

Fiscal Year Start Year End Year
 2024 – 2024

Authority Budget of:
Northwest Bergen County Utilities Authority

State Filing Year 2024

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

www.nbcua.com
Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Northwest Bergen County Utilities Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: 1/12/2024

2024 PREPARER'S CERTIFICATION

Northwest Bergen County Utilities Authority

AUTHORITY BUDGET

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

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

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

Preparer's Signature:	rlaux@bcua.org
Name:	Robert Laux
Title:	Interim Executive Director
Address:	30 Wyckoff Avenue @ Authority Drive, PO B Waldwick, NJ 07463
Phone Number:	201-447-2660
Fax Number:	201-447-0247
E-mail Address:	rlaux@bcua.org

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying Compliance: Robert Laux
Title of Officer Certifying Compliance: Interim Executive Director
Signature: rlaux@bcua.org

2024 APPROVAL CERTIFICATION

Northwest Bergen County Utilities Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Northwest Bergen County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 18, 2023.

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

Officer's Signature:	jdanubio@nbcua.com
Name:	John Danubio
Title:	Assistant Executive Director
Address:	30 Wyckoff Avenue @ Authority Drive, PO Waldwick, NJ 07463
Phone Number:	201-447-2660
Fax Number:	201-447-0247
E-mail Address:	jdanubio@nbcua.com

2024 AUTHORITY BUDGET RESOLUTION

Northwest Bergen County Utilities Authority

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

WHEREAS, the Annual Budget for Northwest Bergen County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented before the governing body of the Northwest Bergen County Utilities Authority at its open public meeting of October 18, 2023; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$16,942,457.00, Total Appropriations including any Accumulated Deficit, if any, of \$16,942,457.00, 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 \$11,000,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$900,000.00; 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 Northwest Bergen County Utilities Authority, at an open public meeting held on October 18, 2023 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Northwest Bergen County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024, 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 Northwest Bergen County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 12, 2023.

jdanubio@nbcua.com

(Secretary's Signature)

10/18/2023

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Frank Kelaher	X			
Matthew P. Jordan	X			
John P. Biale	X			
Dennis Bonagura	X			
Stephen Lo Iacono	X			
Marianne Ortega	X			
Berge V. Tombalakian	X			
Yogi Virk				X

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2024 ADOPTION CERTIFICATION

Northwest Bergen County Utilities Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Northwest Bergen County Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on December 13, 2023.

Officer's Signature:	jdanubio@nbcua.com		
Name:	John Danubio		
Title:	Assistant Executive Director		
Address:	30 Wyckoff Avenue @ Authority Drive, PO Box 255 Waldwick, NJ 07463		
Phone Number:	201-447-2660	Fax:	201-447-0247
E-mail address:	jdanubio@nbcua.com		

2024 ADOPTED BUDGET RESOLUTION

Northwest Bergen County Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Northwest Bergen County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Northwest Bergen County Utilities Authority at its open public meeting of December 13, 2023; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$16,942,457.00, Total Appropriations, including any Accumulated Deficit, if any, of \$16,942,457.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$11,000,000.00 and Total Unrestricted Net Position Utilized of \$900,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Northwest Bergen County Utilities Authority at an open public meeting held on December 13, 2023 that the Annual Budget and Capital Budget/Program of the Northwest Bergen County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

 jdanubio@nbcua.com

(Secretary's Signature)

 12/13/2023

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Frank Kelaher	X			
Matthew P. Jordan				X
John P. Biale	X			
Dennis Bonagura	X			
Stephen Lo Iacono	X			
Marianne Ortega	X			
Berge V. Tombalakian	X			
Yogi Virk				X

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Northwest Bergen County Utilities Authority

