

Authority Budget of:

Pollution Control Financing Authority of Warren County

State Filing Year

2022

ADOPTED COPY

For the Period:

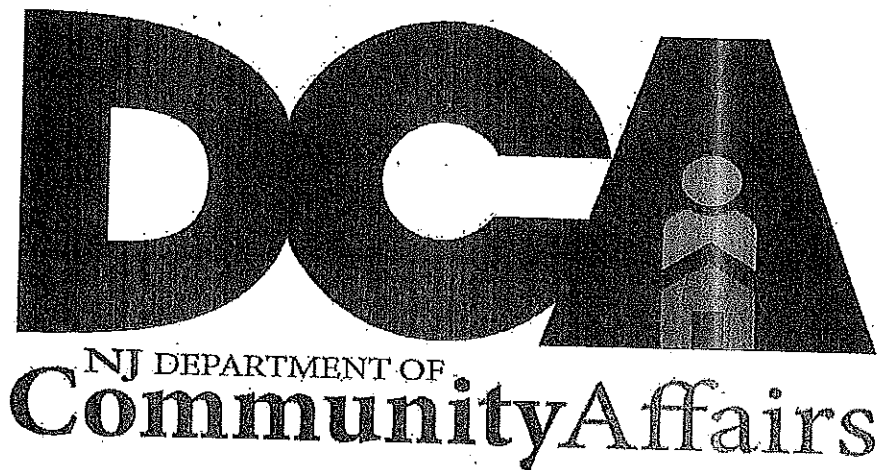
January 1, 2022

to

December 31, 2022

www.pcfawc.com

Authority Web Address



Division of Local Government Services

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2022 AUTHORITY BUDGET

Certification Section

2022

**POLLUTION CONTROL FINANCING AUTHORITY OF
WARREN COUNTY**

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: Paul D Cwert CPA, N.J. Date: 3/15/2022

2022 PREPARER'S CERTIFICATION

POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY

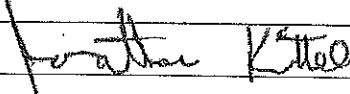
(Name)

AUTHORITY BUDGET

FISCAL YEAR: 2022 FROM: JANUARY 1, 2022 TO: DECEMBER 31, 2022

It is hereby certified that the Authority Budget, including both the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that: all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	JONATHAN KNITTEL		
Title:	DIRECTOR		
Address:	P.O. BOX 587 500 MT. PISGAH AVENUE OXFORD, NJ 07863		
Phone Number:	(908)453-2174	Fax Number:	(908)453-4241
E-mail address	JKNITTEL@PCFAWC.COM		

2022 APPROVAL CERTIFICATION

POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY


(Name)

AUTHORITY BUDGET

FISCAL YEAR: 2022 FROM: JANUARY 1, 2022 TO: DECEMBER 31, 2022

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Pollution Control Financing Authority of Warren County, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 26TH day of OCTOBER, 2021.

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

Officer's Signature:			
Name:	JONATHAN KNITTEL		
Title:	DIRECTOR		
Address:	P.O. BOX 587 500 MT. PISGAH AVENUE OXFORD, NJ 07863		
Phone Number:	(908)453-2174	Fax Number:	(908)453-4241
E-mail address	JKNITTEL@PCFAWC.COM		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: WWW.PCFAWC.COM

All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (Similar information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public)
- The complete (All Pages) annual audits (Not the Audit Synopsis) of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

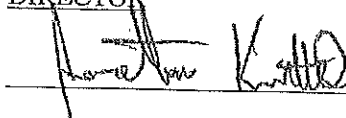
Name of Officer Certifying compliance

JONATHAN KNITTEL

Title of Officer Certifying compliance

DIRECTOR

Signature



2022 AUTHORITY BUDGET RESOLUTION POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY

RESOLUTION

R-10-03-21

FISCAL

YEAR: 2022 **FROM:** January 1, 2022 **TO:** December 31, 2022

WHEREAS, the Annual Budget and Capital Budget for the Pollution Control Financing Authority of Warren County for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 has been presented before the governing body of the Pollution Control Financing Authority of Warren County at its open public meeting of October 25, 2021; and

