic Valley Sewerage Commissioners**

1. **Host Department**: Not applicable

2. **Number of Employees**
   - 2007: 642 employees
   - 2006: 680 employees
   - Reduction of 38 employees

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 six dollars 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 five years. If the retiree dies, the spouse will continue to receive the benefits for the remaining years.


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

b. Vacation
   ▪ Vacation is the same as State employees except:
     o For the first full year through the fourth year, PVCS employees are given 10 vacation days;
     o Employees in pay scale range 15 or greater receive 25 days of vacation;
     o Carry over days are limited to half the employees allotted amount of days unless approved by the executive director; and
     o 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:

<table>
<thead>
<tr>
<th>Unused Annual Sick Days</th>
<th>Days which may be Cashed-In</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>Six</td>
</tr>
<tr>
<td>11</td>
<td>Five</td>
</tr>
<tr>
<td>10</td>
<td>Four</td>
</tr>
<tr>
<td>Nine</td>
<td>Three</td>
</tr>
<tr>
<td>Eight</td>
<td>Two</td>
</tr>
<tr>
<td>Seven</td>
<td>One</td>
</tr>
</tbody>
</table>
**Pinelands Commission**

1. **Host Department:** Department of Environmental Protection

2. **Number of Employees**
   - 2007: 60 employees
   - 2006: 62 employees
   - Reduction of two employees

3. **Personnel: Salary and Health Benefits for 2006 and 2007**
   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.
      - In general, starting salaries will be set in an amount equal to the beginning salary of the range for a specific position. However, the executive director is authorized to approve a higher starting salary if a candidate’s education and amount of experience warrants a higher salary. In no case, can this salary exceed the established maximum salary for the position.
      - 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 percent of the premium.

4. **Leave: Vacation and Sick for 2006 and 2007**
   a. **Vacation**
      - Up to and including five years – 12 days; five – 12 years – 15 days; 12 – 20 years – 20 days; 20 plus years – 25 days.
      - When hiring a new employee, the executive director may with the concurrence of the Personnel and Budget Committee Chair approve a vacation leave rate higher than the starting rate of 12 days per year.
      - 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. **Host Department:** Department of Treasury

2. **Number of Employees**
   - 2007: 136 employees

a. Salary
Personnel and administration regulations for non-union employees:
- All new employees must undergo and successfully complete a physical examination to determine if they are capable to perform duties of position.
- All applicants are 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.
- An employee 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.

b. Retirement
- Administrative employees are eligible to join NJ Public Employees’ Retirement System.
- Plan members are required to contribute three percent of their annual covered salary, the authority is required to contribute at an actuarially determined rate.


a. Sick time
- Non-union or guard employees are entitled to 10 sick days commencing upon second calendar year of service.
- During first year, January – nine days; February – eight days; March – seven days; April – six days; May – five days; June – four days; July – three days; August – two days; September – one 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 percent 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 two month period and has perfect attendance, the employee will be entitled to one day pay.
- Employees who are late in excess of five 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 a doctor’s note to qualify for pay).
- Union holiday schedule includes the following 13 days: Same days as allocated to non-union employees with additional holiday for the day after Thanksgiving. However the union has
given up one day of vacation to receive same. Furthermore, union employees also receive their birthday as a paid holiday.

c. *Vacation*

- New employees eligible for vacation in their first calendar year depending upon month of hire as follows: January – nine days allocation, February – eight days, March – seven days, April – six days, May – five days, June – four days, July – three days, August – two days, September – one day, October – December – none.
- All other employees are allocated as follows: two – five years = 10 days, six – 15 = 15 days; 16 and over = one day for each year of service up to 30 days.
- New employees (zero – one 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 five days vacation or be lost.
- The employees have the option of cashing in the other five days.
- If employee has 15 days vacation, must take 10 days vacation and may cash out five days.
- Union employees with up to five years, receive up to 13 days as pro-rated, five years to 15 years – 18 days, 16 years – 18 days, then for every year, one extra vacation days, i.e. 35 years, 38 days. May carry over three years of vacation time.

### South Jersey Transportation Authority

1. **Host Department:** Department of Transportation

2. **Number of Employees**

   - 2007: 515 employees
   - 2006: 525 employees
   - Reduction of 10 employees

3. **Personnel: Salary and Health Benefits for 2007**

   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;
      - For non-union employees and retirees, amount of waive out was reduced from 50% to 25%.
      - Retirees – 15 year vesting for medical coverage and spouse continuation of coverage (at no cost) for 10 years;
      - Duplication of medical coverage has been eliminated for non-union employees.

4. **Leave: Holidays, Bereavement, and Administrative Leave for 2007**

   - Holiday leave for employees provides a total of 13 days, but replaces Election Day with Christmas Eve;

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6 SJTA’s letter dated January 11, 2007, sets forth that the authority’s health benefits program and receipt of cash-in lieu of same has been modified. In addition, certain travel and entertainment and cellular phone policies have been updated. These modifications are provided in further detail in this section.
• Bereavement leave of three to five days which is not currently provided separately to State employees;
• Administrative leave of 32 hours for Local 193 union employees, 36 hours for Local S-18 union employees and three days for non-union employees and Local 196 union members.

5. Leave: Vacation and Sick time for 2006 and 2007

a. Vacation
   • Based on years of continuous service, vacation days accrue as follows:
     o Less than one year – one day per month
     o One to seven years – 12 days
     o Eight to 10 years – 15 days
     o 11 to 15 years – 20 days
     o 16 to 19 years – 23 days
     o 20 to 22 years – 25 days
     o 25th year – 27 days
     o 26 to 28 years – 28 days
     o Over 28 years – 30 days

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

b. Sick time
   • Depending on years of service and sick time used, employees may be eligible to cash-in between five and 15 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.

South Jersey Transportation Planning Organization

1. Host Department: South Jersey Transportation Authority

2. Number of Employees
   • 2007: Eight employees
   • 2006: 10 employees
   • Decrease of two employees

State Agriculture Development Committee

1. Host Department: Department of Agriculture

2. Number of Employees
   • 2007: 31 employees
   • 2006: 31 employees
   • No reduction in the number of employees
- Is in the Personnel Management Information System and falls under Department of Personnel authority.

**State Economic Recovery Board of Camden**

1. **Host Department**: Economic Development Authority

2. **Number of Employees**
   - 2007 and 2006: No employees [See NJEDA]
   - State Economic Recovery Board intends that its staff will be provided by the NJEDA per the Memorandum of Understanding between the two authorities.

**State Lottery Commission**

1. **Host Department**: Department of Treasury
   - Follows Treasury policies and guidelines.

2. **Number of Employees**
   - 2007: 151 employees
   - 2006: 174 employees
   - Reduction of 23 employees
   - Is in the Personnel Management Information System and falls under Department of Personnel authority.

**University of Medicine and Dentistry of New Jersey**

1. **Host Department**: Not applicable

2. **Number of Employees**
   - 2007: 12,532 non-faculty employees
   - 2006: 12,318 non-faculty employees
   - Increase of 214 non-faculty employees

3. **Leaves**: Vacation for 2006 and 2007
   - The employees’ vacation days differ depending on employee’s position.
     - Director level and above:
       i. 0 to 20 years – 1 2/3 days accrue per month for a total of 20 days per year
       ii. 20 years or more – 2 1/12 days accrue per month for a total of 25 days per year
     - Staff members (majority of employees):
       i. 0 to 10 years – 1 ¼ days accrue per month for a total of 15 days per year
       ii. 11 to 20 years – 1 2/3 days accrue per month for a total of 20 days per year
       iii. 20 years plus – 2 ½ days accrue per month for a total of 25 days per year
4. **Vehicles for 2006 and 2007**

- Mileage reimbursement rate follows IRS rate.
- A university owned vehicle will be provided to the president, senior vice president, dean, chief executive officer of University Hospital, chief executive officer for University Behavioral Healthcare and others as approved by senior vice president for Administration and Finance. [This policy has recently been eliminated].
## 2007 Authority Personnel Information

