

CITY OF NORTH WILDWOOD

NOTICE OF PROPOSED AGENDA OF COUNCIL MEETING

SEPTEMBER 6, 2022 AT 5:00 PM

NOTE: WORK SESSION w/ EXECUTIVE SESSION AT 4:30 PM

RE: CONTRACTS

This is a proposed agenda which is subject to change by Mayor and Council without further notice.

ROLL CALL.....FLAG SALUTE.....MOMENT OF SILENCE.

MINUTES: APPROVAL OF MINUTES OF REGULAR MEETING OF AUGUST 16, 2022

COMMUNICATIONS:

Receive & File:

FORD-SCOTT & ASSOCIATES, RE: Report of Audit for Year Ended December 31, 2021
CMC PLANNING DEPARTMENT, RE: CMC Comprehensive Farmland Preservation Plan
ATLANTIC CITY ELECTRIC, RE: Notice of Public Hearing, September 8
SOUTH JERSEY GAS, RE: Notice of Public Hearing, September 14
FARE FREE TRANSPORTATION, RE: Notice of Public Hearing, September 14
NJ DISTRICT ONE LEGISLATORS, RE: NW Fire Dept. American Rescue Plan Firefighters Grant
NEW JERSEY DEP, RE: CAFRA Permit Application, Charles & Silva Avetian, 1413 Hoffman Canal
ACMJIF, RE: 2021 State of the Fund Snapshot & 2022 Member Visitation Program Update

Approve & File:

SPECIAL EVENT, RE: New Years in North Wildwood, September 10
SPECIAL EVENT, RE: Boots at the Beach Festival, September 16-18
SPECIAL EVENT, RE: NJ State Firemen's Parade, September 17
SPECIAL EVENT, RE: Pennsauken Surf Fishing Tournament, October 1
OUTDOOR EVENT IN SEAPORT PIER REDEVELOPMENT AREA: Fireworks Display, Sept. 17

APPOINTMENTS:

Public Works Dept.

ORDINANCES:

Ord. 1886 (2nd Reading) – Amending Chapter 217, Portable Storage Containers

RESOLUTIONS:

1. Refund for Overpayment of Real Estate Taxes
2. Cancelling of Taxes
3. Return of Balance of Escrow Deposit – Schickling
4. Authorizing Advertisement of RFPs for 2023 Professional Services Contracts
5. Certifying That the Governing Body has Reviewed Report of Audit for Year 2021
6. Approving Items of Revenue & Appropriation – USDA Lucas Grant (\$28K)
7. Approving Items of Revenue & Appropriation – Assistance to Firefighters (\$87K)
8. Awarding Contract – Seaport Pier Fire Suppression System

VOUCHER LIST/FINANCE: Authorizing payment of all approved vouchers

COUNCIL:

PUBLIC:

ADJOURNMENT:

Next Regular Meeting: Tuesday, September 20, 2022 @ 10:00 AM

**REGULAR MEETING
AUGUST 16, 2022
10:00 AM**

A regular meeting of the North Wildwood City Council was held in the morning of the above date in the City Hall. The President *pro tempore* of Council stated, "*The meeting is now open. Adequate notice of this meeting has been provided by posting a copy of the notice of the time and place of this meeting on the City Clerk's bulletin board and by mailing a copy of the same to The Herald, The Press and Wildwood Leader on January 5, 2022.*"

ROLL CALL: Present were Mayor Patrick Rosenello, President *pro tempore* of Council Kellyann Tolomeo and Councilpersons Edwin Koehler, Margaret Bishop, David Del Conte, James Kane and Joseph Rullo. President of Council Salvatore Zampirri was not present. Also present were City Administrator Nicholas Long, Solicitor Michael Donohue and Engineer Ralph Petrella.

MINUTES: On a motion by Bishop, seconded by Kane, that the minutes of the regular meeting of August 2, 2022 be approved. Carried.

COMMUNICATIONS:

ATLANTIC CITY ELECTRIC

RE: Notice of Public Hearing, August 18

On a motion by Koehler, seconded by Rullo, that the above correspondence be received and filed. Carried.

SOUTH JERSEY GAS

RE: Notice of Public Hearing, August 24

On a motion by Koehler, seconded by Rullo, that the above correspondence be received and filed. Carried.

NEW JERSEY DEP

RE: CAFRA Permit, Jeffrey Bowley, 414 W. 15th
Avenue

On a motion by Koehler, seconded by Rullo, that the above correspondence be received and filed. Carried.

CAPE MAY COUNTY MUA

RE: July 2022 Regional Pump Station Flow Report

On a motion by Koehler, seconded by Rullo, that the above correspondence be received and filed. Carried.

SPECIAL EVENT

RE: Heart of Earth, August 20

On a motion by Bishop, seconded by Koehler, that the above special events application be approved. Carried.

SPECIAL EVENT

RE: Tri The Wildwoods, August 26

On a motion by Bishop, seconded by Koehler, that the above special events application be approved. Carried.

SPECIAL EVENT

RE: North Wildwood Recreation Department Surf
Fishing Tournament, September 9

On a motion by Bishop, seconded by Koehler, that the above special events application be approved. Carried.

**REGULAR MEETING
AUGUST 16, 2022**

SPECIAL EVENT

RE: Your First Mud Run, September 11

On a motion by Bishop, seconded by Koehler, that the above special events application be approved. Carried.

SPECIAL EVENT

RE: September 11 Commemoration, September 11

On a motion by Bishop, seconded by Koehler, that the above special events application be approved. Carried.

SPECIAL EVENT

RE: Eckert Fire Tactics Training, September 15

On a motion by Bishop, seconded by Koehler, that the above special events application be approved. Carried.

OWENS PUB

RE: Requesting Permission for Outdoor Music
within COVID-19 Expansion Area, September
23-25, 2022

On a motion by Bishop, seconded by Koehler, that the above application be approved. Carried.

ANGLESEA PUB

RE: Requesting Permission for Outdoor Music
within COVID-19 Expansion Area, October 8
and December 5, 2022

On a motion by Bishop, seconded by Koehler, that the above application be approved. Carried.

ANGLESEA PUB

RE: Application for Temporary Expansion of
Licensed Premises Permit, Irish Fall Festival,
September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved and filed with the State. Carried.

CURRAN'S

RE: Application for Temporary Expansion of
Licensed Premises Permit, Irish Fall Festival,
September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved and filed with the State. Carried.

FLIP FLOPZ

RE: Application for Temporary Expansion of
Licensed Premises Permit, Irish Fall Festival,
September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved and filed with the State. Carried.

**REGULAR MEETING
AUGUST 16, 2022**

KEENAN’S IRISH PUB

RE: Application for Temporary Expansion of
Licensed Premises Permit, Irish Fall Festival,
September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved
and filed with the State. Carried.

NORTH END GRILL

RE: Application for Temporary Expansion of
Licensed Premises Permit, Irish Fall Festival,
September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved
and filed with the State. Carried.

INLET ON OLDE

RE: Application for Temporary Expansion of
Licensed Premises Permit, Irish Fall Festival,
September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved
and filed with the State. Carried.

TACOS AND TEQUILA

RE: Application for Temporary Expansion of
Licensed Premises Permit, Irish Fall Festival,
September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved
and filed with the State. Carried.

SAVE WILDWOOD CATHOLIC

RE: Application for Social Affair Permit, Irish Fall
Festival, September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved
and filed with the State. Carried.

INLET ON OLDE

RE: Application for Catering Permit, Irish Fall
Festival, September 23-25, 2022

On a motion by Koehler, seconded by Del Conte, that the above application be approved
and filed with the State. Carried.

APPOINTMENTS:

Police Department:

Katelin Lees	Clerk I	8/16/22
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On a motion by Koehler, seconded by Rullo, the roll being called with all voting in the
affirmative, the above appointment was confirmed.

REPORTS:

CITY CLERK REPORT FOR JULY 2022:

Total monies collected for the Month:.....	\$	61,241.30
Total monies turned over to the City Treasurer.....	\$	47,013.30

**REGULAR MEETING
AUGUST 16, 2022**

REGISTRAR OF VITAL STATISTICS REPORT FOR JULY 2022:

Total monies turned over to the City Treasurer.....\$ 600.00
Totals in NW for Month: Deaths -3- Marriages -7- Births -0-

FIRE DEPARMENT REPORT FOR JUNE 2022:

Total monies turned over to the City Treasurer.....\$ 6,212.74
Total Incidents and Inspections for the Month..... 2,919

SHORE ANIMAL CONTROL REPORT FOR JULY 2022:

Total NW Calls for Month.....46

On a motion by Koehler, seconded by Kane, that the above reports be received and filed as presented. Carried.

ORDINANCES:

ORDINANCE NO. 1883 - On a motion by Koehler, seconded by Rullo, that Ordinance No. 1883 be placed on its second reading. Carried.

The City Clerk read Ordinance No. 1883 by its title, as required by Law, known as “*Bond Ordinance Authorizing The Completion Of Various Capital Improvements In The City Of North Wildwood, In The County Of Cape May, New Jersey; Appropriating The Sum Of \$3,500,000 Therefor; Authorizing The Issuance Of General Obligation Bonds Or Bond Anticipation Notes Of The City Of North Wildwood, In The County Of Cape May, New Jersey, In The Aggregate Principal Amount Of Up To \$3,325,000; Making Certain Determinations And Covenants; And Authorizing Certain Related Actions In Connection With The Foregoing*”.

This Ordinance has been published according to Law, posted on the City Clerk’s bulletin board with copies available in the City Clerk’s Office on request.

The President *pro tempore* of Council stated this was the time and place to hold a public hearing on Ordinance No. 1883 and asked if anyone present had any objections to the passage of this Ordinance. Hearing none, she then asked the City Clerk if he had received any objections in writing, the City Clerk stated none, the President *pro tempore* of Council declared the hearing closed.

On a motion by Koehler, seconded by Kane, that Ordinance No. 1883 be passed on its second reading and published according to Law, the roll being called, all voting in the affirmative, the President *pro tempore* of Council declared Ordinance No. 1883 duly adopted.

ORDINANCE NO. 1884 - On a motion by Rullo, seconded by Kane, that Ordinance No. 1884 be placed on its second reading. Carried.

The City Clerk read Ordinance No. 1884 by its title, as required by Law, known as “*Ordinance Authorizing The Acquisition Of Various Heavy Equipment For The City Of North Wildwood, In The County Of Cape May, New Jersey, Appropriating \$600,000 Therefor From Capital Reserve To Pay Debt Service For The Financing Thereof*”.

This Ordinance has been published according to Law, posted on the City Clerk’s bulletin board with copies available in the City Clerk’s Office on request.

The President *pro tempore* of Council stated this was the time and place to hold a public hearing on Ordinance No. 1884 and asked if anyone present had any objections to the passage of this Ordinance. Hearing none, she then asked the City Clerk if he had received any objections in writing, the City Clerk stated none, the President *pro tempore* of Council declared the hearing closed.

**REGULAR MEETING
AUGUST 16, 2022**

On a motion by Koehler, seconded by Bishop, that Ordinance No. 1884 be passed on its second reading and published according to Law, the roll being called, all voting in the affirmative, the President *pro tempore* of Council declared Ordinance No. 1884 duly adopted.

ORDINANCE NO. 1885 - On a motion by Bishop, seconded by Koehler, that Ordinance No. 1885 be placed on its second reading. Carried.

The City Clerk read Ordinance No. 1885 by its title, as required by Law, known as “*An Ordinance Amending Chapter 138, Beaches*”.

This Ordinance has been published according to Law, posted on the City Clerk’s bulletin board with copies available in the City Clerk’s Office on request.

The President *pro tempore* of Council stated this was the time and place to hold a public hearing on Ordinance No. 1885 and asked if anyone present had any objections to the passage of this Ordinance. Hearing none, she then asked the City Clerk if he had received any objections in writing, the City Clerk stated none, the President *pro tempore* of Council declared the hearing closed.

On a motion by Kane, seconded by Rullo, that Ordinance No. 1885 be passed on its second reading and published according to Law, the roll being called, all voting in the affirmative, the President *pro tempore* of Council declared Ordinance No. 1885 duly adopted.

RESOLUTIONS:

210-22

RE: Refund For Overpayment Of Real Estate Taxes

The above resolution was offered by Rullo, seconded by Kane, the roll being called, all voting in the affirmative, the President *pro tempore* of Council declared the resolution duly adopted.

211-22

RE: Authorizing Approval Of Change Order #1 –
Final & Payment Certificate #2 – Final –
Building Demolition – Phase I, DPW Complex

The above resolution was offered by Kane, seconded by Koehler, the roll being called, all voting in the affirmative, the President *pro tempore* of Council declared the resolution duly adopted.

212-22

RE: Amending Resolution No. 248-21, Authorization
For Participation In Alternate Route
Appointments For Police Officers

The above resolution was offered by Rullo, seconded by Del Conte, the roll being called, all voting in the affirmative, the President *pro tempore* of Council declared the resolution duly adopted.

FINANCE/VOUCHER LIST:

On a motion by Bishop, seconded by Rullo, authorizing payment of all approved vouchers. Carried, with Kane abstaining on payments to Carolyn Collier. As per Resolution #10-22, all bills listed below be paid and warrants drawn by the proper officers for the stated amounts.

**REGULAR MEETING
AUGUST 16, 2022**

Check #	Vendor Name	Net Amount
52840	ALLEGRA PRINTING	4,609.59
52841	RR DONNELLEY	0
52481	SMART SIGN	478.69
52842	MTS SOFTWARE SOLUTIONS, INC.	2,853.68
52843	JOHN ADAIR	475.00
52843	JOHN ADAIR	550.00
52844	ANDREW HACKETT	100.00
52845	ANTHONY STEFANELLI	400.00
52846	BOARDWALK SID MGMT CORP.	7,470.00
52847	FRANK BASILE	90.00
52847	FRANK BASILE	45.00
52848	CAROLYN COLLIER	40.00
52848	CAROLYN COLLIER	40.00
52848	CAROLYN COLLIER	40.00
52848	CAROLYN COLLIER	40.00
52848	CAROLYN COLLIER	40.00
52848	CAROLYN COLLIER	40.00
52848	CAROLYN COLLIER	40.00
52848	CAROLYN COLLIER	40.00
52849	CHRIS ALTOMARI	100.00
52850	DAVE GREENLAND	50.00
52851	DANIEL O'CONNELL	40.00
52852	ROBERT DAVIS	400.00
52853	Daniel Ortiz	0
52853	Daniel Ortiz	0
52853	Daniel Ortiz	0
52853	Daniel Ortiz	0
52854	Edward Henderson	90.00
52854	Edward Henderson	90.00
52854	Edward Henderson	90.00
52855	FOLEY CAT	4,856.00
52856	FRANCIS G NOLAN	350.00
52856	FRANCIS G NOLAN	400.00
52857	DOUGLAS B FORD	100.00
52858	KERRY HALL	175.00
52858	KERRY HALL	70.00
52859	James A Munda	900.00
52860	JAX LLC	120.00
52861	JOHN HASHER	105.00
52861	JOHN HASHER	105.00
52861	JOHN HASHER	70.00
52862	JESSICA DONAHUE	40.00
52862	JESSICA DONAHUE	40.00
52862	JESSICA DONAHUE	40.00
52862	JESSICA DONAHUE	40.00
52863	KYION FLANDERS	340.00
52864	LORI RYAN	160.00
52864	LORI RYAN	140.00
52864	LORI RYAN	35.00
52865	LESLIE CLINE	400.00
52866	EDWARD MAGAN	45.00
52866	EDWARD MAGAN	70.00
52866	EDWARD MAGAN	90.00
52866	EDWARD MAGAN	45.00
52867	MICHELE BARBARO	40.00
52867	MICHELE BARBARO	40.00
52867	MICHELE BARBARO	40.00
52867	MICHELE BARBARO	40.00

52868	MATTHEW J MCCRORY JR	400.00
52869	MASTER DJ AND SOUND	4,800.00
52870	Matthew Cruz	550.00
52871	JOHN P MCCORMICK JR	150.00
52871	JOHN P MCCORMICK JR	120.00
52871	JOHN P MCCORMICK JR	60.00
52871	JOHN P MCCORMICK JR	30.00
52872	Patricia Boyle	160.00
52872	Patricia Boyle	120.00
52872	Patricia Boyle	80.00
52873	RICHARD DAVIS	400.00
52874	RYAN LEWANDOWSKI	550.00
52875	ROBERT A MATTEUCCI	400.00
52876	MICHAEL RACHUBINSKI	400.00
52877	SHORE QUALITY CLEANING	460.00
52878	KIMBERLY STOCKS	150.00
52878	KIMBERLY STOCKS	120.00
52878	KIMBERLY STOCKS	60.00
52878	KIMBERLY STOCKS	30.00
52879	SEA BOX INC	750.00
52880	CAPE MAY COUNTY TREASURER	2,057,344.01
52880	CAPE MAY COUNTY TREASURER	298,722.82
52880	CAPE MAY COUNTY TREASURER	87,839.49
52880	CAPE MAY COUNTY TREASURER	2,929.48
52881	THE ELEVATOR COMPANY	6,813.45
52882	THOMAS J RAIMO	160.00
52882	THOMAS J RAIMO	160.00
52882	THOMAS J RAIMO	80.00
52882	THOMAS J RAIMO	40.00
52883	VAN NOTE-HARVEY ASSOCIATES	409.20
52883	VAN NOTE-HARVEY ASSOCIATES	409.20
52883	VAN NOTE-HARVEY ASSOCIATES	9,232.70
52883	VAN NOTE-HARVEY ASSOCIATES	299.20
52883	VAN NOTE-HARVEY ASSOCIATES	409.20
52883	VAN NOTE-HARVEY ASSOCIATES	499.20
52883	VAN NOTE-HARVEY ASSOCIATES	229.20
52883	VAN NOTE-HARVEY ASSOCIATES	6,878.40
52883	VAN NOTE-HARVEY ASSOCIATES	217.10
52883	VAN NOTE-HARVEY ASSOCIATES	180.00
52883	VAN NOTE-HARVEY ASSOCIATES	536.00
52883	VAN NOTE-HARVEY ASSOCIATES	14,205.00
52883	VAN NOTE-HARVEY ASSOCIATES	2,058.00
52883	VAN NOTE-HARVEY ASSOCIATES	1,980.00
52883	VAN NOTE-HARVEY ASSOCIATES	900.00
52883	VAN NOTE-HARVEY ASSOCIATES	3,117.00
52883	VAN NOTE-HARVEY ASSOCIATES	900.00
52883	VAN NOTE-HARVEY ASSOCIATES	810.00
52883	VAN NOTE-HARVEY ASSOCIATES	15,967.67
52883	VAN NOTE-HARVEY ASSOCIATES	1,530.00
52883	VAN NOTE-HARVEY ASSOCIATES	180.00
52883	VAN NOTE-HARVEY ASSOCIATES	1,387.60
52883	VAN NOTE-HARVEY ASSOCIATES	261.00
52883	VAN NOTE-HARVEY ASSOCIATES	1,491.25
52883	VAN NOTE-HARVEY ASSOCIATES	14,720.50
52883	VAN NOTE-HARVEY ASSOCIATES	2,970.75
52883	VAN NOTE-HARVEY ASSOCIATES	968.00
52884	CORLEN VALLESE	475.00
52885	WARWICK GROUP CONSULTANTS LLC	4,400.00
52885	WARWICK GROUP CONSULTANTS LLC	4,400.00
52886	William Rubin	105.00

