

|                    |   |                                       |
|--------------------|---|---------------------------------------|
| <b>Fiscal Year</b> | <b><u>Start Year</u></b><br><b>2026</b> | <b><u>End Year</u></b><br><b>2026</b> |
|--------------------|---|---------------------------------------|

*Authority Budget of:  
Warren County Pollution Control Financing Authority*

**State Filing Year** **2026**

*For the Period: January 1, 2026 to December 31, 2026*

**www.pcfawc.com**  
Authority Web Address



*Division of Local Government Services*

**2026 AUTHORITY BUDGET  
CERTIFICATION SECTION**

# **FISCAL YEAR 2026**

Warren County Pollution Control Financing Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

**For Division Use Only**

## **CERTIFICATION OF APPROVED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

## **CERTIFICATION OF ADOPTED BUDGET**

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

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

By: \_\_\_\_\_ Date: 1/15/2026

# **2026 PREPARER'S CERTIFICATION**

Warren County Pollution Control Financing Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

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: | jknett@pcfawc.com                   |
| Name:                 | Jonathan Knittel                    |
| Title:                | Director                            |
| Address:              | 500 Mt. Pisgah Ave.<br>P.O. Box 587 |
| Phone Number:         | 9084532174                          |
| Fax Number:           | 9084534241                          |
| E-mail Address:       | jknett@pcfawc.com                   |

# AUTHORITY 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.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Annual Comprehensive 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 renumeration 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: jknittel@pcfawc.com

# **2026 APPROVAL CERTIFICATION**

Warren County Pollution Control Financing Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

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 18, 2025.

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

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

# 2026 AUTHORITY BUDGET RESOLUTION

# Warren County Pollution Control Financing Authority

## **FISCAL YEAR: January 01, 2026 to December 31, 2026**

WHEREAS, the Annual Budget for Warren County Pollution Control Financing Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the Warren County Pollution Control Financing Authority at its open public meeting of November 18, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$10,500,500.00, Total Appropriations including any Accumulated Deficit, if any, of \$10,500,500.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,200,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,200,000.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Warren County Pollution Control Financing Authority, at an open public meeting held on November 18, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Warren County Pollution Control Financing Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026, 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 Warren County Pollution Control Financing Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 16, 2025.

info@pcfawc.com

11/18/2025

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(Secretary's Signature)

---

(Date)

### Governing Body Recorded Vote

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|--|--|--|--|--|

# **2026 ADOPTION CERTIFICATION**

Warren County Pollution Control Financing Authority

## **AUTHORITY BUDGET**

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

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 16, 2025.

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

# 2026 ADOPTED BUDGET RESOLUTION

## Warren County Pollution Control Financing Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

WHEREAS, the Annual Budget and Capital Budget/Program for the Warren County Pollution Control Financing Authority for the fiscal beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the Warren County Pollution Control Financing Authority at its open public meeting of December 16, 2025; 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 \$10,500,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$10,500,500.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$1,200,000.00 and Total Unrestricted Net Position Utilized of \$1,200,000.00; 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 16, 2025 that the Annual Budget and Capital Budget/Program of the Warren County Pollution Control Financing Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 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.

info@pcfawc.com

(Secretary's Signature)

12/16/2025

(Date)

## **Governing Body Recorded Vote**

**2026 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Warren County Pollution Control Financing Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

***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 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 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 Grant down 16.3% due to decreasing refund

Interest Revenue Increase 72.4% due to increase in Cash in local bank paying over 4% APR

Recycling revenue increase due to increase in customers recycling metal at our convenience center.

The price per ton of metal paid to us remained neutral.

## APPROPRIATIONS

Misc. Cost of Providing Services will increase 28.3% due to funding/contributing \$250,000 annually to Warren County government  
Total Administration-Other increasing 20.8% due to rising building maintenance/improvement and liability insurance costs

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.

Unrestricted Net Position will not be used to subsidize appropriations in 2026.

Unrestricted Net Position will be used (\$1.2M) for Capital Program as shown on tabs SB-3 "Capital Budget Proposed" and CB-3 "Detail"

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Warren County Pollution Control Financing Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

***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.)

Payment to local Municipality of Oxford (\$1.00 per ton of Solid Waste) \$147,000 as an impact fee to that community (ie. truck traffic) and to balance the Oxford Town Budget.

Payment of \$250,000 annually to local County Government as an annual contribution to the community to create a grant program for improvements to infrastructure or community assets (parks, recreation, etc)

Payment of \$761,460 to White Township as a Host Community Fee via legal Host Community Agreement contract

5. The proposed budget must not reflect an anticipated deficit from 2025 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.

The unrestricted Net Postion on Sheet F8, Cell D23 shows a positive number when including this years budget surplus and our annual appropriation (repayment) to the alternate closure fund loan.

**(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?)**

# 2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Warren County Pollution Control Financing Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

*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 held stable on most haulers to retain local customers. A small rate increase is proposed on out of county haulers to improve unrestricted net cash position

**See attached Rate Table for 2026 (approved at **October 21, 2025** board meeting).**

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2026

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

|                           |   |             |            |
|---------------------------|---|-------------|------------|
| <b>Name of Authority:</b> | Warren County Pollution Control Financing Authority |             |            |
| <i>Federal ID Number:</i> | 22604318  |             |            |
| <i>Address:</i>           | 500 Mt. Pisgah Ave.<br>P.O. Box 587                 |             |            |
| <i>City, State, Zip:</i>  | Oxford,   | NJ          | 07863      |
| <i>Phone: (ext.)</i>      | 9084532174  | <i>Fax:</i> | 9084534241 |

|                            |  |             |            |
|----------------------------|--|-------------|------------|
| <b>Preparer's Name:</b>    | Jonathan Knittel   |             |            |
| <i>Preparer's Address:</i> | 500 Mt. Pisgah Ave., P.O. Box 587                          |             |            |
| <i>City, State, Zip:</i>   | Oxford, NJ 07863   |             |            |
| <i>Phone: (ext.)</i>       | 9084532174   | <i>Fax:</i> | 9084534241 |
| <i>E-mail:</i>             | <a href="mailto:jkittel@pcfawc.com">jkittel@pcfawc.com</a> |             |            |

|   |  |             |            |
|---|--|-------------|------------|
| <b>Chief Executive Officer*</b>                                     | Jonathan Knittel *Director                                 |             |            |
| <i>*Or person who performs these functions under another title.</i> |  |             |            |
| <i>Phone: (ext.)</i>  | 9084532174   | <i>Fax:</i> | 9084534241 |
| <i>E-mail:</i>  | <a href="mailto:jkittel@pcfawc.com">jkittel@pcfawc.com</a> |             |            |

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

|                          |  |             |            |
|--------------------------|--|-------------|------------|
| <b>Name of Auditor:</b>  | Man Lee  |             |            |
| <i>Name of Firm:</i>     | Nisivoccia LLP   |             |            |
| <i>Address:</i>          | 200 Valley Road Suite 300                                    |             |            |
| <i>City, State, Zip:</i> | Mt. Arlington  | NJ          | 07856      |
| <i>Phone: (ext.)</i>     | 9732988500   | <i>Fax:</i> | 9732988501 |
| <i>E-mail:</i>           | <a href="mailto:mlee@nisivoccia.com">mlee@nisivoccia.com</a> |             |            |

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Warren County Pollution Control Financing Authority

### FISCAL YEAR: January 01, 2026 to December 31, 2026

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

17

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:

\$ 977,871.14

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, 2026 to December 31, 2026**

**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 or 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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

|                             |
|-----------------------------|
| <input type="checkbox"/> 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?

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

No

**15.** Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses?

No

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

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

No

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

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

Warren County Pollution Control Financing Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

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

Yes

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

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

Warren County Pollution Control Financing Authority

**FISCAL YEAR: January 01, 2026 to December 31, 2026**

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

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.)?