<table>
<thead>
<tr>
<th>Authorities</th>
<th># of employees</th>
<th>Salary range &amp; Maximum salary</th>
<th>PERS</th>
<th>Health benefits</th>
<th>Deviation with State employee benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atlantic City Convention Center Authority¹</td>
<td>69</td>
<td>Max: $179,691 - 5 over $100K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program for medical and provides dental &amp; prescription through self insured program &amp; vision through fully funded program.</td>
<td>Several differences found in regard to vacation, sick time, and administrative leave. See appendices.</td>
</tr>
<tr>
<td>Capital City Redevelopment Corporation</td>
<td>1</td>
<td>Max: $80,000 (proposed) - Secretary salary $34,147.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>Casino Control Commission²</td>
<td>333</td>
<td>Max: $141,000 - 12 above $100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>Casino Reinvestment Development Authority</td>
<td>29</td>
<td>Max: $141,625 - 6 above $100K, 4 b/w $80-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>Employees not allowed to cash-in sick time upon retirement or termination.</td>
</tr>
<tr>
<td>Council on Affordable Housing</td>
<td>21</td>
<td>Max: $96,424 - 1 at $96K, 13 b/w $60-96K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>Garden State Preservation Trust</td>
<td>1</td>
<td>Max: $98,000.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>Agency Name</td>
<td>Max. Employees</td>
<td>Max. Salary Range</td>
<td>Top Three Salaries</td>
<td>Health Benefits</td>
<td>Notes</td>
</tr>
<tr>
<td>-------------</td>
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</tr>
<tr>
<td>Higher Education Student Assistance Authority</td>
<td>197</td>
<td>Max: $120,000 - 3 over $100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>Unclassified employees have 22 days vacation per year.</td>
</tr>
<tr>
<td>Highlands Water Protection &amp; Planning Council</td>
<td>22</td>
<td>Max: $121,000 - 3 above $100K, 8 b/w $61 - 99K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>See appendices.</td>
</tr>
<tr>
<td>Legalized Games of Chance Control Commission</td>
<td>20</td>
<td>Max: $104,397 - 3 LGCCC employee b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>NJ Building Authority</td>
<td>9</td>
<td>Max: $109,167 - 7 of 9 employees range from $74 - 109K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>NJ Commerce, Economic Growth &amp; Tourism (now NJ Commerce Commission)</td>
<td>94</td>
<td>Max: $141,000 - 2 employees above $100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>NJ Cultural Trust</td>
<td>2</td>
<td>Max: $109,573.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>NJ Development Authority</td>
<td>N/A. [See NJEDA].</td>
<td>N/A.</td>
<td>N/A.</td>
<td>N/A.</td>
<td>N/A.</td>
</tr>
<tr>
<td>NJ Economic Development Authority</td>
<td>147</td>
<td>Max: $176,000 - 17 above $100K, 23 b/w $80-100K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program including Prescription Drug Program and short term insurance, but the EDA’s vision, dental and long term disability.</td>
<td>Differences found in regard to vacation time. See appendices.</td>
</tr>
<tr>
<td>Agency</td>
<td>Max:</td>
<td>State Health Benefits参与情况</td>
<td>备注</td>
<td></td>
<td></td>
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<tr>
<td>--------------------------------------------</td>
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</tr>
<tr>
<td>NJ Educational Facilities Authority</td>
<td>Max: $135,000 - 6 above $100K</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program including Prescription Drug Program, but the EDA's dental. NJEFA also provides vision and disability through separate programs. Differences found in regard to vacation time. See appendices.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NJ Election Law Enforcement Commission</td>
<td>Max: $122,801 - 11 unclassified, 3 above $100K, 19 b/w $60 - 99K</td>
<td>Yes.</td>
<td>State Health Benefits Program. N/A.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NJ Environmental Infrastructure Trust</td>
<td>Max: $120,702 - 3 above $100K, 8 b/w $60-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program. N/A.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Ethics Commission</td>
<td>Max: $122,800 - 4 above $95K, remaining 10 below $82K.</td>
<td>Yes.</td>
<td>State Health Benefits Program. N/A.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NJ Health Care Facilities Financing Authority</td>
<td>Max: $132,125 - 4 above $99K, 8 below $50K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program including Prescription Drug Program, but the EDA's dental and vision. Vacation and sick time is slightly different. See appendices.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NJ Housing and Mortgage Finance Agency</td>
<td>Max: $129,780 - 12 above $100K.</td>
<td>Yes.</td>
<td>Participates in State Health Benefits Program for medical only. Requests bids for prescription and dental coverage and has self insured vision program. Vacation policy differs slightly from State. See appendices.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agency</td>
<td>Employees</td>
<td>Max: $159,908-12 above $100K, 3 b/w $90-100K.</td>
<td>Participates in NJ State Health Benefits Program. However, self insured eye care coverage is only available if employee's specific SHBP medical program does not cover eye exams. In the event that an employee's program does cover some of the costs, this program will only cover some of the eyeglass/contact lens costs.</td>
<td>See appendices.</td>
<td></td>
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</tr>
<tr>
<td>NJ Meadowlands Commission</td>
<td>119</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
<td></td>
</tr>
<tr>
<td>NJ Public Broadcasting Authority</td>
<td>156</td>
<td>Max: $121,751; 9 above $100K; 6 b/w $90-100K; 71 b/w $70-90K, 2 below $40K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>NJ Racing Commission</td>
<td>84</td>
<td>Max: $115,452 - 4 above $100,000; 20 b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>Organization</td>
<td>Max Employment</td>
<td>Max Salaries</td>
<td>Benefits</td>
<td>Details</td>
<td></td>
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<td>---------------------------------------------------</td>
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<td>-------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>NJ Redevelopment Authority</td>
<td>14</td>
<td>$105,000 - 1 at $105K, 8 b/w $50 -100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program. After 10 years of service, employees receive 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 appendices.</td>
<td></td>
</tr>
<tr>
<td>NJ Schools Construction Corp (now NJ Schools Development Authority)</td>
<td>238</td>
<td>$195,000 - 5 over $150K, 27 b/w $100 -150K.</td>
<td>Yes.</td>
<td>Participates in the NJ State Health Benefits Program. However, SCC maintains independent vision reimbursement and long terms disability plans. See appendices.</td>
<td></td>
</tr>
<tr>
<td>NJ Sports &amp; Exposition Authority</td>
<td>209</td>
<td>$195,000 - 31 b/w $100-200K, 26 b/w $75-100K.</td>
<td>Yes.</td>
<td>Health insurance benefits provided by Blue Cross Blue Shield of NJ; Delta Dental of NJ for dental insurance benefits. Scheduled merit increases, service awards and special merit increases and profit sharing available to employees; vacation different than State; See appendices.</td>
<td></td>
</tr>
<tr>
<td>NJ State House Commission</td>
<td>1 part time secretary.</td>
<td>1 part time secretary is paid $5,000.</td>
<td>Yes.</td>
<td>State Health Benefits Program. N/A.</td>
<td></td>
</tr>
<tr>
<td>NJ State Museum Board</td>
<td>26</td>
<td>$109,573 - 5 above $75K.</td>
<td>Yes.</td>
<td>State Health Benefits Program. N/A.</td>
<td></td>
</tr>
<tr>
<td>Agency</td>
<td>Employees</td>
<td>Max: Salary Range</td>
<td>Benefits</td>
<td>Notes</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>NJ Transit</td>
<td>~13,063</td>
<td>$288,915 and 161 b/w $100-200K [non-agreement personnel].</td>
<td>Different from State benefits, coverage depend on whether categorized as agreement or non-agreement employee; See appendices.</td>
<td>Holidays, vacation and sick leave are different and allow cash-in of unused vacation time; See appendices.</td>
<td></td>
</tr>
<tr>
<td>NJ Transportation Trust Fund</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>NJ Turnpike Authority</td>
<td>3,231</td>
<td>$155,401 - 75 over $100K.</td>
<td>Horizon Blue Cross and Blue Shield (not State Health Benefits Program - but mirrors it).</td>
<td>Vacation and sick leave are different than State employees; cash-in of vacation and sick days is allowed; See appendices.</td>
<td></td>
</tr>
<tr>
<td>NJ Urban Enterprise Zone</td>
<td>13</td>
<td>$82,180 - 3 above $70K.</td>
<td>State Health Benefits Program.</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>NJ Water Supply Authority</td>
<td>126</td>
<td>$115,000 - 4 above $100K; 9 b/w $75-100K.</td>
<td>State Health Benefits Program.</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>North Jersey District Water Supply Commission</td>
<td>168</td>
<td>$194,869 - 1 above $150K; 8 b/w $100-150K; 20 b/w $75-100K.</td>
<td>Horizon health plan and Delta for dental.</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Agency</td>
<td>Employees</td>
<td>Max Salary</td>
<td>Benefits</td>
<td>Notes</td>
<td></td>
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</tr>
<tr>
<td>North Jersey Transportation</td>
<td>44</td>
<td>$159,619</td>
<td>4 staff members who were employed by NJTPA prior to affiliation with NJIT in 1993 have remained in system. All staff members hired post 1993 contribute to TIAA-CREF, a 401(k) retirement system.</td>
<td>State Health Benefits Program. Holidays, vacation and sick leave are different than State; See appendices.</td>
<td></td>
</tr>
<tr>
<td>Planning Authority</td>
<td></td>
<td>3 above $100K, 9 b/w $75-100K.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passaic Valley Sewerage</td>
<td>642</td>
<td>$253,289</td>
<td>Participates in NJ 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.</td>
<td>See appendices.</td>
<td></td>
</tr>
<tr>
<td>Commissioners</td>
<td></td>
<td>2 above $200K, 56 b/w $100-200K.</td>
<td>Yes.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pinelands Commission</td>
<td>60</td>
<td>$125,471</td>
<td>Participates in the State Health Benefits Program for medical; but no dental, prescription or vision provided.</td>
<td>See appendices.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4 above $100K, 8 b/w $75-100K, 15 b/w $50-75K.</td>
<td>Yes.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organization</td>
<td>Max Salary</td>
<td>Additional Information</td>
<td></td>
<td></td>
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<td>--------------------------------------------------</td>
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<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>South Jersey Port Corporation</td>
<td>136</td>
<td>Max: $147,682 - 3 above $100K; 7 b/w $75-100K; 8 b/w $50-75K. Yes. Employees hired prior to 12/31/90, Port Corp's group health ins, (major medical and dental care) is provided at no cost and prescription plan requires $5 co-pay for generic and $10 co-pay for brand name. Employees hired b/w 12/31/90 and 11/30/00, same coverage except as modified: all med claims subject to deductible and co-insurance provision, etc. Employees hired after 11/30/00 same coverage, but must contribute $25 each week. Sick, vacation and holidays are different than State, including a cash-in option for sick and vacation days; See appendices.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Jersey Transportation Authority&lt;sup&gt;7&lt;/sup&gt;</td>
<td>515</td>
<td>Max: $143,446 - 9 over $100K. Yes. More generous benefits than provided by State Health Benefits Program. Medical benefit waivers and cash-in permitted to employees and retirees (state employees are prohibited from such waivers). See appendices. See appendices.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>South Jersey Transportation Planning Organization</td>
<td>8</td>
<td>Max: $87,536. Yes. See appendices. See appendices.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Agriculture Development Committee</td>
<td>31</td>
<td>Max: $117,133 - 1 above $100K; 9 b/w $75-100K. Yes. State Health Benefits Program. N/A.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Economic Recovery Board for Camden</td>
<td>N/A. [See NJEDA].</td>
<td>N/A.</td>
<td>N/A.</td>
<td>N/A.</td>
<td></td>
</tr>
<tr>
<td>State Lottery Commission</td>
<td>151</td>
<td>Max: $107,057 - 2 above $100K, 15 b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>N/A.</td>
</tr>
<tr>
<td>University of Medicine &amp; Dentistry of NJ</td>
<td>12,532 non-faculty employees.</td>
<td>Max: $570,000 - 28 above $200K, 458 b/w $100-200K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>Some employees part of alternate pension plan; vacation policies deviates from State policy; see appendices.</td>
</tr>
</tbody>
</table>