52886	William Rubin	175.00
52886	William Rubin	175.00
52886	William Rubin	140.00
52886	William Rubin	80.00
52886	William Rubin	35.00
52887	WILLIAM F GREEN	50.00
52888	MACIE MCCRACKEN	425.00
52889	Gavin Rosenello	150.00
52890	DAVID CAMARADA	200.00
52891	ATLANTIC CTY FIREFIGHTERS ASSN	523.67
52892	ATLANTIC TACTICAL	239.96
52892	ATLANTIC TACTICAL	195.96
52892	ATLANTIC TACTICAL	199.96
52892	ATLANTIC TACTICAL	159.96
52893	AT&T MOBILITY	461.05
52894	ADMINISTRATIVE ADVANTAGE	1,293.80
52895	AMERICAN ATHLETIC COURTS INC	37,000.00
52896	ADVANCED ENVIRO SYSTEMS	5,589.00
52897	AT & T	3,444.06
52898	CRYSTAL SPRINGS	197.87
52899	BARBER CONSULTING SERVICES	250.00
52900	CARLSEN GROUP INC, THE	87.00
52900	CARLSEN GROUP INC, THE	87.00
52901	C.M.C.M.U.A.	909,680.75
52902	BRIAN CUNNIFF	90.00
52902	BRIAN CUNNIFF	45.00
52903	ATLANTIC CITY ELECTRIC	2,020.59
52903	ATLANTIC CITY ELECTRIC	14,743.19
52903	ATLANTIC CITY ELECTRIC	19,406.60
52903	ATLANTIC CITY ELECTRIC	608.88
52903	ATLANTIC CITY ELECTRIC	73.07
52904	DELTA DENTAL PLAN OF NJ	8,505.27
52905	DYNAMIC FITNESS EQUIPMENT	7,798.00
52905	DYNAMIC FITNESS EQUIPMENT	200.00
52905	DYNAMIC FITNESS EQUIPMENT	200.00
52905	DYNAMIC FITNESS EQUIPMENT	72.00
52906	ONSOLVE, LLC	2,691.99
52907	ENTERPRISE FM TRUST	4,222.44
52908	FORD SCOTT & ASSOC., L.L.C.	3,000.00
52908	FORD SCOTT & ASSOC., L.L.C.	600.00
52909	GRASSY SOUNDS MARINA OPERATION	424.00
52909	GRASSY SOUNDS MARINA OPERATION	546.10
52910	HIGHLAND PRODUCTS GROUP, LLC	7,065.00
52911	JOYCEMEDIA	361.95
52911	JOYCEMEDIA	29.95
52912	Jodie Smith	750.00
52913	LAKE SHORE INDUSTRIAL	2,984.39
52913	LAKE SHORE INDUSTRIAL	2,706.44
52914	Kathleen Meehan	175.00
52915	MURPHY FENCE CO. INC.	4,145.80
52915	MURPHY FENCE CO. INC.	2,872.00
52916	MUNICIPAL RECORD SERVICE	582.00
52917	MARSH & MCLENNAN INC	8,500.00
52918	RR DONNELLEY	147.00
52919	PARKMOBILE LLC	27,605.30
52920	WILLIAM PIOTROWSKI, JR.	90.00
52920	WILLIAM PIOTROWSKI, JR.	45.00
52921	PREMIUM SIGN SUPPLIES INC	1,638.20
52921	PREMIUM SIGN SUPPLIES INC	755.96
52921	PREMIUM SIGN SUPPLIES INC	84.00

52922	REGISTRAR'S ASSOC OF NJ	25.00
52923	RUTGERS THE STATE UNIVERSITYNJ	495.00
52924	SCAASIS ORIGINALS, INC.	1,669.91
52925	SOUTH JERSEY GAS CO	27.17
52925	SOUTH JERSEY GAS CO	13.86
52925	SOUTH JERSEY GAS CO	39.53
52925	SOUTH JERSEY GAS CO	60.83
52925	SOUTH JERSEY GAS CO	134.93
52926	STATE TOXICOLOGY LABORATORY	385.00
52927	Stefankiewicz & Belasco LLC	1,050.00
52927	Stefankiewicz & Belasco LLC	140.00
52927	Stefankiewicz & Belasco LLC	168.00
52927	Stefankiewicz & Belasco LLC	224.00
52927	Stefankiewicz & Belasco LLC	126.00
52927	Stefankiewicz & Belasco LLC	154.00
52927	Stefankiewicz & Belasco LLC	126.00
52927	Stefankiewicz & Belasco LLC	126.00
52927	Stefankiewicz & Belasco LLC	70.00
52927	Stefankiewicz & Belasco LLC	350.00
52928	Maureen Pirozek	10.00
52929	TAYLOR OIL COMPANY	3,206.51
52930	TRINITY CODE INSPECTIONS LLC	1,586.00
52930	TRINITY CODE INSPECTIONS LLC	1,590.00
52931	TABB INC	844.00
52932	VITAL SERVICES GROUP	100.00
52933	MARCUS H KARAVAN, P.C.	370.00
52934	WEST PAYMENT CENTER	204.53
52935	WB MASON CO INC	0.95
52935	WB MASON CO INC	4.75
52935	WB MASON CO INC	1.90
52936	CHRISTOPHER J.WINTER SR.	450.00
52936	CHRISTOPHER J.WINTER SR.	450.00
52937	XEROX CORPORATION	1,573.72
52938	AMBIENT GROUP	4,919.00
52946	BANK OF AMERICA	50.00
52946	BANK OF AMERICA	16.34
52946	BANK OF AMERICA	37.35
52946	BANK OF AMERICA	14.59
52946	BANK OF AMERICA	13.59
52946	BANK OF AMERICA	34.02
52946	BANK OF AMERICA	171.89
52946	BANK OF AMERICA	69.99
52946	BANK OF AMERICA	183.45
52946	BANK OF AMERICA	207.00
52946	BANK OF AMERICA	-85.98
52946	BANK OF AMERICA	5,545.19
52946	BANK OF AMERICA	12.99
52946	BANK OF AMERICA	43.90
52946	BANK OF AMERICA	70.52
52946	BANK OF AMERICA	231.36
52946	BANK OF AMERICA	17.31
52946	BANK OF AMERICA	105.78
52946	BANK OF AMERICA	36.80
52946	BANK OF AMERICA	23.01
52946	BANK OF AMERICA	20.51
52946	BANK OF AMERICA	43.23
52946	BANK OF AMERICA	29.49
52946	BANK OF AMERICA	87.89
52946	BANK OF AMERICA	6.29
52946	BANK OF AMERICA	79.80

52946	BANK OF AMERICA	11.98
52946	BANK OF AMERICA	42.98
52946	BANK OF AMERICA	326.84
52946	BANK OF AMERICA	30.65
52946	BANK OF AMERICA	106.78
52946	BANK OF AMERICA	55.76
52946	BANK OF AMERICA	21.66
52946	BANK OF AMERICA	192.24
52946	BANK OF AMERICA	5.29
52946	BANK OF AMERICA	39.94
52946	BANK OF AMERICA	83.80
52946	BANK OF AMERICA	27.97
52946	BANK OF AMERICA	3,005.95
52946	BANK OF AMERICA	109.10
52946	BANK OF AMERICA	74.94
52946	BANK OF AMERICA	68.00
52946	BANK OF AMERICA	60.83
52946	BANK OF AMERICA	153.86
52946	BANK OF AMERICA	39.94
52946	BANK OF AMERICA	59.94
52946	BANK OF AMERICA	157.81
52946	BANK OF AMERICA	30.98
52946	BANK OF AMERICA	421.00
52946	BANK OF AMERICA	868.00
52946	BANK OF AMERICA	27.99
52946	BANK OF AMERICA	274.62
52946	BANK OF AMERICA	117.48
52946	BANK OF AMERICA	472.45
52946	BANK OF AMERICA	26.31
52946	BANK OF AMERICA	209.08
52946	BANK OF AMERICA	84.69
52946	BANK OF AMERICA	429.98
52946	BANK OF AMERICA	16.88
52946	BANK OF AMERICA	276.37
52946	BANK OF AMERICA	169.26
52946	BANK OF AMERICA	205.21
52946	BANK OF AMERICA	1,066.89
52946	BANK OF AMERICA	1,362.70
52946	BANK OF AMERICA	42.90
52946	BANK OF AMERICA	1,610.00
52946	BANK OF AMERICA	165.79
52946	BANK OF AMERICA	157.59
52946	BANK OF AMERICA	268.06
52946	BANK OF AMERICA	1,223.07
52946	BANK OF AMERICA	384.00
52946	BANK OF AMERICA	118.02
52946	BANK OF AMERICA	295.90
52946	BANK OF AMERICA	161.61
52946	BANK OF AMERICA	367.81
52946	BANK OF AMERICA	22.94
52946	BANK OF AMERICA	499.33
52946	BANK OF AMERICA	174.92
52946	BANK OF AMERICA	94.24
52946	BANK OF AMERICA	258.06
52946	BANK OF AMERICA	32.45
52946	BANK OF AMERICA	117.92
52946	BANK OF AMERICA	208.50
52946	BANK OF AMERICA	23.33
52946	BANK OF AMERICA	130.94
52946	BANK OF AMERICA	52.68

52946	BANK OF AMERICA	50.98
52946	BANK OF AMERICA	14.48
52946	BANK OF AMERICA	67.90
52946	BANK OF AMERICA	269.34
52946	BANK OF AMERICA	26.04
52946	BANK OF AMERICA	106.82
52946	BANK OF AMERICA	36.89
52946	BANK OF AMERICA	19.54
52946	BANK OF AMERICA	28.34
52946	BANK OF AMERICA	205.98
52946	BANK OF AMERICA	83.64
52946	BANK OF AMERICA	11.98
52946	BANK OF AMERICA	41.52
52946	BANK OF AMERICA	119.62
52946	BANK OF AMERICA	31.95
52946	BANK OF AMERICA	45.98
52946	BANK OF AMERICA	686.40
52946	BANK OF AMERICA	912.00
52946	BANK OF AMERICA	672.00
52946	BANK OF AMERICA	612.00
52946	BANK OF AMERICA	669.60
52946	BANK OF AMERICA	125.00
52946	BANK OF AMERICA	2,024.00
52946	BANK OF AMERICA	2,276.50
52946	BANK OF AMERICA	696.00
52946	BANK OF AMERICA	990.23
52946	BANK OF AMERICA	145.34
52946	BANK OF AMERICA	6,541.50
52946	BANK OF AMERICA	821.50
52946	BANK OF AMERICA	818.00
52946	BANK OF AMERICA	356.85
52946	BANK OF AMERICA	400.00
52946	BANK OF AMERICA	70.00
52946	BANK OF AMERICA	90.00
52946	BANK OF AMERICA	80.00
52946	BANK OF AMERICA	60.00
52946	BANK OF AMERICA	175.72
52946	BANK OF AMERICA	132.50
52946	BANK OF AMERICA	-132.50
52946	BANK OF AMERICA	479.00
52946	BANK OF AMERICA	116.00
52946	BANK OF AMERICA	33.81
52946	BANK OF AMERICA	51.54
52946	BANK OF AMERICA	30.00
52946	BANK OF AMERICA	1,345.50
52946	BANK OF AMERICA	175.00
52946	BANK OF AMERICA	100.00
52946	BANK OF AMERICA	755.98
52946	BANK OF AMERICA	264.96
52946	BANK OF AMERICA	86.48
52946	BANK OF AMERICA	708.18
52946	BANK OF AMERICA	48.45
52946	BANK OF AMERICA	109.94
52946	BANK OF AMERICA	971.52
52946	BANK OF AMERICA	33.26
52946	BANK OF AMERICA	49.54
52946	BANK OF AMERICA	33.29
52946	BANK OF AMERICA	444.76
52946	BANK OF AMERICA	32.58
52946	BANK OF AMERICA	75.60

52946	BANK OF AMERICA	32.20
52946	BANK OF AMERICA	2,189.02
52946	BANK OF AMERICA	53.98
52946	BANK OF AMERICA	254.91
52946	BANK OF AMERICA	43.50
52946	BANK OF AMERICA	203.93
52946	BANK OF AMERICA	127.20
52946	BANK OF AMERICA	130.99
52946	BANK OF AMERICA	3,287.12
52946	BANK OF AMERICA	8.50
52946	BANK OF AMERICA	7.37
52946	BANK OF AMERICA	7.37
52946	BANK OF AMERICA	24.64
52946	BANK OF AMERICA	159.99
52946	BANK OF AMERICA	163.11
52946	BANK OF AMERICA	22.88
52946	BANK OF AMERICA	45.24
52946	BANK OF AMERICA	217.92
52946	BANK OF AMERICA	78.09
52946	BANK OF AMERICA	39.75
52946	BANK OF AMERICA	300.00
52946	BANK OF AMERICA	550.00
52946	BANK OF AMERICA	180.81
52946	BANK OF AMERICA	315.08
52946	BANK OF AMERICA	58.46
52946	BANK OF AMERICA	392.54
52946	BANK OF AMERICA	157.00
52946	BANK OF AMERICA	214.00
52946	BANK OF AMERICA	718.56
52946	BANK OF AMERICA	1,703.58
52946	BANK OF AMERICA	79.78
52946	BANK OF AMERICA	1,586.00
52946	BANK OF AMERICA	53.99
52946	BANK OF AMERICA	127.70
52946	BANK OF AMERICA	303.12
52946	BANK OF AMERICA	-18.00
52946	BANK OF AMERICA	93.70
52946	BANK OF AMERICA	-54.00
52946	BANK OF AMERICA	120.98
52946	BANK OF AMERICA	57.12
52946	BANK OF AMERICA	104.21
52946	BANK OF AMERICA	45.96
52946	BANK OF AMERICA	592.88
52946	BANK OF AMERICA	32.28
52946	BANK OF AMERICA	758.36
52946	BANK OF AMERICA	418.90
52946	BANK OF AMERICA	124.67
52946	BANK OF AMERICA	31.06
52946	BANK OF AMERICA	-31.06
52946	BANK OF AMERICA	129.70
52946	BANK OF AMERICA	-129.70
52946	BANK OF AMERICA	96.10
52946	BANK OF AMERICA	403.78
52946	BANK OF AMERICA	287.42
52946	BANK OF AMERICA	1,105.50
52946	BANK OF AMERICA	7.00
52946	BANK OF AMERICA	64.89
52946	BANK OF AMERICA	63.70
52946	BANK OF AMERICA	68.19
52946	BANK OF AMERICA	53.64

52946	BANK OF AMERICA	114.59
52946	BANK OF AMERICA	261.01
52946	BANK OF AMERICA	7.47
52946	BANK OF AMERICA	-68.19
52946	BANK OF AMERICA	214.90
52946	BANK OF AMERICA	71.52
52946	BANK OF AMERICA	72.66
52946	BANK OF AMERICA	101.86
52946	BANK OF AMERICA	2,000.00
52946	BANK OF AMERICA	221.00
52946	BANK OF AMERICA	29.98
52946	BANK OF AMERICA	127.32
52946	BANK OF AMERICA	-0.95
52946	BANK OF AMERICA	130.00
52946	BANK OF AMERICA	16.00
52947	Daniel Ortiz	90.00
52947	Daniel Ortiz	135.00
52947	Daniel Ortiz	45.00
52947	Daniel Ortiz	45.00

PUBLIC: None.

ADJOURNMENT:

On a motion by Koehler, seconded by Rullo, that there being no further business before Council, we do now adjourn. Carried. 10:11 AM.

APPROVED:

Patrick T. Rosenello, Mayor

ATTEST:

W. Scott Jett, City Clerk

This is a generalization of the meeting of August 16, 2022 and not a verbatim transcript.

**CITY OF NORTH WILDWOOD
REPORT OF AUDIT
FOR THE YEAR ENDED
DECEMBER 31, 2021**

CITY OF NORTH WILDWOOD
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CITY OF NORTH WILDWOOD

PART I

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS - REGULATORY BASIS

FOR THE YEAR ENDED

DECEMBER 31, 2021



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of City Council
City of North Wildwood
County of Cape May, New Jersey

Report on the Financial Statements

Opinions

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the City of North Wildwood, as of December 31, 2021 and 2020, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the City of North Wildwood as of December 31, 2021 and 2020, or changes in financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets and account group as of December 31, 2021 and 2020, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2021 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the City of North Wildwood and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles.

As described in Note 1 of the financial statements, the financial statements are prepared by the City of North Wildwood on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of North Wildwood's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division of Local Government Services will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division of Local Government Services, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of North Wildwood's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether in our judgement there are conditions or events considered in the aggregate, that raise substantial doubt about the City of North Wildwood's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charge with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control – related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of North Wildwood basic financial statements. The supplementary information listed in the table of contents and the letter of comments and recommendations section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents is fairly stated, in all material respects, in relation to the regulatory basis financial statements as a whole.

The letter of comments and recommendations section has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2022, on our consideration of the City of North Wildwood's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of North Wildwood's internal control over financial reporting and compliance.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

July 29, 2022

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EXHIBIT - A
CURRENT FUND

**CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,**

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Regular Fund:		
Cash:		
Cash Treasurer	\$ 13,914,205.68	13,011,806.12
Cash - Change	1,450.00	1,450.00
Total Cash	<u>13,915,655.68</u>	<u>13,013,256.12</u>
Other Receivables:		
Due from State - Chapter 20 P.L. 1971	2,052.74	243.43
Total Other Receivables	<u>2,052.74</u>	<u>243.43</u>
Receivables and Other Assets with Full Reserves:		
Delinquent Property Taxes Receivable	-	8,355.58
Tax Title and Other Liens	1,066.26	862.24
Property Acquired for Taxes - at Assessed Valuation	4,300.00	4,300.00
Revenue Accounts Receivable	350,845.01	279,772.32
Interfund Receivable:		
General Capital	4,636.03	-
Trust - Other	4,878.98	-
Animal Control	1,455.78	1,144.18
Grant Fund	-	-
Total Receivables and Other Assets	<u>367,182.06</u>	<u>294,434.32</u>
Total Regular Fund	<u>14,284,890.48</u>	<u>13,307,933.87</u>
Federal and State Grant Fund:		
Cash	-	-
Federal and State Grants Receivable	2,195,706.19	1,613,800.00
Due from Current Fund	143,900.54	96,442.37
Due from Trust Funds	-	4,878.98
Due from General Capital	-	4,636.03
Total Federal and State Grant Fund	<u>2,339,606.73</u>	<u>1,719,757.38</u>
Total Current Fund	<u>\$ 16,624,497.21</u>	<u>15,027,691.25</u>

**CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,**

	<u>2021</u>	<u>2020</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Regular Fund:		
Liabilities:		
Appropriation Reserves	\$ 1,601,347.43	2,076,189.21
Reserve for Encumbrances	328,985.33	275,668.48
Accounts Payable	2,433.54	20,338.10
Prepaid Taxes	1,356,173.76	1,204,584.03
Overpaid Taxes	176,046.01	184,920.53
Sewer Rent Overpayments	75,399.07	81,852.03
Local School Tax Payable	2,559,387.10	2,445,503.74
County Added Tax Payable	38,561.43	38,622.86
Special District Tax Payable	257.83	257.83
Due to State:		
Marriage Licenses	125.00	185.00
Interfund Payable:		
Federal and State Grant Fund	143,900.54	96,442.37
Tax Title Lien Redemption	4,324.54	4,324.54
Tourism	162.00	162.00
GWTIDA	3,745.00	1,910.00
Other		
Payroll Taxes Payable	76,203.00	196,598.30
Reserve for Hereford Park Improvements	9,001.00	9,001.00
Reserve for Beach Repairs	3,221.34	54,899.51
Reserve for State Tax Appeal	80,000.00	80,000.00
Reserve for 1.85% Room Tax	357,199.29	207,832.00
	<u>6,816,473.21</u>	<u>6,979,291.53</u>
Reserve for Receivables and Other Assets	367,182.06	294,434.32
Fund Balance	<u>7,101,235.21</u>	<u>6,034,208.02</u>
Total Regular Fund	<u>14,284,890.48</u>	<u>13,307,933.87</u>
Federal and State Grant Fund:		
Unappropriated Reserves	246,403.20	34,311.66
Appropriated Reserves	1,922,463.34	1,472,445.72
Encumbrances Payable	170,740.19	213,000.00
Total Federal and State Grant Fund	<u>2,339,606.73</u>	<u>1,719,757.38</u>
Total Current Fund	<u>\$ 16,624,497.21</u>	<u>15,027,691.25</u>

CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES
IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020
Revenue and Other Income Realized		
Fund Balance	\$ 3,400,000.00	3,000,000.00
Miscellaneous Revenue Anticipated	10,117,874.43	10,313,121.11
Receipts from Delinquent Taxes	4,646.85	139,294.16
Receipts from Current Taxes	37,307,807.38	35,622,663.99
Non Budget Revenue	956,976.40	373,759.06
Other Credits to Income:		
Unexpended Balance of Appropriation Res.	1,954,718.84	1,585,047.46
Interfund Returned	-	51,373.60
Accounts Payable Cancelled	3,825.90	-
Grant Appropriation Cancelled	12,602.79	14,388.74
Total Income	<u>53,758,452.59</u>	<u>51,099,648.12</u>
Expenditures		
Budget and Emergency Appropriations:		
Appropriations Within "CAPS"		
Operations:		
Salaries and Wages	10,117,778.28	9,546,531.44
Other Expenses	8,177,691.27	8,291,172.51
Deferred Charges & Statutory Expenditures	2,074,145.00	1,915,676.00
Appropriations Excluded from "CAPS"		
Operations:		
Salaries and Wages	-	-
Other Expenses	4,283,200.57	4,459,355.36
Capital Improvements	3,000,000.00	2,430,000.00
Reserve for Beach Repairs	-	-
Debt Service	5,768,109.25	6,217,165.18
Deferred Charges	-	60,000.00
Local District School Tax	7,561,006.00	7,390,181.00
County Tax	8,197,945.63	7,634,235.79
County Share of Added Tax	38,561.43	38,622.86
Interfund Created	574.06	15,625.83
Refund of Prior Year's Revenue - Taxes	398.90	9,207.99
Other:		
Special District Taxes	62,500.00	62,500.00
Grant Receiveables Cancelled	9,515.01	-
Total Expenditures	<u>49,291,425.40</u>	<u>48,070,273.96</u>
Excess/(Deficit) in Revenue	<u>4,467,027.19</u>	<u>3,029,374.16</u>

**CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES
IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,**

	<u>2021</u>	<u>2020</u>
Statutory Excess to Fund Balance	<u>4,467,027.19</u>	<u>3,029,374.16</u>
Fund Balance January 1	<u>6,034,208.02</u>	<u>6,004,833.86</u>
	10,501,235.21	9,034,208.02
Decreased by:		
Utilization as Anticipated Revenue	<u>3,400,000.00</u>	<u>3,000,000.00</u>
Fund Balance December 31	\$ <u><u>7,101,235.21</u></u>	<u><u>6,034,208.02</u></u>

CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Anticipated			Excess or
	Budget	N.J.S. 40A:4-87	Realized	(Deficit)
Fund Balance Anticipated	\$ 3,400,000.00	-	3,400,000.00	-
Total Fund Balance Anticipated	3,400,000.00	-	3,400,000.00	-
Miscellaneous Revenues:				
Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	53,000.00	-	85,200.00	32,200.00
Other	103,500.00	-	114,371.00	10,871.00
Fees and Permits	348,050.00	-	509,624.48	161,574.48
Fines and Costs:				
Municipal Court	190,000.00	-	217,839.74	27,839.74
Interest and Costs on Taxes	75,000.00	-	72,035.28	(2,964.72)
Interest Earned on Investments	129,257.67	-	74,955.33	(54,302.34)
Parking Meters	900,000.00	-	1,001,647.03	101,647.03
Emergency Rescue Services	215,000.00	-	269,731.76	54,731.76
Fire Inspector Fees	220,000.00	-	213,783.15	(6,216.85)
Sewer Rents	4,940,000.00	-	5,286,103.50	346,103.50
Tram Car Lease	17,000.00	-	37,500.00	20,500.00
Rental of City Property	65,000.00	-	87,747.25	22,747.25
Total Section A: Local Revenues	7,255,807.67	-	7,970,538.52	714,730.85
Section B: State Aid Without Offsetting Appropriations				
Energy Receipts Tax	442,027.00	-	442,027.00	-
Total Section B: State Aid Without Offsetting Appropriations	442,027.00	-	442,027.00	-
Section F: Special Items - Public and Private Programs				
Off-Set with Appropriations				
Clean Communities Program	34,311.66	-	34,311.66	-
NJ DOT Reconstruction East 5th Avenue	-	200,000.00	200,000.00	-
Small Cities CDBG (Veterans Park ADA Improvements)	-	400,000.00	400,000.00	-
Body Armor Grant	-	2,218.72	2,218.72	-
Body Worn Camera Grant	-	101,900.00	101,900.00	-
Assistance to Firefighters Grant	-	18,756.19	18,756.19	-
Total Section F: Special Items - Public and Private Programs				
Off-Set with Appropriations	34,311.66	722,874.91	757,186.57	-
Section G: Other Special Items				
Uniform Fire Safety Act	20,000.00	-	26,908.39	6,908.39
1.85% Beach Maintenance	207,832.00	-	207,832.00	-
Capital Surplus	240,000.00	-	240,000.00	-
County Proceeds to Pay Debt Service for Open Space	290,000.00	-	290,000.00	-
Reserve to Pay Debt Service	114,000.00	-	114,000.00	-
Wildwood Crest - Municipal Courts	65,000.00	-	69,381.95	4,381.95
Total Section G: Other Special Items	936,832.00	-	948,122.34	11,290.34
Total Miscellaneous Revenues:	8,668,978.33	722,874.91	10,117,874.43	726,021.19
Receipts from Delinquent Taxes	-	-	4,646.85	4,646.85
Amount to be Raised by Taxes for Support of Municipal Budget				
Local Tax for Municipal Purposes	21,263,058.59	-	22,035,283.26	772,224.67
Total Amount to be Raised by Taxes for Support of Municipal Budget	21,263,058.59	-	22,035,283.26	772,224.67
Budget Totals	33,332,036.92	722,874.91	35,557,804.54	1,502,892.71
Non- Budget Revenues:				
Other Non- Budget Revenues:	-	-	956,976.40	956,976.40
	33,332,036.92	722,874.91	36,514,780.94	2,459,869.11

**CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Analysis of Realized Revenues

Allocation of Current Tax Collections:

Revenue from Collections	37,307,807.38
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Less: Reserve for Tax Appeals Pending	
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Net Revenue from Collections	37,307,807.38
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Allocated to:

School, County and Other Taxes	15,860,013.06
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Balance for Support of Municipal Budget Appropriations	21,447,794.32
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Increased by:

Appropriation "Reserved for Uncollected Taxes"	587,488.94
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Amount for Support of Municipal Budget Appropriation	22,035,283.26
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Receipts from Delinquent Taxes:

Delinquent Tax Collection	4,646.85
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Tax Title Lien Collections	-
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Total Receipts from Delinquent Taxe:	4,646.85
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Analysis of Non-Budget Revenue:

Miscellaneous Revenue Not Anticipated:

Bathroom Leases	7,500.00
Bookkeeping	168.00
Bureau of Housing Inspection	16,669.00
Cape May County	2,233.00
Credit Card Overages Permits	21.38
Crown Castle Lease	3,649.86
GovDeals	40.01
GWTIDA Event Support	32,101.70
Interest - Dividend	1,142.86
JIF Reimbursements	6,482.85
NSF Fee - Finance	20.00
P-Card Rebates	12,287.20
Photocopies	1,463.82
Prior Year Reimbursement	60.33
RAFF Recycling	14,534.64
Refunds	29.61
Sale of Land	467,403.15
Small Cities Mortgage Fees	300.00
Special Event License	32,197.60
Special Event Room Rental	1,100.00
Special Events Labor Equipment	16,783.63
State of NJ	1,400.88
UCC - Admin Fees 12/20-11/21	275,714.00
Unclaimed Property	4,499.99
Vendor Refunds	14.00
Zoning Fees	27,931.28
Interest on Delinquent Sewer	30,718.65
Lot Maintenance	488.96
Sewer Collector Other	20.00

Total Miscellaneous Revenue Not Anticipate:	956,976.40
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CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Expended			(Over expended) Unexpended Balance Cancelled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
OPERATIONS WITHIN "CAPS"						
GENERAL GOVERNMENT:						
General Administration						
Salaries and Wages	\$ 177,278.12	177,278.12	170,144.17	-	7,133.95	-
Other Expenses	134,200.00	134,200.00	119,985.50	5,281.84	8,932.66	-
Mayor and Council						
Salaries and Wages	112,062.00	112,062.00	111,317.27	-	744.73	-
Other Expenses	5,000.00	5,000.00	4,730.95	250.00	19.05	-
City Clerk						
Salaries and Wages	240,245.70	240,245.70	235,555.34	-	4,690.36	-
Other Expenses	85,000.00	85,000.00	79,835.48	2,159.32	3,005.20	-
Financial Administration						
Salaries and Wages	252,530.34	252,530.34	245,305.66	-	7,224.68	-
Other Expenses	72,185.00	72,185.00	46,713.79	300.00	25,171.21	-
Ambulance Billing Administration Fee						
Other Expenses	24,000.00	24,000.00	14,284.85	-	9,715.15	-
Audit Services						
Other Expenses	44,000.00	44,000.00	44,000.00	-	-	-
Assessment of Taxes						
Salaries and Wages	36,771.88	36,771.88	36,101.31	-	670.57	-
Other Expenses	111,600.00	111,600.00	74,916.38	1,795.85	34,887.77	-
Collection of Taxes						
Salaries and Wages	183,025.50	183,025.50	181,659.45	-	1,366.05	-
Other Expenses	33,500.00	33,500.00	22,398.87	1,090.49	10,010.64	-
Legal Services						
Other Expenses	250,000.00	250,000.00	226,478.30	14,388.76	9,132.94	-
Engineering Services						
Other Expenses	200,000.00	200,000.00	197,665.98	-	2,334.02	-
LAND USE ADMINISTRATION						
Zoning Board of Adjustment						
Salaries and Wages	54,060.37	54,060.37	53,849.97	-	210.40	-
Other Expenses	37,250.00	37,250.00	22,914.87	10,200.00	4,135.13	-
INSURANCE						
General Liability	250,005.00	250,005.00	215,328.00	-	34,677.00	-
Workers Compensation Insurance	333,222.00	333,222.00	333,222.00	-	-	-
Employee Group Health	2,195,000.00	2,195,000.00	1,955,788.50	-	239,211.50	-
Health Benefits Waiver						
Salaries and Wages	8,000.00	8,000.00	8,000.00	-	-	-
PUBLIC SAFETY						
Fire						
Salaries and Wages	1,655,374.00	1,655,374.00	1,509,868.08	-	145,505.92	-
Other Expenses	269,300.00	269,300.00	211,285.03	46,908.87	11,106.10	-
Fire Safety Act						
Salaries and Wages	167,783.25	167,783.25	151,680.78	-	16,102.47	-
Other Expenses	25,500.00	25,500.00	12,957.24	2,971.86	9,570.90	-
Aid to Volunteer Fire Company						
Other Expenses	55,000.00	55,000.00	52,000.00	-	3,000.00	-
Police						
Salaries and Wages	3,871,482.27	3,871,482.27	3,712,972.20	-	158,510.07	-
Other Expenses	359,797.23	359,797.23	275,610.88	64,969.30	19,217.05	-
Emergency Management Services						
Salaries and Wages	17,205.18	17,205.18	14,590.42	-	2,614.76	-
Other Expenses	20,900.00	20,900.00	12,411.61	3,138.16	5,350.23	-
Municipal Court						
Salaries and Wages	173,428.29	173,428.29	166,108.57	-	7,319.72	-
Other Expenses	22,400.00	22,400.00	16,522.13	72.00	5,805.87	-
Municipal Prosecutor						
Other Expenses	38,560.00	38,560.00	38,560.00	-	-	-
Public Defender						
Other Expenses	17,600.00	17,600.00	17,600.00	-	-	-
PUBLIC WORKS						
Public Works Department						
Salaries and Wages	1,419,773.42	1,387,353.38	1,203,943.99	-	183,409.39	-
Other Expenses	626,700.00	626,700.00	572,739.50	34,068.53	19,891.97	-
Garbage and Trash						
Other Expenses	630,000.00	631,465.79	623,813.79	7,650.00	2.00	-
Public Buildings and Grounds						
Salaries and Wages	537,608.55	537,608.55	448,725.95	-	88,882.60	-
Other Expenses	343,950.00	343,950.00	136,074.82	113,898.87	93,976.31	-
Fleet Maintenance						
Other Expenses	400,000.00	400,000.00	275,891.02	4,719.30	119,389.68	-
HEALTH AND HUMAN SERVICES						
Dog Regulation Other Expenses	40,000.00	40,000.00	20,426.45	-	19,573.55	-

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Expended			(Over expended) Unexpended Balance Cancelled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
PARKS AND RECREATION						
Lifeguards						
Salaries and Wages	639,131.77	639,131.77	590,057.46	-	49,074.31	-
Other Expenses	60,000.00	60,000.00	53,232.18	2,498.60	4,269.22	-
Recreation Center						
Salaries and Wages	472,562.68	472,562.68	457,474.85	-	15,087.83	-
Other Expenses	49,100.00	49,100.00	46,476.32	2,431.29	192.39	-
UNIFORM CONSTRUCTION CODE						
State Uniform Construction Code						
Construction Official						
Salaries and Wages	131,875.00	131,875.00	124,316.73	-	7,558.27	-
Other Expenses	17,000.00	17,000.00	9,453.24	3,768.37	3,778.39	-
UNCLASSIFIED						
Celebration of Public Events, Anniversary etc.						
Other Expenses	95,300.00	95,300.00	74,168.40	2,503.00	18,628.60	-
UTILITY EXPENSES AND BULK PURCHASES						
Electricity	180,000.00	180,000.00	177,495.22	-	2,504.78	-
Street Lighting	240,000.00	240,000.00	141,274.40	-	98,725.60	-
Telephone	111,000.00	111,000.00	75,515.51	708.12	34,776.37	-
Natural Gas	85,000.00	85,000.00	64,854.64	2,047.80	18,097.56	-
Water	160,000.00	160,000.00	152,631.50	-	7,368.50	-
Gasoline	150,000.00	150,000.00	142,826.83	1,165.00	6,008.17	-
Traffic Lights	30,000.00	30,000.00	29,995.59	-	4.41	-
Cape May County MUA - Tipping Fees	370,000.00	373,656.25	373,656.25	-	-	-
TOTAL OPERATIONS WITHIN "CAPS"	18,322,267.55	18,294,969.55	16,387,408.22	328,985.33	1,578,576.00	-
Contingent	500.00	500.00	-	-	500.00	-
TOTAL OPERATIONS INCLUDING CONTINGENT WITHIN "CAPS"	18,322,767.55	18,295,469.55	16,387,408.22	328,985.33	1,579,076.00	-
Detail:						
Salaries and Wages	10,150,198.32	10,117,778.28	9,421,672.20	-	696,106.08	-
Other Expenses	8,172,569.23	8,177,691.27	6,965,736.02	328,985.33	882,969.92	-
DEFERRED CHARGES AND STATUTORY EXPENDITURES:						
Statutory Expenditures:						
Contributions to:						
Public Employees' Retirement System	472,270.00	472,270.00	472,270.00	-	-	-
Social Security System (O.A.S.I.)	460,000.00	481,000.00	479,388.53	-	1,611.47	-
Police and Firemen's Retirement System	1,011,575.00	1,011,575.00	1,011,575.00	-	-	-
Unemployment Compensation Insurance	45,000.00	45,000.00	41,720.70	-	3,279.30	-
Lifeguard Pension	24,000.00	24,000.00	19,585.28	-	4,414.72	-
Retirement Reserve	39,000.00	39,000.00	30,000.00	-	9,000.00	-
Defined Contribution Retirement Program	1,300.00	1,300.00	1,079.56	-	220.44	-
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES:	2,053,145.00	2,074,145.00	2,055,619.07	-	18,525.93	-
TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN "CAPS"	20,375,912.55	20,369,614.55	18,443,027.29	328,985.33	1,597,601.93	-
OPERATIONS - EXCLUDED FROM "CAPS"						
(A) Operations - Excluded from "CAPS"						
Insurance: NJSA 40A:4-45.3						
Employee Group Health	-	-	-	-	-	-
Utilities Authority - Sewer Charges	3,479,716.00	3,486,014.00	3,486,014.00	-	-	-
Length of Service Award Program (LOSAP)	40,000.00	40,000.00	36,254.50	-	3,745.50	-
	3,519,716.00	3,526,014.00	3,522,268.50	-	3,745.50	-

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Expended			(Over expended)
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Unexpended Balance Cancelled
(A) Public and Private Programs Off-Set by Revenues						
Body Worn Camera Grant	-	101,900.00	101,900.00	-	-	-
Clean Communities Program	34,311.66	34,311.66	34,311.66	-	-	-
NJ DOT Reconstruction East 5th Avenue	-	200,000.00	200,000.00	-	-	-
Small Cities CDBG (Veterans Park ADA Improvements)	-	400,000.00	400,000.00	-	-	-
Body Armor Grant	-	2,218.72	2,218.72	-	-	-
FEMA - Assistance to Firefighters	-	18,756.19	18,756.19	-	-	-
Total Public and Private Programs Off-Set by Revenues	34,311.66	757,186.57	757,186.57	-	-	-
Total Operations - Excluded from "CAPS"	3,554,027.66	4,283,200.57	4,279,455.07	-	3,745.50	-
Detail:						
Salaries and Wages	-	-	-	-	-	-
Other Expenses	3,554,027.66	4,283,200.57	4,279,455.07	-	3,745.50	-
(C) Capital Improvements						
Capital Improvement Fund	3,000,000.00	3,000,000.00	3,000,000.00	-	-	-
Reserve for Beach Repairs	-	-	-	-	-	-
Total Capital Improvements	3,000,000.00	3,000,000.00	3,000,000.00	-	-	-
(D) Debt Service						
Payment of Bond Principal	3,510,000.00	3,510,000.00	3,510,000.00	-	-	-
Payment of Bond Anticipation Notes	1,000.00	1,000.00	1,000.00	-	-	-
Interest on Bonds	962,825.00	962,825.00	962,825.00	-	-	-
Interest on Notes	254,075.00	254,075.00	254,074.97	-	-	0.03
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	7,462.00	7,462.00	7,461.98	-	-	0.02
USDA Bonds - Series 2012A	221,652.00	221,652.00	221,652.00	-	-	-
USDA Bonds - Series 2019A	85,180.00	85,180.00	85,180.00	-	-	-
NJEIT Payments 2002 Issues	236,849.37	236,849.37	227,493.67	-	-	9,355.70
NJEIT Payments 2017 Issues	535,564.40	535,564.40	498,421.63	-	-	37,142.77
Total Debt Service	5,814,607.77	5,814,607.77	5,768,109.25	-	-	46,498.52
TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	12,368,635.43	13,097,808.34	13,047,564.32	-	3,745.50	46,498.52
SUBTOTAL GENERAL APPROPRIATIONS	32,744,547.98	33,467,422.89	31,490,591.61	328,985.33	1,601,347.43	46,498.52
(M) Reserve for Uncollected Taxes	587,488.94	587,488.94	587,488.94	-	-	-
TOTAL GENERAL APPROPRIATIONS	\$ 33,332,036.92	34,054,911.83	32,078,080.55	328,985.33	1,601,347.43	46,498.52
Budget		33,332,036.92			Cancelled	46,498.52
Appropriations by 40A:4-87		722,874.91			Overexpended	-
		<u>34,054,911.83</u>				<u>46,498.52</u>
Reserve for Uncollected Taxes			587,488.94			
Federal and State Grants			757,186.57			
Disbursements			30,733,405.04			
			<u>32,078,080.55</u>			