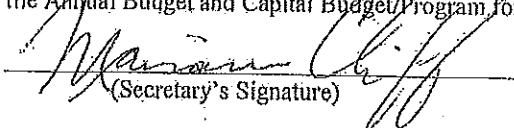
WHEREAS, the schedule of rents, fees and other charges, shown on Budget Page F-2 in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves shown on Budget Page F-4, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program shown on Capital Budget Page CB-3, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pollution Control Financing Authority of Warren County, at an open public meeting held on October 25, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pollution Control Financing Authority of Warren County for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Pollution Control Financing Authority of Warren County will consider the Annual Budget and Capital Budget/Program for adoption on December 20, 2021.


(Secretary's Signature)

10/25/21
(Date)

Governing Body Member:	Recorded Vote			
Mr. Accetturo	<u>Aye</u>	Nay	Abstain	Absent
Mr. Mach	<u>Aye</u>	Nay	Abstain	Absent
Mr. Perez	<u>Aye</u>	Nay	Abstain	Absent
Mr. Larsen	<u>Aye</u>	Nay	Abstain	Absent
Mr. Lazarisak	<u>Aye</u>	Nay	Abstain	Absent

2022 ADOPTION CERTIFICATION

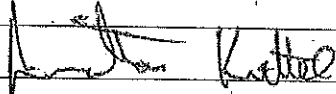
POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: 2022 FROM: JANUARY 1, 2022 TO: DECEMBER 31, 2022

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Pollution Control Financing Authority of Warren County, pursuant to N.J.A.C. 5:31-2.3, on the 24th day of, January, 2022.

Officer's Signature:			
Name:	JONATHAN KNITTEL		
Title:	DIRECTOR		
Address:	P.O. BOX 587 500 MT. PISGAH AVENUE OXFORD, NJ 07863		
Phone Number:	(908)453-2174	Fax Number:	(908)453-4241
E-mail address	JKNITTEL@PCFAWC.COM		

2022 ADOPTED BUDGET RESOLUTION

RESOLUTION

R-01-03-22

POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY

(Name)

AUTHORITY

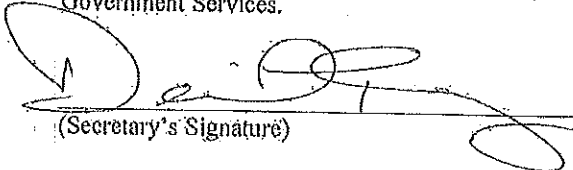
FISCAL YEAR: 2022 FROM: January 1, 2022 TO: December 31, 2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Pollution Control Financing Authority of Warren County for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Pollution Control Financing Authority of Warren County at its open public meeting of January 24, 2022; and

WHEREAS, the Annual Budget Page F-1 and Capital Budget page CB-3 as presented for adoption reflects each item of revenue Budget page F-2 and appropriation budget page F-4 in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Pollution Control Financing Authority of Warren County, at an open public meeting held on January 24, 2022 that the Annual Budget and Capital Budget/Program of the Pollution Control Financing Authority of Warren County, for the fiscal year beginning, January 1, 2022 and, ending, December 31, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.


(Secretary's Signature)

1/27/22
(Date)

Governing Body
Member:

Recorded Vote

Mr. Larsen	<u>Aye</u>	Nay	Abstain	Absent
Mr. Lazorsak	<u>Aye</u>	Nay	Abstain	Absent
Mr. Mach	Aye	Nay	Abstain	<u>Absent</u>
Mr. Perez	<u>Aye</u>	Nay	Abstain	Absent
Mr. Accetturo	<u>Aye</u>	Nay	Abstain	Absent

2022 AUTHORITY BUDGET
Narrative and Information Section

2022 AUTHORITY BUDGET MESSAGE & ANALYSIS
POLLUTION CONTROL FINANCING AUTHORITY OF
WARREN COUNTY

(Name)

AUTHORITY BUDGET

FISCAL	FROM:	TO:
YEAR: 2022	JANUARY	DECEMBER
	1, 2022	31, 2022

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. **The 2022 Budget reflects an increase above 10% for both revenues and appropriations. This increase is due to leachate fees associated with trucking. Also, a monthly monetary replenishment into our closure escrow funds for the construction of Cell 7 expansion expenditures. The revenues will increase with the opening of Cell 7.**

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues) Local/regional economy appears to remain stable and consistent moving in to 2022.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and/or Capital Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered. **Items listed to be purchased will be for the normal day-to-day operations of the landfill, along with covering costs for the landfill expansion.**

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service payments, pilot payments, or other types of contracts or agreements (Example to provide police services to the Authority etc. and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.). N/A

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. N/A

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

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same") Contract rates (see attached) have increased by \$3.00 per ton. Other rates for residential customers have remained the same.