- 1) PEA250001 - 85568: Late submission of paperwork for stack test; no fine, no corrective action due to changed protocols
- 2) PEA250002 - 85568: Replaced emergency generator with a cleaner model. Tested gen before new permit was complete. No Fine.
- 3) PEA25003 - 85568 : Annual oil change and test run of emergency generator on a poor air quality day. FINE = \$2,400

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 (commisioners) 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, 2026 to December 31, 2026**

*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, 2026 to December 31, 2026

| 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                                       | Key Employee | Former Officer |  |                                   |
| 1 N. Angelo Accetturo | Chairman           |  | X        | Unpaid   |              |                |  | \$ -                              |
| 2 Walter Orcutt       | Vice Chairman      |  | X        | Unpaid   |              |                |  | \$ -                              |
| 3 Daniel Perez        | Secretary          |  | X        | Unpaid   |              |                |  | \$ -                              |
| 4 Robert Larsen       | Treasurer          |  | X        | Unpaid   |              |                |  | \$ -                              |
| 5 Jonathan Knittel    | Director           | 40   | X        | \$ 135,507.42                                      | \$ 400.00    | \$ 650.00      |  | \$ 136,557.42                     |
| 6 Jamie Banghart      | Assistant Director | 40   | X        | \$ 102,698.75                                      | \$ 1,400.00  | \$ 650.00      |  | \$ 104,748.75                     |
| 7                     |                    |  |          |  |              |                |  | \$ -                              |
| 8                     |                    |  |          |  |              |                |  | \$ -                              |
| 9                     |                    |  |          |  |              |                |  | \$ -                              |
| 10                    |                    |  |          |  |              |                |  | \$ -                              |
| 11                    |                    |  |          |  |              |                |  | \$ -                              |
| 12                    |                    |  |          |  |              |                |  | \$ -                              |
| 13                    |                    |  |          |  |              |                |  | \$ -                              |
| 14                    |                    |  |          |  |              |                |  | \$ -                              |
| 15                    |                    |  |          |  |              |                |  | \$ -                              |
| 16                    |                    |  |          |  |              |                |  | \$ -                              |
| 17                    |                    |  |          |  |              |                |  | \$ -                              |
| 18                    |                    |  |          |  |              |                |  | \$ -                              |
| 19                    |                    |  |          |  |              |                |  | \$ -                              |
| 20                    |                    |  |          |  |              |                |  | \$ -                              |
| 21                    |                    |  |          |  |              |                |  | \$ -                              |
| 22                    |                    |  |          |  |              |                |  | \$ -                              |
| 23                    |                    |  |          |  |              |                |  | \$ -                              |
| 24                    |                    |  |          |  |              |                |  | \$ -                              |
| 25                    |                    |  |          |  |              |                |  | \$ -                              |
| 26                    |                    |  |          |  |              |                |  | \$ -                              |
| 27                    |                    |  |          |  |              |                |  | \$ -                              |
| 28                    |                    |  |          |  |              |                |  | \$ -                              |
| 29                    |                    |  |          |  |              |                |  | \$ -                              |
| 30                    |                    |  |          |  |              |                |  | \$ -                              |
| 31                    |                    |  |          |  |              |                |  | \$ -                              |
| 32                    |                    |  |          |  |              |                |  | \$ -                              |
| 33                    |                    |  |          |  |              |                |  | \$ -                              |
| 34                    |                    |  |          |  |              |                |  | \$ -                              |
| 35                    |                    |  |          |  |              |                |  | \$ -                              |
| Total:                |                    |  |          | \$ 238,206.17                                      | \$ 1,800.00  | \$ 1,300.00    | \$ -   | \$ 241,306.17                     |

## Schedule of Health Benefits - Detailed Cost Analysis

Warren County Pollution Control Financing Authority

For the Period: January 01, 2026 to December 31, 2026

If no health benefits, check this box:

|   | # of Covered<br>Members<br>(Medical & Rx) |                 |                   | Annual Cost<br>Estimate per<br>Employee<br>Proposed<br>Budget | Total Cost<br>Estimate<br>Proposed Budget | # of Covered<br>Members<br>(Medical & Rx) |           |                   | Annual Cost per<br>Employee Current<br>Year | Total Current<br>Year Cost | \$ Increase<br>(Decrease) | % Increase<br>(Decrease) |  |  |  |  |  |  |
|---|---|-----------------|-------------------|---|---|---|-----------|-------------------|---|----------------------------|---------------------------|--------------------------|--|--|--|--|--|--|
|   | Proposed                                  |                 |                   |   |   | Current                                   |           |                   |   |                            |                           |                          |  |  |  |  |  |  |
|   | Budget                                    | Proposed Budget | Proposed Budget   |   |   | Current Year                              | Year      |                   |   |                            |                           |                          |  |  |  |  |  |  |
| <b>Active Employees - Health Benefits - Annual Cost</b>   |   |                 |                   |   |   |   |           |                   |   |                            |                           |                          |  |  |  |  |  |  |
| Single Coverage   | 3   | 9,732.12        | 29,196.36         |   |   | 4   | 17,405.88 | 69,623.52         | (40,427.16)                                 | -58.1%                     |                           |                          |  |  |  |  |  |  |
| Parent & Child  | 2   | 18,237.00       | 36,474.00         |   |   | 3   | 31,156.56 | 93,469.68         | (56,995.68)                                 | -61.0%                     |                           |                          |  |  |  |  |  |  |
| Employee & Spouse (or Partner)                            | 3   | 21,370.32       | 64,110.96         |   |   | 2   | 34,811.76 | 69,623.52         | (5,512.56)                                  | -7.9%                      |                           |                          |  |  |  |  |  |  |
| Family  | 5   | 30,322.68       | 151,613.40        |   |   | 5   | 48,562.44 | 242,812.20        | (91,198.80)                                 | -37.6%                     |                           |                          |  |  |  |  |  |  |
| Employee Cost Sharing Contribution (enter as negative - ) |   |                 |                   |   |   |   |           |                   |   |                            | -                         |                          |  |  |  |  |  |  |
| Subtotal  | 13  |                 | 281,394.72        |   |   | 14  |           | 475,528.92        | (194,134.20)                                | -40.8%                     |                           |                          |  |  |  |  |  |  |
| <b>Commissioners - Health Benefits - Annual Cost</b>      |   |                 |                   |   |   |   |           |                   |   |                            |                           |                          |  |  |  |  |  |  |
| Single Coverage   |   |                 |                   |   | -   |   |           |                   | -   | -                          |                           |                          |  |  |  |  |  |  |
| Parent & Child  |   |                 |                   |   | -   |   |           |                   | -   | -                          |                           |                          |  |  |  |  |  |  |
| Employee & Spouse (or Partner)                            |   |                 |                   |   | -   |   |           |                   | -   | -                          |                           |                          |  |  |  |  |  |  |
| Family  |   |                 |                   |   | -   |   |           |                   | -   | -                          |                           |                          |  |  |  |  |  |  |
| Employee Cost Sharing Contribution (enter as negative - ) |   |                 |                   |   |   |   |           |                   |   | -                          |                           |                          |  |  |  |  |  |  |
| Subtotal  |   |                 | -                 |   |   |   |           |                   | -   | -                          |                           |                          |  |  |  |  |  |  |
| <b>Retirees - Health Benefits - Annual Cost</b>           |   |                 |                   |   |   |   |           |                   |   |                            |                           |                          |  |  |  |  |  |  |
| Single Coverage   | 2   | 15,014.58       | 30,029.16         |   |   | 2   | 13,808.76 | 27,617.52         | 2,411.64                                    | 8.7%                       |                           |                          |  |  |  |  |  |  |
| Parent & Child  |   |                 |                   |   | -   |   |           |                   | -   | -                          |                           |                          |  |  |  |  |  |  |
| Employee & Spouse (or Partner)                            | 1   | 50,089.68       | 50,089.68         |   |   | 1   | 45,905.52 | 45,905.52         | 4,184.16                                    | 9.1%                       |                           |                          |  |  |  |  |  |  |
| Family  |   |                 |                   |   | -   |   |           |                   | -   | -                          |                           |                          |  |  |  |  |  |  |
| Employee Cost Sharing Contribution (enter as negative - ) |   |                 |                   |   |   |   |           |                   |   | -                          |                           |                          |  |  |  |  |  |  |
| Subtotal  | 3   |                 | 80,118.84         |   |   | 3   |           | 73,523.04         | 6,595.80                                    | 9.0%                       |                           |                          |  |  |  |  |  |  |
| <b>GRAND TOTAL</b>  | <b>16</b>                                 |                 | <b>361,513.56</b> |   |   | <b>17</b>                                 |           | <b>549,051.96</b> | <b>(187,538.40)</b>                         | <b>-34.2%</b>              |                           |                          |  |  |  |  |  |  |

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

**Warren County Pollution Control Financing Authority**  
**ACCUMULATED ABSENCE LIABILITY**

If no accumulated absences, check this box:

| Bargaining Unit or Non-Union Position Eligible for Benefit<br>(List Non-Union Employees by Individual Position Rather<br>Than Each Named Individual) | Sick Time                               |   | Vacation Time                           |   | Compensatory Time                       |   | Personal Time                           |   | Other                                   |   | Legal basis for benefit<br>("X" applicable items) |            |                                       |
|--|---|---|---|---|---|---|---|---|---|---|---|------------|---------------------------------------|
|  | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Gross Days of<br>Accumulated<br>Absence | Dollar Value of<br>Compensated Absences | Approved<br>Labor<br>Agreement                    | Resolution | Individual<br>Employment<br>Agreement |
| Jamie Banghart   | 59 days                                 | \$15,071.00                             | 20 days                                 | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Evan Baron   | 4 hours                                 | \$85.84                                 | -                                       | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Shannon Beam   | 1 day 5 hours                           | \$267.58                                | 1 day 4 hours                           | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Jim Clark  | 87 days                                 | \$15,071.00                             | 20 days                                 | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Mariann Cliff  | 15 days 2 hours                         | \$2,817.94                              | 6 days                                  | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Michelle Connors   | 25 days                                 | \$4,836.98                              | 12 days                                 | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Brian Heater   | 246 days                                | \$15,071.00                             | 25 days                                 | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Mike Howell  | 122 days                                | \$15,071.00                             | 25 days                                 | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Patrik Jakub   | 67 days 2 hours                         | \$15,071.00                             | 15 days                                 | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Jonathan Knittel   | 15 days 7 hours                         | \$7,535.50                              | 15 days                                 | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Caleb Lee  | 4 days 3 hours                          | \$702.42                                | -                                       | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Cathy McGarvey   | 30 days 6 hours                         | \$5,487.38                              | -                                       | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| John Migliaccio  | 4 days 4 hours                          | \$847.48                                |   | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Jamie Miksch   | 3 days                                  | \$366.47                                | -                                       | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
| Mike Pearson   | 56 days 4 hours                         | \$11,303.25                             | -                                       | \$0.00                                  |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
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|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
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|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |
|  |   |   |   |   |   |   |   |   |   |   |   |            |                                       |