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

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

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

OUTSIDE SEPTAGE (+\$400,000, +40.0%) - THE AUTHORITY INCREASED THE PRICE PER GALLON FOR SEPTAGE, AND THEY ARE ANTICIPATING ADDITIONAL HAULER RECEIPTS.
INTEREST EARNED (+\$260,000, +650.0%) - THE AUTHORITY ANTICIPATES HIGHER INTEREST RATES.
COMMUNICATIONS (-\$6,900, -22.8%) - THE AUTHORITY IS ANTICIPATING A DECREASE IN THE COST OF SERVICES.
COST OF PROVIDING SERVICES - OTHER (+\$615,000, +12.5%) - INCREASE DUE TO REQUIRED STACK TESTING FOR THE NIRO INCINERATOR, AND AN INCREASE IN THE PRICE OF LABOR AND MATERIALS.
INTEREST PAYMENTS ON DEBT (-\$49,644, -15.6%) - DECREASE DUE TO SCHEDULED DEBT SERVICE OBLIGATIONS.
RENEWAL AND REPLACEMENT RESERVE (+\$110,000, +100.0%) - THE AUTHORITY IS CONTRIBUTING TO THE RENEWAL AND REPLACEMENT RESERVES DUE TO ANTICIPATED CAPITAL PROJECTS.
THERE ARE MULTIPLE VARIANCES +/- 10% ON PAGE N-5 DUE TO ANTICIPATED CHANGES IN THE NUMBER OF COVERED MEMBERS.

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

THE LOCAL ECONOMY HAS BEEN AFFECTED BY RISING ENERGY, MATERIAL AND INFLATIONARY COSTS. THE NORTHWEST BERGEN COUNTY UTILITIES AUTHORITY HAS CONSIDERED THESE FACTORS WHILE PREPARING THE 2024 BUDGET.

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.

THE AUTHORITY PLANS TO UTILIZE \$900,000 OF UNRESTRICTED NET POSITION IN THE 2024 CAPITAL BUDGET TO FUND VARIOUS IMPROVEMENTS TO THE FACILITY AND PURCHASE OF EQUIPMENT.

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Northwest Bergen County Utilities Authority

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

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

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

NOT APPLICABLE. THERE ARE NO SUCH FUNDS INCLUDED IN THE 2024 BUDGET.

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

THE AUTHORITY REPORTED A (\$21,939,785) DEFICIT IN UNRESTRICTED, UNDESIGNATED NET POSITION IN THE AUDIT REPORT FOR THE YEAR ENDING DECEMBER 31, 2022. OF THIS DEFICIT, \$10,757,923 IS DIRECTLY ATTRIBUTABLE TO THE IMPLEMENTATION OF GASB STATEMENT NO. 68. \$14,573,899 IS DIRECTLY ATTRIBUTABLE TO THE IMPLEMENTATION OF GASB STATEMENT NO.75. THE AUTHORITY WILL CONTINUE TO PAY THE ANNUAL PENSION AND HEALTH BENEFIT BILLS AND, OVER TIME, THE INCREASING AMOUNTS OF THESE PAYMENTS WILL FUND THE DEFICIT.

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

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Northwest Bergen County Utilities Authority

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

Answer the question below using the space provided.

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

THE AUTHORITY'S ANNUAL SERVICE CHARGES ARE CALCULATED ACCORDING TO A FORMULA IN WHICH 60% OF THE SERVICE CHARGES ARE BASED ON ADJUSTED METER FLOW, 20% ARE BASED ON WATER CONSUMPTION AND 20% ARE BASED ON WATER USAGE. THERE WILL BE NO CHANGE IN THIS FORMULA FOR THE 2024 SERVICE CHARGES. THE AUTHORITY'S CONNECTION FEE RATE WAS CHANGE SINCE THE PRIOR BUDGET SUBMISSION TO \$5,491 PER SERVICE UNIT.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

Name of Authority:	Northwest Bergen County Utilities Authority		
<i>Federal ID Number:</i>	22-1809103		
<i>Address:</i>	30 Wyckoff Avenue @ Authority Drive, PO Box 255		
<i>City, State, Zip:</i>	Waldwick	nj	07463
<i>Phone: (ext.)</i>	201-447-2660	<i>Fax:</i>	201-447-0247

Preparer's Name:	Robert Laux		
<i>Preparer's Address:</i>	30 Wyckoff Avenue @ Authority Drive, PO Box 255		
<i>City, State, Zip:</i>	Waldwick	nj	07463
<i>Phone: (ext.)</i>	201-447-2660	<i>Fax:</i>	201-447-0247
<i>E-mail:</i>	rlaux@bcua.org		

Chief Executive Officer*	Robert Laux		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	201-447-2660	<i>Fax:</i>	201-447-0247
<i>E-mail:</i>	rlaux@bcua.org		

Chief Financial Officer*	Todd Sherer, Treasurer		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	201-447-2660	<i>Fax:</i>	201-447-0247
<i>E-mail:</i>			