On a motion by *Mr. Larsen*, seconded by *Mr. Lazorisak*, the following resolution was adopted by the Pollution Control Financing Authority of Warren County at a meeting held on *January 24, 2022*.

RESOLUTION

R-01-05-22

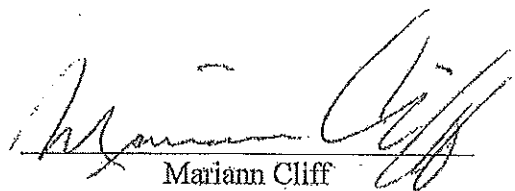
**AUTHORIZING THE PROPOSED
2022 SOLID WASTE DISPOSAL PRICING SCHEDULE**

WHEREAS, the Pollution Control Financing Authority of Warren County has a need to implement disposal rates for the Warren County District Landfill.

NOW THEREFORE, BE IT RESOLVED that the Pollution Control Financing Authority of Warren County after review and discussion approves said 2022 Solid Waste Disposal Pricing Schedule, (attached hereto as A-6).

ROLL CALL:	Mr. Larsen	- Yes
	Mr. Lazorisak	- Yes
	Mr. Mach	- Absent
	Mr. Perez	- Yes
	Mr. Accettiro	- Yes

I hereby certify the above to be a true copy of a resolution adopted by the Pollution Control Financing Authority of Warren County on the date above mentioned.



Mariann Cliff
Recording Secretary

Dated: January 24, 2022

POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY A-6
2022
SOLID WASTE DISPOSAL PRICING SCHEDULE
LANDFILL DISPOSAL ONLY

NON CONTRACT SOLID WASTE

Landfill/Convenience Center	2022 Gate Rate Per Ton
Landfill/ Convenience Center	*\$96.00
Minimum Disposal Fee (200 pounds or less)	*\$10.00
**Saturday Flat Fee	Cars Only \$25.00
**Saturday Flat Fee	Pick-up Truck/SUV/Van \$40.00
Bagged Garbage (per bag)	\$3.00
** And when scale is out of service	*Plus all local/state/federal fees

CONTRACT SOLID WASTE

Annual Tonnage Commitment	2022 Pricing Structure
(Waste Types #13,23,25,27***)	Per Ton
<u>Minimum</u> - <u>****Maximum</u>	
0 - 1,000 tons	*\$84.00
1,001 - 2,000 tons	*\$83.00
2,001 - 6,000 tons	*\$80.00
6,001 - 10,000 tons	*\$70.00
10,001 - 14,000 tons	*\$50.50
14,001 - 20,000 tons	*\$49.00
	*Plus all local/state/federal fees
<u>Waste Type #27) (Covanta Ash)</u>	
40,000 - 50,000 tons	\$18.00

AUTHORITY CONTACT INFORMATION 2022

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

Name of Authority:	Pollution Control Financing Authority of Warren County		
Federal ID Number:	22-2604318		
Address:	500 Mt. Pisgah Avenue P.O. Box 587		
City, State, Zip:	Oxford	NJ	07863
Phone: (ext.)	(908) 453-2174	Fax:	(908) 453-4241

Preparer's Name:	Jonathan Knittel		
Preparer's Address:	500 Mt. Pisgah Avenue P.O. Box 587		
City, State, Zip:	Oxford	NJ	07863
Phone: (ext.)	(908) 453-2174	Fax:	(908) 453-4241
E-mail:	jknittel@pcfawc.com		

Chief Executive Officer:(1)	Jonathan Knittel		
Phone: (ext.)	(908)453-2174	Fax:	(908)453-4241
E-mail:	jknittel@pcfawc.com		

