

Fiscal Year Start Year End Year
 2024 - **2024**

Authority Budget of:
Warren County Pollution Control Financing Authority

State Filing Year 2024

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

www.pcfawc.com
Authority Web Address

ADOPTED COPY



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Warren County Pollution Control Financing Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Grant CPA, RMA Date: 1/30/2024

2024 PREPARER'S CERTIFICATION

Warren County Pollution Control Financing Authority

AUTHORITY BUDGET

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

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

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

Preparer's Signature:	jknittel@pcfawc.com
Name:	Jonathan Knittel
Title:	Director
Address:	500 Mt. Pisgah Ave. P.O. Box 587
Phone Number:	9084532174
Fax Number:	9084534241
E-mail Address:	jknittel@pcfawc.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance: Jonathan Knittel
Title of Officer Certifying Compliance: Director
Signature: jkittel@pcfawc.com

2024 APPROVAL CERTIFICATION

Warren County Pollution Control Financing Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Warren County Pollution Control Financing Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 20, 2023.

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

Officer's Signature:	jkittel@pcfawc.com
Name:	Jonathan Knittel
Title:	Director
Address:	500 Mt. Pisgah Ave. P.O. Box 587
Phone Number:	9084532174
Fax Number:	9084534241
E-mail Address:	jkittel@pcfawc.com

2024 ADOPTED BUDGET RESOLUTION

RESOLUTION

R-12-03-23

POLLUTION CONTROL FINANCING AUTHORITY OF WARREN COUNTY

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Warren County Pollution Control Financing Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Warren County Pollution Control Financing Authority at its open public meeting of December 18, 2023; and

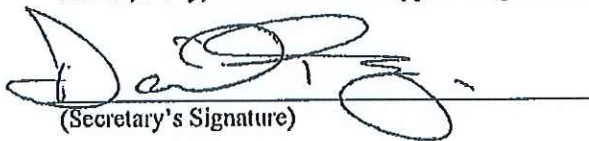
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$9,500,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$9,500,000.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$5,900,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Warren County Pollution Control Financing Authority at an open public meeting held on December 18, 2023 that the Annual Budget and Capital Budget/Program of the Warren County Pollution Control Financing Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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


(Secretary's Signature)

12/18/2023
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Angelo Accetturo	✓			
Walter Orcutt	✓			
Daniel Perez	✓			
Robert Larsen	✓			
Vacant				

2024 ADOPTION CERTIFICATION

Warren County Pollution Control Financing Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Warren County Pollution Control Financing Authority, pursuant to N.J.A.C 5:31-2.3, on December 18, 2023.

Officer's Signature:	jknittel@pcfawc.com		
Name:	Jonathan Knittel		
Title:	Director		
Address:	500 Mt. Pisgah Ave. P.O. Box 587		
Phone Number:	9084532174	Fax:	9084534241
E-mail address:	jknittel@pcfawc.com		

2024 ADOPTED BUDGET RESOLUTION

Warren County Pollution Control Financing Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Warren County Pollution Control Financing Authority for the fiscal beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Warren County Pollution Control Financing Authority at its open public meeting of December 18, 2023; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$9,500,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$9,500,000.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$5,900,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Warren County Pollution Control Financing Authority at an open public meeting held on December 18, 2023 that the Annual Budget and Capital Budget/Program of the Warren County Pollution Control Financing Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

Daniel Perez
(Secretary's Signature)

12/18/2023
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Angelo Accetturo	X			
Walter Orcutt	X			
Daniel Perez	X			
Robert Larsen	X			
Vacant				

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Warren County Pollution Control Financing Authority

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

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

REVENUES

Recycling Enhancement Grant: Revenues budgeted to increase \$16,000.00 (10.7%) due to increase on tires, electronics, freon and single stream

Covanta Ash Import for Cover: Revenues budgeted to increase \$142,500.00 (13.2%) due to increase on the amount of ash contract imported

Interest Earned: Revenues budgeted to increase \$106,000.00 (1060%) Interest rates finally on the increase

APPROPRIATIONS

Administration Fringe Benefits: Appropriations budgeted to increase \$32,775.00 (20.1%) due to increase on health benefits and an additional employee added to the Administration

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Program.