1 ACCCA advises in its letters dated April 3, 2007, and August 16, 2007, that its benefits and travel and entertainment policies, specifically its meal reimbursement and alcoholic beverage policies, are consistent with industry standards (destination marketing organizations). However, the authority is in the process of reviewing these policies for appropriateness.

2 Modifications to observations pertaining to the Casino Control Commission are the result of incorrect information originally provided to OIG rather than as a result of a change of policy.

3 NJEDA's letter dated January 8, 2007, sets forth that modifications have been made to its holidays, vehicles allowance and cellular phone policies.

4 NJEFA’s letter dated April 5, 2007, sets forth that the authority deems its employee benefits are reasonable and opines that it is not appropriate to change them.

5 NJMC’s letters dated January 4, 2007 and March 30, 2007, set forth that modifications have been made to the authority’s mileage bonuses.

6 SCC’s letter dated April 9, 2007, sets forth modifications have been made and/or are in the process of being made to SCC’s title structure/salary, holidays, vacation leave, and travel and entertainment policies.

7 SJTA’s letter dated January 11, 2007, sets forth that the authority’s health benefits program and cash-in policy of same has been modified. In addition, certain travel and entertainment and cellular phone policies have been updated.
### 2007 Vehicles, Travel & Entertainment and Cellular Phone Information

<table>
<thead>
<tr>
<th>Authorities</th>
<th>Vehicles</th>
<th>Travel / Entertainment</th>
<th>Cellular phones</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atlantic City Convention Center Authority</td>
<td>Not assigned any state vehicles.</td>
<td>Mileage reimbursed at the federal rate(^2); 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 appendices.</td>
<td>Cellular phones and telephone calling cards issued to those who travel frequently.</td>
</tr>
<tr>
<td>Capital City Redevelopment Corporation</td>
<td>Not assigned any state vehicles.</td>
<td>No travel or entertainment reimbursement.</td>
<td>No cellular phone reimbursement.</td>
</tr>
<tr>
<td>Casino Control Commission</td>
<td>9 vehicles including 4 pool cars.</td>
<td>Follows Circular Letters 06-02OMB for travel and 06-14OMB for entertainment.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>Casino Reinvestment Development Authority</td>
<td>2 vehicles - one owned by CRDA assigned to Exec Dir and one leased car assigned to COO. After lease expires, may not be renewed.</td>
<td>Employees reimbursed business use of personal vehicles at the federal rate(^2); See appendices.</td>
<td>Employees are reimbursed for personal cellular phone usage for business calls at the additional minute rate charged by employee's cellular phone plan. Copies of bills are required.</td>
</tr>
<tr>
<td>Council on Affordable Housing</td>
<td>Not assigned any State vehicles.</td>
<td>Follows Circular Letter 06-02OMB.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>Organization</td>
<td>State Vehicles Assignment</td>
<td>Travel Regulations</td>
<td>Notes</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
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<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>Garden State Preservation Trust</td>
<td>Not assigned any State vehicles.</td>
<td>Follows Treasury regulations.</td>
<td>follows Treasury regulations.</td>
</tr>
<tr>
<td>Higher Education Student Assistance Authority</td>
<td>11 HESSA owned vehicles - 5 assigned to individuals; See appendices.</td>
<td>For State funded travel, operate under State regulations; for federally funded travel, operate under federal rules which are more liberal.</td>
<td>follows HESAA Travel &amp; Reimbursement Policies and Procedures. Employees using home phones for business may request reimbursement less federal communications tax.</td>
</tr>
<tr>
<td>Highlands Water Protection &amp; Planning Council</td>
<td>2 (that were requisitioned by DEP).</td>
<td>Follows Circular Letters.</td>
<td>follows Treasury regulations and Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>Legalized Games of Chance Control Commission</td>
<td>7 vehicles (assigned to investigators).</td>
<td>Follows State and departmental policies and procedures.</td>
<td>follows State and departmental policies including SOP no 5-2003 &quot;Cellular Telephones&quot; and SOP no. 3-03 &quot;Use of Personal Cellular Phones: Reimbursement.&quot;</td>
</tr>
<tr>
<td>NJ Building Authority</td>
<td>5 cars assigned (1 pool car).</td>
<td>Follows Treasury regulations.</td>
<td>follows Treasury regulations.</td>
</tr>
<tr>
<td>NJ Cultural Trust</td>
<td>Not assigned any State vehicles.</td>
<td>Follows Dept of State policy including Gov. Codey travel policy (11/29/04) and uses Treasury Travel Expense Invoice.</td>
<td>follows Dept of State Policy #06.</td>
</tr>
<tr>
<td>Agency</td>
<td>Vehicles Assigned</td>
<td>Policy Details</td>
<td>Other Information</td>
</tr>
<tr>
<td>---------------------------------------------</td>
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</tr>
<tr>
<td>NJ Development Authority</td>
<td>0 [See NJEDA]</td>
<td>See NJEDA.</td>
<td>See NJEDA.</td>
</tr>
<tr>
<td>NJ Economic Development Authority</td>
<td>2 employees given a monthly car allowance. See appendices.</td>
<td>EDA policy no. 535 - Business Travel &amp; Miscellaneous Expenses. Meal reimbursement is $6 breakfast, $15 lunch, $25 dinner &amp; $10 refreshment; See appendices.</td>
<td>EDA policy no. 820 - Mobile phone policy. Employees are reimbursed for using personal cellular for business purposes; See appendices.</td>
</tr>
<tr>
<td>NJ Educational Facilities Authority</td>
<td>2 Authority owned - See appendices.</td>
<td>In house policy mirrors State policies.</td>
<td>In house policy - reimburse employees for business calls on personal cellular phones.</td>
</tr>
<tr>
<td>NJ Election Law Enforcement Commission</td>
<td>Not assigned any State vehicles.</td>
<td>Follows Circular Letter 06-02OMB.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>NJ Environmental Infrastructure Trust</td>
<td>2 cars assigned - Exec Dir and a pool car.</td>
<td>In house policy no. 1.16. Follows IRS rate for mileage reimbursement.</td>
<td>Follows DEP policy no. 1.12.</td>
</tr>
<tr>
<td>Authority</td>
<td>Vehicles Owned</td>
<td>Mileage Reimbursement Policy</td>
<td>Meal Reimbursement Policy</td>
</tr>
<tr>
<td>-----------------------------------------------------</td>
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<td>----------------------------------------------------------------</td>
</tr>
<tr>
<td>NJ Health Care Facilities Financing Authority</td>
<td>2 leased cars and 4 hybrids owned. All are assigned to individuals, but may be used by any employee for authority business. The 2 leased vehicles are expiring in May 2007 and are being replaced with 2 purchased hybrids.</td>
<td>Follows IRS rate for mileage reimbursement. ² 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.</td>
<td>May be reimbursed with proper documentation. Will not reimburse for purchases of or monthly service charges for personal phones.</td>
</tr>
<tr>
<td>NJ Housing and Mortgage Finance Agency</td>
<td>31 vehicles.</td>
<td>In house policy with mileage reimbursement at $.36/mile; and also $45/day for meals, but $60 if in high cost city. Lodging is paid by authority or reimbursed if authorized in advance.</td>
<td>Employees are to reimburse HMFA for personal and nonessential business calls; personal cellular phones may be used with the approval of the Exec Dir - reimbursement is allowed for out of pocket expenses.</td>
</tr>
<tr>
<td>NJ Meadowlands Commission²</td>
<td>25 vehicles.</td>
<td>Follows Dept of State policy including Gov. Codey travel policy (11/29/04); Effective 1/1/07, mileage reimbursement rate was reduced from $.42 per mile to $.31/mile and is established by Commission; Employees also subject to $50 reimbursement maximum for mileage; follows Circular Letter 06-02OMB for meal reimbursement.</td>
<td></td>
</tr>
<tr>
<td>NJ Motor Vehicle Commission</td>
<td>313 vehicles and 50 motorcycles.</td>
<td>MVC created in 6/03 - are currently reviewing &amp; editing DOT policies for applicability to MVC, in interim are following all DOT policies.</td>
<td>MVC created in 6/03 - are currently reviewing &amp; editing DOT policies for applicability to MVC, in interim are following all DOT policies.</td>
</tr>
<tr>
<td>Authority</td>
<td>Vehicles and Assignment</td>
<td>Reimbursement Rules</td>
<td>Notes</td>
</tr>
<tr>
<td>-----------</td>
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</tr>
<tr>
<td>NJ Public Broadcasting Authority</td>
<td>25 + 1 news van which is not a State vehicle.</td>
<td>Follows OMB Circular Letter.</td>
<td>Follows OMB Circular Letter.</td>
</tr>
<tr>
<td>NJ Redevelopment Authority</td>
<td>2 cars assigned: Exec Dir and Director Bus Development.</td>
<td>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 ($0.31/mile). See appendices.</td>
<td>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.</td>
</tr>
<tr>
<td>NJ Schools Construction Corporation (now NJ Schools Development Authority)</td>
<td>19 vehicles, 13 of which are assigned to individuals, 4 are pool vehicles &amp; 2 are used for mail runs/messenger services.</td>
<td>Employees encouraged not to file expense reports if their out-of-pocket expenses are nominal; instead wait until out of pocket expenses exceed $10. Submit receipts for all expenditures that exceed $10. Uses IRS mileage reimbursement rate. See appendices.</td>
<td>If employee uses personal phone for business, may be reimbursed for costs. Employees who frequently use personal cellular for business may be assigned a NJSCC cell or may receive a monthly allowance up to $35.</td>
</tr>
<tr>
<td>Authority</td>
<td>Vehicles and Equipment</td>
<td>Overtime Meal Policy</td>
<td>Personal Cellular Phone Usage</td>
</tr>
<tr>
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<td>----------------------------------------------------</td>
</tr>
<tr>
<td>NJ Sports &amp; Exposition Authority</td>
<td>326 vehicles and vehicle eqpt, i.e. trailers, etc.</td>
<td>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 appendices.</td>
<td>No written policy; but reimburses employees for personal cellular phone usage for business purpose.</td>
</tr>
<tr>
<td>NJ State Museum Board</td>
<td>1 box truck.</td>
<td>Follows Circular Letter 06-02OMB.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>NJ Transit</td>
<td>849 total vehicles, with 259 sedans, 384 pick-ups/vans, 144 heavy duty trucks and 62 police vehicles.</td>
<td>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); See appendices.</td>
<td>Employee may use company supplied cellular 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.</td>
</tr>
<tr>
<td>NJ Transportation Trust Fund</td>
<td>Not assigned any State vehicles.</td>
<td>Employees required to follow State rules and Circular Letters (since support staff are DOT, Treasury or DOL employees).</td>
<td>Employees required to follow State rules and Circular Letters (since support staff are DOT, Treasury or DOL employees).</td>
</tr>
<tr>
<td>Organization</td>
<td>Description</td>
<td>Mileage Expenses</td>
<td>Cellular Phones and Usage</td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
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<td>---------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>NJ Turnpike Authority</td>
<td>286 turnpike &amp; 180 parkway vehicles - 29 motor pool cars.</td>
<td>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. See appendices.</td>
<td>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.</td>
</tr>
<tr>
<td>NJ Water Supply Authority</td>
<td>75 total vehicles; 8 pool cars and 7 assigned.</td>
<td>Revised travel policy dated 1/07 conforms to State's per diem reimbursement schedule.</td>
<td>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.</td>
</tr>
<tr>
<td>Planning Authority</td>
<td>2 pool vehicles.</td>
<td>Follows State policies regarding mileage and lodging reimbursement.</td>
<td>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.</td>
</tr>
</tbody>
</table>