Name of Auditor:	Steven Wielkocz		
<i>Name of Firm:</i>	Wielkocz & Company, LLC		
<i>Address:</i>	401 Wanaque Avenue		
<i>City, State, Zip:</i>	Pomton Lakes	nj	07442
<i>Phone: (ext.)</i>	973-835-7900	<i>Fax:</i>	973-835-6631
<i>E-mail:</i>	sdw@w-cpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Northwest Bergen County Utilities Authority

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

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

55

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:

\$ 4,283,761.33

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

8

(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)

Northwest Bergen County Utilities Authority

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

10. Did the Authority pay for meals or catering during the current fiscal year? Yes
If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? Yes
If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

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

- | | |
|---|----|
| a. First class or charter travel | No |
| b. Travel for companions | No |
| c. Tax indemnification and gross-up payments | No |
| d. Discretionary spending account | No |
| e. Housing allowance or residence for personal use | No |
| f. Payments for business use of personal residence | No |
| g. Vehicle/auto allowance or vehicle for personal use | No |
| h. Health or social club dues or initiation fees | No |
| i. Personal services (i.e. maid, chauffeur, chef) | No |

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

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

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

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

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

If "yes", provide explanation including amount paid.

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

Northwest Bergen County Utilities Authority

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

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)? No

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)

Northwest Bergen County Utilities Authority

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

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

Question 9: Compensation is approved by the Commissioners after a review by a committee thereof.

Question 10: See attached.

Question 11: See attached

Question 17: See attached

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

Northwest Bergen County Utilities Authority

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

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

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

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

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

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

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

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

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

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

Northwest Bergen County Utilities Authority
For the Period January 01, 2024 to December 31, 2024

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)				Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Key Officer	Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)			
1 Frank Kelaher	Chairman	1	X				\$ 5,000.04	\$ -	\$ -	\$ -	\$ 383.00	\$ 5,383.04
2 Matthew P. Jordan	Vice Chairman	1	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 John P. Biale	Commissioner	1	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Dennis Bonagura	Commissioner	1	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Stephen Lo Iacono	Commissioner	1	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Marianne Ortega	Commissioner	1	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Berge V. Tombalakian	Commissioner	1	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Yogi Virk	Commissioner	1	X				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Robert Genetelli	Superintendent	40			X		\$ 184,052.25	\$ -	\$ -	\$ -	\$ 36,810.00	\$ 220,862.25
10 John Danubio	Assistant Executive Director	40		X			\$ 110,733.69	\$ -	\$ -	\$ -	\$ 22,147.00	\$ 132,880.69
11											\$ -	\$ -
12											\$ -	\$ -
13											\$ -	\$ -
14											\$ -	\$ -
15											\$ -	\$ -
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25											\$ -	\$ -
26											\$ -	\$ -
27											\$ -	\$ -
28											\$ -	\$ -
29											\$ -	\$ -
30											\$ -	\$ -
31											\$ -	\$ -
32											\$ -	\$ -
33											\$ -	\$ -
34											\$ -	\$ -
35											\$ -	\$ -
Total:							\$ 299,785.98	\$ -	\$ -	\$ -	\$ 59,340.00	\$ 359,125.98

Schedule of Health Benefits - Detailed Cost Analysis

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	5	15,930.00	79,650.00	10	14,802.00	148,020.00	(68,370.00)	-46.2%
Parent & Child	6	28,588.00	171,528.00	6	26,682.00	160,092.00	11,436.00	7.1%
Employee & Spouse (or Partner)	8	31,576.00	252,608.00	11	26,485.00	291,335.00	(38,727.00)	-13.3%
Family	22	44,180.00	971,960.00	22	41,231.00	907,082.00	64,878.00	7.2%
Employee Cost Sharing Contribution (enter as negative -)			(65,000.00)			(61,178.00)	(3,822.00)	6.2%
Subtotal	41		1,410,746.00	49		1,445,351.00	(34,605.00)	-2.4%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	8	7,037.00	56,296.00	9	4,550.00	40,950.00	15,346.00	37.5%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	10	25,144.00	251,440.00	10	16,167.00	161,670.00	89,770.00	55.5%
Family	6	42,986.00	257,916.00	5	37,159.00	185,795.00	72,121.00	38.8%
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal	24		565,652.00	24		388,415.00	177,237.00	45.6%
GRAND TOTAL	65		1,976,398.00	73		1,833,766.00	142,632.00	7.8%