Local economy is not anticipated to affect the budget or capital program

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

N/A

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Warren County Pollution Control Financing Authority

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

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

The local near by town of Oxford (not host) is now receiving a contribution of \$1 per ton of solid waste in 2024. The total payment is estimated at \$140,000 for 2024. The reason for this payment is stated as truck traffic passing thru the town and the stigma of the landfill "known as the Oxford Dump" entitles the town to some compensation.

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

F-8 shows a DEFICIT of \$3,637,993 due to using the outdated (2020) 2 year financial plan (Closure/Post Closure Plan). We reviewed the long term landfill closure/post closure obligations with our auditor and engineers and NJDEP is in the process of approving our newest 2 year Financial Closure/Post Closure Plan. It was discovered that Closure and Post Closure Accumulated Costs should not be accumulated for portions of the Landfill that have not been built. This has been corrected in the most recent Financial Plan submission. Corrected Long term Closure and Post Closure Costs (39 years of operation and 30 years of Post Closure) indicate we will be in a POSITIVE Unrestricted Net Cash Position as soon as the next audit is complete at the end of March of 2024 (2023 Audit). This new data can Not be used on Tab F-8 until the next audit is complete. All budgets (although already actually positive) will not all appear as positive until one year from now on the the 2025 budget.

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

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Warren County Pollution Control Financing Authority

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

Answer the question below using the space provided.

6. Attach in FAST a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in rate structure, **if applicable**. (If no changes to fees or rates, indicate answer as "**Rates Are Staying The Same**").

Rates have been increased on most haulers to increase revenue in order to more quickly fix the unrestricted net cash position.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

Name of Authority:	Warren County Pollution Control Financing Authority		
Federal ID Number:	22-2604318		
Address:	500 Mt. Pisgah Ave. P.O. Box 587		
City, State, Zip:	Oxford	NJ	07863
Phone: (ext.)	9084532174	Fax:	9084534241

Preparer's Name:	Jonathan Knittel		
Preparer's Address:	500 Mt. Pisgah Ave, P.O. Box 587		
City, State, Zip:	Oxford	NJ	07863
Phone: (ext.)	9084532174	Fax:	9084534241
E-mail:	jknittel@pcfawc.com		

Chief Executive Officer*	Jonathan Knittel * Director		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	9084532174	Fax:	9084534241
E-mail:	jknittel@pcfawc.com		

Chief Financial Officer*	Jamie Banghart * Assistant Director		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	9084532174	Fax:	9084534241
E-mail:	jbanghart@pcfawc.com		

Name of Auditor:	Man Lec		
Name of Firm:	Nisivoccia LLP		
Address:	200 Valley Road Suite 300		
City, State, Zip:	Mt. Arlington	NJ	07856
Phone: (ext.)	9732988500	Fax:	9732988501
E-mail:	mlee@nisivoccia.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Warren County Pollution Control Financing Authority

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

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

14

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 852,900.00

3. Provide the number of regular voting members of the governing body:

5

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

0

(Maximum is 2)

5. **Regional Authorities Only** - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

Yes

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

If "no", provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner?

No

If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

*A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Warren County Pollution Control Financing Authority

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

10. Did the Authority pay for meals or catering during the current fiscal year? No

If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? No

If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

12. Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

a. First class or charter travel	No
b. Travel for companions	No
c. Tax indemnification and gross up payments	No
d. Discretionary spending account	No
e. Housing allowance or residence for personal use	No
f. Payments for business use of personal residence	No
g. Vehicle/auto allowance or vehicle for personal use	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", provide a description of the transaction including the name and position of the individual and the amount expended.

13. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes

If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No

If "yes", provide explanation, including amount paid.

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No

If "yes", provide explanation including amount paid.

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? Yes

If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Warren County Pollution Control Financing Authority

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

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Warren County Pollution Control Financing Authority

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

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

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? YES

During a routine inspection, NJDEP Air group found one of several redundant gauges had malfunctioned on our H2S scrubbers. No fine was given as the problem was corrected within 30 days.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof;

We use the following methods for evaluating any paid individual on Tab N-4:

- 1) study or survey of compensation data for comparable positions in similarly sized entities
- 2) annual or periodic performance evaluation
- 3) The five board members appointed by our elected county commissioners determine any pay increases in both committee and then in the public meeting.