Chief Financial Officer(1)			
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	Man Lee		
Name of Firm:	Nisivoccia & Co.		
Address:	200 Valley Road, Suite 300		
City, State, Zip:	Mt. Arlington	NJ	07856
Phone: (ext.)	(973)328-1825	Fax:	(973)328-0507
E-mail:			

AUTHORITY INFORMATIONAL QUESTIONNAIRE

POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY

(Name)

FISCAL YEAR: FROM: TO:
2022 January December
1, 2022 31, 2022

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2020 or 2021) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 14
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2020 or 2021) Transmittal of Wage and Tax Statements: \$794,849.62
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **NO** If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **YES** If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **NO** If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? **NO**
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **NO**
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **NO**If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor: **NO** If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2). SEE ATTACHED*

- 11) Did the Authority pay for meals or catering during the current fiscal year? **NO** If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **NO** If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel **NO**
 - b. Travel for companions **NO**
 - c. Tax indemnification and gross-up payments **NO**
 - d. Discretionary spending account **NO**
 - e. Housing allowance or residence for personal use **NO**
 - f. Payments for business use of personal residence **NO**
 - g. Vehicle/auto allowance or vehicle for personal use **NO**
 - h. Health or social club dues or initiation fees **NO**
 - i. Personal services (i.e.: maid, chauffeur, chef) **NO**

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

- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **YES** If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **NO** If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **NO** If "yes," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **N/A** If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **YES**. If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
Yes. The Authority is in the process of entering an Administrative Consent Order agreement (ACO) with the State of NJ (NJDEP) to correct any and all outstanding compliance issues with all Solid Waste regulations.

19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **YES** If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

A notice of civil and administrative penalty was assessed on December 16, 2021 in the amount of \$17,500.00. However, the infractions noted, have been corrected. PCFA and NJDEP are in negotiation to reduce the penalties. The reduction is due to PCFA's immediate correction of the problems and willingness to work with NJDEP to maintain compliance with regulatory guidelines.

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
Pollution Control Financing Authority of Warren County**

(Name)

FISCAL YEAR:	FROM:	TO:
2022	January 1, 2022	December 31, 2022

Complete the attached table for all persons required to be listed per #1-4 below.

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority and any other public entities.
- 3) List all of the Authority's former officers, key employees and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial official as officers. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets both of the following criteria:

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest compensated employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: Use the Most Recent W-2 available 2020 or 2021. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2022, the most recent W-2 and 1099 should be used 2021 or 2020 (60 days prior to start of budget year is November 1, 2021, with 2020 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 being the most recent calendar year ended).

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

For the Period January 1, 2022 to December 31, 2022

Name	Title	Commissioner	Officer	Key Employee	Former Employee	Position (Can Check more than 1 Column for each Person)		Reportable Compensation from Authority (W-2/1099)		Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Reportable Compensation from Other Public Entities (W-2/1099)	Average Hours per Week Dedicated to Position	Names of Other Public Entities where individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities listed in Column C	Average Hours per Week Dedicated to Other Public Entities Listed in Column D	Total Compensation All Public Entities		
						Base Salary/ Stipend	Bonus														
1. N. Angelo Accettura	Chairman	X																			
2. Richard Mach	Vice-Chairperson	X																			
3. Daniel Perez	Secretary	X																			
4. Robert Larsen	Treasurer	X																			
5. Alex Iazonisak	Member	X																			
6. Jonathan Kuttel	Director		X	X	X			104,000			1,900				WARREN COUNTY	ADMINISTRATOR	40	149,000	40,000	189,000	
7																				149,000	
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
Total								\$ 104,000	\$ -	\$ 1,900	\$ 40,000	\$ 145,300	\$ 145,300	\$ 40,000	\$ 189,300	\$ 149,000	\$ 40,000	\$ 528,300			

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

Pollution Control Financing Authority of Warren County
 For the Period January 1, 2022 to December 31, 2022