**Warren County Pollution Control Financing Authority  
ACCUMULATED ABSENCE LIABILITY**

**Warren County Pollution Control Financing Authority  
ACCUMULATED ABSENCE LIABILITY**

**Warren County Pollution Control Financing Authority  
ACCUMULATED ABSENCE LIABILITY**

**N-6 (TOTAL) Accumulated Absence Liability**

## Schedule of Shared Service Agreements

Warren County Pollution Control Financing Authority

For the Period: January 01, 2026 to December 31, 2026

**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.**

## **Schedule of Shared Service Agreements (Cont.)**

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

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

**2026 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

|  | <b>FY 2026 Proposed Budget</b> |             |             |             |             |             | <b>FY 2025 Adopted Budget</b> |                             | <b>\$ Increase (Decrease)<br/>Proposed vs.<br/>Budget</b> | <b>% Increase (Decrease)<br/>Proposed vs.<br/>Budget</b> |  |
|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------------------------|-----------------------------|---|--|--|
|  |                                |             |             |             |             |             | <b>Total All Operations</b>   | <b>Total All Operations</b> |   |  |  |
|  | <b>Operataion #1</b>           | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>  | <b>Total All Operations</b>   | <b>All Operations</b>       | <b>All Operations</b>                                     | <b>All Operations</b>                                    |  |
| <b>REVENUES</b>  |                                |             |             |             |             |             |                               |                             |   |  |  |
| Total Operating Revenues   | \$ 9,199,000                   | \$ -        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 9,199,000                  | \$ 9,010,391                | \$ 188,609  | 2.1%   |  |
| Total Non-Operating Revenues                                     | 1,301,500                      | -           | -           | -           | -           | -           | 1,301,500                     | 1,184,209                   | 117,291   | 9.9%   |  |
| Total Anticipated Revenues                                       | 10,500,500                     | -           | -           | -           | -           | -           | 10,500,500                    | 10,194,600                  | 305,900   | 3.0%   |  |
| <b>APPROPRIATIONS</b>  |                                |             |             |             |             |             |                               |                             |   |  |  |
| Total Administration   | 1,125,125                      | -           | -           | -           | -           | -           | 1,125,125                     | 997,325                     | 127,800   | 12.8%  |  |
| Total Cost of Providing Services                                 | 7,625,375                      | -           | -           | -           | -           | -           | 7,625,375                     | 7,447,275                   | 178,100   | 2.4%   |  |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 1,750,000                      | -           | -           | -           | -           | -           | 1,750,000                     | 1,750,000                   | -   | -  |  |
| Total Operating Appropriations                                   | 10,500,500                     | -           | -           | -           | -           | -           | 10,500,500                    | 10,194,600                  | 305,900   | 3.0%   |  |
| 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                     | 10,500,500                     | -           | -           | -           | -           | -           | 10,500,500                    | 10,194,600                  | 305,900   | 3.0%   |  |
| Less: Total Unrestricted Net Position Utilized                   | -                              | -           | -           | -           | -           | -           | -                             | -                           | -   | #DIV/0!  |  |
| Net Total Appropriations   | 10,500,500                     | -           | -           | -           | -           | -           | 10,500,500                    | 10,194,600                  | 305,900   | 3.0%   |  |
| <b>ANTICIPATED SURPLUS (DEFICIT)</b>                             | <b>\$ -</b>                    | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>                   | <b>\$ -</b>                 | <b>\$ -</b>   | <b>#DIV/0!</b>   |  |

## Revenue Schedule

Warren County Pollution Control Financing Authority  
For the Period: January 01, 2026 to December 31, 2026

|  | <b>FY 2026 Proposed Budget</b> |     |     |     |     |                         | <b>FY 2025<br/>Adopted<br/>Budget</b> | <b>\$ Increase<br/>(Decrease)<br/>Proposed vs.<br/>Adopted</b> | <b>% Increase<br/>(Decrease)<br/>Proposed vs.<br/>Adopted</b> |
|--|--------------------------------|-----|-----|-----|-----|-------------------------|---------------------------------------|--|---|
|  | Opertaion #1                   | N/A | N/A | N/A | N/A | Total All<br>Operations |                                       |  |   |
|  |                                |     |     |     |     | Total All<br>Operations | All Operations                        | All Operations   |   |
| <b>OPERATING REVENUES</b>                            |                                |     |     |     |     |                         |                                       |  |   |
| <i>Service Charges</i>                               |                                |     |     |     |     |                         |                                       |  |   |
| Residential  |                                |     |     |     |     | \$ 9,060,000            | \$ 8,844,391                          | \$ 215,609   | 2.4%  |
| Business/Commercial                                  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Industrial   |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Intergovernmental                                    |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Other  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Total Service Charges                                |                                |     |     |     |     | 9,060,000               | 8,844,391                             | 215,609  | 2.4%  |
| <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                          |                                |     |     |     |     | 139,000                 | 166,000                               | (27,000)   | -16.3%  |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Total Other Revenue                                  |                                |     |     |     |     | 139,000                 | 166,000                               | (27,000)   | -16.3%  |
| Total Operating Revenues                             |                                |     |     |     |     | 9,199,000               | 9,010,391                             | 188,609  | 2.1%  |
| <b>NON-OPERATING REVENUES</b>                        |                                |     |     |     |     |                         |                                       |  |   |
| <i>Other Non-Operating Revenues (List)</i>           |                                |     |     |     |     |                         |                                       |  |   |
| Covanta Ash Import for Cover                         |                                |     |     |     |     | 955,000                 | 1,055,000                             | (100,000)  | -9.5%   |
| Sale of Recyclables                                  |                                |     |     |     |     | 12,000                  | 10,000                                | 2,000  | 20.0%   |
| Misc Revenue   |                                |     |     |     |     | 3,500                   | 3,209                                 | 291  | 9.1%  |
| FEMA Reimbursement                                   |                                |     |     |     |     | 131,000                 | -                                     | 131,000  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
|  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Total Other Non-Operating Revenue                    |                                |     |     |     |     | 1,101,500               | 1,068,209                             | 33,291   | 3.1%  |
| <i>Interest on Investments &amp; Deposits (List)</i> |                                |     |     |     |     |                         |                                       |  |   |
| Interest Earned                                      |                                |     |     |     |     | 200,000                 | 116,000                               | 84,000   | 72.4%   |
| Penalties  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Other  |                                |     |     |     |     | -                       | -                                     | -  | #DIV/0!   |
| Total Interest                                       |                                |     |     |     |     | 200,000                 | 116,000                               | 84,000   | 72.4%   |
| Total Non-Operating Revenues                         |                                |     |     |     |     | 1,301,500               | 1,184,209                             | 117,291  | 9.9%  |
| <b>TOTAL ANTICIPATED REVENUES</b>                    |                                |     |     |     |     | \$ 10,500,500           | \$ 10,194,600                         | \$ 305,900   | 3.0%  |