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EXHIBIT - B
TRUST FUND

TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>
<u>Assets</u>		
<u>Animal Control Fund</u>		
Cash and Investments	\$ 2,239.58	\$ 1,811.38
	<u>2,239.58</u>	<u>1,811.38</u>
<u>Length of Service Award Programs (LOSAP)</u>		
Investments		
Mutual Funds	723,002.54	592,003.24
Employer Contribution Receivable	3,745.50	3,349.26
	<u>726,748.04</u>	<u>595,352.50</u>
<u>Other Funds</u>		
Cash and Investments	2,819,858.03	2,472,506.19
Due from Current Fund	4,324.54	4,324.54
	<u>2,824,182.57</u>	<u>2,476,830.73</u>
	<u>\$ 3,553,170.19</u>	<u>\$ 3,073,994.61</u>

TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020
<u>Liabilities, Reserves and Fund Balance</u>		
<u>Animal Control Fund</u>		
Reserve for Dog Expenditures	\$ 778.40	\$ 667.20
Due to Current Fund	1,455.78	1,144.18
Due to State of New Jersey	5.40	-
	<u>2,239.58</u>	<u>1,811.38</u>
<u>Length of Service Award Programs (LOSAP)</u>		
Net Assets Available for Benefits	<u>726,748.04</u>	<u>595,352.50</u>
<u>Other Funds</u>		
Deposits for Redemption of Tax Sale Certificates	40,090.23	66,241.58
Premiums Received at Tax Sale	911,800.00	680,300.00
Due to Grant Fund	4,878.98	4,878.98
Reserve for Tourism Development	40,930.07	35,955.82
Reserve for Recreation	111,184.45	45,867.26
Reserve for Parking Offenses Adjudication Act	15,771.11	30,866.08
Reserve for Public Defender	15,744.52	15,644.52
Reserve for Municipal Alliance	19,147.27	19,147.03
Reserve for D.A.R.E.	1,078.68	1,078.68
Reserve for HEREFORD Lighthouse	34,313.81	56,926.44
Reserve for Forefeiture Trust	7,954.80	6,297.38
Reserve for Flex Savings	305.45	1,160.00
Reserve for Off Duty Police	102,264.99	51,579.74
Reserve for Recreation - Junior Lifeguards	3,789.21	3,228.71
Reserve for Lifeguard Pension	163,733.95	194,802.15
Reserve for Fire Prevention	22,087.28	21,004.39
Reserve for Small Cities Escrow	236,097.76	172,250.36
Reserve for Municipal Parking Improvements	8,503.22	8,469.28
Reserve for Developers' Escrow	875,072.88	868,502.16
Reserve for UEZ 2nd Generation Funds	15,000.00	15,000.00
Reserve for Memorials/Beautification Enhancement	75,381.14	77,166.17
Reserve for UCC Third Party	119,052.77	100,464.00
	<u>2,824,182.57</u>	<u>2,476,830.73</u>
	<u>\$ 3,553,170.19</u>	<u>\$ 3,073,994.61</u>

The Accompanying Notes to Financial Statements are an
Integral Part of this Statement

EXHIBIT - C
GENERAL CAPITAL FUND

**GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,**

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Cash	\$ 2,385,481.63	5,141,433.51
Deferred Charges to Future Taxation -		
Funded	58,162,975.79	43,017,553.60
Unfunded	18,825,000.00	20,326,000.00
Interfunds and Receivables		
NJEIT Receivable - 2017/A	65,841.00	1,032,391.00
	<u>79,439,298.42</u>	<u>69,517,378.11</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Encumbrances Payable	881,984.27	1,291,571.70
Interfunds:		
Due to Current Fund	4,636.03	-
Due to Federal & State Grant Fund	-	4,636.03
Bond Anticipation Notes Payable	-	20,326,000.00
Serial Bonds Payable	40,425,000.00	24,540,000.00
Wastewater Treatment Trust Bonds	3,945,000.00	4,165,000.00
Wastewater Treatment Trust Loan	7,802,373.94	8,204,687.71
Green Trust Loan Payable	25,102.84	31,959.74
U.S.D.A. Bonds Payable	5,965,499.01	6,075,906.15
Improvement Authorizations:		
Funded	1,514,878.95	1,439,663.43
Unfunded	18,452,979.70	2,704,532.50
Reserve for Debt Service	241,683.77	313,260.94
Capital Improvement Fund	32,630.00	32,630.00
Fund Balance	147,529.91	387,529.91
	<u>\$ 79,439,298.42</u>	<u>69,517,378.11</u>
 There were bonds and notes authorized but not issued at December 31		
	2020	-
	2021	18,825,000.00

**GENERAL CAPITAL FUND
COMPARATIVE STATEMENT OF FUND BALANCE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,**

	<u>2021</u>	<u>2020</u>
Beginning Balance January 1	\$ 387,529.91	627,529.91
Decreased by:		
2020 Budget - Capital Surplus	240,000.00	240,000.00
	<u> </u>	<u> </u>
Ending Balance December 31	\$ <u>147,529.91</u>	<u>387,529.91</u>

EXHIBIT - D
GENERAL FIXED ASSETS ACCOUNT GROUP

GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,

	<u>2021</u>	<u>2020</u>
<u>General Fixed Assets</u>		
Land and Land Improvements	\$ 100,279,422.00	\$ 100,450,987.00
Buildings	18,865,271.00	19,025,100.00
Machinery and Equipment	9,749,575.00	8,621,899.00
	<u>\$ 128,894,268.00</u>	<u>\$ 128,097,986.00</u>
 Investment in General Fixed Assets	 \$ 128,894,268.00	 \$ 128,097,986.00
	<u>\$ 128,894,268.00</u>	<u>\$ 128,097,986.00</u>

The Accompanying Notes to the Financial Statements are an
Integral Part of this Statement

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NOTES TO THE FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Except as noted below, the financial statements of the City of North Wildwood include every board, body, office or commission supported and maintained wholly or in part by funds appropriated by the City of North Wildwood, as required by N.J.S. 40A:5-5.

Component units are legally separate organizations for which the entity is financially accountable. The entity is financially accountable for an organization if the entity appoints a voting majority of the organization's governing board and (1) the entity is able to significantly influence the programs or services performed or provided by the organization; or (2) the entity is legally entitled to or can otherwise access the organization's resources; the entity is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to the organization; or the entity is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the entity in that the entity approves the budget, the issuance of debt or the levying of taxes. The entity has no component units.

B. Description of Funds

The accounting policies of the City of North Wildwood conform to the accounting principles applicable to municipalities which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with the respect to public funds. Under this method of accounting, the City of North Wildwood accounts for its financial transactions through the following separate funds:

Current Fund -- resources and expenditures for governmental operations of a general nature, including Federal and State grant funds.

Trust Funds -- various Trust Funds, including Public Assistance, account for receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund -- receipt and disbursement of funds for the acquisition of general facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group -- All fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for municipalities by the State of New Jersey differ in certain respects from generally accepted accounting principles applicable to local governmental units. The more significant policies in New Jersey follow.

A modified accrual basis of accounting is followed with minor exceptions.

Revenues -- are recorded as received in cash except for certain amounts, which are due from other governmental units. Receipts from Federal and State grants are realized as revenue when anticipated in the entity budget. Receivables for property taxes are recorded with offsetting reserves on the balance sheet of the entity's Current Fund, in addition the receivables for utility billings are recorded with offsetting reserves in the Utility Fund; accordingly, such amounts are not recorded as revenue until collected.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Expenditures -- are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements. Appropriation reserves covering unencumbered appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the Governing Body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis. Compensated absences are treated on a pay as you go basis with no amount charged to operations in the year incurred.

Foreclosed Property -- Foreclosed property is recorded in the Current Fund at the assessed valuation when such property was acquired and is fully reserved.

Interfunds -- Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets.

General Fixed Assets - The entity has developed a fixed assets accounting and reporting system, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles.

Fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available except for land which is valued at estimated market value on the date of acquisition. Expenditures for long lived assets with an original cost in excess of \$1,000.00 are capitalized.

No depreciation has been provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital funds until such time as the construction is completed and put into operation.

Fixed assets acquired through grants in aid or contributed capital have not been accounted for separately.

Foreclosed Property - Foreclosed property is recorded in the Current Fund at the assessed valuation when such property was acquired and is fully reserved. Ordinarily, it is the intention of the municipality to resell foreclosed property in order to recover all or a portion of the delinquent taxes or assessments by returning the property to a taxpaying basis. For this reason, the value of foreclosed property has not been included in the General Fixed Assets Account Group. If such property is converted to municipal use, it will be capitalized in the General Fixed Assets Account Group. GAAP requires property to be recorded in the General Fixed Assets Account Group at the market value at the time of acquisition.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Levy of Taxes -- The County Board of Taxation certifies the tax levy of the municipality each year. The tax levy is based on the assessed valuation of taxable property within the municipality. Taxes are payable on the first day of February, May, August, and November. Any taxes that have not been paid by 11th day of the 11th month in the fiscal year levied are subject to being included in the tax sale, with the exception of those in litigation, and the lien enforced by selling the property in accordance with NJSA 54:5 et. seq.

The municipality is responsible for remitting 100% of the school and county taxes to the respective agency. The loss for delinquent or uncollectible accounts is borne by the municipality and not the school district or county.

Interest on Delinquent Taxes – It is the policy of the City of North Wildwood to collect interest for the nonpayment of taxes or assessments on or before the date when they would become delinquent. The Tax Collector is authorized to charge eight percent (8%) per annum on the first \$1,500.00 of taxes becoming delinquent after due date and eighteen percent (18%) per annum on any amount of taxes in excess of \$1,500.00 becoming delinquent after due date and if a delinquency is in excess of \$10,000.00 and remains in arrears beyond December 31st, an additional penalty of six percent (6%) shall be charged against the delinquency. There is a ten day grace period.

Levy of Sewer Charges – The entity does not operate a separate sewer utility fund. However, rates are determined by ordinance and changed as necessary. Sewer charges are based on flat fees and usage based on the type of entity. Charges are billed annually and due in quarterly installments on December 1, April 1, June 1 and September 1.

Interest on Delinquent Sewer Charges - It is the policy of the entity to collect interest for the nonpayment of utility charges on or before the date when they would become delinquent. The Tax Collector is authorized to charge eight percent (8%) per annum on the first \$1,500.00 of charges becoming delinquent after due date and eighteen percent (18%) per annum on any amount of charges in excess of \$1,500.00 becoming delinquent after due date.

Capitalization of Interest -- It is the policy of the City of North Wildwood to treat interest on projects as a current expense and the interest is included in the current operating budgets.

Use of Estimates -- The preparation of financial statements in conformity with generally accepted accounting principles or the statutory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Required Financial Statements

The State of New Jersey requires the following financial statements to be presented for each fund on the regulatory basis of accounting: Balance Sheet, Statement of Operations and Changes in Fund Balance, Statement of Revenue and Statement of Expenditures. These statements differ from those presented under Generally Accepted Accounting Principles, which requires a Statement of Net Position and Statement of Activities in addition to the fund financial statements.

E. Comparative Data

Comparative total data for the prior year has been presented in the accompanying Balance Sheets and Statement of Operations in order to provide an understanding of changes in the entity's financial position. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in the Statement of Revenue-Regulatory Basis and Statement of Expenditures-Regulatory Basis since their inclusion would make the statements unduly complex and difficult to read.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

F. Recent Accounting Pronouncements Not Yet Effective

In January 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 92, "Omnibus 2020". This statement, which is effective for periods beginning after June 15, 2021, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 93, "Replacement of Interbank Offered Rates". This statement, which is effective for periods ending December 31, 2021, will not have any effect on the City's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". This statement, which is effective for periods beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, "Subscription-Based Information Technology Arrangements". This statement, which is effective for periods beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In June 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32". This statement, which is effective for periods beginning after June 15, 2021, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In April 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 99, "Omnibus 2022". This statement, which is effective for periods beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 2: BUDGETARY INFORMATION

Under New Jersey State Statutes, the annual budget is required to be a balanced cash basis document. To accomplish this, the municipality is required to establish a reserve for uncollected taxes. The 2021 and 2020 statutory budgets included a reserve for uncollected taxes in the amount of \$587,488.94 and \$559,045.81. To balance the budget, the municipality is required to show a budgeted fund balance. The amount of fund balance budgeted to balance the 2021 and 2020 statutory budgets was \$3,400,000.00 and \$3,000,000.00

The Chief Financial Officer has the discretion of approving intra department budgetary transfers throughout the year. Inter department transfers are not permitted prior to November 1. After November 1 these transfers can be made in the form of a resolution and approved by City Council. The following budget transfers were approved in the 2021 and 2020 calendar years:

Budget Category		
<u>Current Fund</u>	<u>2021</u>	<u>2020</u>
General Administration		
Salaries and Wages	-	10,000.00
Legal Services		
Other Expenses	-	58,000.00
Public Works		
Salaries and Wages	-	(30,001.00)
Fire		
Salaries and Wages	-	(25,000.00)
Fire Safety Act		
Salaries and Wages	-	2,000.00
Police		
Salaries and Wages	-	(30,000.00)
Public Building and Grounds		
Other Expenses	(32,420.04)	12,000.00
Garbage and Trash		
Other Expenses	1,465.79	
Cape May County Tipping Fees	3,656.25	
Lifeguards		
Salaries and Wages	-	2,000.00
Lifeguard Pension	-	1,000.00
Utility Authority - Sewer Charges	6,298.00	1.00
Social Security System	21,000.00	

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NJSA 40A:4-87 permits special items of revenue and appropriations to be inserted into the annual budget when the item has been made available by any public or private funding source and the item was not determined at the time of budget adoption. During 2021 and 2020, the following significant budget insertions were approved:

<u>Budget Category</u>	<u>2021</u>	<u>2020</u>
Small Cities CDBG	\$ 400,000.00	\$ 400,000.00
NJ DOT Reconstruction East 5th Avenue	200,000.00	-
Body Armor Fund	2,218.72	-
Assistance to Firefighters Grant	18,756.19	
NJ DOT E 7th Ave	-	185,000.00
Body Worn Camera Grant	101,900.00	-
LEAP - Challenge - Shore Communities	-	95,800.00
USDA Rural Development Dual Band Radios	-	28,000.00

The entity may make emergency appropriations, after the adoption of the budget, for a purpose which was not foreseen at the time the budget was adopted or for which adequate provision was not made therein. This type of appropriation shall be made to meet a pressing need for public expenditure to protect or promote the public health, safety, morals or welfare or to provide temporary housing or public assistance prior to the next succeeding fiscal year. Emergency appropriations, except those classified as a special emergency, must be raised in the budgets of the succeeding year. The City did not approve any Emergencies in 2021.

Special emergency appropriations are permitted to be raised in the budgets of the succeeding three or five years. The City did not approve any Special Emergencies in 2021.

NOTE 3: INVESTMENTS

As of December 31, 2021 and 2020, the municipality had no investments.

Interest Rate Risk. The municipality does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statutes 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk. New Jersey Statutes 40A:5-15.1(a) limits municipal investments to those specified in the Statutes. The type of allowable investments are Bonds of the United States of America or of the local unit or school districts of which the local unit is a part of: obligations of federal agencies not exceeding 397 days; government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

Concentration of Credit Risk. The municipality places no limit on the amount the entity can invest in any one issuer.

Unaudited Investments

As more fully described in Note 21, the City has created a Length of Service Award Program (LOSAP) for emergency service volunteers. The LOSAP investments are similar to those allowed in a deferred compensation program as specified in NJSA 43:15B-1 et. seq. except that all investments are retained in the name of the City. All investments are valued at fair value. In accordance with NJAC 5:30-14.37 the investments are maintained by Lincoln Investments, which is an authorized provider approved by the Division of Local Government Services. The balance in the account on December 31, 2021 and 2020 amounted to \$723,002.54 and \$592,003.24, respectively.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 4: CASH

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The municipality's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in the New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. Under the act, all demand deposits are covered by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the municipality in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds or fund that may pass to the municipality relative to the happening of a future condition. As of December 31, 2021, \$2,828,328.11 of the municipality's bank balance of \$19,463,131.90 was exposed to custodial credit risk.

NOTE 5: FIXED ASSETS

The following schedules are a summarization of the changes in general fixed assets for the calendar years ended December 31, 2021 and 2020:

	Balance 12/31/2020	Additions	Retirements	Balance 12/31/2021
Land	\$ 100,450,987.00	-	171,565.00	100,279,422.00
Building	19,025,100.00	-	159,829.00	18,865,271.00
Equipment and Machinery	8,621,899.00	1,144,275.00	16,599.00	9,749,575.00
	<u>\$ 128,097,986.00</u>	<u>1,144,275.00</u>	<u>347,993.00</u>	<u>128,894,268.00</u>

	Balance 12/31/2019	Additions	Adjustments/ Retirements	Balance 12/30/2020
Land	\$ 100,328,525.00	195,552.00	73,090.00	100,450,987.00
Building	19,022,995.00	2,105.00	-	19,025,100.00
Equipment and Machinery	8,707,600.00	149,557.00	235,258.00	8,621,899.00
	<u>\$ 128,059,120.00</u>	<u>347,214.00</u>	<u>308,348.00</u>	<u>128,097,986.00</u>

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 6: SHORT-TERM OBLIGATIONS

	<u>Balance 12/31/19</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/20</u>
Bond Anticipation				
Notes payable:				
General	<u>\$ 14,830,000.00</u>	<u>20,326,000.00</u>	<u>14,830,000.00</u>	<u>20,326,000.00</u>
	<u>\$ 14,830,000.00</u>	<u>20,326,000.00</u>	<u>14,830,000.00</u>	<u>20,326,000.00</u>
	<u>Balance 12/31/20</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/21</u>
Bond Anticipation				
Notes payable:				
General	<u>\$ 20,326,000.00</u>	<u>-</u>	<u>20,326,000.00</u>	<u>-</u>
	<u>\$ 20,326,000.00</u>	<u>-</u>	<u>20,326,000.00</u>	<u>-</u>

There is one note issued by the City of North Wildwood, in the amount of \$20,326,000.00 on 08/20/20 and is due and payable on 08/20/21 with interest at 1.25%.

As of December 31, 2021, the entity has authorized but not issued bonds in the amount of \$18,825,000.00 in the General Capital Fund.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 7: LONG TERM DEBT

Long-term debt as of December 31, 2021 and 2020 consisted of the following:

	Balance 12/31/2019	Issued	Retired	Balance 12/31/2020	Amounts Due Within *One Year
Bonds payable:					
General	\$ 38,527,854.78	-	3,746,948.63	34,780,906.15	3,730,000.00
Total	\$ 38,527,854.78	-	3,746,948.63	34,780,906.15	3,730,000.00
Other liabilities:					*
Loans Payable	\$ 8,646,504.65	-	409,857.20	8,236,647.45	409,170.67
Compensated					
Absences Payable	697,826.47	102,004.80	106,971.48	692,859.79	-
Total long-term liabilities	\$ 47,872,185.90	102,004.80	4,263,777.31	43,710,413.39	4,139,170.67
	Balance 12/31/20	Issued	Retired	Balance 12/31/21	Amounts Due Within *One Year
Bonds payable:					
General	\$ 34,780,906.15	19,395,000.00	3,840,407.14	50,335,499.01	3,595,000.00
Total	\$ 34,780,906.15	19,395,000.00	3,840,407.14	50,335,499.01	3,595,000.00
Other liabilities:					*
Loans Payable	\$ 8,236,647.45	-	409,170.67	7,827,476.78	408,322.76
Compensated					
Absences Payable	692,859.79	180,422.73	159,432.44	713,850.08	-
Total long-term liabilities	\$ 43,710,413.39	19,575,422.73	4,409,010.25	58,876,825.87	4,003,322.76

*Excludes USDA Bonds Payable

Outstanding bonds whose principal and interest are paid from the Current Fund Budget of the entity:

At December 31, 2021, bonds and loans payable in the General Capital Fund consisted of the following individual issues:

\$11,400,000.00 General Improvement Bonds, dated August 1, 2013, due in annual installments through August 1, 2025, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$4,700,000.00.