If Not Applicable X this Box Below

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Year-Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	5	\$ 11,484	\$ 57,420			\$	\$ 57,420	#DIV/0!
Parent & Child	2	20,556	41,113				41,113	#DIV/0!
Employee & Spouse (or Partner)	2	22,968	45,936				45,936	#DIV/0!
Family	3	32,040	96,121				96,121	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	12		240,590	0			240,590	#DIV/0!
Commissioners - Health Benefits - Annual Cost								
Single Coverage								#DIV/0!
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)								#DIV/0!
Family								#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	0			0				#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	2	8,313	16,627	1	4,400	4,400	12,227	277.9%
Parent & Child	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	1	24,795	24,795	1	11,700	11,700	13,095	111.9%
Family								#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	3		41,422	2	15,100	15,100	25,322	157.9%
GRAND TOTAL	15		\$ 282,012	2		\$ 16,100	\$ 265,912	1651.6%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)	YES	Yes or No
Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)	YES	Yes or No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Accumulated Liability for Compensated Absences

Pollution Control Financing Authority of Warren County

For the Period January 1, 2022 to December 31, 2022

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

X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
JAMIE BANGHART	366	\$ 10,277			
JAMES CLARK	569	14,000			
MARIANN CLIFF	68	1,178			
MICHELLE CONNORS	73	1,166			
TODD DICKSEN	242	5,399			
BRIAN HEATER	454	14,000			
MICHAEL HOWELL	469	14,000			
PATRIK JAKUB	659	12,765			
CATHERINE MCGARVEY	251	4,179			
MICHAEL PEARSON	308	6,049			
JAMES WILLIAMS	216	14,000			
JAMIE MIKSCH	98	1,077			
Total liability for accumulated compensated absences at beginning of current year		\$ 98,091			

The total amount should agree to most recently issued audit report for the Authority

Schedule of Shared Service Agreements

Pollution Control Financing Authority of Warren County
 January 1, 2022 to December 31, 2022

For the Period
 If No Shared Services X this Box

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

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

2022 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pollution Control Financing Authority of Warren County
January 1, 2022 to December 31, 2022

For the Period

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	Total All Operations	Total All Operations	All Operations	All Operations	All Operations	All Operations	All Operations
	Operation #1	Operation #2	N/A	N/A	N/A	N/A								
REVENUES														
Total Operating Revenues	\$ 7,259,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,259,600	\$ -	\$ 7,259,600	\$ 5,356,523	\$ 1,903,077	35.5%		
Total Non-Operating Revenues	740,400	-	-	-	-	-	740,400	-	740,400	677,800	62,600	9.2%		
Total Anticipated Revenues	8,000,000	-	-	-	-	-	8,000,000	-	8,000,000	6,034,323	1,965,677	32.6%		
APPROPRIATIONS														
Total Administration	785,850	-	-	-	-	-	785,850	-	785,850	761,450	24,400	3.2%		
Total Cost of Providing Services	7,214,150	-	-	-	-	-	7,214,150	-	7,214,150	5,272,873	1,941,277	36.8%		
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Operating Appropriations	8,000,000	-	-	-	-	-	8,000,000	-	8,000,000	6,034,323	1,965,677	32.6%		
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	8,000,000	-	-	-	-	-	8,000,000	-	8,000,000	6,034,323	1,965,677	32.6%		
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!		
Net Total Appropriations	8,000,000	-	-	-	-	-	8,000,000	-	8,000,000	6,034,323	1,965,677	32.6%		
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Revenue Schedule

Pollution Control Financing Authority of Warren County
 For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget					Total All Operations	FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #1	Operation #2	N/A	N/A	N/A		Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	7,159,600					\$ 7,159,600	\$ 5,256,523	\$ 1,903,077	36.2%
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Service Charges	7,159,600					7,159,600	5,256,523	1,903,077	36.2%
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees						-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees						-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Recycling Enhancement Grant	100,000					100,000	100,000	-	0.0%
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Total Other Revenue	100,000					100,000	100,000	-	0.0%
Total Operating Revenues	7,259,600					7,259,600	5,356,523	1,903,077	35.5%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Covanta Essex Ash	720,000					720,000	275,000	445,000	161.8%
Sale of Recyclables	6,800					6,800	6,800	-	0.0%
Misc. Revenues	3,600					3,600	6,000	(2,400)	-40.0%
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	730,400					730,400	287,800	442,600	153.8%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	10,000					10,000	390,000	(380,000)	-97.4%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	10,000					10,000	390,000	(380,000)	-97.4%
Total Non-Operating Revenues	740,400					740,400	677,800	62,600	9.2%
TOTAL ANTICIPATED REVENUES	\$ 8,000,000					\$ 8,000,000	\$ 6,034,323	\$ 1,965,677	32.6%