## Prior Year Adopted Revenue Schedule

### Warren County Pollution Control Financing Authority

| <i>FY 2025 Adopted Budget</i>                 |                      |           |           |           |           | <b>Total All Operations</b> |
|---|----------------------|-----------|-----------|-----------|-----------|-----------------------------|
| Operataion #1                                 | N/A                  | N/A       | N/A       | N/A       | N/A       | <b>Total All Operations</b> |
| <b>OPERATING REVENUES</b>                     |                      |           |           |           |           |                             |
| <i>Service Charges</i>                        |                      |           |           |           |           |                             |
| Residential                                   | 8,844,391            |           |           |           |           | \$ 8,844,391                |
| Business/Commercial                           |                      |           |           |           |           | -                           |
| Industrial                                    |                      |           |           |           |           | -                           |
| Intergovernmental                             |                      |           |           |           |           | -                           |
| Other   |                      |           |           |           |           | -                           |
| Total Service Charges                         | 8,844,391            | -         | -         | -         | -         | 8,844,391                   |
| <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                   | 166,000              |           |           |           |           | 166,000                     |
| Total Other Revenue                           | 166,000              | -         | -         | -         | -         | 166,000                     |
| Total Operating Revenues                      | 9,010,391            | -         | -         | -         | -         | 9,010,391                   |
| <b>NON-OPERATING REVENUES</b>                 |                      |           |           |           |           |                             |
| <i>Other Non-Operating Revenues (List)</i>    |                      |           |           |           |           |                             |
| Covanta Ash Import for Cover                  | 1,055,000            |           |           |           |           | 1,055,000                   |
| Sale of Recyclables                           | 10,000               |           |           |           |           | 10,000                      |
| Misc. Revenue                                 | 3,209                |           |           |           |           | 3,209                       |
| Other Non-Operating Revenues                  | 1,068,209            | -         | -         | -         | -         | 1,068,209                   |
| <i>Interest on Investments &amp; Deposits</i> |                      |           |           |           |           |                             |
| Interest Earned                               | 116,000              |           |           |           |           | 116,000                     |
| Penalties                                     |                      |           |           |           |           | -                           |
| Other   |                      |           |           |           |           | -                           |
| Total Interest                                | 116,000              | -         | -         | -         | -         | 116,000                     |
| Total Non-Operating Revenues                  | 1,184,209            | -         | -         | -         | -         | 1,184,209                   |
| <b>TOTAL ANTICIPATED REVENUES</b>             | <b>\$ 10,194,600</b> | <b>\$</b> | <b>\$</b> | <b>\$</b> | <b>\$</b> | <b>\$ 10,194,600</b>        |

## Appropriations Schedule

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

|   | <b>FY 2026 Proposed Budget</b>  |             |             |             |             |             | <b>FY 2025<br/>Adopted Budget</b> | <b>\$ Increase<br/>(Decrease)<br/>Proposed vs.<br/>Adopted</b> | <b>% Increase<br/>(Decrease)<br/>Proposed vs.<br/>Adopted</b> |             |  |  |  |
|---|---------------------------------|-------------|-------------|-------------|-------------|-------------|-----------------------------------|--|---|-------------|--|--|--|
|   | <b>Total All<br/>Operations</b> |             |             |             |             |             |                                   |  |   |             |  |  |  |
|   | <b>Operation #1</b>             | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>  | <b>N/A</b>  |                                   |  |   |             |  |  |  |
| <b>OPERATING APPROPRIATIONS</b>                                     |                                 |             |             |             |             |             |                                   |  |   |             |  |  |  |
| <i>Administration - Personnel</i>                                   |                                 |             |             |             |             |             |                                   |  |   |             |  |  |  |
| Salary & Wages  | \$ 394,600                      |             |             |             |             |             | \$ 394,600                        | \$ 358,800   | \$ 35,800   | 10.0%       |  |  |  |
| Fringe Benefits   | 196,225                         |             |             |             |             |             | 196,225                           | -  | -   | 0.0%        |  |  |  |
| Total Administration - Personnel                                    | 590,825                         | -           | -           | -           | -           | -           | 590,825                           | 555,025  | 35,800  | 6.5%        |  |  |  |
| <i>Administration - Other (List)</i>                                |                                 |             |             |             |             |             |                                   |  |   |             |  |  |  |
| Other Admin Expenses  | 534,300                         |             |             |             |             |             | 534,300                           | 442,300  | 92,000  | 20.8%       |  |  |  |
| Miscellaneous Administration*                                       |                                 |             |             |             |             |             | -                                 | -  | -   | #DIV/0!     |  |  |  |
| Total Administration - Other  | 534,300                         | -           | -           | -           | -           | -           | 534,300                           | 442,300  | 92,000  | 20.8%       |  |  |  |
| Total Administration  | 1,125,125                       | -           | -           | -           | -           | -           | 1,125,125                         | 997,325  | 127,800   | 12.8%       |  |  |  |
| <i>Cost of Providing Services - Personnel</i>                       |                                 |             |             |             |             |             |                                   |  |   |             |  |  |  |
| Salary & Wages  | 761,200                         |             |             |             |             |             | 761,200                           | 721,200  | 40,000  | 5.5%        |  |  |  |
| Fringe Benefits   | 539,573                         |             |             |             |             |             | 539,573                           | 483,573  | 56,000  | 11.6%       |  |  |  |
| Total COPS - Personnel  | 1,300,773                       | -           | -           | -           | -           | -           | 1,300,773                         | 1,204,773  | 96,000  | 8.0%        |  |  |  |
| <i>Cost of Providing Services - Other (List)</i>                    |                                 |             |             |             |             |             |                                   |  |   |             |  |  |  |
| Cost of Providing Services  | 5,166,142                       |             |             |             |             |             | 5,166,142                         | 5,339,606  | (173,464)   | -3.2%       |  |  |  |
| *Misc. COPS: \$761,460: Host Community (White Twp.) Solid Waste Fee | -                               |             |             |             |             |             | -                                 | -  | -   | #DIV/0!     |  |  |  |
| *Misc. COPS: \$250,000: County Contribution (Warren County)         | -                               |             |             |             |             |             | -                                 | -  | -   | #DIV/0!     |  |  |  |
| *Misc. COPS: \$147,000 : Impact Community Fee (Oxford, NJ)          | -                               |             |             |             |             |             | -                                 | -  | -   | #DIV/0!     |  |  |  |
| Miscellaneous COPS*   | 1,158,460                       |             |             |             |             |             | 1,158,460                         | 902,896  | 255,564   | 28.3%       |  |  |  |
| Total COPS - Other  | 6,324,602                       | -           | -           | -           | -           | -           | 6,324,602                         | 6,242,502  | 82,100  | 1.3%        |  |  |  |
| Total Cost of Providing Services                                    | 7,625,375                       | -           | -           | -           | -           | -           | 7,625,375                         | 7,447,275  | 178,100   | 2.4%        |  |  |  |
| Total Principal Payments on Debt Service in Lieu of Depreciation    | 1,750,000                       | -           | -           | -           | -           | -           | 1,750,000                         | 1,750,000  | -   | 0.0%        |  |  |  |
| Total Operating Appropriations                                      | 10,500,500                      | -           | -           | -           | -           | -           | 10,500,500                        | 10,194,600   | 305,900   | 3.0%        |  |  |  |
| <b>NON-OPERATING APPROPRIATIONS</b>                                 |                                 |             |             |             |             |             |                                   |  |   |             |  |  |  |
| 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!     |  |  |  |
| <b>TOTAL APPROPRIATIONS</b>   | <b>10,500,500</b>               | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>10,500,500</b>                 | <b>10,194,600</b>  | <b>305,900</b>  | <b>3.0%</b> |  |  |  |
| <b>ACCUMULATED DEFICIT</b>  |                                 |             |             |             |             |             | -                                 | -  | -   | #DIV/0!     |  |  |  |
| <b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>               | <b>10,500,500</b>               | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>-</b>    | <b>10,500,500</b>                 | <b>10,194,600</b>  | <b>305,900</b>  | <b>3.0%</b> |  |  |  |
| <b>UNRESTRICTED NET POSITION UTILIZED</b>                           |                                 |             |             |             |             |             |                                   |  |   |             |  |  |  |
| Municipality/County Appropriation                                   | -                               | -           | -           | -           | -           | -           | -                                 | -  | -   | #DIV/0!     |  |  |  |
| Other   | -                               |             |             |             |             |             | -                                 | -  | -   | #DIV/0!     |  |  |  |
| Total Unrestricted Net Position Utilized                            | -                               | -           | -           | -           | -           | -           | -                                 | -  | -   | #DIV/0!     |  |  |  |
| <b>TOTAL NET APPROPRIATIONS</b>                                     | <b>\$ 10,500,500</b>            | <b>\$ -</b> | <b>\$ 10,500,500</b>              | <b>\$ 10,194,600</b>   | <b>\$ 305,900</b>   | <b>3.0%</b> |  |  |  |