Note: Board members (commissioners) are unpaid

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

Warren County Pollution Control Financing Authority

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

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

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

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

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

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

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

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

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

Reportable Compensation (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

Warren County Pollution Control Financing Authority
 For the Period January 01, 2024 to December 31, 2024

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority		
			Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	
1 N. Angelo Accetturo	Chairman		X								\$		
2 Walter Orcutt	Vice Chairman		X								\$		
3 Daniel Perez	Secretary		X								\$		
4 Robert Larsen	Treasurer		X								\$		
5 Jonathan Knittel	Director	40	X	X	X	X	none	\$ 650.00	\$ 121,000.00	\$ 27,053.68	\$ 148,703.68		
6											\$		
7											\$		
8											\$		
9											\$		
10											\$		
11											\$		
12											\$		
13											\$		
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22											\$		
23											\$		
24											\$		
25											\$		
26											\$		
27											\$		
28											\$		
29											\$		
30											\$		
31											\$		
32											\$		
33											\$		
34											\$		
35											\$		
Total:										\$ 121,000.00	\$ 650.00	\$ 27,053.68	\$ 148,703.68

Schedule of Health Benefits - Detailed Cost Analysis

Warren County Pollution Control Financing Authority

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

If no health benefits, check this box:

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	6	14,917.92	89,507.52	4	13,847.28	55,389.12	34,118.40	61.6%		
Parent & Child	2	26,703.12	53,406.24	2	24,786.60	49,573.20	3,833.04	7.7%		
Employee & Spouse (or Partner)	2	29,835.84	59,671.68	3	27,694.56	83,083.68	(23,412.00)	-28.2%		
Family	4	41,621.04	166,484.16	2	38,633.88	77,267.76	89,216.40	115.5%		
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	14		369,069.60	11		265,313.76	103,755.84	39.1%		
Commissioners - Health Benefits - Annual Cost										
Single Coverage			-							
Parent & Child			-							
Employee & Spouse (or Partner)			-							
Family			-							
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal			-			-	-	-		
Retirees - Health Benefits - Annual Cost										
Single Coverage	2	11,027.42	22,054.84	2	10,267.62	20,535.24	1,519.60	7.4%		
Parent & Child			-							
Employee & Spouse (or Partner)	1	34,748.23	34,748.23	1	32,354.04	32,354.04	2,394.19	7.4%		
Family			-							
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	3		56,803.07	3		52,889.28	3,913.79	7.4%		
GRAND TOTAL	17		425,872.67	14		318,203.04	107,669.63	33.8%		

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

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$				

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ _____

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	Agreement

Total liability for accumulated compensated absences at per most recent audit (all pages) \$ 115,625.00
Page N-6 (Totals)

Schedule of Shared Service Agreements

Warren County Pollution Control Financing Authority
 For the Period: January 01, 2024 to December 31, 2024

If no shared services, check this box:

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

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

Schedule of Shared Service Agreements (Cont.)

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

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		Amount to be Received by/	
				Effective Date	End Date	Paid from	Authority

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget					FY 2023 Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Operation #1	Operation #2	N/A	N/A	N/A				Total All Operations
									All Operations
REVENUES									
Total Operating Revenues	\$ 8,148,291	\$ -	\$ -	\$ -	\$ -	\$ 8,148,291	\$ 7,896,647	3.2%	
Total Non-Operating Revenues	1,351,709	-	-	-	-	1,351,709	1,103,353	22.5%	
Total Anticipated Revenues	9,500,000	-	-	-	-	9,500,000	9,000,000	5.6%	
APPROPRIATIONS									
Total Administration	977,825	-	-	-	-	977,825	927,150	5.5%	
Total Cost of Providing Services	6,772,175	-	-	-	-	6,772,175	6,322,850	7.1%	
Total Principal Payments on Debt Service in Lieu of Depreciation	-	1,750,000	-	-	-	1,750,000	-		
Total Operating Appropriations	7,750,000	1,750,000	-	-	-	9,500,000	9,000,000	5.6%	
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	7,750,000	1,750,000	-	-	-	9,500,000	9,000,000	5.6%	
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!	
Net Total Appropriations	7,750,000	1,750,000	-	-	-	9,500,000	9,000,000	5.6%	
ANTICIPATED SURPLUS (DEFICIT)	\$ 1,750,000	\$ (1,750,000)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Revenue Schedule