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

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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

If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
David Capsouras	28.00	9,190.72	X		
Rich Coveney	9.31	2,707.33	X		
Richard DeGhtto	14.00	2,842.56	X		
Howard DeWitt	6.91	1,347.55	X		
Brian Eller	7.00	1,449.84	X		
Jason Gascon	17.00	5,471.28	X		
Matt Gascon	20.44	6,289.85	X		
Rich Graziano	26.00	7,879.04	X		
Vinny Grosso	9.38	1,829.25	X		
Herb Henry	-	-	X		
Bill James	25.00	7,576.00	X		
Greg Kuipers	10.66	2,058.79	X		
Michael McKenzie	9.07	1,769.01	X		
Vinny Morelli	16.75	5,154.98	X		
Doug Nacion	28.31	8,579.82	X		
John Navea	9.81	3,264.03	X		
Nuno Nunes	7.00	2,252.88	X		
Scott Nye	33.56	9,596.19	X		

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 79,259.11

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Christopher O'Reilly	9.38	1,922.25	X		
Theodoros Perides	0.06	11.96	X		
Greg Rakocy	2.00	606.08	X		
Roderes Ramirez	7.19	1,731.33	X		
Russ Richter	19.63	6,316.11	X		
Dan Sacharoff	17.00	5,580.08	X		
Walter Stefancik	18.00	5,165.28	X		
John Stefancik	8.50	2,790.04	X		
Alexis Toledo Sanchez	9.00	2,715.12	X		
Lenny VanDer Stad	37.00	11,212.48	X		
Joseph Weimmer	-	-	X		
Russ Kacmar	20.00	7,937.60		X	
Rob Genetelli	16.00	9,706.24		X	
Andy Agugliaro	27.00	11,108.88		X	
Brian Frank	1.50	582.72		X	
Sam Brewer	26.50	8,783.16		X	
Nick Fabbriatore	9.00	3,857.76		X	

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 80,027.08

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
John Danubio	15.25	7,038.18			X
John Carroll	4.38	1,281.00		X	
Howard Hurwitz	26.19	17,807.50		X	
Melissa Oratio	2.81	793.35		X	
Noel LiGregni	4.63	1,172.53		X	
Maureen Sullivan	7.63	1,776.32		X	

Total liability for accumulated compensated absences at per most recent audit (all pages) \$ 189,155.07

Schedule of Shared Service Agreements

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

If no shared services, check this box:

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

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

Schedule of Shared Service Agreements (Cont.)

Northwest Bergen County Utilities Authority

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

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

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

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 16,642,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,642,457	\$ 15,892,780	\$ 749,677	4.7%
Total Non-Operating Revenues	300,000	-	-	-	-	-	300,000	40,000	260,000	650.0%
Total Anticipated Revenues	<u>16,942,457</u>	-	-	-	-	-	<u>16,942,457</u>	<u>15,932,780</u>	<u>1,009,677</u>	6.3%
APPROPRIATIONS										
Total Administration	2,154,421	-	-	-	-	-	2,154,421	2,140,700	13,721	0.6%
Total Cost of Providing Services	12,165,238	-	-	-	-	-	12,165,238	11,278,500	886,738	7.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	2,243,524	-	-	-	-	-	2,243,524	2,194,662	48,862	2.2%
Total Operating Appropriations	16,563,183	-	-	-	-	-	16,563,183	15,613,862	949,321	6.1%
Total Interest Payments on Debt	269,274	-	-	-	-	-	269,274	318,918	(49,644)	-15.6%
Total Other Non-Operating Appropriations	110,000	-	-	-	-	-	110,000	-	110,000	#DIV/0!
Total Non-Operating Appropriations	379,274	-	-	-	-	-	379,274	318,918	60,356	18.9%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	16,942,457	-	-	-	-	-	16,942,457	15,932,780	1,009,677	6.3%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	<u>16,942,457</u>	-	-	-	-	-	<u>16,942,457</u>	<u>15,932,780</u>	<u>1,009,677</u>	6.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