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

5% of Total Operating Appropriations

\$ 525,025.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ 525,025.00

# **AUTHORITY PROPOSED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

Warren County Pollution Control Financing Authority

**For the Period: January 01, 2026 to December 31, 2026**

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

| <b>Line Item:</b>              | <b>Opertaion #1</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> |
|--------------------------------|---------------------|------------|------------|------------|------------|------------|
| SALARY & WAGES                 | 385,000.00          |            |            |            |            |            |
| S & W OVERTIME                 | 5,000.00            |            |            |            |            |            |
| S & W MERIT/SAFETY PAY         | 2,000.00            |            |            |            |            |            |
| S & W LONGEVITY                | 2,600.00            |            |            |            |            |            |
| WORKERS COMP INSURANCE         | 2,750.00            |            |            |            |            |            |
| EMPLOYEE MEDICAL INSURANCE     | 125,000.00          |            |            |            |            |            |
| OASDI SOC SEC CONTRIB          | 20,600.00           |            |            |            |            |            |
| PERS CONTRIBUTION              | 47,000.00           |            |            |            |            |            |
| DCRP EMPLOYER MATCH            | 875.00              |            |            |            |            |            |
| LEGAL ADVERTISING              | 5,000.00            |            |            |            |            |            |
| POSTAGE & EXPRESS CHARGES      | 6,500.00            |            |            |            |            |            |
| FAC. MAINT. REPAIR & CLEAN     | 13,000.00           |            |            |            |            |            |
| BUILD & PROP IMPROVEMENT       | 50,000.00           |            |            |            |            |            |
| VEHICLE MAINTENANCE            | 12,000.00           |            |            |            |            |            |
| PROF. FINANCIAL SPC SERVICES   | 25,000.00           |            |            |            |            |            |
| CONTRACTED SERVICES            | 27,000.00           |            |            |            |            |            |
| BOOKS AND PUBLICATIONS         | 800.00              |            |            |            |            |            |
| OFFICE SUPPLIES                | 14,000.00           |            |            |            |            |            |
| OFFICE EQUIPMENT               | 4,000.00            |            |            |            |            |            |
| COMPUTER SUPPLIES              | 12,000.00           |            |            |            |            |            |
| CONFERENCES & MEETINGS         | 4,000.00            |            |            |            |            |            |
| PROF ASSOCIATION DUES          | 1,000.00            |            |            |            |            |            |
| TRAVEL & SUBSISTANCE           | 500.00              |            |            |            |            |            |
| PERMITS & FEES                 | 500.00              |            |            |            |            |            |
| UTILITIES(ELECTRIC WHOLE SITE) | 27,000.00           |            |            |            |            |            |
| TELEPHONE CHARGES              | 17,000.00           |            |            |            |            |            |
| POLLUTION & GEN LIABILITY      | 170,000.00          |            |            |            |            |            |
| PUBLIC OFFICIAL LIABILITY      | 55,000.00           |            |            |            |            |            |
| PROPERTY & AUTO INSURANCE      | 90,000.00           |            |            |            |            |            |
| SALARY & WAGES                 | 640,000.00          |            |            |            |            |            |
| S & W OVERTIME                 | 110,000.00          |            |            |            |            |            |
| S & W MERIT/SAFETY PAY         | 4,400.00            |            |            |            |            |            |
| S & W LONGEVITY                | 6,800.00            |            |            |            |            |            |
| WORKERS COMP INSURANCE         | 59,073.00           |            |            |            |            |            |
| EMPLOYEE MEDICAL INSURANCE     | 330,000.00          |            |            |            |            |            |
| OASDI SOC SEC CONTRIBUTION     | 50,000.00           |            |            |            |            |            |
| SDI UNEMPLOYMENT INSURANCE     | 6,500.00            |            |            |            |            |            |
| PERS CONTRIBUTION              | 94,000.00           |            |            |            |            |            |
| FAC. MAINT REPAIR & CLEAN      | 10,000.00           |            |            |            |            |            |
| CLOTHING & UNIFORM             | 20,000.00           |            |            |            |            |            |

# **AUTHORITY PROPOSED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

Warren County Pollution Control Financing Authority

**For the Period: January 01, 2026 to December 31, 2026**

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

| <b>Line Item:</b>              | <b>Opertaion #1</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> |
|--------------------------------|---------------------|------------|------------|------------|------------|------------|
| TRAVEL & SUBSISTANCE           | 1,000.00            |            |            |            |            |            |
| FUEL                           | 175,000.00          |            |            |            |            |            |
| UTILITIES                      | 18,000.00           |            |            |            |            |            |
| AUDITOR                        | 48,000.00           |            |            |            |            |            |
| GENERAL COUNSEL                | 30,000.00           |            |            |            |            |            |
| LABOR COUNSEL                  | 2,500.00            |            |            |            |            |            |
| MACH/ELEC CONTRACT             | 9,700.00            |            |            |            |            |            |
| LANDFILL SUPPLIES              | 80,000.00           |            |            |            |            |            |
| SAFETY SUPPLIES                | 10,000.00           |            |            |            |            |            |
| SCALEHOUSE SUPPLIES            | 10,000.00           |            |            |            |            |            |
| COMINGLED RECYCLING            | 33,000.00           |            |            |            |            |            |
| RECYCLING TRANSP               | 53,000.00           |            |            |            |            |            |
| HHW COLLECTION                 | 41,890.00           |            |            |            |            |            |
| FREON REMOVAL                  | 13,000.00           |            |            |            |            |            |
| GROUNDWATER TESTING            | 50,000.00           |            |            |            |            |            |
| TOPO SURVEY                    | 14,000.00           |            |            |            |            |            |
| EQUIP MAINT/REPAIRS            | 450,000.00          |            |            |            |            |            |
| SALT/GRITS                     | 4,000.00            |            |            |            |            |            |
| SOIL EROSION                   | 2,000.00            |            |            |            |            |            |
| LANDSCAPING                    | 44,000.00           |            |            |            |            |            |
| EQUIP LEASE/RENT TO PURCHASE/R | 70,000.00           |            |            |            |            |            |
| STREET SWEEPING                | 9,800.00            |            |            |            |            |            |
| SLUDGE/LEACHATE HAULING        | 1,185,000.00        |            |            |            |            |            |
| LEACHATE TREATMENT             | 525,000.00          |            |            |            |            |            |
| LEACHATE TREATMENT PLANT OP    | 50,000.00           |            |            |            |            |            |
| ENG-GAS SYSTEM                 | 100,000.00          |            |            |            |            |            |
| ENG-SOLID WASTE                | 255,092.00          |            |            |            |            |            |
| ENG-GROUND WATER               | 35,000.00           |            |            |            |            |            |
| BOILER & MACH INSURANCE        | 16,000.00           |            |            |            |            |            |
| LANDFILL PERMIT FEES           | 100,000.00          |            |            |            |            |            |
| C.E.H.A. FEE                   | 114,660.00          |            |            |            |            |            |
| ALT CLOSURE LOAN REPAYMENT     | 1,750,000.00        |            |            |            |            |            |
| LANDFILL CLOSURE STANDARD      | 147,000.00          |            |            |            |            |            |
| NJ SANITARY LANDFILL TAX       | 73,500.00           |            |            |            |            |            |
| RECYCLE TAX                    | 330,000.00          |            |            |            |            |            |
| MERCHANT FEES                  | 36,000.00           |            |            |            |            |            |
| EQUIP RENEWAL & REPLACEMENT    | 1,000,000.00        |            |            |            |            |            |
| WARREN COUNTY CONTRIBUTION F   | 250,000.00          |            |            |            |            |            |
| WHITE TWSP HOST FEE            | 761,460.00          |            |            |            |            |            |
| OXFORD TWSP. CONTRIBUTION      | 147,000.00          |            |            |            |            |            |

# **AUTHORITY PROPOSED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

## Warren County Pollution Control Financing Authority

**For the Period: January 01, 2026 to December 31, 2026**

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

## Prior Year Adopted Appropriations Schedule

### Warren County Pollution Control Financing Authority

| <i>FY 2025 Adopted Budget</i>                                    |               |     |     |     |     | Total All Operations |
|--|---------------|-----|-----|-----|-----|----------------------|
|  | Operataion #1 | N/A | N/A | N/A | N/A | Operations           |
| <b>OPERATING APPROPRIATIONS</b>                                  |               |     |     |     |     |                      |
| <i>Administration - Personnel</i>                                |               |     |     |     |     |                      |
| Salary & Wages   | \$ 358,800    |     |     |     |     | \$ 358,800           |
| Fringe Benefits  | 196,225       |     |     |     |     | 196,225              |
| Total Administration - Personnel                                 | 555,025       | -   | -   | -   | -   | 555,025              |
| <i>Administration - Other (List)</i>                             |               |     |     |     |     |                      |
| OTHER ADMIN EXPENSES   | 442,300       |     |     |     |     | 442,300              |
| Miscellaneous Administration*                                    |               |     |     |     |     |                      |
| Total Administration - Other                                     | 442,300       | -   | -   | -   | -   | 442,300              |
| Total Administration   | 997,325       | -   | -   | -   | -   | 997,325              |
| <i>Cost of Providing Services - Personnel</i>                    |               |     |     |     |     |                      |
| Salary & Wages   | 721,200       |     |     |     |     | 721,200              |
| Fringe Benefits  | 483,573       |     |     |     |     | 483,573              |
| Total COPS - Personnel   | 1,204,773     | -   | -   | -   | -   | 1,204,773            |
| <i>Cost of Providing Services - Other (List)</i>                 |               |     |     |     |     |                      |
| COST OF PROVIDING SERVICE  | 5,339,606     |     |     |     |     | 5,339,606            |
| CONTRIBUTION TO OXFORD   | -             |     |     |     |     |                      |
| Miscellaneous COPS*  | 902,896       |     |     |     |     | 902,896              |
| Total COPS - Other   | 6,242,502     | -   | -   | -   | -   | 6,242,502            |
| Total Cost of Providing Services                                 | 7,447,275     | -   | -   | -   | -   | 7,447,275            |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 1,750,000     | -   | -   | -   | -   | 1,750,000            |
| Total Operating Appropriations                                   | 10,194,600    | -   | -   | -   | -   | 10,194,600           |
| <b>NON-OPERATING APPROPRIATIONS</b>                              |               |     |     |     |     |                      |
| Total Interest Payments on Debt                                  | -             | -   | -   | -   | -   | -                    |
| Operations & Maintenance Reserve                                 |               |     |     |     |     |                      |
| Renewal & Replacement Reserve                                    |               |     |     |     |     |                      |
| Municipality/County Appropriation                                |               |     |     |     |     |                      |
| Other Reserves   |               |     |     |     |     |                      |
| Total Non-Operating Appropriations                               | -             | -   | -   | -   | -   | -                    |
| <b>TOTAL APPROPRIATIONS</b>                                      | 10,194,600    | -   | -   | -   | -   | 10,194,600           |
| <b>ACCUMULATED DEFICIT</b>                                       |               |     |     |     |     |                      |
| <b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>            | 10,194,600    | -   | -   | -   | -   | 10,194,600           |
| <b>UNRESTRICTED NET POSITION UTILIZED</b>                        |               |     |     |     |     |                      |
| Municipality/County Appropriation                                |               |     |     |     |     |                      |
| Other  |               |     |     |     |     |                      |
| Total Unrestricted Net Position Utilized                         | -             | -   | -   | -   | -   | -                    |
| <b>TOTAL NET APPROPRIATIONS</b>                                  | \$ 10,194,600 | \$  | \$  | \$  | \$  | \$ 10,194,600        |