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023	\$ Increase	% Increase	
	Operation #1	Operation #2	N/A	N/A	N/A	N/A	Adopted Budget	(Decrease) Proposed vs. Adopted	(Decrease) Proposed vs. Adopted	
	Total All Operations						Total All Operations	All Operations	All Operations	
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	7,982,291						\$ 7,982,291	\$ 7,746,647	\$ 235,644	3.0%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	7,982,291	-	-	-	-	7,982,291	7,746,647	235,644	3.0%	
<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	166,000						166,000	150,000	16,000	10.7%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	166,000	-	-	-	-	166,000	150,000	16,000	10.7%	
Total Operating Revenues	8,148,291	-	-	-	-	8,148,291	7,896,647	251,644	3.2%	
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Covanta Ash Import for Cover	1,222,500						1,222,500	1,080,000	142,500	13.2%
Sale of Recyclables	10,000						10,000	10,000	-	0.0%
Misc. Revenue	3,209						3,209	3,353	(144)	-4.3%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	1,235,709	-	-	-	-	1,235,709	1,093,353	142,356	13.0%	
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	116,000						116,000	10,000	106,000	1060.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	116,000	-	-	-	-	116,000	10,000	106,000	1060.0%	
Total Non-Operating Revenues	1,351,709	-	-	-	-	1,351,709	1,103,353	248,356	22.5%	
TOTAL ANTICIPATED REVENUES	\$ 9,500,000	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	\$ 9,000,000	\$ 500,000	5.6%	

Prior Year Adopted Revenue Schedule

Warren County Pollution Control Financing Authority

FY 2023 Adopted Budget

	Operation #1	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	7,746,647						\$ 7,746,647
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	7,746,647						7,746,647
<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	150,000						150,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	150,000						150,000
Total Operating Revenues	7,896,647						7,896,647
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Covanta Ash Import for Cover	1,080,000						1,080,000
Sale of Recyclables	10,000						10,000
Misc. Revenue	3,353						3,353
							-
							-
Total Other Non-Operating Revenues	1,093,353						1,093,353
<i>Interest on Investments & Deposits</i>							
Interest Earned	10,000						10,000
Penalties							-
Other							-
Total Interest	10,000						10,000
Total Non-Operating Revenues	1,103,353						1,103,353
TOTAL ANTICIPATED REVENUES	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000

Appropriations Schedule

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						Total All Operations	FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #1	Operation #2	N/A	N/A	N/A	N/A		Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 358,800						\$ 358,800	\$ 331,900	\$ 26,900	8.1%
Fringe Benefits	196,225						196,225	163,450	32,775	20.1%
Total Administration - Personnel	555,025						555,025	495,350	59,675	12.0%
<i>Administration - Other (List)</i>										
Other Admin Expenses	422,800						422,800	431,800	(9,000)	-2.1%
Miscellaneous Administration*										#DIV/0!
Total Administration - Other	422,800						422,800	431,800	(9,000)	-2.1%
Total Administration	977,825						977,825	927,150	50,675	5.5%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	680,800						680,800	635,000	45,800	7.2%
Fringe Benefits	483,573						483,573	475,573	8,000	1.7%
Total COPS - Personnel	1,164,373						1,164,373	1,110,573	53,800	4.8%
<i>Cost of Providing Services - Other (List)</i>										
Cost of providing services	5,467,802						5,467,802	5,212,277	255,525	4.9%
Contribution to Oxford	140,000						140,000	-	140,000	#DIV/0!
Miscellaneous COPS*										#DIV/0!
Total COPS - Other	5,607,802						5,607,802	5,212,277	395,525	7.6%
Total Cost of Providing Services	6,772,175						6,772,175	6,322,850	449,325	7.1%
Total Principal Payments on Debt Service in Lieu of Depreciation		1,750,000					1,750,000	1,750,000	-	0.0%
Total Operating Appropriations	7,750,000	1,750,000					9,500,000	9,000,000	500,000	5.6%
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							9,500,000	9,000,000	500,000	5.6%
TOTAL APPROPRIATIONS	7,750,000	1,750,000					9,500,000	9,000,000	500,000	#DIV/0!
ACCUMULATED DEFICIT										#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,750,000	1,750,000					9,500,000	9,000,000	500,000	5.6%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation										#DIV/0!
Other										#DIV/0!
Total Unrestricted Net Position Utilized										#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 7,750,000	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	\$ 9,000,000	\$ 500,000	5.6%