Revenue Schedule

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

FY 2024 Proposed Budget							FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	14,472,457					\$ 14,472,457	\$ 14,122,780	\$ 349,677	2.5%
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Service Charges	14,472,457	-	-	-	-	14,472,457	14,122,780	349,677	2.5%
<i>Connection Fees</i>									
Residential	150,000					150,000	150,000	-	0.0%
Business/Commercial	400,000					400,000	400,000	-	0.0%
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	550,000	-	-	-	-	550,000	550,000	-	0.0%
<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>									
Outside Septage	1,400,000					1,400,000	1,000,000	400,000	40.0%
Solar Renewable Energy Credits	70,000					70,000	70,000	-	0.0%
IPP Permits	25,000					25,000	25,000	-	0.0%
Collection System Operation	75,000					75,000	75,000	-	0.0%
Miscellaneous Income	50,000					50,000	50,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	1,620,000	-	-	-	-	1,620,000	1,220,000	400,000	32.8%
Total Operating Revenues	16,642,457	-	-	-	-	16,642,457	15,892,780	749,677	4.7%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	300,000					300,000	40,000	260,000	650.0%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	300,000	-	-	-	-	300,000	40,000	260,000	650.0%
Total Non-Operating Revenues	300,000	-	-	-	-	300,000	40,000	260,000	650.0%
TOTAL ANTICIPATED REVENUES	\$ 16,942,457	\$ -	\$ -	\$ -	\$ -	\$ 16,942,457	\$ 15,932,780	\$ 1,009,677	6.3%

Prior Year Adopted Revenue Schedule

Northwest Bergen County Utilities Authority

FY 2023 Adopted Budget

	Wastewater					Total All Operations
	Treatment	N/A	N/A	N/A	N/A	
OPERATING REVENUES						
<i>Service Charges</i>						
Residential	14,122,780					\$ 14,122,780
Business/Commercial						-
Industrial						-
Intergovernmental						-
Other						-
Total Service Charges	14,122,780	-	-	-	-	14,122,780
<i>Connection Fees</i>						
Residential	150,000					150,000
Business/Commercial	400,000					400,000
Industrial						-
Intergovernmental						-
Other						-
Total Connection Fees	550,000	-	-	-	-	550,000
<i>Parking Fees</i>						
Meters						-
Permits						-
Fines/Penalties						-
Other						-
Total Parking Fees	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>						
Outside Septage	1,000,000					1,000,000
Solar Renewable Energy Credits	70,000					70,000
IPP Permits	25,000					25,000
Collection System Operation	75,000					75,000
Miscellaneous Income	50,000					50,000
						-
						-
						-
						-
						-
						-
						-
						-
Total Other Revenue	1,220,000	-	-	-	-	1,220,000
Total Operating Revenues	15,892,780	-	-	-	-	15,892,780
NON-OPERATING REVENUES						
<i>Other Non-Operating Revenues (List)</i>						
						-
						-
						-
						-
						-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>						
Interest Earned	40,000					40,000
Penalties						-
Other						-
Total Interest	40,000	-	-	-	-	40,000
Total Non-Operating Revenues	40,000	-	-	-	-	40,000
TOTAL ANTICIPATED REVENUES	\$ 15,932,780	\$ -	\$ -	\$ -	\$ -	\$ 15,932,780

Appropriations Schedule

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 814,221						\$ 814,221	\$ 798,500	\$ 15,721	2.0%
Fringe Benefits	553,900						553,900	528,000	25,900	4.9%
Total Administration - Personnel	1,368,121	-	-	-	-	-	1,368,121	1,326,500	41,621	3.1%
<i>Administration - Other (List)</i>										
Professionals	550,000						550,000	565,000	(15,000)	-2.7%
Communications	23,300						23,300	30,200	(6,900)	-22.8%
Executive	9,000						9,000	9,000	-	0.0%
Management	204,000						204,000	210,000	(6,000)	-2.9%
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	786,300	-	-	-	-	-	786,300	814,200	(27,900)	-3.4%
Total Administration	2,154,421	-	-	-	-	-	2,154,421	2,140,700	13,721	0.6%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	3,930,000						3,930,000	3,820,000	110,000	2.9%
Fringe Benefits	2,690,238						2,690,238	2,528,500	161,738	6.4%
Total COPS - Personnel	6,620,238	-	-	-	-	-	6,620,238	6,348,500	271,738	4.3%
<i>Cost of Providing Services - Other (List)</i>										
See Sheet F-4 Detail	5,545,000						5,545,000	4,930,000	615,000	12.5%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	5,545,000	-	-	-	-	-	5,545,000	4,930,000	615,000	12.5%
Total Cost of Providing Services	12,165,238	-	-	-	-	-	12,165,238	11,278,500	886,738	7.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	2,243,524	-	-	-	-	-	2,243,524	2,194,662	48,862	2.2%
Total Operating Appropriations	16,563,183	-	-	-	-	-	16,563,183	15,613,862	949,321	6.1%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	269,274	-	-	-	-	-	269,274	318,918	(49,644)	-15.6%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	110,000						110,000	-	110,000	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	379,274	-	-	-	-	-	379,274	318,918	60,356	18.9%
TOTAL APPROPRIATIONS	16,942,457	-	-	-	-	-	16,942,457	15,932,780	1,009,677	6.3%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	16,942,457	-	-	-	-	-	16,942,457	15,932,780	1,009,677	6.3%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 16,942,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,942,457	\$ 15,932,780	\$ 1,009,677	6.3%