\$14,970,000.00 General Improvement Bonds, dated July 26, 2018, due in annual installments through August 1, 2030, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$12,115,000.00.

\$4,630,000.00 General Improvement Refunding Bonds, dated January 31, 2019, due in annual installments through September 1, 2048, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$4,215,000.00.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

\$1,745,000.00 New Jersey Wastewater Treatment Trust Bonds dated October 15, 2002, due in annual installments through August 1, 2022, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$135,000.00.

\$4,150,000.00 New Jersey Wastewater Treatment Trust Bonds dated May 25, 2017, due in annual installments through August 1, 2046, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$3,810,000.00.

\$1,843,735 New Jersey Wastewater Treatment Trust Loan dated October 15, 2002, due in semi-annual installments through August 1, 2022, bearing no interest. The balance remaining as of December 31, 2021 is \$92,951.14.

\$9,148,515.00 New Jersey Wastewater Treatment Trust Loan dated May 25, 2017, due in semi-annual installments through August 1, 2046, bearing no interest. The balance remaining as of December 31, 2021 is \$7,709,422.80.

\$120,000 Green Trust Loan dated April 19, 2005, due in semi-annual installments through November 1, 2025, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2021 is \$25,102.84.

Debt Service for U.S.D.A. Bonds and Loans Payable

On October 25, 2011, the City issued General Improvement Bonds payable to the United States Department of Agriculture. These bonds, Series 2011A, were issued in the amount of \$4,572,000.00 with an interest rate of 3.75%. Principal and interest on the bonds are to be paid semiannually on April 25 and October 25 in the amount of \$110,826.00 for eighty (80) equal payments, with all outstanding principal and all accrued and unpaid interest due on October 25, 2051. Payment of principal and interest commenced in 2012. The balance remaining at December 31, 2021, is \$3,969,577.77.

On March 11, 2015, the City issued General Improvement Bonds payable to the United States Department of Agriculture. These bonds, Series 2015A, were issued in the amount of \$2,238,000.00 with an interest rate of 2.25%. Principal and interest on the bonds are to be paid semiannually on March 11 and September 11 in the amount of \$42,590.00 for eighty (80) equal payments, with all outstanding principal and all accrued and unpaid interest due on September 11, 2055. Payment of principal and interest commenced in 2015. The balance remaining at December 31, 2021, is \$1,995,921.24.

Schedule of Annual Debt Service for Principal and Interest for Bonded Debt Issued and Outstanding

<u>Year</u>	<u>General Fund</u>	
	<u>Principal</u>	<u>Interest</u>
2022	3,595,000.00	1,393,231.67
2023	3,750,000.00	1,270,662.50
2024	3,955,000.00	1,140,487.50
2025	4,160,000.00	1,000,937.50
2026	3,155,000.00	853,837.50
2027-2031	16,525,000.00	2,702,987.50
2032-2036	5,440,000.00	1,063,356.28
2037-2041	1,580,000.00	667,237.52
2042-2046	1,860,000.00	322,525.00
2047-2051	350,000.00	26,500.00
	<u>\$ 44,370,000.00</u>	<u>10,441,762.97</u>

(Amortization schedule is not provided for U.S.D.A. Bonds Payable, due to calculation of interest on a daily basis. Therefore, they are excluded from the above schedule).

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Schedule of Annual Debt Service for Principal and Interest for Loans Issued and Outstanding

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2022	408,322.76	467.26
2023	315,512.22	326.66
2024	315,655.64	183.25
2025	312,070.96	36.94
2026	308,376.90	-
2027-2031	1,541,884.50	-
2032-2036	1,541,884.50	-
2037-2041	1,541,884.50	-
2042-2046	1,541,884.80	-
	<u>7,827,476.78</u>	<u>1,014.11</u>

As of December 31, 2021, the carrying value of the above bonds and notes approximates the fair value of the bonds. No interest was charged to capital projects during the year and the total interest charged to the current budget was \$1,216,899.97.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

<u>Summary of Municipal Debt</u>	<u>Year 2021</u>	<u>Year 2020</u>	<u>Year 2019</u>
<u>Issued:</u>			
Serial Bonds Payable	\$ 40,425,000.00	\$ 24,540,000.00	\$ 27,970,000.00
Notes Payable	-	20,326,000.00	14,830,000.00
NJEIT Bonds Payable	3,945,000.00	4,165,000.00	4,375,000.00
NJEIT Loans Payable	7,802,373.94	8,204,687.71	8,607,823.11
U.S.D.A. Loans Payable	5,965,499.01	6,075,906.15	6,182,854.78
Green Trust Loans Payable	25,102.84	31,959.74	38,671.54
Total Issued	<u>58,162,975.79</u>	<u>63,343,553.60</u>	<u>62,004,349.43</u>
<u>Less :</u>			
Funds Temporarily Held to Pay Bonds and Notes General	\$ 241,683.77	\$ 313,260.94	\$ 136,391.38
Total Deductions :	<u>241,683.77</u>	<u>313,260.94</u>	<u>136,391.38</u>
Net Debt Issued :	<u>57,921,292.02</u>	<u>63,030,292.66</u>	<u>61,867,958.05</u>
<u>Authorized but not issued:</u>			
General - Bonds and Notes	\$ 18,825,000.00	\$ -	\$ 59,000.00
Total Authorized But Not Issued	<u>18,825,000.00</u>	<u>-</u>	<u>59,000.00</u>
Total Bonds & Notes Issued and Authorized But Not Issued	<u>\$ 76,746,292.02</u>	<u>\$ 63,030,292.66</u>	<u>\$ 61,926,958.05</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of 2.590%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Local School District Debt	\$ 4,340,000.00	4,340,000.00	-
General Debt	76,987,975.79	241,683.77	76,746,292.02
	<u>\$ 81,327,975.79</u>	<u>\$ 4,581,683.77</u>	<u>\$ 76,746,292.02</u>

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Net Debt \$76,746,292.02 ÷ Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$2,962,722,715.67 = 2.590%.

Borrowing Power Under N.J.S.A. 40A:2-6 as Amended

3 1/2 % of Equalized Valuation Basis (Municipal)	\$	103,695,295.00
Net Debt		76,746,292.02
Remaining Borrowing Power	\$	<u>26,949,002.98</u>

The City of North Wildwood School District, as a K-8 school district, is permitted to borrow up to 3% of the average equalized valuation for the past three years. State statutes allow a school district to exceed the districts limitation with voter approval. Any amount approved by the voters in excess of the limit is treated as an impairment of the municipal limit.

NOTE 8: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2021 and 2020, which were appropriated and included as anticipated revenue in the current fund for the year ending December 31, 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Current Fund	\$ 3,525,000.00	3,400,000.00

NOTE 9: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2021, the City had no deferred charges reflected on the balance sheets.

NOTE 10: SCHOOL TAXES

Local District School Taxes have been raised and a liability deferred by statute, resulting in the school tax payable set forth in the Current Fund liabilities as follows:

	<u>12/31/2021</u>	<u>12/31/2020</u>
Balance of Tax	\$ 5,039,174.60	\$ 4,925,291.24
Deferred	2,479,787.50	2,479,787.50
Tax Payable	<u>\$ 2,559,387.10</u>	<u>\$ 2,445,503.74</u>

NOTE 11: TAXES COLLECTED IN ADVANCE

Taxes collected in advance are recorded as cash liabilities in the financial statements. Following is a comparison of the liability for the previous two years:

	<u>Balance 12/31/21</u>	<u>Balance 12/31/20</u>
Prepaid Taxes	\$ 1,356,173.76	\$ 1,204,584.03
Cash Liability for Taxes Collected in Advance	<u>\$ 1,356,173.76</u>	<u>\$ 1,204,584.03</u>

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 12: PENSION FUNDS

Description of Plans

Substantially all of the entity's employees participate in the Public Employees' Retirement System (PERS) and Police and Fireman's Retirement System (PFRS) cost sharing multiple-employer defined benefit pension plans which have been established by State Statute and are administered by the New Jersey Division of Pensions and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of the System will be assumed by the State of New Jersey should the system terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the systems. This report may be obtained by writing to the Division of Pension and Benefits, PO Box 295, Trenton, New Jersey 08625 or the report can be accessed on the internet at - <http://www.state.nj.us/treasury/pensions/annrpts.shtml>.

Public Employees' Retirement System

The Public Employees' Retirement System was established in January, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full time employees of the State or any county, municipality, school district or public agency provided the employee is not required to be a member of another State-administered retirement system.

Police and Fireman's Retirement System

The contribution policy for the Police and Fireman's Retirement System (PFRS) is set by N.J.S.A. 43:16 and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PFRS provides for employee contributions of 10.0% of employees' annual compensation, as defined. Employers are required to contribute to an actuarially determined rate.

Defined Contribution Retirement Program (DCRP)

The Defined Contribution Retirement Program (DCRP) was established as of July 1, 2008 under the provisions of Chapter 92, P.L. 2008 and Chapter 103, P.L. 2008 (NJSA 43:15c-1 et seq). The DCRP is a cost-sharing multiple-employer defined contribution pension fund. The DCRP provides eligible members, and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by NJSA 43:15c-1 et seq.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Funding Policy

The contribution policy is set by N.J.S.A. 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997 and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PERS provided for employee contributions of 7.50% through June 30, 2019 and 7.50% thereafter of employee's annual compensation, as defined. Employers are required to contribute to an actuarially determined rate in PERS. The current PERS rate is 13.32% of covered payroll. The entity's contributions to PERS for the years ended December 31, 2021, 2020, and 2019 were \$472,270.00, \$402,507.00, and \$460,529.00.

The contribution policy for the PFRS is set by N.J.S.A. 43:16 and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PFRS provides for employee contributions of 10.0% of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate. The current PFRS rate is 27.75% of covered payroll. The entity's contributions to PFRS for the years ended December 31, 2021, 2020, and 2019 were \$1,011,575.00, \$946,327.64, and \$884,796.00.

The total payroll for the year ended December 31, 2021, 2020 and 2019 was \$9,555,378.92, \$8,959,613.36, and 8,901,479.48. Payroll covered by PFRS was \$3,579,729.00, \$3,410,054.00, and \$3,224,218.00. Payroll covered by PERS was \$4,103,698.00, \$3,022,735.00, and \$3,063,467.00.

The Lifeguard Pension provides for employee contributions of 4.00% of employees' annual compensation. The City's contributions to the Lifeguard Pension for the years ended December 31, 2021, 2020, and 2019 was \$19,585.28, \$20,500.68, and \$17,727.10. The City's trust for the Lifeguard Pension at December 31, 2021 was \$163,733.95. Currently there are eleven individuals receiving benefits. The benefits paid by the trust for the year ended December 31, 2021, 2020 and 2019 were \$70,871.06, \$48,951.68, and \$58,400.76.

Significant Legislation

Chapter 78, P.L. 2011, effective June 28, 2011 made various changes to the manner in which the Public Employees' Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of the PERS hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 63 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members), will be 60% instead of 65% of the member's final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years.
- Increases in active member contribution rates. PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years; PFRS active member rate increase from 8.5% to 10%. For fiscal year 2013, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contribution rates for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Chapter 1, P.L. 2010, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, special retirement under the PFRS, and employer contributions to the retirement systems.

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS to 1/60th from 1/55th, and it provided that new members of PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. For new members of the PFRS, the law capped the maximum compensation that can be used to calculate a pension from these plans at the annual wage contribution base for social security, and requires the pension to be calculated using a three-year average annual compensation instead of the last year's salary. This law also closed the Prosecutors Part of the PERS to new members and repealed the law for new members that provided a non-forfeitable right to receive a pension based on the laws of the retirement system in place at the time 5 years of pension service credit is attained. The law also requires the State to make its full pension contribution, defined a 1/7th of the required amount, beginning in fiscal years 2013.

Chapter 3, P.L. 2010, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the PERS with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

Chapter 92, P.L. 2007 implemented certain recommendations contained in the December 1, 2006 report of the Joint Legislative Committee on Public Employee Benefits Reform; established a DCRP for elected and certain appointed officials, effective July 1, 2007; the new pension loan interest rate became 4.69% per year, and an \$8.00 processing fee per loan was charged, effective January 1, 2008. The legislation also removed language from existing law that permits the State Treasurer to reduce employer pension contributions needed to fund the Funds and Systems when excess assets are available.

NOTE 13: PENSION LIABILITIES

In 2012, the Governmental Accounting Standards Board issued GASB statement 68. This statement is effective for fiscal years beginning after June 15, 2014. This statement changes the method of reporting the municipality's pension liabilities. However, due to the fact that the municipality reports on the regulatory basis of accounting, no financial statement impact will be recognized.

The following represents the municipality's pension liabilities as June 30, 2020:

Public Employees' Retirement System

The City has a liability of \$7,040,077.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 that was rolled forward to June 30, 2020. The Municipality's proportion of the net pension liability was based on a projection of the Municipality's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Municipality's proportion would be 0.04317109450%, which would be an increase of 4.91% from its proportion measured as of June 30, 2019.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

For the year ended December 31, 2020, the Municipality would have recognized pension expense of \$288,749.00. At December 31, 2020, the Municipality would report deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 128,188.00	\$ (24,897.00)
Changes of assumptions	228,388.00	(2,947,747.00)
Changes in proportion	714,042.00	
Net difference between projected and actual earnings on pension plan investments	240,635.00	(152,955.00)
Total	<u>\$ 1,311,253.00</u>	<u>\$ (3,125,599.00)</u>

Amounts that would be reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense as follows:

Year ended June 30,	
2021	\$ (674,738.35)
2022	(615,156.23)
2023	(351,546.07)
2024	(142,159.31)
2025	(30,746.04)
Total	<u>\$ (1,814,346.00)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	2.00% – 6.00% (based on years of service)
Thereafter	3.00% - 7.00% (based on years of service)
Investment rate of return:	7.00%

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disable retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	27.00%	7.71%
Non-U.S. developed markets equity	13.50%	8.57%
Emerging markets equity	5.50%	10.23%
Private equity	13.00%	11.42%
Real assets	3.00%	9.73%
Real estate	8.00%	9.56%
High yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment grade credit	8.00%	2.67%
Cash equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk mitigation strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2057. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Sensitivity of the Municipality's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Municipality's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Municipality's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Municipality's proportionate share of the net pension liability	\$ 8,384,712.26	\$ 7,040,077.00	\$ 5,900,584.38

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Police and Firemen's Retirement System

The Municipality has a liability of \$11,699,986.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2019 that was rolled forward to June 30, 2020. The Municipality's proportion of the net pension liability was based on a projection of the Municipality's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Municipality's proportion would be 0.09054792260%, which would be an increase of 0.19% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Municipality would have recognized pension expense of \$873,750.00. At December 31, 2020, the Municipality would have reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 117,956.00	\$ (41,990.00)
Changes of assumptions	29,443.00	(3,136,696.00)
Changes in proportion	653,456.00	(305,778.00)
Net difference between projected and actual earnings on pension plan investments	686,025.00	
Total	<u>\$ 1,486,880.00</u>	<u>\$ (3,484,464.00)</u>

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Amounts that would be reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense as follows:

Year ended June 30,		
2021	\$	(932,203.68)
2022		(629,124.51)
2023		(256,120.97)
2024		(96,753.36)
2025		(83,381.48)
Total	\$	<u>(1,997,584.00)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	3.25% - 15.25% (based on years of service)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	27.00%	7.71%
Non-U.S. developed markets equity	13.50%	8.57%
Emerging markets equity	5.50%	10.23%
Private equity	13.00%	11.42%
Real assets	3.00%	9.73%
Real estate	8.00%	9.56%
High yield	2.00%	5.95%
Private credit	8.00%	7.59%
Investment grade credit	8.00%	2.67%
Cash equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk mitigation strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the non-employer contributing entity will be made based 78% of the actuarially determine contributions for the State employer and 100% of actuarially determined contributions for local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Sensitivity of the Municipality's proportionate share of the net pension liability to changes in the discount rate.

The following presents the collective net pension liability of the participating employers as of June 30, 2020, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Decrease (6.00%)	Rate (7.00%)	Increase (8.00%)
District's proportionate share of the net pension liability	\$ 15,121,666.85	\$ 11,699,986.00	\$ 8,858,094.50

In addition to the PFRS liabilities listed above, a special funding situation exists for the Local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by Local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The June 30, 2020 State special funding situation net pension liability amount of \$2,005,329,818.00 is the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The fiscal year ending June 30, 2020 State special funding situation pension expense of \$227,263,993.00 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2020. The pension expense is deemed to be a State administrative expense due to the special funding situation.

The contribution policy for PFRS is set by N.J.S.A. 43:16A and required contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. For fiscal year 2020, the State contributed an amount less than the actuarially determined amount.

Although the liabilities related to the special funding situation are the liabilities of the State of New Jersey, the proportionate share of the statewide liability allocated to the Municipality was 0.09054792260% for 2020. The net pension liability amount allocated to the Municipality was \$1,815,784.00. For the fiscal year ending June 30, 2020 State special funding situation pension expense of \$205,783.00 is allocated to the Municipality.

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued PFRS financial report.

NOTE 14: POST-RETIREMENT BENEFITS

Plan Description The City of North Wildwood contributes to the State Health Benefits Program (SHBP) a cost-sharing, multi-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. The SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq. to provide health benefits to State employees, retirees, and their dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at to:

<http://www.state.nj.us/treasury/pensions/shbp.htm>

Plan Coverage The entity currently has 3 collective bargaining units as well as several non-union employees. The employee's post employment benefits are dependent upon the collective bargaining unit to which they are a member as well as the year of retirement. The benefits by collective bargaining unit are:

Firemen's Benevolent Association of New Jersey No. 56

Firefighter's are entitled to receive benefits (Health/Prescription) through the City until he/she obtains other employment with comparable coverage or until the employee becomes eligible for Medicare, which ever one comes first. Under no circumstance shall an employee receive retiree medical/prescription benefits without having 25+ years of service with the City. Retirement (Health/Prescription) benefits are only good for 2 years after they retire.

Policemen Benevolent Association Wildwood Local 59

Depending upon the employee's date of hire, he/she shall be entitled to receive health care benefits provided by the City at the expense of the City of North Wildwood for one of the following periods:

Employees are entitled to retirement (Health/Prescription) benefits (eff. 1/1/12) after 25+ years of service. Anyone employed prior to 1/1/12 only needs 20+ years of service in the City of North Wildwood.

Officer's are entitled to receive (Health/Prescription) benefits through the City until he/she obtains other employment with comparable coverage or until the employee becomes eligible for Medicare, which ever one comes first.