* 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 \$ 387,500.00 \$ 87,500.00 \$ - \$ - \$ - \$ - \$ 475,000.00

AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Warren County Pollution Control Financing Authority

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

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

<i>Line Item:</i>	<i>Operation #1</i>	<i>Operation #2</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
SALARY & WAGES	350,000.00					
S & W OVERTIME	5,000.00					
S & W MERIT/SAFETY PAY	2,000.00					
S & W LONGEVITY	1,800.00					
LEGAL ADVERTISING	5,000.00					
POSTAGE & EXPRESS	6,500.00					
FAC. MAINT. REPAIR & CLEAN	13,000.00					
VEHICLE MAINTENANCE	10,000.00					
PROF, FINANCIAL, SPC SRVS	20,000.00					
CONTRACTED SERVICES	20,000.00					
BOOKS AND PUBLICATIONS	800.00					
OFFICE SUPPLIES	9,000.00					
CONFERENCES & MEETINGS	4,000.00					
PROF ASSOCIATION DUES	1,000.00					
TRAVEL & SUBSISTANCE	500.00					
COMPUTER SUPPLIES	12,000.00					
PERMITS & FEES	500.00					
BUILD & PROP IMPROVEMENTS	10,000.00					
UTILITIES (electric and propane)	15,000.00					
TELEPHONE CHARGES	17,000.00					
OFFICE EQUIPMENT	4,000.00					
POLLUTION & GEN LIABILITY	130,000.00					
PUBLIC OFFICIAL LIABILITY	60,500.00					
PROPERTY & AUTO INS	84,000.00					
WORKERS COMP INS	2,750.00					
EMPLOYEE MEDICAL INSURANCE	125,000.00					
OASDI SOC SEC CONTRIB	20,600.00					
SUI UNEMPLOYMENT INSURANCE	-					
PERS CONTRIBUTION	47,000.00					
DCRP EMPLOYER MATCH	875.00					
SALARY & WAGES		560,000.00				
S & W OVERTIME		110,000.00				
S & W MERIT/SAFETY PAY		4,000.00				
S & W LONGEVITY		6,800.00				
FAC. MAINT. REPAIR & CLEAN		10,000.00				
CLOTHING & UNIFORM		13,000.00				
TRAVEL & SUBSISTANCE		1,000.00				
FUEL		175,000.00				
UTILITIES (electric and propane)		10,000.00				
AUDITOR		45,000.00				

AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Warren County Pollution Control Financing Authority

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

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

Line Item:	Operation #1	Operation #2	N/A	N/A	N/A	N/A
GENERAL COUNSEL		30,000.00				
LABOR COUNSEL		2,500.00				
MACH/ELEC CONTRACT		3,500.00				
C.E.H.A.		105,700.00				
LANDFILL SUPPLIES		80,000.00				
SAFETY SUPPLIES		9,000.00				
COMINGLED RECYCLING		33,000.00				
RECYCLING TRANSP		53,000.00				
HHW COLLECTION		40,000.00				
FREON REMOVAL		13,000.00				
SCALEHOUSE SUPPLIES		9,000.00				
GROUNDWATER TESTING		50,000.00				
TOPO SURVEY		10,000.00				
LANDFILL PERMITS		65,000.00				
EQUIP MAINT/REPAIRS		300,000.00				
SALT/GRITS		4,000.00				
LANDSCAPING		20,000.00				
EQUIP LEASE/RENTAL		420,302.00				
SOIL EROSION		5,000.00				
STREET SWEEPING		7,800.00				
WHITE TWP HOST FEE COVER		60,000.00				
WHITE TWP HOST FEE S.W.		651,000.00				
SLUDGE/LEACHATE HAULING		1,539,000.00				
LEACHATE TREATMENT		665,000.00				
ENG-GAS SYSTEM		100,000.00				
ENG-SOLID WASTE		150,000.00				
ENG-GROUND WATER		25,000.00				
BOILER & MACH INSURANCE		12,000.00				
ALT CLOSURE LOAN REPAYMENT		1,750,000.00				
LANDFILL CLOSURE STANDARD		140,000.00				
NJ SANITARY LF TAX		70,000.00				
RECYCLING TAX		228,000.00				
MERCHANT FEES		13,000.00				
EQUIP RENEWAL & REPLACEMENT		300,000.00				
WORKERS COMP INSURANCE		59,073.00				
EMPLOYEE MEDICAL INSURANCE		275,000.00				
OASDI SOC SEC CONTRIBUTION		50,000.00				
SUI UNEMPLOYEMNT INSURANCE		5,500.00				
PERS CONTRIBUTION		94,000.00				