* 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 \$ 828,159.15 \$ - \$ - \$ - \$ - \$ - \$ - \$ 828,159.15

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Northwest Bergen County Utilities Authority

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

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

<i>Line Item:</i>	<i>Wastewater Treatment</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Utilities	1,424,000.00					
Insurance	300,000.00					
Vehicles	111,500.00					
Collection System	794,000.00					
Sewerage System and Laboratory	655,500.00					
Solids Disposal	2,110,000.00					
Buildings and Grounds/Roads	150,000.00					
Total Cost of Providing Services - Other	5,545,000.00					

Prior Year Adopted Appropriations Schedule

Northwest Bergen County Utilities Authority

FY 2023 Adopted Budget

	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 798,500						\$ 798,500
Fringe Benefits	528,000						528,000
Total Administration - Personnel	1,326,500	-	-	-	-	-	1,326,500
<i>Administration - Other (List)</i>							
Professionals	565,000						565,000
Communications	30,200						30,200
Executive	9,000						9,000
Management	210,000						210,000
Miscellaneous Administration*							-
Total Administration - Other	814,200	-	-	-	-	-	814,200
Total Administration	2,140,700	-	-	-	-	-	2,140,700
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	3,820,000						3,820,000
Fringe Benefits	2,528,500						2,528,500
Total COPS - Personnel	6,348,500	-	-	-	-	-	6,348,500
<i>Cost of Providing Services - Other (List)</i>							
See Sheet F-5 Detail	4,930,000						4,930,000
Miscellaneous COPS*							-
Total COPS - Other	4,930,000	-	-	-	-	-	4,930,000
Total Cost of Providing Services	11,278,500	-	-	-	-	-	11,278,500
Total Principal Payments on Debt Service in Lieu of Depreciation	2,194,662	-	-	-	-	-	2,194,662
Total Operating Appropriations	15,613,862	-	-	-	-	-	15,613,862
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	318,918	-	-	-	-	-	318,918
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	318,918	-	-	-	-	-	318,918
TOTAL APPROPRIATIONS	15,932,780	-	-	-	-	-	15,932,780
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	15,932,780	-	-	-	-	-	15,932,780
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 15,932,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,932,780

* 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 \$ 780,693.10 \$ - \$ - \$ - \$ - \$ - \$ - \$ 780,693.10

Debt Service Schedule - Principal

Northwest Bergen County Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>									Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter		
<i>Wastewater Treatment</i>											
Bonds		\$ 660,000	\$ 690,000								\$ 690,000
Loans		1,534,662	1,553,524	1,577,306	1,591,007	1,613,623	1,637,308	1,660,996	11,534,655		21,168,419
Total Principal		<u>2,194,662</u>	<u>2,243,524</u>	<u>1,577,306</u>	<u>1,591,007</u>	<u>1,613,623</u>	<u>1,637,308</u>	<u>1,660,996</u>	<u>11,534,655</u>		<u>21,858,419</u>
N/A											-
Total Principal		-	-	-	-	-	-	-	-		-
N/A											-
Total Principal		-	-	-	-	-	-	-	-		-
N/A											-
Total Principal		-	-	-	-	-	-	-	-		-
N/A											-
Total Principal		-	-	-	-	-	-	-	-		-
N/A											-
Total Principal		-	-	-	-	-	-	-	-		-
TOTAL PRINCIPAL ALL OPERATIONS		<u>\$ 2,194,662</u>	<u>\$ 2,243,524</u>	<u>\$ 1,577,306</u>	<u>\$ 1,591,007</u>	<u>\$ 1,613,623</u>	<u>\$ 1,637,308</u>	<u>\$ 1,660,996</u>	<u>\$ 11,534,655</u>		<u>\$ 21,858,419</u>