For employees hired on or after January 1, 2016: For a period often (10) consecutive years. The ten (10) year period may commence immediately upon an employee's retirement. In the alternative, at the time of retirement, an employee may waive retiree group health care coverage and retain his/her right to enroll at a later date for an alternate full ten (10) consecutive year period, provided that the employee is covered through other health insurance as either an employee through other employment or as a dependent of the employee's spouse/civil union partner. In the event the "other coverage" is lost, the employee must re enroll within 60 days of the loss of coverage or the employee forfeits the ability to enroll in the health care program.

For employees hired between June 28, 2011 and December 31, 2015: For a period of fifteen (15) consecutive years. The fifteen (15) year period may commence immediately upon an employee's retirement. In the alternative, at the time of retirement, an employee may waive retiree group health care coverage and retain his/her right to enroll at a later date for an alternate full fifteen (15) consecutive year period, provided that the employee is covered through other health insurance as either an employee through other employment or as a dependent of the employee's spouse/civil union partner. In the event the "other coverage" is lost, the employee must re-enroll within 60 days of the loss of coverage or the employee forfeits the ability to enroll in the health care program. (i)

The parties recognize that Officers Robinson and Elliott have purchased pensionable time from the State's PFRS and, therefore, because of this purchased pension time, the parties agree that Officers Robinson and Elliott shall be eligible for retiree health care benefits for Seventeen (17) consecutive years of retiree health care coverage. The intent of this paragraph is to grandfather only Officers Robinson and Elliott and no other employee shall be given years of credit for purchased pension time for the purposes of receiving retiree health care benefits.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

For employees hired prior on or before June 27, 2011: For a period of twenty (20) consecutive years. The twenty (20) year period may commence immediately upon an employee's retirement. In the alternative, at the time of retirement, an employee may waive retiree group health care coverage and retain his/her right to enroll at a later date for an alternate full twenty (20) consecutive year period, provided that the employee is covered through other health insurance as either an employee through other employment or as a dependent of the employee's spouse/civil union partner. In the event the "other coverage" is lost, the employee must re-enroll within 60 days of the loss of coverage or the employee forfeits the ability to enroll in the health care program.

Under no circumstance shall an employee receive retiree medical/prescription benefits without having 25+ years of service with the City.

United Public Service Employees Union – Public Service Employee's are entitled to receive (Health/Prescription) benefits through the City until he/she obtains other employment with comparable coverage or until the employee becomes eligible for Medicare, whichever ever one comes first.

Retirement (Health/Prescription) benefits are only good for 3 years after they retire. Under no circumstance shall an employee receive retiree medical/prescription benefits without having 25+ years of service with the City.

Non-Affiliated Employees – These individuals receive no post-retirement benefits regardless of time of service.

Funding Policy

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the City of North Wildwood on a monthly basis. The rates charged by the system for the year ended December 31, 2020 vary according to the type of coverage selected by the retiree and range from \$818.04 to \$2,282.34 monthly per retiree.

The City of North Wildwood contributions to SHBP for post-retirement benefits for the year ended December 31, 2021, 2020, and 2019 were \$270,060.94, \$235,796.56, and \$286,784.54, respectively, which equaled the required contribution for the year.

NOTE 15 – OTHER POST-RETIREMENT BENEFITS

General Information about the Plan:

The City offers Other Post-Retirement Benefits (OPEB) to its employees through the State Health Benefit Local Government Retired Employees Plan (the Plan) a cost-sharing multiple employer defined benefit other postemployment benefit plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at:

<https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

The Plan provides medical and prescription drug to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of post retirement medical coverage for employees and their dependents who:

1) retired on a disability pension;

or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;

or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;

or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Allocation Methodology:

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense, however under the Regulatory Basis of Accounting followed by the City these amounts are not accrued or recorded in the financial statements and the information listed in this note is for disclosure purposes only. Statewide across all member employers, the special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the Collective Total OPEB liabilities for the year ended June 30, 2020 were \$5,512,481,278 and \$12,598,993,950, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's non special funding situation during the measurement period July 1, 2019 through June 30, 2020. Employer and non-employer allocation percentages have been rounded for presentation purposes.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Special Funding Situation:

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the non-employer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

Net OPEB Liability:

Components of Net OPEB Liability

The components of the collective net OPEB liability of the participating employers in the Plan as of June 30, 2020 is as follows:

	June 30, 2020	
	Collective Total	Proportionate Share
Total OPEB Liability	\$ \$ 18,111,485,228.00	\$ \$ 13,383,836.00
Plan Fiduciary Net Position	164,862,282.00	121,828.00
Net OPEB Liability	<u>\$ \$ 17,946,622,946.00</u>	<u>\$ \$ 13,262,008.00</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.91%	0.91%

At June 30, 2020 the City's proportionate share of the Collective Net OPEB Liability was \$13,262,008.00. The State's proportionate share for the Special Funding Situation that is associated with the City is \$13,490,523.00. The City's proportion of the Collective Net OPEB Liability was .073897% which was an increase from the prior year of .78%. The State's proportionate share attributable to the City of the Collective Net OPEB Liability for the Special Funding Situation was .246975% which was an increase from the prior year of 26.94%.

City's Proportionate Share of Collective Net OPEB Liability	\$ \$ 13,262,008.00
State's proportionate share that is associated with the City	13,490,523.00
Total	<u>\$ \$ 26,752,531.00</u>

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

For the Year ended June 30, 2020 the City's Total OPEB Expense was \$45,419.00 and the State of New Jersey realized Total OPEB Expense in the amount of \$671,562.00 for its proportionate share of Total OPEB Expense that is associated with the City.

The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases*:	
PERS Initial fiscal year applied	
Rate through 2026	2.00% to 6.00%
Rate thereafter	3.00% to 7.00%
PFRS	
Rate for all future years	3.25% to 15.25%

* Salary increases are based on years of service within the respective plan.

Mortality:

PERS: Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

PFRS: Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

Actuarial assumptions used in the July 1, 2019 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The rates used for 2023 and 2024 are 21.83% and 18.53%, respectively, trending to 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.00% and decreases to a 4.5% long-term trend rate after seven years.

Discount Rate

The discount rate for June 30, 2020 was 2.21%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB liability as of June 30, 2020, calculated using the discount rate as disclosed above as well as what the Net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Collective			
Net OPEB Liability	\$ 21,216,688,254.00	\$ 17,946,612,946.00	\$ 15,358,051,000.00
Proportionate Share			
Net OPEB Liability	\$ 15,678,495.45	\$ 13,262,008.00	\$ 11,349,138.46

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the net OPEB liability as of June 30, 2020, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Collective			
Net OPEB Liability	\$ 14,850,840,718.00	\$ 17,946,612,946.00	\$ 22,000,569,109.00
Proportionate Share			
Net OPEB Liability	\$ 10,974,325.29	\$ 13,262,008.00	\$ 16,257,759.86

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the State reported deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB from the following sources:

	Collective Totals		Proportionate Share	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 472,699,992.00	\$ (3,341,994,109.00)	\$ 349,311.00	\$ (2,469,633.00)
Changes of assumptions	2,684,248,513.00	(3,991,049,511.00)	1,983,579.00	(2,949,266.00)
Net difference between projected and actual earnings on OPEB plan investments	11,397,084.00		8,422.00	
Changes in proportion and differences between contributions and proportionate share of contributions			798,187.00	(1,345,681.00)
Total	\$ 3,168,345,589.00	\$ (7,333,043,620.00)	\$ 3,139,499.00	\$ (6,764,580.00)

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	Collective Totals	Proportionate Share
2021	\$ (964,720,007.00)	\$ (839,721.91)
2022	(965,594,678.00)	(840,483.25)
2023	(967,008,484.00)	(841,713.87)
2024	(968,300,349.00)	(842,838.35)
2025	(660,258,014.00)	(574,708.84)
Thereafter	361,183,501.00	314,385.21
Total	\$ <u>(4,164,698,031.00)</u>	\$ <u>(3,625,081.00)</u>

Detailed information about the plan's fiduciary net position is available in the separately issued OPEB financial report.

Collective OPEB Expenses reported by the State of New Jersey

The components of allocable OPEB Expense related to specific liabilities of individual employers for the year ending June 30, 2020 are as follows:

Service cost	\$ 605,949,339
Interest on Total OPEB Liability	497,444,533
Expected Investment Return	(7,632,336)
Administrative Expenses	9,913,267
Changes of Benefit Terms	1,034,142
Current Period Recognition (Amortization) of Deferred Inflows/	
Outflows of Resources:	
Differences between Expected and Actual Experience	(550,598,668)
Changes in Assumptions	(418,656,482)
Differences between Projected and Actual Investment	
Earnings on OPEB Plan Investments	4,535,144
Total Collective OPEB Expense	\$ <u>141,988,939</u>

Schedule of City's Share of Net OPEB Liability

	2020	2019	2018
City's Proportionate Share of Net OPEB Liability	0.07390%	0.07333%	0.08111%
City's Share of Net OPEB Liability	\$ 13,262,008.00	9,932,657.00	12,707,194.00
City's Covered Payroll	6,432,789.00	6,287,748.00	5,922,555.00
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	206.16%	157.97%	214.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.91%	1.97%	1.98%

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 16: ACCRUED SICK AND VACATION BENEFITS

The entity has permitted employees to accrue unused sick time, which may be taken as time off or paid at a later date at an agreed upon rate. It is estimated that the cost for the most current calendar year of such unpaid compensation would approximate \$713,850.08 in 2021 and \$692,859.80 in 2020. This amount is not reported either as an expenditure or liability due to the likelihood of all employees terminating in one fiscal year being improbable. It is the entity's policy to negotiate the final amount of each payment of accrued sick, comp time, and vacation pay on an individual basis. The final amount of the settlement for sick time cannot exceed the cap amount established by each Union contract even though more may be accrued. The amount shown above represents the total number of days of unpaid compensation taking the cap amount for sick time into account. The policy of not reflecting the accrued benefit is not in agreement with GASB Statement No. 12 but is required by the State of New Jersey. Effective January 1, 2002 the State of New Jersey is allowing municipalities to accrue a compensated absences liability. The entity does not accrue the liability.

NOTE 17: ECONOMIC DEPENDENCY

The City of North Wildwood is economically dependent on tourism as a major source of tax revenue for the entity.

NOTE 18: RISK MANAGEMENT

The entity is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property and Liability Insurance - The entity maintains commercial insurance coverage for property, liability and surety bonds. During the year ended December 31, 2021 and 2020 the entity did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

The entity is a member of the Atlantic County Joint Insurance Fund (JIF) and the Municipal Excess Liability Fund (MEL) which also includes other municipalities throughout the region. The entity is obligated to remit insurance premiums into these funds for sufficient insurance coverage. There is an unknown contingent liability with the Atlantic County Municipal Joint Insurance Fund if there is a catastrophic insurance claim from any member of the fund. The entity has a general liability limit of \$500,000 under JIF, which increases to \$4,500,000 under MEL.

NOTE 19: DEFERRED COMPENSATION

Employees of the City of North Wildwood may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The deferred compensation plan is available to all employees of the entity. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

An unrelated financial institution administers the deferred compensation plan. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the employees.

As part of its fiduciary role, the entity has an obligation of due care in selecting the third party administrator. In the opinion of the entity's legal counsel, the entity has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

The Plan is administered by the following service organizations:

Mass Mutual
Nationwide Retirement Solutions

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 20: CONTINGENT LIABILITIES

From time to time, the entity is a defendant in legal proceedings relating to its operations as a municipality. In the best judgment of the entity's management, the outcome of any present legal proceedings will not have any adverse material effect on the accompanying financial statements.

NOTE 21: INTERFUND BALANCES

During the most current calendar year ended December 31, 2021, the following inter-funds were included on the balance sheets of the various funds of the City of North Wildwood:

	Due From	Due To
Current Fund:		
Animal Control Fund	\$ 1,455.78	-
Trust -TTL Redemption	-	4,324.54
General Capital Fund	4,636.03	-
Trust Other	4,878.98	-
Grant Fund	-	143,900.54
Grant Fund:		
Current Fund	143,900.54	-
Trust Fund:		
Current - Animal Control Fund	-	1,455.78
Current - TTL Redemption	4,324.54	-
Grant - Federal & State	-	4,878.98
General Capital Fund:		
Grant Fund	-	4,636.03
	\$ <u>159,195.87</u>	<u>159,195.87</u>

The amount due to the Grant fund from the Current fund is due to the fact that there is only one bank account. The remaining immaterial inter-funds are due to amounts that should have been transferred to the proper bank accounts from prior years.

NOTE 22: RESERVE FOR STATE TAX APPEALS

As a result of the significant increase in the City's total assessed valuation due to the 2006 revaluation of city-wide property tax assessments, a reserve for state tax appeals was established in the amount of \$272,740.80 at December 31, 2006. Due to additional appeals filed in 2007, the balance was adjusted to \$350,000 at December 31, 2007.

In January 2008, the City was ordered to refund \$270,000 to a property owner as a result of a tax court judgment. Payment was made to the owner in February 2008, reducing the balance in the reserve for state tax appeals by that amount. The balance in the Reserve for State Tax Appeals at December 31, 2021 is \$80,000.00.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 23: LENGTH OF SERVICE AWARDS PROGRAM (UNAUDITED)

During the 2005 calendar year, the voters of the City of North Wildwood approved the establishment of a Length of Service Awards Program (LOSAP) Deferred Compensation Plan. This plan is made available to all bona fide eligible volunteers who are performing qualified services which is defined as firefighting and prevention services, emergency medical services and ambulance services pursuant to Section 457 of the Internal Revenue Code of 1986, as amended, except for provisions added by reason of the LOSAP as enacted into federal law in 1997. The establishment of this LOSAP will also comply with New Jersey Public Law 1997, Chapter 388 and the LOSAP Document. The City appropriated \$40,000.00 and \$35,000.00 in 2021 and 2020 budgets, respectively for contributions to the LOSAP for volunteers who have met the established criteria.

The LOSAP is administered by an unrelated financial institution. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the City subject only to the claims of the City's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the City, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The City believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise.

As part of its fiduciary role, the City has an obligation of due care in selecting the third-party administrator. In the opinion of the City's legal counsel, the City has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

NOTE 24: SUBSEQUENT EVENTS

The entity has evaluated subsequent events through July 29, 2022, the date which the financial statements were available to be issued and identified no events requiring disclosure.

SUPPLEMENTARY INFORMATION



INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTER BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and
Members of the City Counsel
City of North Wildwood
County of Cape May, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements – regulatory basis, as listed in the accompanying table of contents, of the City of North Wildwood, State of New Jersey, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 29, 2022, which was adverse due to being presented in accordance with the New Jersey Regulatory Basis of Accounting. Our report disclosed that, as described in Note 1 to the financial statements, the City of North Wildwood prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

July 29, 2022

CITY OF NORTH WILDWOOD
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDING DECEMBER 31, 2021

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified Opinion issued on the Financial Statements – Regulatory Basis, presented in accordance with an "Other Comprehensive Basis of Accounting".**

Internal control over financial reporting:

- | | |
|---------------------------------------|-----------|
| 1) Material Weakness identified? | NO |
| 2) Significant Deficiency identified? | NO |

Non-Compliance material to Financial Statements – Regulatory Basis noted? **NO**

II. FINDINGS RELATING TO THE FINANCIAL STATEMENTS – REGULATORY BASIS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, our audit disclosed no findings relating to the financial statements – regulatory basis that are required to be reported. However, we have issued an accompanying Management Letter.

MANAGEMENT RESPONSES

Management is required to respond to any findings and recommendations in the audit report. A corrective action plan is required to be filed with the Division of Local Government Services, Department of Community Affairs, State of New Jersey within 45 days of the filing of this report.

A corrective action plan is not required for 2021.

STATUS OF PRIOR YEAR FINDINGS

There were no prior year audit findings.

**CURRENT FUND
SCHEDULE OF CASH - TREASURER**

	Current Fund	Grant Fund
Balance December 31, 2020	\$ 13,011,806.12	-
Increased by Receipts:		
Tax Collector	42,816,295.81	-
Homestead Rebate	48,508.64	-
Revenue Accounts Receivable	3,790,360.42	-
Miscellaneous Revenue Not Anticipated	925,748.79	-
Due from State - Veterans and Senior Citizens	56,871.29	-
Payroll Deductions Payable	9,749,238.57	-
Marriage License Fees Due to State	775.00	-
Reserve for 1.85% Room Tax	357,199.29	-
Issuance of Petty Cash	1,200.00	-
Due from Federal and State Grant Fund	387,371.92	-
Due to GWTIDA	3,745.00	-
Due to Current Fund	-	336,825.97
Federal and State Unallocated	-	246,403.20
Federal and State Receivables	-	140,968.72
	<u>58,137,314.73</u>	<u>724,197.89</u>
	71,149,120.85	724,197.89
Decreased by Disbursements:		
Current Year Appropriation	30,733,405.04	-
Prior Year Appropriations	411,217.51	-
County Taxes	8,197,945.63	-
County Added and Omitted Taxes	38,622.86	-
Local District School Taxes	7,447,122.64	-
Special District Taxes	62,500.00	-
Refund of Tax Overpayments	79,922.18	-
Refund of Sewer Overpayments	2,096.30	-
Due to State - Marriage Licenses	835.00	-
Due to Federal and State Grant Fund	336,825.97	-
Due to GWTIDA	1,910.00	-
Reserve for Beach Repairs	51,678.17	-
Payroll Deductions Paid	9,869,633.87	-
Return of Petty Cash	1,200.00	-
Due to Current Fund	-	387,371.92
Federal and State Disbursements	-	336,825.97
	<u>57,234,915.17</u>	<u>724,197.89</u>
Balance December 31, 2021	\$ <u><u>13,914,205.68</u></u>	<u><u>-</u></u>

CURRENT FUND
SCHEDULE OF CURRENT CASH - COLLECTOR

Balance December 31, 2020		\$	-
Increased by Receipts:			
Prepaid Taxes	1,356,173.76		
Taxes Receivable	36,070,755.66		
Revenue Accounts Receivable	<u>5,389,366.39</u>		
			<u>42,816,295.81</u>
			42,816,295.81
Payments to Treasurer			<u>42,816,295.81</u>
Balance December 31, 2021		\$	<u><u>-</u></u>

CURRENT FUND
SCHEDULE OF TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY

Year	Balance	Current	Added Taxes	Collections by Cash		Adjustments	Transferred	Balance
	Dec. 31, 2020	Year Levy		2020	2021		To Tax Title Lien	
Arrears	\$ -	-	-	-	-	-	-	-
2005	0.64	-	-	-	-	0.64	-	-
2006	0.70	-	-	-	-	0.70	-	-
2007	0.73	-	-	-	-	0.73	-	-
2008	0.58	-	-	-	-	0.58	-	-
2009	0.61	-	-	-	-	0.61	-	-
2010	0.63	-	-	-	-	0.63	-	-
2011	0.75	-	-	-	-	0.75	-	-
2012	4.04	-	-	-	-	4.04	-	-
2013	8.37	-	-	-	-	8.37	-	-
2014	17.23	-	-	-	-	17.23	-	-
2015	454.50	-	-	-	-	454.50	-	-
2016	15.98	-	-	-	-	15.98	-	-
2017	23.26	-	-	-	-	23.26	-	-
2018	25.07	-	-	-	-	25.07	-	-
2019	38.82	-	-	-	-	38.82	-	-
2020	7,763.67	-	-	-	4,646.85	3,116.82	-	-
	8,355.58	-	-	-	4,646.85	3,708.73	-	-
2021	-	37,278,498.44	38,561.43	1,204,584.03	36,103,223.35	9,252.49	-	-
\$	8,355.58	37,278,498.44	38,561.43	1,204,584.03	36,107,870.20	12,961.22	-	-
					36,070,755.66	Cash Receipts		
					58,680.60	Senior Citizens and Veterans		
					48,508.64	Homestead Rebate		
					(70,074.70)	Overpayments applied/recorded		
					36,107,870.20			
<u>Analysis of Current Year Tax Levy</u>								
Tax Yield:								
General Property Tax					37,278,498.44			
Special District Taxes					62,500.00			
Added Taxes (54:4-63.1 et. Seq.)					38,561.43			
						37,379,559.87		
Tax Levy:								
General County Taxes					6,903,222.93			
County Library Taxes					1,000,508.53			
County Open Space Taxes					294,214.17			
Special District Tax					62,500.00			
County Added and Omitted Taxes					38,561.43			
Total County Taxes						8,299,007.06		
Local School District Tax						7,561,006.00		
Local Tax for Municipal Purposes					21,263,058.59			
Add: Additional Tax Levied					256,488.22			
						21,519,546.81		
						37,379,559.87		