2 IRS mileage reimbursement rate.
<table>
<thead>
<tr>
<th>Authority</th>
<th>Vehicles Description</th>
<th>Carpooling Policy</th>
<th>Cell Phone Policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Passaic Valley Sewerage Commissioners</td>
<td>Obtain fuel and other services from PVSC facilities; ~220 vehicles, including 169 passenger vehicles.</td>
<td>Reimburse costs for official lunch/dinner. Meal allowance for overtime: $5 breakfast, $7.50 lunch, $15 dinner. Follows the IRS mileage reimbursement rate.</td>
<td>Employees prohibited from carrying or using personal cellular phones on PVSC premises; PVSC cell phones used only for PVCS business.</td>
</tr>
<tr>
<td>Pinelands Commission</td>
<td>7 vehicles owned by authority, 1 assigned to Executive Director.</td>
<td>Follows Circular Letters.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>South Jersey Port Corporation</td>
<td>203 vehicles, including 20 passenger vehicles.</td>
<td>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 SJPC and follows the federal rate.</td>
<td>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.</td>
</tr>
<tr>
<td>South Jersey Transportation Authority</td>
<td>345 vehicles and equipment, including 16 assigned passenger vehicles.</td>
<td>In house policy, patterned after NJDOT. Assigns vehicles based on job function and business mileage. Allows for commutation to work (reported as benefit for tax purposes) only for those vehicles. Policy that employees and retirees do not pay tolls as to the AC Expressway has been rescinded. Albeit certain union employees and retirees have been grandfathered and are permitted.</td>
<td>Authority has adopted a telephone policy that limits use of cellular phones, landlines and other equipment to official business only, with the exception of necessary personal calls.</td>
</tr>
<tr>
<td>South Jersey Transportation Planning Organization</td>
<td>See SJTA.</td>
<td>See SJTA.</td>
<td>See SJTA.</td>
</tr>
<tr>
<td>State Agriculture Development Committee</td>
<td>2 pool vehicles.</td>
<td>Follows all Dept of Agriculture regulations.</td>
<td>Follows all Dept of Agriculture regulations.</td>
</tr>
<tr>
<td>State Economic Recovery Board for Camden</td>
<td>0 [See NJEDA]</td>
<td>See NJEDA.</td>
<td>See NJEDA.</td>
</tr>
<tr>
<td>-----------------------------------------</td>
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</tr>
<tr>
<td>State Lottery Commission</td>
<td>27 vehicles.</td>
<td>Follows all Treasury regulations.</td>
<td>Follows all Treasury regulations.</td>
</tr>
<tr>
<td>University of Medicine &amp; Dentistry of NJ</td>
<td>379 vehicles.</td>
<td>Daily maximum travel expenditures for meals and lodging $145 ($100 for lodging &amp; $45 for meals/day). Breakfast at $9; lunch at $11; dinner at $25. Follows IRS rate.</td>
<td>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.</td>
</tr>
</tbody>
</table>

1ACCCA advises in its letters dated April 3, 2007, and August 16, 2007, that its benefits and travel and entertainment policies, specifically its meal reimbursement and alcoholic beverage policies, are consistent with industry standards (destination marketing organizations). However, the authority is in the process of reviewing these policies for appropriateness.

2Current IRS mileage reimbursement rate is $.485 per mile and the state rate is $.31 per mile.

3NJEDA's letter dated January 8, 2007, sets forth that modifications have been made to its holidays, vehicles allowance and cellular phone policies.

4NJMC’s letters dated January 4, 2007 and March 30, 2007, set forth that modifications have been made to the authority’s mileage reimbursement rate and bonuses.

5SCC’s letter dated April 9, 2007, sets forth that modifications have been made and/or are in the process of being made as to SCC’s title structure/salary, holidays, vacation leave, and travel and entertainment policies.