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	Moody's	Fitch	Standard & Poors
Bond Rating	_____	_____	_____
Year of Last Rating	_____	_____	_____

Debt Service Schedule - Principal (Detail Page)

Northwest Bergen County Utilities Authority

Fiscal Year Ending in

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
Authority Bonds:										\$ -
2016 BCIA Pooled		\$ 660,000	\$ 690,000	-	-	-	-	-	-	\$ 690,000
Authority Loans:										\$ -
2010 NJWWT		\$ 176,000	\$ 176,000	181,000	186,000	190,000	199,000	203,000	142,049	\$ 1,277,049
2012 NJWWT		\$ 109,880	\$ 109,880	109,879	109,880	109,880	109,880	109,879	183,132	\$ 842,410
2014 NJWWT		\$ 29,619	\$ 29,619	29,619	29,619	29,619	29,619	29,618	81,001	\$ 258,714
2015 NJWWT		\$ 423,442	\$ 428,442	433,442	438,442	443,442	443,442	448,441	1,940,439	\$ 4,576,090
2018 NJWWT		\$ 106,911	\$ 111,911	111,911	111,911	111,911	116,911	116,911	1,066,035	\$ 1,747,501
2020 NJWWT		\$ 102,373	\$ 106,235	110,018	113,718	117,334	122,020	126,708	266,898	\$ 962,931
2021 NJWWT		\$ 267,131	\$ 267,131	272,131	272,131	277,131	277,131	287,131	3,536,529	\$ 5,189,315
2022 NJWWT		\$ 319,306	\$ 324,306	329,306	329,306	334,306	339,309	339,309	4,318,571	\$ 6,314,413
										\$ -
										\$ -
										\$ -
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										\$ -
										\$ -
TOTAL PRINCIPAL ALL OPERATIONS		<u>\$ 2,194,662</u>	<u>\$ 2,243,524</u>	<u>\$ 1,577,306</u>	<u>\$ 1,591,007</u>	<u>\$ 1,613,623</u>	<u>\$ 1,637,312</u>	<u>\$ 1,660,997</u>	<u>\$ 11,534,654</u>	<u>\$ 21,858,423</u>

Debt Service Schedule - Interest

Northwest Bergen County Utilities Authority

If Authority has no debt, check this box:

		<i>Fiscal Year Ending in</i>							Total Interest Payments Outstanding	
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
<i>Wastewater Treatment</i>										
Bonds	\$	43,300	\$ 15,050							\$ 15,050
Loans		275,618	254,224	233,075	211,174	189,225	168,353	146,597	601,412	1,804,060
Total Interest Payments		318,918	269,274	233,075	211,174	189,225	168,353	146,597	601,412	1,819,110
<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>N/A</i>										
										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS		\$ 318,918	\$ 269,274	\$ 233,075	\$ 211,174	\$ 189,225	\$ 168,353	\$ 146,597	\$ 601,412	\$ 1,819,110

Net Position Reconciliation

Northwest Bergen County Utilities Authority

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

FY 2024 Proposed Budget

	Wastewater Treatment	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 31,605,086						\$ 31,605,086
Less: Invested in Capital Assets, Net of Related Debt (1)	37,778,596						37,778,596
Less: Restricted for Debt Service Reserve (1)	1,887,547						1,887,547
Less: Other Restricted Net Position (1)	9,836,381						9,836,381
Total Unrestricted Net Position (1)	(17,897,438)	-	-	-	-	-	(17,897,438)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	4,042,347						4,042,347
Plus: Accrued Unfunded Pension Liability (1)	10,757,923						10,757,923
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	14,573,899						14,573,899
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	3,392,037	-	-	-	-	-	3,392,037
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	900,000	-	-	-	-	-	900,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	900,000	-	-	-	-	-	900,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR Last issued Audit Report (4)	\$ 2,492,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,492,037

(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 \$ 828,159 \$ - \$ - \$ - \$ - \$ - \$ 828,159

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

FISCAL YEAR 2024

Northwest Bergen County Utilities Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Northwest Bergen County Utilities Authority