Prior Year Adopted Revenue Schedule

Pollution Control Financing Authority of Warren County

	<i>FY 2021 Adopted Budget</i>						Total All Operations
	Operation #1	#2	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	5,256,523						\$ 5,256,523
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	5,256,523						5,256,523
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees							-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees							-
<i>Other Operating Revenues (List)</i>							
Recycling Enhancement Grant	100,000						100,000
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Type In (Grant, Other Rev)							-
Total Other Revenue	100,000						100,000
Total Operating Revenues	5,356,523						5,356,523
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Covanta	275,000						275,000
Sale of Recyclables	6,800						6,800
Misc. Revenues	6,000						6,000
Type In							-
Type In							-
Type In							-
Total Non-Operating Revenues	287,800						287,800
<i>Interest on Investments & Deposits</i>							
Interest Earned	390,000						390,000
Penalties							-
Other							-
Total Interest	390,000						390,000
Total Non-Operating Revenues	677,800						677,800
TOTAL ANTICIPATED REVENUES	\$ 6,034,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,034,323

Appropriations Schedule

Pollution Control Financing Authority of Warren County
For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Operation		N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
	Operation #1	#2								
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 265,900					\$ 265,900	\$ 250,300	\$ 15,600	6.2%	
Fringe Benefits	151,450					151,450	151,450	-	0.0%	
Total Administration - Personnel	417,350					417,350	401,750	15,600	3.9%	
<i>Administration - Other (List)</i>										
Other Admin. Expenses	368,500					368,500	359,700	8,800	2.4%	
Type In Description									#DIV/0!	
Type In Description									#DIV/0!	
Type In Description									#DIV/0!	
Miscellaneous Administration*									#DIV/0!	
Total Administration - Other	368,500					368,500	359,700	8,800	2.4%	
Total Administration	785,850					785,850	761,450	24,400	3.2%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	587,000					587,000	588,000	(1,000)	-0.2%	
Fringe Benefits	410,573					410,573	410,573	-	0.0%	
Total COPS - Personnel	997,573					997,573	998,573	(1,000)	-0.1%	
<i>Cost of Providing Services - Other (List)</i>										
COPS Other Expenses	6,216,577					6,216,577	4,274,300	1,942,277	45.4%	
Type In Description									#DIV/0!	
Type In Description									#DIV/0!	
Type In Description									#DIV/0!	
Miscellaneous COPS*									#DIV/0!	
Total COPS - Other	6,216,577					6,216,577	4,274,300	1,942,277	45.4%	
Total Cost of Providing Services	7,214,150					7,214,150	5,272,873	1,941,277	36.8%	
Total Principal Payments on Debt Service in Lieu of Depreciation									#DIV/0!	
Total Operating Appropriations	8,000,000					8,000,000	6,034,323	1,965,677	32.6%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt									#DIV/0!	
Operations & Maintenance Reserve									#DIV/0!	
Renewal & Replacement Reserve									#DIV/0!	
Municipality/County Appropriation									#DIV/0!	
Other Reserves									#DIV/0!	
Total Non-Operating Appropriations									#DIV/0!	
TOTAL APPROPRIATIONS	8,000,000					8,000,000	6,034,323	1,965,677	32.6%	
ACCUMULATED DEFICIT									#DIV/0!	
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	8,000,000					8,000,000	6,034,323	1,965,677	32.6%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation									#DIV/0!	
Other									#DIV/0!	
Total Unrestricted Net Position Utilized									#DIV/0!	
TOTAL NET APPROPRIATIONS	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 6,034,323	\$ 1,965,677	32.6%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 400,000.00 \$ - \$ - \$ - \$ - \$ - \$ 400,000.00