6SJTA’s letter dated January 11, 2007, sets forth that the authority’s health benefits program and cash-in policy of same has been modified. In addition, certain travel and entertainment and cellular phone policies have been updated.
<table>
<thead>
<tr>
<th>Authorities</th>
<th>Executive Director and/or highest paid (start date or length of employment)</th>
<th>Salary</th>
<th>Administrative ass’t or comparable position (start date or length of employment)</th>
<th>Salary</th>
<th>Salary Range for Full Time Authority Personnel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atlantic City Convention Center Authority</td>
<td>Executive Director (4/02)</td>
<td>$179,691</td>
<td>Sr Staff Ass’t, Communications (9/94)</td>
<td>$43,744</td>
<td>$25,756 - $179,691</td>
</tr>
<tr>
<td>Capital City Redevelopment Corporation</td>
<td>Executive Director (proposed salary 2003)</td>
<td>$80,000</td>
<td>Confidential secretary (12/21/98)</td>
<td>$34,147</td>
<td>$34,147</td>
</tr>
<tr>
<td>Casino Control Commission</td>
<td>Chair (11/12/02)</td>
<td>$141,000</td>
<td>Exec Secretarial Ass’t (2/8/84)</td>
<td>$70,569</td>
<td>$21,796 - $141,000</td>
</tr>
<tr>
<td>Casino Reinvestment Development Authority</td>
<td>Executive Director (10/05)</td>
<td>$141,625</td>
<td>Exec Ass’t (10/05)</td>
<td>$51,500</td>
<td>$26,000 - $141,625</td>
</tr>
<tr>
<td>Council on Affordable Housing</td>
<td>Executive Director (10/23/03)</td>
<td>$96,424</td>
<td>Exec Ass’t 2 (3/17/86)</td>
<td>$81,637</td>
<td>$33,580 - $96,424</td>
</tr>
<tr>
<td>Garden State Preservation Trust</td>
<td>Executive Director (1/5/04)</td>
<td>$98,000</td>
<td>No add’l staff</td>
<td>N/A</td>
<td>$98,000</td>
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<tr>
<td>Higher Education Student Assistance Authority</td>
<td>Executive Director (1/23/02) Chief Operating Officer (9/30/95)</td>
<td>$120,000</td>
<td>Exec Secretarial Ass’t (4/8/81)</td>
<td>$68,418</td>
<td>$24,681 - $120,000</td>
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<tr>
<td>Highlands Water Protection &amp; Planning Council</td>
<td>Executive Director (12/04)</td>
<td>$121,000</td>
<td>Admin Ass’t (11/05)</td>
<td>$54,808</td>
<td>$31,945 - $121,000</td>
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<tr>
<td>Legalized Games of Chance Control Commission</td>
<td>Acting Dir of Div of Consumer Affairs (is a DCA employee and not a per se LGCCC employee)(9/7/05)</td>
<td>$104,397</td>
<td>Clerk typist (6/28/04)</td>
<td>$27,855</td>
<td>$27,855 - $104,397</td>
</tr>
<tr>
<td>NJ Building Authority</td>
<td>Chief of Construction (8/02)</td>
<td>$109,167</td>
<td>Proj. Admin Ass’t (5/04)</td>
<td>$57,233</td>
<td>$57,233 - $109,167</td>
</tr>
<tr>
<td>NJ Commerce, Economic Growth &amp; Tourism (now NJ Commerce Commission)</td>
<td>CEO (7/19/04)</td>
<td>$141,000</td>
<td>Admin Ass’t (10/21/02)</td>
<td>$40,174</td>
<td>$23,407 - $141,000</td>
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<tr>
<td>NJ Cultural Trust</td>
<td>Executive Director (12/01)</td>
<td>$109,573</td>
<td>Secretary (5/02)</td>
<td>$38,388</td>
<td>$38,388 - $109,573</td>
</tr>
<tr>
<td>Authority</td>
<td>Position</td>
<td>From</td>
<td>Salary</td>
<td>Year</td>
<td>From</td>
</tr>
<tr>
<td>-----------------------------------------------------</td>
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<tr>
<td>NJ Development Authority</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>NJ Economic Development Authority</td>
<td>CEO (3/91)</td>
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<td>$176,000</td>
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<td>$57,670</td>
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<td>NJ Educational Facilities Authority</td>
<td>Executive Director (10/02)</td>
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<td>$135,000</td>
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<td>$50,500</td>
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<tr>
<td>NJ Election Law Enforcement Commission</td>
<td>Executive Director (7/84)</td>
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<td>$122,801</td>
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<tr>
<td>NJ Environmental Infrastructure Trust</td>
<td>Executive Director (5/03)</td>
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<td>$120,702</td>
<td></td>
<td>$45,866</td>
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<tr>
<td>State Ethics Commission</td>
<td>Executive Director (1/2/87)</td>
<td></td>
<td>$122,800</td>
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<td>$64,685</td>
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<tr>
<td>NJ Health Care Facilities Financing Authority</td>
<td>Executive Director (8/04)</td>
<td></td>
<td>$132,125</td>
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</tr>
<tr>
<td>NJ Housing and Mortgage Finance Agency</td>
<td>Executive Director (4/04)</td>
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<td>$129,780</td>
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<tr>
<td>NJ Meadowlands Commission</td>
<td>Executive Director (6/81)</td>
<td></td>
<td>$159,908</td>
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<tr>
<td>NJ Public Broadcasting Authority</td>
<td>Executive Director (6/94)</td>
<td></td>
<td>$121,751</td>
<td></td>
<td>$87,657</td>
</tr>
<tr>
<td>NJ Racing Commission</td>
<td>Executive Director (7/78)</td>
<td></td>
<td>$115,452</td>
<td></td>
<td>$104,427</td>
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<tr>
<td>NJ Redevelopment Authority</td>
<td>Executive Director (3/97)</td>
<td></td>
<td>$105,000</td>
<td></td>
<td>$53,894</td>
</tr>
<tr>
<td>NJ Schools Construction Corp (now NJ Schools Development Authority)</td>
<td>Chief Executive Officer (9/27/06)</td>
<td></td>
<td>$195,000</td>
<td></td>
<td>$48,000</td>
</tr>
<tr>
<td>NJ Sports &amp; Exposition Authority</td>
<td>President &amp; CEO (3/22/02)</td>
<td></td>
<td>$195,000</td>
<td></td>
<td>$67,700</td>
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<tr>
<td>NJ State House Commission</td>
<td>Secretary (part time) (9/05)</td>
<td></td>
<td>$5,000</td>
<td></td>
<td>N/A</td>
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<tr>
<td>NJ State Museum Board</td>
<td>Interim Administrator³</td>
<td></td>
<td>$109,573</td>
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<td>$76,183</td>
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<tr>
<td>NJ Transit</td>
<td>Executive Director (3/07)</td>
<td></td>
<td>$252,000</td>
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<td>$43,016</td>
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<tr>
<td>Organization</td>
<td>Position</td>
<td>Start Date</td>
<td>Salary 1</td>
<td>Title/Dept.</td>
<td>Salary 2</td>
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<tr>
<td>NJ Transportation Trust Fund</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>NJ Turnpike Authority</td>
<td>Executive Director (3/18/02)</td>
<td></td>
<td>$155,401</td>
<td>Senior Admin Ass't</td>
<td>$83,760</td>
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<tr>
<td>NJ Urban Enterprise Zone</td>
<td>Director (2/18/75)</td>
<td></td>
<td>$82,180</td>
<td>Administrative Ass't</td>
<td>$42,575</td>
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<tr>
<td>NJ Water Supply Authority</td>
<td>Executive Director (3/03)</td>
<td></td>
<td>$115,000</td>
<td>Executive Secretary (5/85)</td>
<td>$65,410</td>
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<tr>
<td>North Jersey Dist. Water Supply Comm.</td>
<td>Executive Director (7/78)</td>
<td></td>
<td>$194,869</td>
<td>Exec Ass't to Exec Dir (1/83)</td>
<td>$88,170</td>
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<tr>
<td>North Jersey Trans. Planning Auth.</td>
<td>Executive Director (7/12/82)</td>
<td></td>
<td>$154,619</td>
<td>Adm Assistant (7/12/90)</td>
<td>$55,177</td>
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<tr>
<td>Passaic Valley Sewerage Comm.</td>
<td>Executive Director (3/04)</td>
<td></td>
<td>$253,289</td>
<td>Exec Secretary (8/04)</td>
<td>$58,725</td>
</tr>
<tr>
<td>Pinelands Commission</td>
<td>Executive Director (3/3/80)</td>
<td></td>
<td>$125,471</td>
<td>Secretary to Executive Director (12/4/89)</td>
<td>$50,407</td>
</tr>
<tr>
<td>South Jersey Port Corp.</td>
<td>Executive Director &amp; CEO (8/22/51)</td>
<td></td>
<td>$147,682</td>
<td>Adm. Secretary (9/9/76)</td>
<td>$42,892</td>
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<tr>
<td>South Jersey Trans. Authority</td>
<td>Executive Director (7/21/03)</td>
<td></td>
<td>$143,446</td>
<td>Support Specialist 1 (10/3/95)</td>
<td>$49,102</td>
</tr>
<tr>
<td>South Jersey Trans. Planning Organization</td>
<td>Executive Director (8/14/93)</td>
<td></td>
<td>$87,536</td>
<td>Office Ass’t (1/22/01)</td>
<td>$33,199</td>
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<tr>
<td>State Agriculture Dev. Comm.</td>
<td>Executive Director (1/3/05)</td>
<td></td>
<td>$117,133</td>
<td>Secretarial Assistant 1 (11/3/90)</td>
<td>$59,437</td>
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<tr>
<td>State Economic Recovery Board for Camden</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
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<tr>
<td>State Lottery Comm.</td>
<td>Deputy Executive Director (3/27/76)</td>
<td></td>
<td>$107,057</td>
<td>Executive Assistant 2 (7/1/94)</td>
<td>$69,597</td>
</tr>
<tr>
<td>University of Medicine &amp; Dentistry of NJ</td>
<td>President (7/07)</td>
<td></td>
<td>$570,000</td>
<td>Executive Ass’t to President</td>
<td>$75,969</td>
</tr>
</tbody>
</table>