\* 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      \$ 509,730.00      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 509,730.00

# **AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

Warren County Pollution Control Financing Authority

**FY 2025 Adopted Budget**

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

| <b>Line Item:</b>              | <b>Opertaion #1</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> |
|--------------------------------|---------------------|------------|------------|------------|------------|------------|
| 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            |            |            |            |            |            |
| WORKERS COMP INSURANCE         | 2,750.00            |            |            |            |            |            |
| EMPLOYEE MEDICAL INSURANCE     | 125,000.00          |            |            |            |            |            |
| OASDI SOC SEC CONTRIB          | 20,600.00           |            |            |            |            |            |
| PERS CONTRIBUTION              | 47,000.00           |            |            |            |            |            |
| DCRP EMPLOYER MATCH            | 875.00              |            |            |            |            |            |
| LEGAL ADVERTISING              | 5,000.00            |            |            |            |            |            |
| POSTAGE & EXPRESS CHARGES      | 6,500.00            |            |            |            |            |            |
| FAC. MAINT. REPAIR & CLEAN     | 13,000.00           |            |            |            |            |            |
| BUILD & PROP IMPROVEMENT       | 10,000.00           |            |            |            |            |            |
| VEHICLE MAINTENANCE            | 12,000.00           |            |            |            |            |            |
| PROF. FINANCIAL SPC SERVICES   | 20,000.00           |            |            |            |            |            |
| CONTRACTED SERVICES            | 20,000.00           |            |            |            |            |            |
| BOOKS AND PUBLICATIONS         | 800.00              |            |            |            |            |            |
| OFFICE SUPPLIES                | 11,000.00           |            |            |            |            |            |
| OFFICE EQUIPMENT               | 4,000.00            |            |            |            |            |            |
| COMPUTER SUPPLIES              | 12,000.00           |            |            |            |            |            |
| CONFERENCES & MEETINGS         | 4,000.00            |            |            |            |            |            |
| PROF ASSOCIATION DUES          | 1,000.00            |            |            |            |            |            |
| TRAVEL & SUBSISTANCE           | 500.00              |            |            |            |            |            |
| PERMITS & FEES                 | 500.00              |            |            |            |            |            |
| UTILITIES(ELECTRIC WHOLE SITE) | 20,000.00           |            |            |            |            |            |
| TELEPHONE CHARGES              | 17,000.00           |            |            |            |            |            |
| POLLUTION & GEN LIABILITY      | 135,000.00          |            |            |            |            |            |
| PUBLIC OFFICIAL LIABILITY      | 63,000.00           |            |            |            |            |            |
| PROPERTY & AUTO INSURANCE      | 87,000.00           |            |            |            |            |            |
| SALARY & WAGES                 | 599,600.00          |            |            |            |            |            |
| S & W OVERTIME                 | 110,000.00          |            |            |            |            |            |
| S & W MERIT/SAFETY PAY         | 4,400.00            |            |            |            |            |            |
| S & W LONGEVITY                | 7,200.00            |            |            |            |            |            |
| WORKERS COMP INSURANCE         | 59,073.00           |            |            |            |            |            |
| EMPLOYEE MEDICAL INSURANCE     | 275,000.00          |            |            |            |            |            |
| OASDI SOC SEC CONTRIBUTION     | 50,000.00           |            |            |            |            |            |
| SDI UNEMPLOYMENT INSURANCE     | 5,500.00            |            |            |            |            |            |
| PERS CONTRIBUTION              | 94,000.00           |            |            |            |            |            |
| FAC. MAINT REPAIR & CLEAN      | 10,000.00           |            |            |            |            |            |
| CLOTHING & UNIFORM             | 20,000.00           |            |            |            |            |            |

# **AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS**

## **APPROPRIATION DETAIL PAGE**

Warren County Pollution Control Financing Authority

**FY 2025 Adopted Budget**

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

| <b>Line Item:</b>              | <b>Opertaion #1</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> | <b>N/A</b> |
|--------------------------------|---------------------|------------|------------|------------|------------|------------|
| TRAVEL & SUBSISTANCE           | 1,000.00            |            |            |            |            |            |
| FUEL                           | 175,000.00          |            |            |            |            |            |
| UTILITIES                      | 18,000.00           |            |            |            |            |            |
| AUDITOR                        | 45,000.00           |            |            |            |            |            |
| GENERAL COUNSEL                | 30,000.00           |            |            |            |            |            |
| LABOR COUNSEL                  | 2,500.00            |            |            |            |            |            |
| MACH/ELEC CONTRACT             | 9,700.00            |            |            |            |            |            |
| LANDFILL SUPPLIES              | 80,000.00           |            |            |            |            |            |
| SAFETY SUPPLIES                | 11,000.00           |            |            |            |            |            |
| SCALEHOUSE SUPPLIES            | 9,000.00            |            |            |            |            |            |
| COMINGLED RECYCLING            | 33,000.00           |            |            |            |            |            |
| RECYCLING TRANSP               | 53,000.00           |            |            |            |            |            |
| HHW COLLECTION                 | 40,000.00           |            |            |            |            |            |
| FREON REMOVAL                  | 13,000.00           |            |            |            |            |            |
| GROUNDWATER TESTING            | 50,000.00           |            |            |            |            |            |
| TOPO SURVEY                    | 12,000.00           |            |            |            |            |            |
| EQUIP MAINT/REPAIRS            | 400,000.00          |            |            |            |            |            |
| SALT/GRITS                     | 4,000.00            |            |            |            |            |            |
| SOIL EROSION                   | 5,000.00            |            |            |            |            |            |
| LANDSCAPING                    | 20,000.00           |            |            |            |            |            |
| EQUIP LEASE/RENT TO PURCHASE/R | 188,846.00          |            |            |            |            |            |
| STREET SWEEPING                | 7,800.00            |            |            |            |            |            |
| SLUDGE/LEACHATE HAULING        | 1,345,600.00        |            |            |            |            |            |
| LEACHATE TREATMENT             | 560,000.00          |            |            |            |            |            |
| LEACHATE TREATMENT PLANT OP    | 1,000,000.00        |            |            |            |            |            |
| ENG-GAS SYSTEM                 | 100,000.00          |            |            |            |            |            |
| ENG-SOLID WASTE                | 30,000.00           |            |            |            |            |            |
| ENG-GROUND WATER               | 30,000.00           |            |            |            |            |            |
| BOILER & MACH INSURANCE        | 14,000.00           |            |            |            |            |            |
| LANDFILL PERMIT FEES           | 100,000.00          |            |            |            |            |            |
| C.E.H.A. FEE                   | 114,660.00          |            |            |            |            |            |
| ALT CLOSURE LOAN REPAYMENT     | 1,750,000.00        |            |            |            |            |            |
| LANDFILL CLOSURE STANDARD      | 147,000.00          |            |            |            |            |            |
| NJ SANITARY LANDFILL TAX       | 73,500.00           |            |            |            |            |            |
| RECYCLE TAX                    | 261,000.00          |            |            |            |            |            |
| MERCHANT FEES                  | 26,000.00           |            |            |            |            |            |
| EQUIP RENEWAL & REPLACEMENT    | 300,000.00          |            |            |            |            |            |
| WHITE TWSP HOST FEE COVER      | 55,000.00           |            |            |            |            |            |
| WHITE TWSP HOST FEE S.W.       | 700,896.00          |            |            |            |            |            |
| OXFORD CONTRIBUTION            | 147,000.00          |            |            |            |            |            |