**CURRENT FUND
SCHEDULE OF TAX TITLE AND OTHER LIENS**

Balance December 31, 2020		\$	862.24
Increased by:			
Transfers from Taxes Receivable	164.68		
Interest and Costs Accrued by Sale of December 29, 2021	39.34		
	<hr/>		<hr/>
			204.02
Balance December 31, 2021		\$	<u><u>1,066.26</u></u>

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2020	Accrued in 2021	Collected by		Balance Dec. 31, 2021
			Collector	Treasurer	
Licenses:					
Alcoholic Beverages	-	85,200.00	-	85,200.00	-
Other	-	114,371.00	-	114,371.00	-
Fees and Permits	-	509,624.48	-	509,624.48	-
Fines and Costs:					
Municipal Court	3,629.86	227,043.32	-	217,839.74	12,833.44
Interest and Costs on Taxes	-	72,035.28	72,035.28	-	-
Interest Earned on Investments	-	74,955.33	-	74,955.33	-
Parking Meters	-	1,001,647.03	-	1,001,647.03	-
Emergency Rescue Services	-	269,731.76	-	269,731.76	-
Fire Inspection Fees	-	213,783.15	-	213,783.15	-
County Debt Service	-	290,000.00	-	290,000.00	-
Sewer Rents	276,142.46	5,347,972.61	5,286,103.50	-	338,011.57
Tram Car Lease	-	37,500.00	-	37,500.00	-
Rental of City Property	-	87,747.25	-	87,747.25	-
Energy Receipts Tax	-	442,027.00	-	442,027.00	-
Reserve to Pay Debt Service	-	114,000.00	-	114,000.00	-
Sale of Municipal Property	-	-	-	-	-
Wildwood Crest - Municipal Courts	-	69,381.95	-	69,381.95	-
Uniform Fire Safety	-	26,908.39	-	26,908.39	-
1.85% Beach Maintenance	-	207,832.00	-	207,832.00	-
Capital Surplus	-	240,000.00	-	240,000.00	-
Miscellaneous Revenue Not Anticipated	-	956,976.40	31,227.61	925,748.79	-
	<u>279,772.32</u>	<u>10,388,736.95</u>	<u>5,389,366.39</u>	<u>4,928,297.87</u>	<u>350,845.01</u>
			Cash	4,716,109.21	
			Interfunds	4,356.66	
			Reserve for 1.85% Beach Maintenance	207,832.00	
			Total	<u>4,928,297.87</u>	

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
OPERATIONS WITHIN "CAPS"					
GENERAL GOVERNMENT:					
General Administration					
Salaries and Wages	2,498.54	2,498.54	-	2,498.54	-
Other Expenses	8,544.72	8,544.72	7,944.54	600.18	-
Mayor and Council					
Salaries and Wages	726.69	726.69	-	726.69	-
Other Expenses	1,376.88	1,376.88	-	1,376.88	-
Municipal Clerk					
Salaries and Wages	423.09	423.09	-	423.09	-
Other Expenses	14,582.95	14,582.95	6,273.06	8,309.89	-
Financial Administration					
Salaries and Wages	19,861.12	19,861.12	-	19,861.12	-
Other Expenses	17,378.12	17,378.12	15,081.60	2,296.52	-
Ambulance Billing Administration Fee					
Other Expenses	13,691.79	13,691.79	1,054.04	12,637.75	-
Tax Assessment Administration					
Salaries and Wages	370.20	370.20	-	370.20	-
Other Expenses	41,327.76	41,327.76	330.00	40,997.76	-
Revenue Administration (Tax Collection)					
Salaries and Wages	8,620.00	8,620.00	-	8,620.00	-
Other Expenses	6,916.67	6,916.67	2,527.82	4,388.85	-
Legal Services					
Other Expenses	32,398.11	32,398.11	24,441.61	7,956.50	-
Engineering Services and Costs					
Other Expenses	50,086.97	50,086.97	35,215.18	14,871.79	-
LAND USE ADMINISTRATION					
Zoning Board of Adjustment					
Salaries and Wages	415.12	415.12	-	415.12	-
Other Expenses	28,518.89	28,518.89	6,922.48	21,596.41	-

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
INSURANCE					
General Liability	374.00	374.00	-	374.00	-
Employee Group Health Insurance	454,561.27	454,561.27	-	454,561.27	-
PUBLIC SAFETY					
Fire Department					
Salaries and Wages	207,673.29	207,673.29	-	207,673.29	-
Other Expenses	72,014.88	72,014.88	57,130.50	14,884.38	-
Fire Safety Act					
Salaries and Wages	956.35	956.35	-	956.35	-
Other Expenses	4,337.52	4,337.52	3,428.99	908.53	-
Aid to Volunteer Fire Company					
Other Expenses	3,200.00	3,200.00	2,100.00	1,100.00	-
Police Department					
Salaries and Wages	387,043.32	387,043.32	-	387,043.32	-
Other Expenses	121,400.38	121,400.38	38,442.58	82,957.80	-
Office of Emergency Management					
Salaries and Wages	2,614.76	2,614.76	-	2,614.76	-
Other Expenses	3,137.27	3,137.27	2,557.33	579.94	-
Municipal Court					
Salaries and Wages	1,668.47	1,668.47	-	1,668.47	-
Other Expenses	8,110.39	8,110.39	1,593.49	6,516.90	-
PUBLIC WORKS					
Public Works Department					
Salaries and Wages	101,131.59	101,131.59	-	101,131.59	-
Other Expenses	102,505.68	102,505.68	73,812.58	28,693.10	-
Garbage and Trash					
Other Expenses	21,990.59	21,990.59	-	21,990.59	-
Public Buildings and Grounds					
Salaries and Wages	29,837.31	29,837.31	-	29,837.31	-
Other Expenses	49,341.42	49,341.42	27,497.46	21,843.96	-
Fleet Maintenance					
Other Expenses	100,590.56	100,590.56	10,869.89	89,720.67	-

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
HEALTH AND HUMAN SERVICES					
Dog Regulation	7,864.00	7,864.00	130.00	7,734.00	-
Other Expenses					
PARKS AND RECREATION					
Lifeguards	2,334.06	2,334.06	-	2,334.06	-
Salaries and Wages	14,324.69	14,324.69	14,324.69	-	-
Other Expenses					
Recreation Center					
Salaries and Wages	233.97	233.97	-	233.97	-
Other Expenses	20,365.92	20,365.92	20,365.92	-	-
UNIFORM CONSTRUCTION CODE					
Construction Official					
Salaries and Wages	13,357.80	13,357.80	-	13,357.80	-
Other Expenses	3,876.75	3,876.75	2,731.05	1,145.70	-
UNCLASSIFIED					
Celebration of Public Events, Anniversary or Holiday					
Other Expenses	56,862.45	56,862.45	-	56,862.45	-
UTILITY EXPENSES AND BULK PURCHASES					
Electric	43,498.94	43,498.94	3,266.88	40,232.06	-
Street Lighting	53,933.24	53,933.24	14,252.16	39,681.08	-
Telephone	35,028.95	35,028.95	6,146.43	28,882.52	-
Natural Gas	17,347.25	17,347.25	-	17,347.25	-
Water	5,575.40	5,575.40	-	5,575.40	-
Gasoline	67,538.32	67,538.32	16,757.65	50,780.67	-
Traffic Lights	13,005.61	13,005.61	502.25	12,503.36	-
LANDFILL / SOLID WASTE DISPOSAL COSTS					
Cape May County MUA Tipping Fees	13,726.45	13,726.45	-	13,726.45	-
Contingent	500.00	500.00	-	500.00	-
STATUTORY EXPENDITURES					
Contribution to:					
Social Security System (O.A.S.I.)	22,632.64	22,632.64	-	22,632.64	-
Police and Firemen's Retirement System	541.36	541.36	-	541.36	-
Unemployment Compensation Insurance	6,491.10	6,491.10	-	6,491.10	-
Lifeguard Pension	499.32	499.32	-	499.32	-
Retirement Reserve	27,750.00	27,750.00	-	27,750.00	-
Defined Contribution Retirement Program	246.54	246.54	-	246.54	-

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
OPERATIONS EXCLUDED FROM "CAPS"					
Length of Service Award Program (LOSAP)	3,349.26	3,349.26	1,438.67	1,910.59	-
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
Municipal Alliance - Local Share	747.00	747.00	-	747.00	-
	<u>2,351,857.69</u>	<u>2,351,857.69</u>	<u>397,138.85</u>	<u>1,954,718.84</u>	<u>-</u>
\$					

CURRENT FUND
SCHEDULE OF LOCAL DISTRICT SCHOOL TAX

Balance December 31, 2020		
School Tax Payable	\$ 2,445,503.74	
School Tax Deferred	<u>2,479,787.50</u>	
		\$ 4,925,291.24
Increased by:		
Levy - School Year July 1, 2020 to June 30, 2021		<u>7,561,006.00</u>
		12,486,297.24
Decreased by:		
Payments		<u>7,447,122.64</u>
Balance December 31, 2021		
School Tax Payable	2,559,387.10	
School Tax Deferred	<u>2,479,787.50</u>	
		<u>5,039,174.60</u>
Current Year Liability for Local School District School Tax:		
Tax Paid		7,447,122.64
Tax Payable Ending		<u>2,559,387.10</u>
		10,006,509.74
Less: Tax Payable Beginning		<u>2,445,503.74</u>
Amount charged to Current Year Operations		<u>\$ 7,561,006.00</u>

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Purpose	Balance Dec. 31, 2020	Transferred From 2021 Revenues	Received	Adjustments	Balance Dec. 31, 2021
FEDERAL GRANTS:					
Small Cities Block Grant					
CDBG 2019 - Lou Booth Amphitheater	\$ 400,000.00	-	-	-	400,000.00
CDBG 2020 - 22nd Ave ADA Beach & Boardwalk	400,000.00	-	-	-	400,000.00
CDBG 2021 - Veterans Park ADA Improvements	-	400,000.00	-	-	400,000.00
USDA Rural Development Dual Band Radios - 2020	28,000.00	-	-	-	28,000.00
FEMA - Assistance to Firefighters Grant - 2021-22	-	18,756.19	-	-	18,756.19
Total Federal	828,000.00	418,756.19	-	-	1,246,756.19
STATE GRANTS:					
N.J. Transportation Trust Fund					
2013/2014 - Pedestrian Multi-Modal Olde NJ Ave & Spruce	450,000.00	-	-	-	450,000.00
2019/2020 - NJDOT E 22nd Ave Reconstruction	50,000.00	-	-	-	50,000.00
2020/2021 - NJDOT East 7th Ave	185,000.00	-	138,750.00	-	46,250.00
2021/2022 - East 5th Avenue	-	200,000.00	-	-	200,000.00
Sustainable New Jersey 2019-2020	5,000.00	-	-	-	5,000.00
LEAP - Challenge - Shore Communities 2020-2021	95,800.00	-	-	-	95,800.00
Body Armor 2020-2021	-	2,218.72	2,218.72	-	-
Body Worn Camera 2021-2022	-	101,900.00	-	-	101,900.00
Total State	785,800.00	304,118.72	140,968.72	-	948,950.00
\$	1,613,800.00	722,874.91	140,968.72	-	2,195,706.19
Unappropriated Reserves					
Cash			140,968.72		
			140,968.72		

CURRENT FUND
SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	Balance December 31, 2020		2021	Disbursed	Encumbrances	Canceled	Balance Dec. 31, 2021
	Appropriated	Reserve for Encumbrances					
FEDERAL GRANTS:							
Small Cities Block Grant :							
CDBG 2019 - Lou Booth Amphitheater	\$ 400,000.00	-	-	-	-	-	400,000.00
CDBG 2020 - 22nd Avenue ADA Beach & Boardw	400,000.00	-	-	-	-	-	400,000.00
CDBG 2021 - Veterans Park ADA Improvements	-	-	400,000.00	-	-	-	400,000.00
USDA Rural Development Dual Band Radios - 2020	-	28,000.00	-	28,000.00	-	-	-
FEMA - Assistance to Firefighters Grant - 2021-2022	-	-	18,756.19	-	18,692.06	-	64.13
COPS in Shops - 2020 - 2021	2,595.48	-	-	-	-	-	2,595.48
Total Federal	\$ 802,595.48	28,000.00	418,756.19	28,000.00	18,692.06	-	1,202,659.61
STATE GRANTS:							
Drunk Driving Enforcement 2017-2018	\$ 709.10	-	-	-	-	-	709.10
Drunk Driving Enforcement 2020-2021	4,722.56	-	-	-	-	-	4,722.56
N.J. Transportation Trust Fund :							
2013/2014 - Pedestrian Multi-Modal Olde NJ Ave	450,000.00	-	-	-	-	-	450,000.00
2020/2021 - NJDOT East 7th Ave	-	185,000.00	-	185,000.00	-	-	-
2021/2022 - East 5th Avenue	-	-	200,000.00	-	-	-	200,000.00
LEAP - Challenge - Shore Communities 2020-2021	95,800.00	-	-	51,600.00	34,400.00	-	9,800.00
Body Worn Camera 2021-2022	-	-	101,900.00	-	101,900.00	-	-
Recycling Tonnage Grant - 2017-18	3,372.17	-	-	-	-	-	3,372.17
Law and Public Safety - Distracted Driver 19-20	6,385.60	-	-	-	-	-	6,385.60
Recycling Tonnage Grant - 2019-20	12,602.79	-	-	12,602.79	-	-	-
Recycling Tonnage Grant - 2020-21	12,602.79	-	-	-	-	12,602.79	-
Clean Communities - 2016 - 2017	5,000.00	-	-	5,000.00	-	-	-
Clean Communities - 2018 - 2019	-	-	-	-	-	-	-
Clean Communities - 2019 - 2020	29,011.09	-	-	13,262.96	15,748.13	-	0.00
Clean Communities - 2020 - 2021	38,051.04	-	-	38,051.04	-	-	-
Clean Communities - 2021 - 2022	-	-	34,311.66	-	-	-	34,311.66
Body Armor Grant 2018-19	-	-	-	-	-	-	-
Body Armor Grant 2019-20	459.01	-	-	459.01	-	-	0.00
Body Armor Grant 2020-21	2,850.17	-	-	2,850.17	-	-	-
Body Armor Grant 2021-22	-	-	2,218.72	-	-	-	2,218.72
Sustainable New Jersey 2019-2020	3,793.60	-	-	-	-	-	3,793.60
Seat Belt Initiative - 2020-2021	4,490.32	-	-	-	-	-	4,490.32
Total State	\$ 669,850.24	185,000.00	338,430.38	308,825.97	152,048.13	12,602.79	719,803.73
	\$ 1,472,445.72	213,000.00	757,186.57	336,825.97	170,740.19	12,602.79	1,922,463.34

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

<u>Purpose</u>	<u>Balance Dec. 31, 2020</u>	<u>Transferred To 2021 Appropriations</u>	<u>Received</u>	<u>Balance Dec. 31, 2021</u>
STATE GRANTS:				
Clean Communities 2020-2021	34,311.66	34,311.66	-	-
Clean Communities 2021-2022	-	-	36,533.05	36,533.05
American Rescue Plan Act of 2021	-	-	196,776.88	196,776.88
Body Armor - 2021-2022	-	-	-	-
Recycling Tonnage 2021-2022	-	-	13,093.27	13,093.27
Total State	<u>34,311.66</u>	<u>34,311.66</u>	<u>246,403.20</u>	<u>246,403.20</u>
\$	<u><u>34,311.66</u></u>	<u><u>34,311.66</u></u>	<u><u>246,403.20</u></u>	<u><u>246,403.20</u></u>

TRUST FUND
SCHEDULE OF ANIMAL CONTROL CASH - TREASURER

Balance December 31, 2020		\$	1,811.38
Increased By Receipts:			
Dog Licenses Fees - City Share	\$	428.40	
Dog Licenses Fees Collected - State Share		213.60	
		<hr/>	<hr/>
			642.00
			<hr/>
			2,453.38
Decreased By Disbursements:			
State of New Jersey		208.20	
Due to Current Fund		5.60	
		<hr/>	<hr/>
			213.80
Balance December 31, 2021		\$	<hr/> <hr/> 2,239.58

TRUST FUND
SCHEDULE OF OTHER TRUST CASH - TREASURER

	Other	
Balance December 31, 2020	\$	2,472,506.19
Increased By Receipts:		
Tourism Development	\$ 37,717.50	
Recreation	196,366.37	
Parking Offenses Adjudication Act	150.00	
Public Defender	100.00	
Municipal Alliance	0.24	
HEREFORD Lighthouse	53,845.00	
Memorials/Beautification Enhancement	40,815.00	
Off Duty Police	50,685.25	
Recreation - Junior Lifeguards	7,600.00	
Fire Prevention	8,682.89	
Lifeguard Pension	39,802.86	
Forfeited Property	1,657.42	
Tax Premiums	644,900.00	
Tax Title Liens	460,167.28	
Small Cities Escrow	79,472.40	
Developers Escrow	224,037.21	
Municipal Parking Capital Improvement Account	33.94	
UCC Third Party	482,657.00	
Flex Savings	1,690.00	
Due from POAA - Current		
Due to Current -TTL Premium	1,587.55	
Due to Current -TTL Redemption	82.21	
		<u>2,332,050.12</u>
		4,804,556.31
Decreased by Disbursements:		
Tourism Development	32,743.25	
Recreation	131,049.18	
Parking Offenses Adjudication Act	15,244.97	
Recreation - Junior Lifeguards	7,039.50	
Fire Prevention	7,600.00	
HEREFORD Lighthouse	76,457.63	
Memorials/Beautification Enhancement	42,600.03	
UCC Third Party	464,068.23	
Lifeguard Pension	70,871.06	
Small Cities Escrow	15,625.00	
Developers Escrow	217,466.49	
Tax Premiums	413,400.00	
Tax Title Liens	486,318.63	
Flex Savings	2,544.55	
Due to Current -TTL Premium	1,587.55	
Due to Current -TTL Redemption	82.21	
		<u>1,984,698.28</u>
Balance December 31, 2021	\$	<u><u>2,819,858.03</u></u>

TRUST FUND
SCHEDULE OF RESERVE/(DEFICIT) FOR ANIMAL CONTROL EXPENDITURES

Balance December 31, 2020		\$ 667.20
Increased By:		
Dog Licenses Fees Collected - City Share	\$ 428.40	
Dog Licenses Fees Collected - State Share	213.60	
	<hr/>	<hr/>
		642.00
		<hr/>
		1,309.20
Decreased By:		
Statutory Excess Due to Current Fund	317.20	
Paid to State of New Jersey	213.60	
	<hr/>	<hr/>
		530.80
Balance December 31, 2021		\$ <hr/> <hr/> 778.40