1 Salaries listed herein reflect across the board increases, civil service increases and/or union adjustments.
2 No Executive Director since 2000.
3 The NJ Cultural Trust Executive Director is serving as the Interim Administrator for the NJ State Museum Board.
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<tbody>
<tr>
<td>Atlantic City Convention Center Authority</td>
<td>73</td>
<td>69</td>
<td>Max: $167,748 - 4 over $100K ($107K, $119, $135, and $167) then $84K.</td>
<td>Max: $179,691 - 5 over $100K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program for medical and provides dental &amp; prescription through self insured program &amp; vision through fully funded program.</td>
<td>Not assigned any State vehicles.</td>
<td>Mileage reimbursed at the federal rate; 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 appendices.</td>
<td>Cell phones and telephone calling cards issued to those who travel frequently.</td>
</tr>
<tr>
<td>Capital City Redevelopment Corporation</td>
<td>1</td>
<td>1</td>
<td>Max: $80,000 (proposed) - Secretary salary $33,000.</td>
<td>Max: $80,000 (proposed) - Secretary salary $34,147.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>Not assigned any State vehicles.</td>
<td>No travel or entertainment reimbursement.</td>
<td>No cellular phone reimbursement.</td>
</tr>
<tr>
<td>Casino Control Commission</td>
<td>353</td>
<td>333</td>
<td>Max: $125,000 - 13 above $100K, 13 b/w $90-100K, 36 below $40K.</td>
<td>Max: $141,000 - 12 above $100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>9 vehicles including 4 pool cars.</td>
<td>Follows Circular Letters 06-02OMB for travel and 06-140MB for entertainment.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>Casino Reinvestment Development Authority</td>
<td>29</td>
<td>29</td>
<td>Max: $137,500 - 6 above $100K, 5 b/w $80-100K, 7 below $40K.</td>
<td>Max: $141,625 - 6 above $100K, 4 b/w $80-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>2 vehicles - one owned by CRDA assigned to Exe Dir and one leased car assigned to COO. After lease expires, may not be renewed.</td>
<td>Employees reimbursed business use of personal vehicles at the federal rate; See attached memo.</td>
<td>2006: Employees are reimbursed for cell phone usage at $.41/min even if they did not incur any additional charge from their monthly plan. 2007: Employees are reimbursed for personal cellular phone usage for business calls at the additional minute rate charged by employee’s cellular phone plan. Copies of bills are required.</td>
</tr>
<tr>
<td>Council on Affordable Housing</td>
<td>21</td>
<td>21</td>
<td>Max: $92,363 - 1 at $90K, 10 b/w $60-91K.</td>
<td>Max: $96,424 - 1 at $96K, 13 b/w $60-96K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>Not assigned any State vehicles.</td>
<td>Follows Circular Letter 06-02OMB.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>Garden State Preservation Trust</td>
<td>3</td>
<td>1</td>
<td>Max: $98,000 - 1 at $98K, 1 at $81K and 1 at $60K.</td>
<td>Max: $98,000.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>Not assigned any State vehicles.</td>
<td>Follows Treasury regulations.</td>
<td>Follows Treasury regulations.</td>
</tr>
</tbody>
</table>
## Authority Benefits - Comparison between 2006 and 2007

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Higher Education Student Assistance Authority</td>
<td>236</td>
<td>197</td>
<td>Max: $120,000 - 3 over $100K, 6 b/w $90-100K, 19 b/w $80-90K and 54 below $60K.</td>
<td>Max: $120,000 - 3 over $100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program</td>
<td>11 HESSA owned vehicles - 5 assigned to individuals. See appendices.</td>
<td>For State funded travel, operate under State regulations; for federally funded travel, operate under federal rules.</td>
<td>Follows HESAA Travel &amp; Reimbursement Policies and Procedures. Employees using home phones for business may request reimbursement less federal communications tax.</td>
</tr>
<tr>
<td>Highlands Water Protection &amp; Planning Council</td>
<td>18</td>
<td>22</td>
<td>Max: $119,340 - 5 above $100K, 10 b/w $61 - 99K, 9 below $60K.</td>
<td>Max: $121,000 - 3 above $100K, 6 b/w $61 - 99K.</td>
<td>Yes.</td>
<td>State Health Benefits Program</td>
<td>2 (that were requisitioned by DEP).</td>
<td>Follows Circular Letters.</td>
<td>Follows Treasury regulations and Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>Legalized Games of Chance Control Commission</td>
<td>21</td>
<td>20</td>
<td>Max: $122,400 - 1 LGCCC employee b/w $75-100K.</td>
<td>Max: $104,397 - 3 LGCCC employees b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program</td>
<td>7 vehicles (assigned to investigators).</td>
<td>Follows State and departmental policies and procedures.</td>
<td>Follows State and departmental policies including SOP no 5-2003 &quot;Cellular Telephones&quot; and SOP no. 3-03 &quot;Use of Personal Cellular Phones: Reimbursement.&quot;</td>
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<tr>
<td>NJ Development Authority</td>
<td>N/A [See NJEDA].</td>
<td>N/A [See NJEDA].</td>
<td>N/A.</td>
<td>N/A.</td>
<td>N/A.</td>
<td>N/A.</td>
<td>N/A.</td>
<td>Follows NJEDA.</td>
<td>See NJEDA.</td>
</tr>
</tbody>
</table>

*Note: *N/A denotes data not available or not applicable.*
## Authority Benefits - Comparison between 2006 and 2007

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</thead>
<tbody>
<tr>
<td>NJ Economic Development Authority</td>
<td>134</td>
<td>147</td>
<td>Max: $155,000 - 13 above $100K, 16 b/w $80-100K, 13 below $40K.</td>
<td>Max: $176,000 - 17 above $100K, 23 b/w $80-100K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program including Prescription Drug Program and short term insurance, but the EDA's vision, dental and long term disability.</td>
<td>2006: 3 autos assigned to executive staff; 4 employees given a monthly car allowance. 2007: 2 autos assigned to executive staff; 2 employees given a monthly car allowance. See appendices.</td>
<td>EDA policy no. 535 - Business Travel &amp; Miscellaneous Expenses. Meal reimbursement is $6 breakfast, $15 lunch, $25 dinner &amp; $10 refreshment. See appendices.</td>
<td>EDA policy no. 820 - Mobile phone policy. Employees are reimbursed for using personal cell for business purposes. See appendices.</td>
</tr>
<tr>
<td>NJ Educational Facilities Authority</td>
<td>17</td>
<td>15</td>
<td>Max: $123,000 - 3 above $113K, 7 b/w $73 - 100K, 7 below $49K.</td>
<td>Max: $135,000 - 6 above $100K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program including Prescription Drug Program, but the EDA’s dental program. NJEFA also provides vision and disability through separate programs.</td>
<td>2 Authority owned - See appendices.</td>
<td>In house policy mirrors State policy.</td>
<td>In house policy - reimburse employees for business calls on personal cellular phones.</td>
</tr>
<tr>
<td>NJ Environmental Infrastructure Trust</td>
<td>13</td>
<td>13</td>
<td>Max: $120,702 - 2 above $100K, 9 b/w $61-87K, 1 at $51, and 1 at $41.</td>
<td>Max: $120,702 - 3 above $100K, 8 b/w $60-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>2 cars assigned - Exec Dir and a pool car.</td>
<td>In house policy no. 1.16. Follows IRS rate for mileage reimbursement.</td>
<td>Follows DEP policy no. 1.12.</td>
</tr>
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<tr>
<td>NJ Health Care Facilities Financing Authority</td>
<td>26</td>
<td>26</td>
<td>Max: $125,000 - 4 above $99K, 10 below $50K.</td>
<td>Max: $132,125 - 4 above $99K, 8 below $50K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program including Prescription Drug Program, but the EDA's dental and vision.</td>
<td>2006: 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. 2007: 2 leased cars and 4 hybrids are owned. All are assigned to individuals, but may be used by any employee for authority business. The 2 leased vehicles are expiring in May 2007 and are being replaced with 2 purchased hybrids.</td>
<td>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.</td>
<td>May be reimbursed with proper documentation. Will not reimburse for purchases of or monthly service charges for personal phones.</td>
</tr>
<tr>
<td>NJ Housing and Mortgage Finance Agency</td>
<td>243</td>
<td>256</td>
<td>Max: $110,650 - 6 above $100K, 11 b/w $90-100K, 41 below $40K.</td>
<td>Max: $129,780 - 12 above $100K.</td>
<td>Yes.</td>
<td>Participates in the State Health Benefits Program for medical only. Requests bids for prescription and dental coverage and has self insured vision program.</td>
<td>31 vehicles.</td>
<td>In house policy with mileage reimbursement at $ 36/mile; and also $45 per diem for meals, but $60 if in high cost city. Lodging is paid directly or reimbursed by authority if authorized in advance.</td>
<td>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.</td>
</tr>
<tr>
<td>NJ Meadowlands Commission ⁴</td>
<td>119</td>
<td>119</td>
<td>Max: $150,000 - 7 above $100K, 8 b/w $90-100K, 34 below $40K.</td>
<td>Max: $159,908 - 12 above $100K, 3 b/w $90-100K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program; However, self insured eye care coverage is only available if employee’s specific SHBP medical program does not cover eye exams. In the event that an employee’s program does cover some of the costs, this program will only cover some of the eyeglass/contact lens costs.</td>
<td>25 vehicles.</td>
<td>2006: 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). 2007: Follows Dept of State policy including Gov. Codey travel policy (11/29/04); Effective 1/1/07, mileage reimbursement rate reduced from $.42 per mile to $.31/mile and is established by Commission; Employees also subject to $50 reimbursement maximum for mileage; meal per diem $45/day ($8, $12,$25).</td>
<td>Follows Dept of State policy,</td>
</tr>
</tbody>
</table>