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS  
APPROPRIATION DETAIL PAGE**

## Warren County Pollution Control Financing Authority

## FY 2025 Adopted Budget

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

## Debt Service Schedule - Principal

Warren County Pollution Control Financing Authority

If Authority has no debt, check this box:

|   | Date of Local<br>Finance Board<br>Approval | Fiscal Year Ending in    |                           |              |              |              |            |      |            |              | Total Principal<br>Outstanding |
|---|--|--------------------------|---------------------------|--------------|--------------|--------------|------------|------|------------|--------------|--------------------------------|
|   |  | 2025 (Adopted<br>Budget) | 2026 (Proposed<br>Budget) | 2027         | 2028         | 2029         | 2030       | 2031 | Thereafter |              |                                |
| <i>Operatia #1</i>  |  |                          |                           |              |              |              |            |      |            |              |                                |
| \$14 MILLION INTERNAL LOAN<br>REPAYABLE OVER 8 YEARS BACK INTO<br>ALTERNATE CLOSURE FUND<br>ZERO INTEREST |  | \$ 1,750,000             | \$ 1,750,000              | \$ 1,750,000 | \$ 1,750,000 | \$ 1,750,000 | \$ 875,000 | \$ - | \$ -       | \$ 7,875,000 |                                |
| Total Principal   |  | 1,750,000                | 1,750,000                 | 1,750,000    | 1,750,000    | 1,750,000    | 875,000    | -    | -          | 7,875,000    |                                |
| N/A   |  |                          |                           |              |              |              |            |      |            |              |                                |
| Total Principal   |  | -                        | -                         | -            | -            | -            | -          | -    | -          | -            |                                |
| 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 | \$ 875,000 | \$ - | \$ -       | \$ 7,875,000 |                                |

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

|                     | <i>Moody's</i> | <i>Fitch</i> | <i>Standard &amp; Poors</i> |
|---------------------|----------------|--------------|-----------------------------|
| Bond Rating         |                |              |                             |
| Year of Last Rating |                |              |                             |

## Debt Service Schedule - Principal (Detail Page)

Warren County Pollution Control Financing Authority

## Debt Service Schedule - Interest

Warren County Pollution Control Financing Authority

If Authority has no debt, check this box:

*Fiscal Year Ending in*

|   | 2025 (Adopted<br>Budget) | 2026 (Proposed<br>Budget) | 2027        | 2028        | 2029        | 2030        | 2031        | Thereafter  | Total Interest<br>Payments<br>Outstanding |
|---|--------------------------|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|---|
| <i>Operatioin #1</i>  |                          |                           |             |             |             |             |             |             |   |
| \$14 MILLION INTERNAL LOAN<br>REPAYABLE OVER 8 YEARS BACK INTO<br>ALTERNATE CLOSURE FUND<br>ZERO INTEREST |                          |                           |             |             |             |             |             |             | \$ -                                      |
| Total Interest Payments   | -                        | -                         | -           | -           | -           | -           | -           | -           | -   |
| <i>N/A</i>  |                          |                           |             |             |             |             |             |             |   |
|   |                          |                           |             |             |             |             |             |             |   |
| Total Interest Payments   | -                        | -                         | -           | -           | -           | -           | -           | -           | -   |
| <i>N/A</i>  |                          |                           |             |             |             |             |             |             |   |
|   |                          |                           |             |             |             |             |             |             |   |
| Total Interest Payments   | -                        | -                         | -           | -           | -           | -           | -           | -           | -   |
| <i>N/A</i>  |                          |                           |             |             |             |             |             |             |   |
|   |                          |                           |             |             |             |             |             |             |   |
| Total Interest Payments   | -                        | -                         | -           | -           | -           | -           | -           | -           | -   |
| <i>N/A</i>  |                          |                           |             |             |             |             |             |             |   |
|   |                          |                           |             |             |             |             |             |             |   |
| Total Interest Payments   | -                        | -                         | -           | -           | -           | -           | -           | -           | -   |
| <i>TOTAL INTEREST ALL OPERATIONS</i>  | <u>\$ -</u>              | <u>\$ -</u>               | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u>                               |

## Debt Service Schedule - Interest (Detail Page)

Warren County Pollution Control Financing Authority

| <i>Fiscal Year Ending in</i> |                           |      |      |      |      |      |            | Total Interest<br>Payments<br>Outstanding |
|------------------------------|---------------------------|------|------|------|------|------|------------|---|
| 2025 (Adopted<br>Budget)     | 2026 (Proposed<br>Budget) | 2027 | 2028 | 2029 | 2030 | 2031 | Thereafter |   |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            | \$ -                                      |
|                              |                           |      |      |      |      |      |            |   |

## Net Position Reconciliation

Warren County Pollution Control Financing Authority  
For the Period: January 01, 2026 to December 31, 2026

### 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)

| <i>FY 2026 Proposed Budget</i> |      |      |      |      |      | Total All Operations |
|--------------------------------|------|------|------|------|------|----------------------|
| Operataion #1                  | N/A  | N/A  | N/A  | N/A  | N/A  |                      |
| \$ 31,738,867                  |      |      |      |      |      | \$ 31,738,867        |
| 38,231,780                     |      |      |      |      |      | 38,231,780           |
|                                |      |      |      |      |      | -                    |
| (6,492,913)                    | -    | -    | -    | -    | -    | (6,492,913)          |
|                                |      |      |      |      |      | -                    |
| 1,302,824                      |      |      |      |      |      | 1,302,824            |
| 2,798,451                      |      |      |      |      |      | 2,798,451            |
| 4,700,000                      |      |      |      |      |      | 4,700,000            |
| 1,750,000                      |      |      |      |      |      | 1,750,000            |
|                                |      |      |      |      |      | -                    |
| 4,058,362                      | -    | -    | -    | -    | -    | 4,058,362            |
| -                              | -    | -    | -    | -    | -    | -                    |
| 1,200,000                      | -    | -    | -    | -    | -    | 1,200,000            |
| -                              | -    | -    | -    | -    | -    | -                    |
| 1,200,000                      | -    | -    | -    | -    | -    | 1,200,000            |
|                                |      |      |      |      |      | -                    |
| \$ 2,858,362                   | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,858,362         |

(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      \$ 525,025      \$ -      \$ -      \$ -      \$ -      \$ -      \$ 525,025

(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 2026**

**Varren County Pollution Control Financing Authority**  
(Authority Name)

**2026 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Warren County Pollution Control Financing Authority

(Authority Name)

**Fiscal Year: January 01, 2026 to December 31, 2026**

*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 16, 2025.

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):

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

# 2026 CAPITAL BUDGET/PROGRAM MESSAGE

Warren County Pollution Control Financing Authority

**Fiscal Year: January 01, 2026 to December 31, 2026**

*Answer all questions below using the space provided.*

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

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

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

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

No debt is associated with Capital Budget. Bank accounts contain sufficient funds to carry the 5 year budget plan and Capital for 2025 come from Closure Fund Account For NJDEP approved Closure Projects

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, 2026 to December 31, 2026

|                                      | Estimated Total<br>Cost    | Funding Sources                       |                                     |                       |                |                  |
|--------------------------------------|----------------------------|---------------------------------------|-------------------------------------|-----------------------|----------------|------------------|
|                                      |                            | Unrestricted Net<br>Position Utilized | Renewal &<br>Replacement<br>Reserve | Debt<br>Authorization | Capital Grants | Other<br>Sources |
| <i>Operation #1</i>                  |                            |                                       |                                     |                       |                |                  |
| Landfill compactor                   | \$ 400,000                 | \$ 400,000                            | \$ -                                | \$ -                  | \$ -           | \$ -             |
| Cell 6A Construction                 | 400,000                    | 400,000                               |                                     |                       |                |                  |
| Landfill Shredder                    | 400,000                    | 400,000                               |                                     |                       |                |                  |
| Total                                | <u>1,200,000</u>           | <u>1,200,000</u>                      |                                     |                       |                |                  |
| <i>N/A</i>                           |                            |                                       |                                     |                       |                |                  |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
| Total                                | <u>-</u>                   | <u>-</u>                              |                                     |                       |                |                  |
| <i>N/A</i>                           |                            |                                       |                                     |                       |                |                  |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
| Total                                | <u>-</u>                   | <u>-</u>                              |                                     |                       |                |                  |
| <i>N/A</i>                           |                            |                                       |                                     |                       |                |                  |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
| Total                                | <u>-</u>                   | <u>-</u>                              |                                     |                       |                |                  |
| <i>N/A</i>                           |                            |                                       |                                     |                       |                |                  |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
|                                      |                            | -                                     | -                                   | -                     | -              | -                |
| Total                                | <u>-</u>                   | <u>-</u>                              |                                     |                       |                |                  |
| <b>TOTAL PROPOSED CAPITAL BUDGET</b> | <b><u>\$ 1,200,000</u></b> | <b>\$ 1,200,000</b>                   | <b>\$ -</b>                         | <b>\$ -</b>           | <b>\$ -</b>    | <b>\$ -</b>      |