Prior Year Adopted Appropriations Schedule

Warren County Pollution Control Financing Authority

FY 2023 Adopted Budget

	Operation #1	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 331,900						\$ 331,900
Fringe Benefits	163,450						163,450
Total Administration - Personnel	495,350	-	-	-	-	-	495,350
<i>Administration - Other (List)</i>							
Other Admn Expenses	431,800						431,800
Miscellaneous Administration*							-
Total Administration - Other	431,800	-	-	-	-	-	431,800
Total Administration	927,150	-	-	-	-	-	927,150
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	635,000						635,000
Fringe Benefits	475,573						475,573
Total COPS - Personnel	1,110,573	-	-	-	-	-	1,110,573
<i>Cost of Providing Services - Other (List)</i>							
COP Other Expenses	5,212,277						5,212,277
Miscellaneous COPS*							-
Total COPS - Other	5,212,277	-	-	-	-	-	5,212,277
Total Cost of Providing Services	6,322,850	-	-	-	-	-	6,322,850
Total Principal Payments on Debt Service in Lieu of Depreciation	-	1,750,000	-	-	-	-	1,750,000
Total Operating Appropriations	7,250,000	1,750,000	-	-	-	-	9,000,000
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	7,250,000	1,750,000	-	-	-	-	9,000,000
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,250,000	1,750,000	-	-	-	-	9,000,000
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 7,250,000	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000

* 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 \$ 362,500.00 \$ 87,500.00 \$ - \$ - \$ - \$ - \$ 450,000.00

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Warren County Pollution Control Financing Authority

FY 2023 Adopted Budget

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

<i>Line Item:</i>	<i>Operation #1</i>	<i>Operation #2</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
SALARY AND WAGES	325,000.00					
S & W OVERTIME	3,500.00					
S & W MERIT/SAFETY PAY	2,000.00					
S & W LONGEVITY	1,400.00					
LEGAL ADVERTISING	5,000.00					
POSTAGE & EXPRESS CHARGES	6,500.00					
FAC. MAINT., REPAIRS & CLEAN	13,000.00					
VEHICLE MAINTENANCE	5,000.00					
PROF, FINANCIAL, SPC SRVS	15,000.00					
CONTRACTED SERVICES	20,000.00					
BOOKS & PUBLICATION	800.00					
OFFICE SUPPLIES	9,000.00					
CONFERENCES & MEETINGS	4,000.00					
PROF ASSOCIATION DUES	1,000.00					
TRAVEL & SUBSISTANCE	500.00					
COMPUTER SUPPLIES	12,000.00					
PERMITS & FEES	500.00					
BUILD & PROP IMPROVEMENTS	30,000.00					
UTILITIES	30,000.00					
TELEPHONE CHARGES	17,000.00					
OFFICE EQUIPMENT	4,000.00					
POLLUTION & GEN LIABILITY	121,000.00					
PUBLIC OFFICIAL LIABILITY	60,500.00					
PROPERTY & AUTO INS	77,000.00					
WORKERS COMP INS	2,750.00					
EMPLOYEE MEDICAL INSURANCE	100,000.00					
OASDISOC SEC CONTRIB	20,600.00					
SUI UNEMPLOYMENT INSURANCE	2,225.00					
PERS CONTRIBUTION	37,000.00					
DCRP EMPLOYER MATCH	875.00					
SALARY AND WAGES		525,000.00				
S & W OVERTIME		100,000.00				
S & W MERIT/SAFETY PAY		4,000.00				
S & W LONGEVITY		6,000.00				
FAC. MAINT., REPAIRS & CLEAN		5,500.00				
CLOTHING & UNIFORM		11,000.00				
TRAVEL & SUBSISTANCE		1,000.00				
FUEL		175,000.00				
UTILITIES		10,000.00				
AUDITOR		45,000.00				