¹ Vehicles - 2006 & 2007: Includes leased and purchased vehicles.
² Travel / Entertainment - 2006 & 2007: Includes mileage reimbursement, lodging and meal allowances.
³ Cellular phones - 2006 & 2007: Includes reimbursement for personal cell phones.

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## Authority Benefits - Comparison between 2006 and 2007

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<tbody>
<tr>
<td>NJ Motor Vehicle Commission</td>
<td>2,933</td>
<td>2,694</td>
<td>Max: $136,445 - 5 above $100K, 22 b/w $90-100K, 45 b/w $80-90K, 5 below $40K.</td>
<td>Max: $136,445 - 14 above $100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>313 vehicles and 50 motorcycles.</td>
<td>MVC created in 6/03 - are currently reviewing &amp; editing DOT policies for applicability to MVC, in interim are following all DOT policies.</td>
<td>MVC created in 6/03 - are currently reviewing &amp; editing DOT policies for applicability to MVC, in interim are following all DOT policies.</td>
</tr>
<tr>
<td>NJ Public Broadcasting Authority</td>
<td>158</td>
<td>156</td>
<td>Max: $121,751; 8 above $100K; 5 b/w $90-100K; 42 b/w $70-90K; 9 below $40K.</td>
<td>Max: $121,751; 9 above $100K; 6 b/w $90-100K; 71 b/w $70-90K; 2 below $40K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>25 + 1 news van which is not a State vehicle.</td>
<td>Follows OMB Circular Letter.</td>
<td>Follows OMB Circular Letter.</td>
</tr>
<tr>
<td>NJ Racing Commission</td>
<td>136</td>
<td>84</td>
<td>Max: $110,589 - 3 above $100,000; 15 b/w $75-100K; 47 under $50.00 (special services).</td>
<td>Max: $115,462 - 4 above $100,000; 20 b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>12 vehicles.</td>
<td>Follows OAG rules and regulations.</td>
<td>Uses SOP 3-03 promulgated by Attorney General.</td>
</tr>
<tr>
<td>NJ Redevelopment Authority</td>
<td>16</td>
<td>14</td>
<td>Max: $105,000 - 1 at $105K, 10 b/w $50 - 75K, 5 under $50.</td>
<td>Max: $105,000 - 1 at $105K, 8 b/w $50 - 100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>2 cars assigned: Executive Director and Director Bus Development.</td>
<td>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 ($0.31/mile).</td>
<td>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.</td>
</tr>
<tr>
<td>NJ Schools Construction Corp (now NJ Schools Development Authority)</td>
<td>245</td>
<td>238</td>
<td>Max: $195,000 - 5 over $150K, 25 b/w $100-150, 71 b/w $75-100K.</td>
<td>Max: $195,000 - 5 over $150K, 27 b/w $100 - 150K.</td>
<td>Yes.</td>
<td>Participates in the NJ State Health Benefits Program. However, SCC maintains independent vision reimbursement and long term disability plans.</td>
<td>2006: 13 vehicles assigned out and 6 not being used. 2007: 19 vehicles, 13 of which are assigned to individuals, 4 are pool vehicles &amp; 2 are used for mail runs/messenger services.</td>
<td>Employees encouraged not to file expense reports if their out-of-pocket expenses are nominal; instead wait until out of pocket expenses exceed $10. Submit receipts for all expenditures that exceed $10. Use IRS mileage reimbursement rate. ² See appendices.</td>
<td>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.</td>
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<tr>
<td>NJ Sports &amp; Exposition Authority</td>
<td>210</td>
<td>209</td>
<td>Max: $195,000 - 31 b/w $100-200, 21 b/w $75-100K, 61 b/w $50 - 75K.</td>
<td>Max: $195,000 - 31 b/w $100-200K, 26 b/w $75-100K.</td>
<td></td>
<td>Health insurance benefits provided by Blue Cross Blue Shield of NJ, Delta Dental of NJ for dental insurance benefits.</td>
<td>26 vehicles and vehicle equipment, i.e. trailers, etc.</td>
<td>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 appendices.</td>
<td>No written policy; but reimburses employees for personal cellular phone usage for business purpose.</td>
</tr>
<tr>
<td>NJ State House Commission</td>
<td>1 part time secretary.</td>
<td>1 part time secretary.</td>
<td>1 part time secretary is paid $5,000.</td>
<td>1 part time secretary is paid $5,000.</td>
<td></td>
<td>State Health Benefits Program.</td>
<td>Not assigned any State vehicles.</td>
<td>Does not allow for travel or entertainment.</td>
<td>Does not reimburse for personal cellular phone usage.</td>
</tr>
<tr>
<td>NJ State Museum Board</td>
<td>26</td>
<td>26</td>
<td>Max: $89,966 - 2 above $75K; 14 b/w $50-75K.</td>
<td>Max: $109,573 - 5 above $75K.</td>
<td></td>
<td>State Health Benefits Program.</td>
<td>1 box truck.</td>
<td>Follows Circular Letter 06-02OBl.</td>
<td>Follows Circular Letter 04-06OIT.</td>
</tr>
<tr>
<td>NJ Transit</td>
<td>~13,063</td>
<td>~13,063</td>
<td>Max: $288,915 and 161 b/w $100-200K [non-agreement personnel].</td>
<td>Max: $252,000 and 161 b/w $100-200K [non-agreement personnel].</td>
<td></td>
<td>Different from State benefits, coverage depend on whether categorized as agreement or nonagreement employee; See attached memo.</td>
<td>649 total vehicles, with 259 sedans, 384 pick-ups/vans, 144 heavy duty trucks and 62 police vehicles.</td>
<td>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); See appendices.</td>
<td>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.</td>
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## Authority Benefits - Comparison between 2006 and 2007