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

## Proposed Capital Budget

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

## Proposed Capital Budget

**Warren County Pollution Control Financing Authority**  
 For the Period: January 01, 2026 to December 31, 2026

| Estimated Total<br>Cost | \$0               | <i>Funding Sources</i>                             |                        |                       |                |                  |
|-------------------------|-------------------|--|------------------------|-----------------------|----------------|------------------|
|                         |                   | Renewal &<br>Unrestricted Net<br>Position Utilized | Replacement<br>Reserve | Debt<br>Authorization | Capital Grants | Other<br>Sources |
| TOTAL THIS PAGE ONLY    | <u><u>\$0</u></u> | \$   | - \$                   | - \$                  | - \$           | - \$             |

## Proposed Capital Budget

**Warren County Pollution Control Financing Authority**  
 For the Period: January 01, 2026 to December 31, 2026

| Estimated Total<br>Cost       | \$0                       | <i>Funding Sources</i>                             |                        |                       |                |                  |
|-------------------------------|---------------------------|--|------------------------|-----------------------|----------------|------------------|
|                               |                           | Renewal &<br>Unrestricted Net<br>Position Utilized | Replacement<br>Reserve | Debt<br>Authorization | Capital Grants | Other<br>Sources |
| <b>TOTAL ALL DETAIL PAGES</b> | <b><u>\$1,200,000</u></b> | \$ 1,200,000                                       | \$ -                   | \$ -                  | \$ -           | \$ -             |

## 5 Year Capital Improvement Plan

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

|   | Estimated Total Cost | Fiscal Year Ending in  |                      |                   |             |             |
|---|----------------------|------------------------|----------------------|-------------------|-------------|-------------|
|   |                      | 2026 (Proposed Budget) | 2027                 | 2028              | 2029        | 2030        |
| <i>Operatio #1</i>  |                      |                        |                      |                   |             |             |
| Landfill compactor (3 annual payments)                      | \$ 1,200,000         | \$ 400,000             | \$ 400,000           | \$ 400,000        |             |             |
| Cell 6A Pre-Construction In-House                           | 400,000              | 400,000                |                      |                   |             |             |
| Landfill Shredder (3 annual payments)                       | 1,200,000            | 400,000                | 400,000              | 400,000           |             |             |
| Cell 6A Construction (using unrestricted net cash position) | 4,500,000            | -                      | 4,500,000            |                   |             |             |
| Total   | 7,300,000            | 1,200,000              | 5,300,000            | 800,000           | -           | -           |
| <i>N/A</i>  |                      |                        |                      |                   |             |             |
| Cell 6A Construction (Closure Fund Loan)                    | 3,500,000            | -                      | 3,500,000            |                   |             |             |
| Cell 7 Side Slope CAP (Closure Funds)                       | 5,000,000            | -                      | 5,000,000            |                   |             |             |
| Total   | 8,500,000            | -                      | 8,500,000            |                   |             |             |
| <i>N/A</i>  |                      |                        |                      |                   |             |             |
| Total   | -                    | -                      | -                    | -                 | -           | -           |
| <i>N/A</i>  |                      |                        |                      |                   |             |             |
| Total   | -                    | -                      | -                    | -                 | -           | -           |
| <i>N/A</i>  |                      |                        |                      |                   |             |             |
| Total   | -                    | -                      | -                    | -                 | -           | -           |
| <i>N/A</i>  |                      |                        |                      |                   |             |             |
| Total   | -                    | -                      | -                    | -                 | -           | -           |
| <i>N/A</i>  |                      |                        |                      |                   |             |             |
| Total   | -                    | -                      | -                    | -                 | -           | -           |
| <b>TOTAL</b>  | <b>\$ 15,800,000</b> | <b>\$ 1,200,000</b>    | <b>\$ 13,800,000</b> | <b>\$ 800,000</b> | <b>\$ -</b> | <b>\$ -</b> |

## 5 Year Capital Improvement Plan

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

|                             |    | <i>Fiscal Year Ending in</i> |      |      |      |      |      |
|-----------------------------|----|------------------------------|------|------|------|------|------|
| Estimated Total Cost        | \$ | 2026 (Proposed Budget)       | 2027 | 2028 | 2029 | 2030 | 2031 |
|                             |    | -                            | -    | -    | -    | -    | -    |
| <b>TOTAL THIS PAGE ONLY</b> | \$ | \$                           | - \$ | - \$ | - \$ | - \$ | - \$ |

## 5 Year Capital Improvement Plan

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

|                             |    | <i>Fiscal Year Ending in</i> |      |      |      |      |      |
|-----------------------------|----|------------------------------|------|------|------|------|------|
| Estimated Total Cost        | \$ | 2026 (Proposed Budget)       | 2027 | 2028 | 2029 | 2030 | 2031 |
|                             |    | -                            | -    | -    | -    | -    | -    |
| <b>TOTAL THIS PAGE ONLY</b> | \$ | \$                           | - \$ | - \$ | - \$ | - \$ | - \$ |

## 5 Year Capital Improvement Plan

**Warren County Pollution Control Financing Authority**  
For the Period: January 01, 2026 to December 31, 2026

|                               |    | <i>Fiscal Year Ending in</i>  |             |             |             |             |             |
|-------------------------------|----|-------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Estimated Total Cost</b>   | \$ | <b>2026 (Proposed Budget)</b> | <b>2027</b> | <b>2028</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> |
|                               |    | -                             | -           | -           | -           | -           | -           |
| <b>TOTAL ALL DETAIL PAGES</b> | \$ |                               | -           | \$          | - \$        | - \$        | - \$        |

## 5 Year Capital Improvement Plan Funding Sources

Warren County Pollution Control Financing Authority  
For the Period: January 01, 2026 to December 31, 2026

|   | Estimated Total Cost | Funding Sources                    |                               |                    |                              |
|---|----------------------|------------------------------------|-------------------------------|--------------------|------------------------------|
|   |                      | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants Other Sources |
| Operation #1  |                      |                                    |                               |                    |                              |
| Landfill compactor (3 annual payments of \$400K each)       | \$ 1,200,000         | \$ 1,200,000                       |                               |                    |                              |
| Cell 6A Pre-Construction In-House                           | 400,000              | 400,000                            |                               |                    |                              |
| Landfill Shredder (3 annual payments of \$400K each)        | 1,200,000            | 1,200,000                          |                               |                    |                              |
| Cell 6A Construction (using unrestricted net cash position) | 4,500,000            | 4,500,000                          |                               |                    |                              |
| Total   | 7,300,000            | 7,300,000                          |                               |                    |                              |
| N/A   |                      |                                    |                               |                    |                              |
| Cell 6A Construction (Closure Fund Loan)                    | 3,500,000            |                                    |                               |                    | 3,500,000                    |
| Cell 7 Side Slope CAP (Closure Funds)                       | 5,000,000            |                                    |                               |                    | 5,000,000                    |
| Total   | 8,500,000            |                                    |                               |                    | 8,500,000                    |
| N/A   |                      |                                    |                               |                    |                              |
| Total   | -                    | -                                  | -                             | -                  | -                            |
| N/A   |                      |                                    |                               |                    |                              |
| Total   | -                    | -                                  | -                             | -                  | -                            |
| N/A   |                      |                                    |                               |                    |                              |
| Total   | -                    | -                                  | -                             | -                  | -                            |
| N/A   |                      |                                    |                               |                    |                              |
| Total   | -                    | -                                  | -                             | -                  | -                            |
| <b>TOTAL</b>  | <b>\$ 15,800,000</b> | <b>\$ 7,300,000</b>                | <b>\$ -</b>                   | <b>\$ -</b>        | <b>\$ 8,500,000</b>          |
| Total 5 Year Plan per CB-4                                  | <b>\$ 15,800,000</b> |                                    |                               |                    |                              |
| 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, 2026 to December 31, 2026

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

## 5 Year Capital Improvement Plan Funding Sources

### Warren County Pollution Control Financing Authority

For the Period: January 01, 2026 to December 31, 2026

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

## 5 Year Capital Improvement Plan Funding Sources

### Warren County Pollution Control Financing Authority

For the Period: January 01, 2026 to December 31, 2026

| Estimated Total Cost | Funding Sources                    |                               |                    |                |               |
|----------------------|------------------------------------|-------------------------------|--------------------|----------------|---------------|
|                      | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
|                      | \$ -                               | \$ -                          | \$ -               | \$ -           | \$ -          |

**TOTAL ALL DETAIL PAGES**

**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, 2024

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.

|  |
|--|
|  |
|--|

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.

12/1/2025

Date

Jknittel@pcfawc.com

Clerk/Secretary to the Governing Body

**Appendix to Budget Document**