Prior Year Adopted Appropriations Schedule

Pollution Control Financing Authority of Warren County

	FY 2021 Adopted Budget						Total All Operations
	Operation #1	#2	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 250,300						\$ 250,300
Fringe Benefits	151,450						151,450
Total Administration - Personnel	401,750	-	-	-	-	-	401,750
<i>Administration - Other (List)</i>							
Other Admin. Expenses	359,700						359,700
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	359,700	-	-	-	-	-	359,700
Total Administration	761,450	-	-	-	-	-	761,450
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	588,000						588,000
Fringe Benefits	410,573						410,573
Total COPS - Personnel	998,573	-	-	-	-	-	998,573
<i>Cost of Providing Services - Other (List)</i>							
COP Other Expenses	4,274,300						4,274,300
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	4,274,300	-	-	-	-	-	4,274,300
Total Cost of Providing Services	5,272,873	-	-	-	-	-	5,272,873
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-
Total Operating Appropriations	6,034,323	-	-	-	-	-	6,034,323
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	-	-	-	-	-	-	-
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	6,034,323	-	-	-	-	-	6,034,323
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,034,323	-	-	-	-	-	6,034,323
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 6,034,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,034,323

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 301,716.15 \$ - \$ - \$ - \$ - \$ - \$ 301,716.15

Debt Service Schedule - Principal

Pollution Control Financing Authority of Warren County

If Authority has no debt, X this box

Operation #1	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending In					Total Principal Outstanding	
			2023	2024	2025	2026	2027		Thereafter
PCFA Alternates Escrow Fund		\$ -	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 7,000,000	\$ 14,000,000
Type in Issue Name									
Type in Issue Name									
Total Principal			1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000	14,000,000
Operation #2									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS		\$ -	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 7,000,000	\$ 14,000,000

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.

	Moody's	Fitch	Standard & Poors
BAA			
2019			

Debt Service Schedule - Interest

Pollution Control Financing Authority of Warren County

if Authority has no debt X this box

X

	Fiscal Year Ending In					Total Interest Payments Outstanding	
	Proposed Budget Year 2022	2023	2024	2025	2026		2027
Adopted Budget Year 2021							
Operation #1							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Interest Payments							\$
Operation #2							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Interest Payments							
N/A							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Interest Payments							
N/A							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Interest Payments							
N/A							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Interest Payments							
TOTAL INTEREST ALL OPERATIONS	\$	\$	\$	\$	\$	\$	\$

Net Position Reconciliation

Pollution Control Financing Authority of Warren County
 For the Period January 1, 2022 to December 31, 2022

FY 2022 Proposed Budget

	Operation #1	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
	\$ 24,495,022						\$ 24,495,022
	9,737,346						9,737,346
	14,757,676						14,757,676
	(7,710,000)						(7,710,000)
	7,047,676						7,047,676
	355,000	330,000					685,000
	355,000	330,000					685,000
	\$ 6,692,676	\$ (330,000)	\$ -	\$ -	\$ -	\$ -	\$ 6,362,676

TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR (1)

- Less: Invested in Capital Assets, Net of Related Debt (1)
- Less: Restricted for Debt Service Reserve (1)
- Less: Other Restricted Net Position (1)
- Total Unrestricted Net Position (1)
- Less: Designated for Non-Operating Improvements & Repairs
- Less: Designated for Rate Stabilization
- Less: Other Designated by Resolution
- Plus: Accrued Unfunded Pension Liability (1)
- Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)
- Plus: Estimated Income (Loss) on Current Year Operations (2)
- Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

- Unrestricted Net Position Utilized to Balance Proposed Budget
- Unrestricted Net Position Utilized in Proposed Capital Budget
- Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

Last Issued Audit Report (4)

- (1) Total of all operations for this line item must agree to audited financial statements.
- (2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.
- (3) Amount may not exceed 5% of total operating appropriations. See calculation below.
 Maximum Allowable Appropriation to Municipality/County \$ 400,000 \$ - \$ - \$ - \$ - \$ 400,000
- (4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2022
Pollution Control
Financing Authority
of Warren County
(Name)

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2022 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Pollution Control Financing Authority of Warren County (Name)

FISCAL YEAR:	FROM:	TO:
2022	January 1, 2022	December 31, 2022

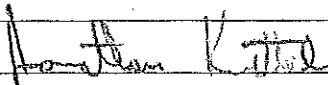
enter X to the left if this paragraph is applicable

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Pollution Control Financing Authority of Warren County, on the 24th day of January, 2022.