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<tr>
<td>NJ Transportation Trust Fund</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A.</td>
<td>N/A.</td>
<td>N/A</td>
<td>Employees required to follow State rules and Circular Letters (since support staff are DOT, Treasury or DOL employees).</td>
<td></td>
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<tr>
<td>NJ Turnpike Authority</td>
<td>3,414</td>
<td>3,231</td>
<td>Max: $155,401 - 75 over $100K, 157 b/w 75-100K.</td>
<td>Max: $155,401 - 75 over $100K.</td>
<td>Yes.</td>
<td>Horizon Blue Cross and Blue Shield (not State Health Benefits Program - but mirrors it).</td>
<td>286 turnpike &amp; 180 parkway vehicles - 29 motor pool cars.</td>
<td>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.²</td>
<td>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.</td>
</tr>
<tr>
<td>NJ Water Supply Authority</td>
<td>128</td>
<td>126</td>
<td>Max: $115,000 - 4 b/w $75-100K, 20 b/w $50-75K; under $40K.</td>
<td>Max: $115,000 - 4 above $100K, 9 b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>75 total vehicles; 8 pool cars and 7 assigned.</td>
<td>2006: 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. 2007: Revised travel policy dated 1/07 conforms to State's per diem reimbursement schedule.</td>
<td>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.</td>
</tr>
<tr>
<td>North Jersey District Water Supply Commission</td>
<td>170</td>
<td>168</td>
<td>Max: $185,864 - 1 above $150K, 7 b/w $100-150K; 9 b/w $75-100K.</td>
<td>Max: $194,869 - 1 above $150K, 8 b/w $100-150K; 20 b/w $75-100K.</td>
<td>Yes.</td>
<td>Horizon health plan and Delta for dental.</td>
<td>Approximately 100 passenger vehicles.</td>
<td>In house policy titled &quot;Travel, Lodging and Related Business Expenses&quot; dated February 19, 1993. Receipts required for all payments over $10.</td>
<td>State issued cellular phones to be used for only business purposes. Employees must reimburse for personal calls. No reimbursement to employees for business use of personal cellular phones.</td>
</tr>
<tr>
<td>North Jersey Transportation Planning Authority</td>
<td>39</td>
<td>44</td>
<td>Max: $142,205 - 3 above $100K, 5 b/w $75-100K, 21 b/w $50-75K.</td>
<td>Max: $169,619 - 3 above $100K, 9 b/w $75-100K.</td>
<td>4 staff members who were employed by NJTPA prior to affiliation with NJIT in 1993 were in PERS and have remained in system. All staff members hired post 1993 contribute to TIAA-CREF, a 401k retirement system.</td>
<td>State Health Benefits Program.</td>
<td>2 pool vehicles.</td>
<td>Follows State policies regarding mileage and lodging reimbursement.</td>
<td>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.</td>
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¹: Vehicles include both private and state-owned vehicles. ²: Mileage reimbursement rate. ³: Employees required to follow State rules and Circular Letters.
## Authority Benefits - Comparison between 2006 and 2007

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<tr>
<td>Passaic Valley Sewerage Commissioners</td>
<td>680</td>
<td>642</td>
<td>Max: $235,361 - 1 above $200K, 55 b/w $100-200K, 74 b/w $80-100K, 35 below $40K.</td>
<td>Max: $253,289 - 2 above $200K, 56 b/w $100-200K.</td>
<td>Yes.</td>
<td>Participates in NJ State Health Benefits Program. Also provided dental, optical, chiropractic and prescription drug coverage, that is run by union. Also PV/SC at its cost makes available once a year tetanus and hepatitis B inoculations.</td>
<td>Obtain fuel and other services from PVSC facilities; ~220 vehicles, including 169 passenger vehicles.</td>
<td>Reimburse costs for official lunch/dinner. Meal allowance for 3 hours overtime: $5 breakfast, $7.50 lunch, $15 dinner. Follows the IRS mileage reimbursement rate.²</td>
<td>Employees prohibited from carrying or using personal cell phones on PVSC premises; PVSC cell phones used only for PVSC business.</td>
</tr>
<tr>
<td>Pinelands Commission</td>
<td>62</td>
<td>60</td>
<td>Max: $117,968 - 2 above $100K, 9 b/w $75-100K, 12 b/w $50-75K.</td>
<td>Max: $125,471 - 4 above $100K, 8 b/w $75-100, 15 b/w $50-75.</td>
<td>Yes.</td>
<td>Participates in the NJ State Health Benefits Program for medical, but no dental, prescription or vision provided.</td>
<td>7 vehicles owned by authority, 1 assigned to Executive Director.</td>
<td>Follows Circular Letters.</td>
<td>Follows Circular Letter 04-06OIT.</td>
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² See attached memo.
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<td>South Jersey Port Corporation</td>
<td>133</td>
<td>136</td>
<td>Max: $144,786 - 2 above $100K; 6 b/w $75-100K; 7 b/w $50-75K.</td>
<td>Max: $147,682 - 3 above $100K; 7 b/w $75-100K; 6 b/w $50-75K.</td>
<td>Yes</td>
<td>Employees hired prior to 12/31/90. Port Corp's group health ins, (major medical and dental care) is provided at no cost and prescription plan requires $5 co-pay for generic and $10 co-pay for brand name. Employees hired b/w 12/31/90 and 11/30/00, same coverage except all medical claims subject to deductible and co-insurance provision, etc. Employees hired after 11/30/00 same coverage, but must contribute $25 each week. See attached memo.</td>
<td>203 vehicles, including 20 passenger vehicles.</td>
<td>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 authority and follows the federal rate. 2</td>
<td>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.</td>
</tr>
<tr>
<td>South Jersey Transportation Authority2</td>
<td>525</td>
<td>515</td>
<td>Max: $148,614 - 9 over $100K and 28 b/w $50-100K.</td>
<td>Max: $143,446 - 9 over $100K.</td>
<td>Yes</td>
<td>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.</td>
<td>345 vehicles and equipment, including 16 assigned passenger vehicles.</td>
<td>2006: 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. 2007: In house policy, patterned after NJDOT. Assigns vehicles based on job function and business mileage. Allows for commutation to work (reported as benefit for tax purposes) only for those vehicles. Policy that employees and retirees do not pay tolls as to the AC Expressway has been rescinded. Albeit certain union employees and retirees have been grandfathered and are permitted.</td>
<td>2006: No policy in place. Lack of formal policy regarding determination of which employees authorized to have phones and type of equipment and specific coverage. 2007: Authority has adopted a telephone policy that limits use of cellular phones, landlines and other equipment to official business only, with the exception of necessary personal calls.</td>
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## Authority Benefits - Comparison between 2006 and 2007

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<tr>
<td>South Jersey Transportation Planning Organization</td>
<td>10</td>
<td>8</td>
<td>Max: $84,686 - 1 over $75,000.</td>
<td>Max: $87,536.</td>
<td>Yes.</td>
<td>See attached memo.</td>
<td>See SJTA.</td>
<td>See SJTA.</td>
<td>See SJTA.</td>
</tr>
<tr>
<td>State Agriculture Development Committee</td>
<td>31</td>
<td>31</td>
<td>Max: $112,000 - 1 above $110K; 8 b/w $75-110K.</td>
<td>Max: $117,133 - 1 above $100K; 9 b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>2 pool vehicles.</td>
<td>Follows all Dept of Agriculture regulations.</td>
<td>Follows all Dept of Agriculture regulations.</td>
</tr>
<tr>
<td>State Economic Recovery Board for Camden</td>
<td>N/A [See NJEDA]</td>
<td>N/A [See NJEDA]</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>No assigned any State vehicles. [See NJEDA]</td>
<td>See NJEDA.</td>
<td>See NJEDA.</td>
</tr>
<tr>
<td>State Lottery Commission</td>
<td>174</td>
<td>151</td>
<td>Max: $117,300 - 2 above $100K; 11 b/w $75-100K; 56 b/w 50-75K.</td>
<td>Max: $107,067 - 2 above $100K; 15 b/w $75-100K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>27 vehicles.</td>
<td>Follows all Treasury regulations.</td>
<td>Follows all Treasury regulations.</td>
</tr>
<tr>
<td>University of Medicine &amp; Dentistry of NJ</td>
<td>12,318 non-faculty employees.</td>
<td>12,532 non-faculty employees.</td>
<td>Max: $525,000 - 22 above $200K; 56 b/w $150-200K; 299 b/w $100-150K; 1,442 b/w $75-100K.</td>
<td>Max: $570,000 - 26 above $200K; 458 b/w $100-200K.</td>
<td>Yes.</td>
<td>State Health Benefits Program.</td>
<td>379 vehicles.</td>
<td>Daily maximum travel expenditures for meals and lodging $145 ($100 for lodging &amp; $45 for meals/day). Breakfast at $9; lunch at $11; dinner at $25. Follows IRS rate.</td>
<td>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.</td>
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1 Each description details observations for both 2006 and 2007. Where observations from year to year differ, notation is made to reflect observations for each respective year.
2 ACCCA advises in its letters dated April 3, 2007, and August 16, 2007, that its benefits and travel and entertainment policies, specifically its meal reimbursement and alcoholic beverage policies, are consistent with industry standards (destination marketing organizations). However, the authority is in the process of reviewing these policies for appropriateness.
3 Current IRS mileage reimbursement rate is $.485. Current State mileage reimbursement rate is $.31.
4 Modifications to observations pertaining to the Casino Control Commission are the result of incorrect information originally provided to OIG rather than as a result of a change of policy.
5 NIEDA’s letter dated January 8, 2007, sets forth that modifications have been made to its holiday, vehicles allowance and cellular phone policies.
6 NJMC’s letters dated January 4, 2007 and March 30, 2007, set forth that modifications have been made to the authority’s mileage reimbursement rate and bonuses.
7 SCC’s letter dated April 9, 2007, sets forth that modifications have been made and/or are in the process of being made to SCC’s title structure/salary, holidays, vacation leave, and travel and entertainment policies.
8 SJTA’s letter dated January 11, 2007, sets forth that the authority’s health benefits program and receipt of cash-in lieu of same has been modified.
In addition, certain travel and entertainment and cellular phone policies have been updated.