(Authority Name)

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

Check the box for the applicable statement below:

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

It is hereby certified that the governing body of the Northwest Bergen County Utilities Authority 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 Northwest Bergen County Utilities for the following reason(s):

Officer's Signature:	rlaux@bcua.org
Name:	Robert Laux
Title:	Interim Executive Director
Address:	30 Wyckoff Avenue @ Authority Drive, PO Waldwick, NJ 07463
Phone Number:	201-447-2660
Fax Number:	201-447-0247
E-mail Address:	rlaux@bcua.org

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Northwest Bergen County Utilities Authority

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

Answer all questions below using the space provided.

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

Yes

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

Yes

Yes

Yes

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

No

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).

Projects listed on Page BC-3 in the debt authorization column will be funded by temporary financing through the New Jersey Infrastructure Bank ("NJIB"). When the projects are completed, the NJIB will issue bonds to permanently finance these temporary loans. At this time, the Authority will fund debt service payments through the Operating Fund through either rate increased or utilization of net position (for rate stabilization purposes).

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.

Not applicable.

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.

Not applicable.

Proposed Capital Budget

Northwest Bergen County Utilities Authority

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

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Wastewater Treatment</i>						
See CB-3 Detail	\$ 11,000,000	\$900,000	\$ -	\$ 10,100,000	\$ -	\$ -
	-					
	-					
Total	11,000,000	900,000	-	10,100,000	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 11,000,000	\$ 900,000	\$ -	\$ 10,100,000	\$ -	\$ -

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

Proposed Capital Budget

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
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	-					
	-					
	-					
	-					
	-					
TOTAL THIS PAGE ONLY	\$0	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Northwest Bergen County Utilities Authority
 For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Wastewater Treatment</i>							
See CB-4 Detail	\$ 46,500,000	\$ 11,000,000	\$ 10,900,000	\$ 3,000,000	\$ 800,000	\$ 5,000,000	\$ 15,800,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	46,500,000	11,000,000	10,900,000	3,000,000	800,000	5,000,000	15,800,000
<i>N/A</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>N/A</i>							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	\$ 46,500,000	\$ 11,000,000	\$ 10,900,000	\$ 3,000,000	\$ 800,000	\$ 5,000,000	\$ 15,800,000

5 Year Capital Improvement Plan

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL THIS PAGE ONLY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

5 Year Capital Improvement Plan Funding Sources

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Wastewater Treatment</i>						
See CB-5 Detail	\$ 46,500,000	\$ 900,000	\$ -	\$ 45,600,000	\$ -	\$ -
Total	46,500,000	900,000	-	45,600,000	-	-
<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	-	-	-	-	-	-
TOTAL	<u>\$ 46,500,000</u>	<u>\$ 900,000</u>	<u>\$ -</u>	<u>\$ 45,600,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 46,500,000</u>					
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

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Vehicle Storage Building	\$5,000,000			\$5,000,000		
Cake Receiving Facility	4,900,000			\$ 4,900,000		
Incinerator Repairs	3,100,000			3,100,000		
Update Solar Generating System	1,000,000			1,000,000		
Replace Secondary Slide Gates	2,000,000			2,000,000		
Utility Vehicle	250,000	250,000				
Collection System Gravity Main	500,000	500,000				
Force Main Repairs (S340700-1)	1,500,000			\$ 1,500,000		
Collection System Expansion - C	7,600,000			7,600,000		
Replace Final Clarifiers	20,500,000			20,500,000		
Replace Plant Water Line	150,000	150,000				
	-					
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TOTAL THIS PAGE ONLY	\$ 46,500,000	\$ 900,000	\$ -	\$ 45,600,000	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Northwest Bergen County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

Funding Sources

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

5 Year Capital Improvement Plan Funding Sources

Northwest Bergen County Utilities Authority
 For the Period: January 01, 2024 to December 31, 2024

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	-					
	-					
	-					
	-					
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	-					
	-					
TOTAL ALL DETAIL PAGES	\$46,500,000	\$900,000	\$	-	\$ 45,600,000	\$ -

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

Contracting Unit: Northwest Bergen County Utilities Authority Year Ending: December 31, 2022

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

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.

10/18/2023
Date

rlaux@buca.org
Clerk/Secretary to the Governing Body

Appendix to Budget Document