OR

enter X to the left if this paragraph is applicable

It is hereby certified that the governing body of the _____ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s):

Officer's Signature:			
Name:	Jonathan Knittel		
Title:	Director		
Address:	P.O Box 587 500 Mt. Pisgah Avenue Oxford, NJ 07863		
Phone Number:	(908)453-2174	Fax Number:	(908)453-4241
E-mail address	jknittel@pcfawc.com		

2022 CAPITAL BUDGET/PROGRAM MESSAGE

Pollution Control Financing Authority of Warren County

(Name)

FISCAL
YEAR:2022

FROM:
January
1, 2022

TO:
December
31, 2022

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects? **The Capital Budget/Program is consistent with the Warren County District Landfill Closure/Post Closure Plan.**
2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority? **The landfill plan updated to reflect a projection of capital needs that the Authority will need to meet. The 2022 Capital Budget incorporates those requirements.**
3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared? **Long term infrastructure needs are addressed within the Warren County Landfill Plan.**
4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources) **The Capital Budget/Program will have minimal impact on the current proposed rate structure. Funding sources will be from revenues generated from waste received.**
5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan. **There are no capital projects/project financing to be undertaken in the Metropolitan or Suburban Planning Areas.**
6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan. **N/A**

Proposed Capital Budget

Pollution Control Financing Authority of Warren County

For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>						
Cell 7 Construction with ENG Fees	\$ -	\$ -		\$ -		
Retaining Wall Replacement	125,000	125,000				
F350 4X4 Site Truck w/ Plow	30,000	30,000				
D6 Rental Purchase	200,000	200,000				
Total	355,000	355,000				
<i>Operation #2</i>						
Rolloff Replacement	200,000	\$ 200,000				
Brush Mower	100,000	100,000				
New Water Well	30,000	30,000				
Type in Description	-					
Total	330,000	330,000				
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-					
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-					
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-					
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-					
TOTAL PROPOSED CAPITAL BUDGET	\$ 685,000	\$ 685,000	\$ -	\$ -	\$ -	\$ -

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

5 Year Capital Improvement Plan

Pollution Control Financing Authority of Warren County
 For the Period January 1, 2022 to December 31, 2022

Fiscal Year Beginning In

	Estimated Total Cost	Current Budget					2027
		Year 2022	2023	2024	2025	2026	
<i>Operation #1</i>							
Cell 7 Construction with ENG Fe \$	-	\$ -					
Retaining Wall Replacement	125,000	125,000					
F350 4X4 Site Truck w/ Plow	30,000	30,000					
D6 Rental Purchase	200,000	200,000					
Total	355,000	355,000	-	-	-	-	-
<i>Operation #2</i>							
Rolloff Replacement	200,000	200,000					
Brush Mower	100,000	100,000					
New Water Well	30,000	30,000					
Type In Description	-	-					
Total	330,000	330,000	-	-	-	-	-
<i>N/A</i>							
Type In Description	-	-	\$				
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 685,000	\$ 685,000	\$ -	\$ -	\$ -	\$ -	\$ -

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

5 Year Capital Improvement Plan Funding Sources

Pollution Control Financing Authority of Warren County
For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Operation #1</i>					
Cell 7 Construction with ENG Fe	\$ -				
Retaining Wall Replacement	125,000				
F350 4X4 Site Truck w/ Plow	30,000				
D6 Rental Purchase	200,000				
Total	355,000	355,000	-	-	-
<i>Operation #2</i>					
Rolloff Replacement	200,000				
Brush Mower	100,000				
New Water Well	30,000				
Type In Description	-				
Total	330,000	330,000	-	-	-
<i>N/A</i>					
Type In Description	-				
Type In Description	-				
Type In Description	-				
Type In Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type In Description	-				
Type In Description	-				
Type In Description	-				
Type In Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type In Description	-				
Type In Description	-				
Type In Description	-				
Type In Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type In Description	-				
Type In Description	-				
Type In Description	-				
Type In Description	-				
Total	-	-	-	-	-
TOTAL	\$ 685,000	\$ 685,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 685,000				
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.