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Warren County Pollution Control Financing Authority

FY 2023 Adopted Budget

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

Line Item:	Operation #1	Operation #2	N/A	N/A	N/A	N/A
GENERAL COUNSEL		40,000.00				
LABOR COUNSEL		2,500.00				
MACH/ELEC CONTRACT		3,500.00				
C.E.H.A.		232,540.00				
LANDFILL SUPPLIES		66,000.00				
SAFETY SUPPLIES		9,000.00				
COMINGLED RECYCLING		33,000.00				
RECYCLING TRANSPORT		53,000.00				
HHW COLLECTION		80,000.00				
FREON REMOVAL		13,000.00				
SCALEHOUSE SUPPLIES		9,000.00				
GROUNDWATER TESTING		50,000.00				
TOPO SURVEY		10,000.00				
LANDFILL PERMITS		65,000.00				
EQUIP MAINT/REPAIRS		220,000.00				
SALT/GRITS		4,000.00				
LANDSCAPING		50,000.00				
EQUIP LEASE/RENTALS		30,000.00				
SOIL EROSION		5,000.00				
STREET SWEEPING		7,800.00				
WHITE TWP HOST FEE COVER		70,000.00				
WHITE TWP HOST FEE S.W.		716,100.00				
SLUDGE/LEACHATE HAULING		1,650,000.00				
LEACHATE TREATMENT		770,000.00				
ENG-GAS SYSTEM		75,000.00				
ENG-SOLID WASTE		15,000.00				
ENG-GROUND WATER		25,000.00				
BOILER & MACH INSURANCE		12,000.00				
ALT CLOSURE LOAN REPAYMENT	see tab F-6 (Debt Service)					
LANDFILL CLOSURE STANDARD		154,000.00				
NJ SANITARY LF TAX		77,000.00				
RECYCLE TAX		252,000.00				
MERCHANT FEES		13,000.00				
EQUIP RENEWAL & REPLACEMENT		152,337.00				
WORKERS COMP INSURANCE		59,073.00				
EMPLOYEE MEDICAL INSURANCE		275,000.00				
OASDI SOC SEC CONTRIBUTION		42,000.00				
SUI UNEMPLOYMENT INSURANCE		5,500.00				
PERS CONTRIBUTION		94,000.00				

Debt Service Schedule - Principal

Warren County Pollution Control Financing Authority

If Authority has no debt, check this box:

Operation #1	Date of Local Finance Board Approval	Fiscal Year Ending in						Total Principal Outstanding	
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028		2029
		-	-	-	-	-	-	-	\$ -
Total Principal		-	-	-	-	-	-	-	-
Operation #2									
\$14 Million Internal Loan Repayable over 8 years back into Alternate Closure Fund		1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	875,000	11,375,000
Zero Interest									
Total Principal		1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	875,000	11,375,000
N/A									
Total Principal		-	-	-	-	-	-	-	-
N/A									
Total Principal		-	-	-	-	-	-	-	-
N/A									
Total Principal		-	-	-	-	-	-	-	-
N/A									
Total Principal		-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 875,000	\$ 11,375,000

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

	Moody's	Standard & Pooors
	Fitch	
Bond Rating		
Year of Last Rating		

Debt Service Schedule - Interest

Warren County Pollution Control Financing Authority

If Authority has no debt, check this box:

	Fiscal Year Ending in						Total Interest Payments Outstanding		
	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028		2029	Thereafter
Operation #1									\$
Total Interest Payments									
Operation #2									
\$14 Million Internal Loan Repayable over 8 years back into Alternate Closure Fund									
Zero interest									
Total Interest Payments									
N/A									
Total Interest Payments									
N/A									
Total Interest Payments									
N/A									
Total Interest Payments									
N/A									
Total Interest Payments									
N/A									
Total Interest Payments									
TOTAL INTEREST ALL OPERATIONS	\$	\$	\$	\$	\$	\$	\$	\$	\$

Net Position Reconciliation

Warren County Pollution Control Financing Authority

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

FY 2024 Proposed Budget

	Operation #1	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
	\$ 17,339,529						\$ 17,339,529
	29,166,681						29,166,681
	310,487						310,487
	(12,137,639)						(12,137,639)
	1,418,611						1,418,611
	2,831,035						2,831,035
	2,500,000						2,500,000
	1,750,000						1,750,000
	(3,637,993)						(3,637,993)

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)

\$ (3,637,993) \$	\$	\$	\$	\$	\$	\$	(3,637,993)
-------------------	----	----	----	----	----	----	-------------

(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.

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

FISCAL YEAR 2024

Varren County Pollution Control Financing Authority
(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Warren County Pollution Control Financing Authority

(Authority Name)

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

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Warren County Pollution Control Financing Authority, on December 18, 2023.

It is hereby certified that the governing body of the Warren County Pollution Control Financing elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Warren County Pollution Control for the following reason(s):

Officer's Signature:	jknittel@pcfawc.com
Name:	Jonathan Knittel
Title:	Director
Address:	500 Mt. Pisgah Ave. P.O. Box 587
Phone Number:	9084532174
Fax Number:	9084534241
E-mail Address:	jknittel@pcfawc.com

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Warren County Pollution Control Financing Authority

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

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

Yes

Yes

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

No debt is associated with Capital Budget. Bank accounts contain sufficient funds to carry the 5 year budget plan

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

N/A

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

N/A

Proposed Capital Budget

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>						
Cell 4/W1 W2 Cap Project	\$ 5,900,000					\$ 5,900,000
	-					
	-					
Total	5,900,000	-	-	-	-	5,900,000
<i>Operation #2</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 5,900,000	\$ -	\$ -	\$ -	\$ -	\$ 5,900,000

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

5 Year Capital Improvement Plan

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Operation #1</i>							
Cell 4/W1 W2 Cap Project	\$ 5,900,000	\$ 5,900,000					
Reverse Osmosis Installation	2,000,000	-	2,000,000				
Media Replacement	100,000	-			100,000		
Cell 6 Construction	6,100,000	-			100,000	6,000,000	
Total	14,100,000	5,900,000	2,000,000	-	200,000	6,000,000	-
<i>Operation #2</i>							
Landfill Compactor Replace	925,000	-		\$ 925,000			
	-	-					
	-	-					
Total	925,000	-	-	925,000	-	-	-
<i>N/A</i>							
Total							
<i>N/A</i>							
Total							
<i>N/A</i>							
Total							
<i>N/A</i>							
Total							
TOTAL	\$ 15,025,000	\$ 5,900,000	\$ 2,000,000	\$ 925,000	\$ 200,000	\$ 6,000,000	\$ -

5 Year Capital Improvement Plan

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL ALL DETAIL PAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Warren County Pollution Control Financing Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Operation #1</i>						
Cell 4/W1 W2 Cap Project	\$ 5,900,000					\$ 5,900,000
Reverse Osmosis Installation	2,000,000				2,000,000	
Media Replacement	100,000		100,000			
Cell 6 Construction	6,100,000			6,100,000		
Total	14,100,000	-	100,000	6,100,000	2,000,000	5,900,000
<i>Operation #2</i>						
Landfill Compactor Replace	925,000		\$ 925,000			
	-					
	-					
Total	925,000	-	925,000	-	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 15,025,000	\$ -	\$ 1,025,000	\$ 6,100,000	\$ 2,000,000	\$ 5,900,000
Total 5 Year Plan per CB-4	\$ 15,025,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Warren County Pollution Control Financing Authority
 For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
	-				
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: _____ Warren County Pollution Control Financing Authority _____ Year Ending: _____ December 31, 2022

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Jknitel@pcfawc.com
Clerk/Secretary to the Governing Body

12/7/2023
Date

Appendix to Budget Document