License Fees Collected

Year

2019	\$ 389.20
2020	<hr/> 389.20
	<hr/> \$ 778.40 <hr/> <hr/>

TRUST FUND
SCHEDULE OF DUE TO CURRENT FUND - ANIMAL CONTROL FUND

Balance December 31, 2020		\$	1,144.18
Increased By:			
Due from Current Fund	317.20		
	<hr/>		<hr/>
			317.20
			<hr/>
			1,461.38
Decreased By:			
Due to Current Fund	5.60		
	<hr/>		
			<hr/>
			5.60
Balance December 31, 2021		\$	<hr/> <hr/> 1,455.78

TRUST FUND
SCHEDULE OF AMOUNT DUE TO (FROM) STATE OF NEW JERSEY

Balance December 31, 2020		\$	-
Increased By:			
Collected in 2021	\$ 213.60		
	<hr/>		
			<hr/>
			213.60
			<hr/>
			213.60
Decreased By:			
Paid to State of New Jersey	208.20		
	<hr/>		
			<hr/>
			208.20
Balance December 31, 2021		\$	<hr/> <hr/> 5.40

**GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER**

Balance December 31, 2020		\$ 5,141,433.51
Increased by:		
Due from Current Fund		
Budget Appropriation :		
Capital Improvement Fund	3,000,000.00	
NJEIT Receivable	966,550.00	
Premium Received on Sale of Notes	42,422.83	
Improvement Authorization Reimbursements	43,033.25	
	<hr/>	<hr/> 4,052,006.08
		9,193,439.59
Decreased by:		
Improvement Authorizations	6,453,957.96	
Budget: Reserve to Pay Debt Service	114,000.00	
Capital Surplus - General Budget	240,000.00	
	<hr/>	<hr/> 6,807,957.96
Balance December 31, 2021		\$ <u><u>2,385,481.63</u></u>

**GENERAL CAPITAL FUND
ANALYSIS OF CASH**

	Balance Dec. 31, 2020	Receipts		Debt Issued	Disbursements		Transfers		Balance Dec. 31, 2021
		Miscellaneous	Miscellaneous		Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	\$ 387,529.91	-	-	-	-	240,000.00	-	-	147,529.91
Capital Improvement Fund	32,630.00	3,000,000.00	-	-	-	-	3,000,000.00	-	32,630.00
Reserve for Debt Service	313,260.94	42,422.83	-	-	-	114,000.00	-	-	241,683.77
Encumbrances Payable	1,291,571.70	-	-	-	-	-	1,291,571.70	881,984.27	881,984.27
								4,636.03	4,636.03
Due from Federal & State Grant Fund	4,636.03	-	-	-	-	-	4,636.03	-	-
NJEIT 2017-A Receivable	(1,032,391.00)	966,550.00	-	-	-	-	-	-	(65,841.00)
Improvement Authorizations:									
1546 Street and Utility Reconstruction of 12th Avenue	-	-	-	-	-	-	3,708.27	3,708.27	-
1553 Sanitary Sewer Improvements	1,089.09	-	-	-	-	-	-	-	1,089.09
1571 Acquisition of Property	7,298.15	-	-	-	-	-	-	-	7,298.15
1576 Sanitary Sewer Improv. Phase III	64,176.93	-	-	-	-	-	-	-	64,176.93
1600 Various Improvements	640.00	-	-	-	-	-	-	-	640.00
1611 Various Improvements	-	-	-	-	-	-	-	-	-
1617 Various Improvements	-	-	-	-	-	-	-	-	-
1624 Beach Replenishment	-	-	-	-	-	-	-	-	-
1648 Various Improvements	2,239.65	-	-	-	-	-	1,020.61	1,020.61	2,239.65
1652 Various Improvements	-	-	-	-	-	-	-	-	-
1653/1697 NJEIT Project	-	-	-	-	-	-	-	-	-
1667 Various Improvements	-	-	-	-	-	-	90,371.81	90,371.81	-
1692 Various Capital Improvements	800.00	-	-	-	-	-	50,896.00	50,896.00	-
1701 Emergency Beach Replenishment	-	-	-	-	-	-	-	-	800.00
1707 Various Capital Improvements	-	-	-	-	-	-	-	-	-
1711 Various Capital Improvements	-	-	-	-	-	-	58,997.88	58,997.88	-
1738 Various Capital Improvements	10,750.87	-	-	-	-	-	1,156.81	1,156.81	-
1746 Various Capital Improvements	9,362.27	-	-	-	10,021.33	-	305,392.00	305,392.00	729.54
1760 Various Capital Improvements	1,105,129.47	-	-	-	9,362.27	-	-	-	-
1771 Various Capital Improvements	1,588,652.16	-	-	-	1,108,010.19	-	-	-	0.00
1792 Various Capital Improvements	-	-	-	-	1,661,074.88	-	11,774.40	84,197.12	(0.00)
1806 Various Capital Improvements	-	-	-	-	-	-	-	-	-
1818 Various Capital Improvements	1,354,057.34	-	-	-	151,246.26	-	-	151,246.26	-
1826 Various Capital Improvements	-	-	-	-	1,315,348.80	-	157,666.49	541,704.22	422,746.27
1830 Various Capital Improvements	-	-	-	-	278,533.37	-	-	-	(278,533.37)
1839 Various Capital Improvements	-	-	-	-	1,302,746.52	-	1,000.00	1,863,000.00	559,253.48
1841 Various Capital Improvements	-	43,033.25	-	-	538,438.65	-	-	612,000.00	116,594.60
1849 Various Capital Improvements	-	-	-	-	-	-	-	25,000.00	25,000.00
1852 Various Capital Improvements	-	-	-	-	35,688.76	-	-	350,000.00	314,311.24
					43,486.93	-	200,000.00	150,000.00	(93,486.93)
	\$ 5,141,433.51	4,052,006.08	-	-	6,453,957.96	354,000.00	5,178,192.00	5,178,192.00	2,385,481.63

**GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

Balance December 31, 2020		\$	32,630.00
Increased by:			
Current Fund Budget Appropriation	3,000,000.00		
	<hr/>		<hr/>
			3,000,000.00
			3,032,630.00
Decreased by:			
Improvement Authorizations Funded	3,000,000.00		
	<hr/>		<hr/>
			3,000,000.00
Balance December 31, 2021		\$	<u>32,630.00</u>

GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2020		\$ 43,017,553.60
Increased by:		
Bonds Issued - 2021	20,325,000.00	
	<hr/>	<hr/>
		20,325,000.00
		63,342,553.60
Decreased by:		
Serial Bonds Paid	3,510,000.00	
Wastewater Bonds Paid	220,000.00	
Wastewater Loan Payments	402,313.77	
Green Trust Loan Payments	6,856.90	
Premium Applied to Bonds issued	930,000.00	
USDA Bonds Paid	110,407.14	
	<hr/>	<hr/>
		5,179,577.81
Balance December 31, 2021		\$ <u><u>58,162,975.79</u></u>

GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Ord #	Improvement Description	Balance Dec. 31, 2020	2021 Authorizations	Raised in 2021 Budget	Debt Issued	Other	Balance Dec. 31, 2021	Analysis of Balance		
								Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
1628	8th Street Field	\$ 1,110,000.00	-	-	1,110,000.00	-	-	-	-	-
1711	Various Capital Improvements	3,541,000.00	-	-	3,540,000.00	-	-	-	-	-
1738	Various Capital Improvements	4,275,000.00	-	-	4,275,000.00	1,000.00	-	-	-	-
1760	Various Capital Improvements	2,850,000.00	-	-	2,850,000.00	-	-	-	-	-
1771	Various Capital Improvements	8,550,000.00	-	-	8,550,000.00	-	-	-	-	-
1826	Various Capital Improvements	-	15,500,000.00	-	-	-	15,500,000.00	-	278,533.37	15,221,466.63
1830	Various Capital Improvements	-	-	-	-	-	-	-	-	-
1839	Various Capital Improvements	-	-	-	-	-	-	-	-	-
1841	Various Capital Improvements	-	475,000.00	-	-	-	475,000.00	-	-	475,000.00
1849	Various Capital Improvements	-	-	-	-	-	-	-	-	-
1852	Various Capital Improvements	-	2,850,000.00	-	-	-	2,850,000.00	-	93,486.93	2,756,513.07
		<u>\$ 20,326,000.00</u>	<u>18,825,000.00</u>	<u>-</u>	<u>20,325,000.00</u>	<u>1,000.00</u>	<u>18,825,000.00</u>	<u>-</u>	<u>372,020.30</u>	<u>18,452,979.70</u>
<p>Improvement Authorizations Unfunded</p> <p>Less:</p> <p>Unexpended Proceeds of Bond</p> <p>Anticipation Notes Issued:</p> <p>Ord. Number</p> <p>None</p>										
										<u>\$ 18,452,979.70</u>

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. #	Improvement Description	Intro Ord. Date	Amount	Balance December 31, 2020		Capital Improvement Fund	Authorizations		Paid or Charged/ Canceled	Balance December 31, 2021	
				Funded	Unfunded		Other Funding	Deferred Charges to Future Taxation		Funded	Unfunded
1546	Utility Reconstruction 12th Avenue	10/7/2008	315,000.00	-	-	-	-	-	-	-	-
1553	Sanitary Sewer Improvements	10/21/2008	6,100,000.00	1,089.09	-	-	-	-	1,089.09	-	-
1571	Acquisition of Property	9/1/2009	\$ 940,000.00	7,298.15	-	-	-	-	7,298.15	-	-
1576	Sanitary Sewer Improvements	11/17/2009	3,650,000.00	64,176.93	-	-	-	-	64,176.93	-	-
1600	Various Improvements	10/4/2011	1,200,000.00	640.00	-	-	-	-	640.00	-	-
1611	Various Improvements	6/6/2012	2,540,000.00	-	-	-	-	-	-	-	-
1617	Various Improvements	12/4/2012	2,000,000.00	-	-	-	-	-	-	-	-
1624	Beach Replenishment	5/7/2013	3,500,000.00	-	-	-	-	-	-	-	-
1648	Various Improvements	5/6/2014	600,000.00	2,239.65	-	-	-	-	2,239.65	-	-
1652	Various Improvements	6/17/2014	4,000,000.00	-	-	-	-	-	-	-	-
1653/1697	NJETT Project	6/17/2014	10,500,000.00	-	-	-	-	-	-	-	-
		3/3/2015	1,500,000.00	-	-	-	-	-	-	-	-
1667	Various Improvements	3/15/2016	1,900,000.00	800.00	-	-	-	-	800.00	-	-
1682	Various Capital Improvements	3/15/2016	1,900,000.00	-	-	-	-	-	-	-	-
1701	Emergency Beach Replenishment	6/8/2016	300,000.00	-	-	-	-	-	-	-	-
1707	Various Capital Improvements	11/15/2016	4,000,000.00	-	-	-	-	-	-	-	-
1711	Various Capital Improvements	2/21/2017	3,850,000.00	-	-	-	-	-	-	-	-
1738	Various Capital Improvements	2/6/2018	4,500,000.00	-	10,750.87	-	-	-	-	10,021.33	-
1746	Various Capital Improvements	4/10/2018	1,200,000.00	9,362.27	-	-	-	-	9,362.27	729.54	-
1760	Various Capital Improvements	9/4/2018	3,000,000.00	-	1,105,129.47	-	-	-	1,105,129.47	-	-
1771	Various Capital Improvements	1/15/2019	9,000,000.00	-	1,588,652.16	-	-	-	1,588,652.16	-	-
1792	Various Capital Improvements	10/15/2019	400,000.00	-	-	-	-	-	-	-	-
1806	Various Capital Improvements	4/21/2020	500,000.00	-	-	-	-	-	-	-	-
1818	Various Capital Improvements	10/6/2020	1,930,000.00	1,354,057.34	-	-	-	-	422,746.27	-	-
1826	Various Capital Improvements	2/2/2021	15,500,000.00	-	-	-	-	-	278,533.37	-	15,221,466.63
1830	Various Capital Improvements	2/16/2021	1,863,000.00	-	-	1,863,000.00	-	-	1,303,746.52	559,253.48	-
1839	Various Capital Improvements	4/20/2021	612,000.00	-	-	612,000.00	-	-	495,405.40	116,594.60	-
1841	Various Capital Improvements	6/15/2021	500,000.00	-	-	25,000.00	-	-	-	25,000.00	475,000.00
1849	Various Capital Improvements	8/17/2021	350,000.00	-	-	350,000.00	-	-	35,688.76	314,311.24	-
1852	Various Capital Improvements	9/7/2021	3,000,000.00	-	-	150,000.00	-	-	243,486.93	-	2,756,513.07
				\$ 1,439,663.43	2,704,532.50	3,000,000.00	-	-	6,001,337.28	1,514,878.95	18,452,979.70
						Paid Refund Canceled		6,453,957.96 (43,033.25)			
						Due from Federal & State Grant Fund		-			
						Encumbrances Payable 12/31/21		881,984.27 (1,291,571.70)			
						Encumbrances Payable 12/31/20		6,001,337.28			

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			December 31, 2021								
			Date	Amount							
General Obligation Bonds of 2009	12/1/2009	13,630,000.00						1,400,000.00	-	1,400,000.00	-
General Obligation Bonds of 2013	8/1/2013	11,400,000.00	8/1/2022	1,150,000.00			3.000%	5,700,000.00	-	1,000,000.00	4,700,000.00
			8/1/2023	1,150,000.00			3.000%				
			8/1/2024	1,200,000.00			3.250%				
			8/1/2025	1,200,000.00			3.500%				
General Obligation Bonds of 2018	7/26/2018	14,970,000.00									
			8/1/2022	1,035,000.00			4.000%	13,100,000.00	-	985,000.00	12,115,000.00
			8/1/2023	1,125,000.00			5.000%				
			8/1/2024	1,170,000.00			5.000%				
			8/1/2025	1,220,000.00			5.000%				
			8/1/2026	1,310,000.00			5.000%				
			8/1/2027	1,405,000.00			4.000%				
			8/1/2028	1,455,000.00			4.000%				
			8/1/2029	1,640,000.00			3.000%				
			8/1/2030	1,755,000.00			3.000%				

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021	
			Date	Amount						
General Obligation Refunding Bonds of 2019	1/31/2019	4,630,000.00	9/1/2022	130,000.00	5.000%	4,340,000.00	-	125,000.00	4,215,000.00	
			9/1/2023	135,000.00	5.000%					
			9/1/2024	140,000.00	5.000%					
			9/1/2025	150,000.00	5.000%					
			9/1/2026	155,000.00	5.000%					
			9/1/2027	165,000.00	5.000%					
			9/1/2028	175,000.00	5.000%					
			9/1/2029	180,000.00	5.000%					
			9/1/2030	190,000.00	5.000%					
			9/1/2031	150,000.00	4.000%					
			9/1/2032	155,000.00	4.000%					
			9/1/2033	160,000.00	4.000%					
			9/1/2034	170,000.00	5.000%					
			9/1/2035	150,000.00	4.000%					
			9/1/2036	125,000.00	4.000%					
			9/1/2037	130,000.00	4.000%					
			9/1/2038	135,000.00	4.000%					
			9/1/2039	140,000.00	4.000%					
General Obligation Bonds of 2021			9/1/2040	145,000.00	4.000%					
			9/1/2041	155,000.00	5.000%					
			9/1/2042	160,000.00	5.000%					
			9/1/2043	170,000.00	5.000%					
			9/1/2044	155,000.00	5.000%					
			9/1/2045	165,000.00	5.000%					
			9/1/2046	170,000.00	5.000%					
			9/1/2047	180,000.00	5.000%					
			9/1/2048	180,000.00	5.000%					
		7/15/2021	19,395,000	8/1/2022	1,050,000.00	2.000%	-	19,395,000.00		19,395,000.00
				8/1/2023	1,240,000.00	2.000%				
			8/1/2024	1,340,000.00	2.000%					
			8/1/2025	1,480,000.00	2.000%					
			8/1/2026	1,575,000.00	2.000%					
			8/1/2027	1,670,000.00	2.000%					
			8/1/2028	1,720,000.00	2.000%					
			8/1/2029	1,765,000.00	2.000%					
			8/1/2030	1,810,000.00	2.000%					
			8/1/2031	1,810,000.00	2.000%					
			8/1/2032	1,835,000.00	2.000%					
			8/1/2033	2,100,000.00	2.000%					
						\$ 24,540,000.00	19,395,000.00	3,510,000.00	40,425,000.00	

See Accompanying Auditor's Report

GENERAL CAPITAL FUND
SCHEDULE OF WASTEWATER TREATMENT TRUST BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021							
			Date	Amount												
Wastewater Treatment Fund Bonds of 2003A	10/15/2002	1,745,000.00	8/1/2022	135,000.00	5.000%	265,000.00		130,000.00	135,000.00							
			8/1/2023	95,000.00	5.000%	3,900,000.00		90,000.00	3,810,000.00							
			8/1/2024	100,000.00	5.000%											
			8/1/2025	105,000.00	5.000%											
			8/1/2026	110,000.00	5.000%											
			8/1/2027	115,000.00	5.000%											
			8/1/2028	120,000.00	3.000%											
			8/1/2029	125,000.00	3.000%											
			8/1/2030	130,000.00	3.000%											
			8/1/2031	135,000.00	3.000%											
8/1/2032	140,000.00	3.000%														
Wastewater Treatment Fund Bonds of 2017A	5/25/2017	4,150,000.00	8/1/2033	145,000.00	3.000%	4,165,000.00	-	220,000.00	3,945,000.00							
			8/1/2034	150,000.00	3.125%											
			8/1/2035	155,000.00	3.250%											
			8/1/2036	155,000.00	3.250%											
			8/1/2037	165,000.00	3.375%											
			8/1/2038	170,000.00	3.375%											
			8/1/2039	175,000.00	3.375%											
			8/1/2040	180,000.00	3.375%											
			8/1/2041	185,000.00	3.375%											
			8/1/2042	190,000.00	3.500%											
			8/1/2043	200,000.00	3.500%											
			8/1/2044	205,000.00	3.500%											
			8/1/2045	215,000.00	3.500%											
			8/1/2046	220,000.00	3.500%											
										\$						

GENERAL CAPITAL FUND
SCHEDULE OF WASTEWATER TREATMENT TRUST LOANS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	Amount					
Wastewater Treatment Fund Loan of 2003A	10/15/2002	1,843,735.00	2/1/2022	2,107.47	N/A	186,888.01	-	93,936.87	92,951.14
			8/1/2022	90,843.67					
Wastewater Treatment Fund Loan of 2014A	5/25/2017	9,148,515.00	2/1/2022	102,792.30	N/A	8,017,799.70	-	308,376.90	7,709,422.80
			8/1/2022	205,584.60					
			2/1/2023	102,792.30					
			8/1/2023	205,584.60					
			2/1/2024	102,792.30					
			8/1/2024	205,584.60					
			2/1/2025	102,792.30					
			8/1/2025	205,584.60					
			2/1/2026	102,792.30					
			8/1/2026	205,584.60					
			2/1/2027	102,792.30					
			8/1/2027	205,584.60					
			2/1/2028	102,792.30					
			8/1/2028	205,584.60					
			2/1/2029	102,792.30					
			8/1/2029	205,584.60					
			2/1/2030	102,792.30					
			8/1/2030	205,584.60					
			2/1/2031	102,792.30					
			8/1/2031	205,584.60					
			2/1/2032	102,792.30					
			8/1/2032	205,584.60					
			2/1/2033	102,792.30					
			8/1/2033	205,584.60					
			2/1/2034	102,792.30					
			8/1/2034	205,584.60					
			2/1/2035	102,792.30					
			8/1/2035	205,584.60					
			2/1/2036	102,792.30					
			8/1/2036	205,584.60					
			2/1/2037	102,792.30					
			8/1/2037	205,584.60					
			2/1/2038	102,792.30					
			8/1/2038	205,584.60					
			2/1/2039	102,792.30					
			8/1/2039	205,584.60					
			2/1/2040	102,792.30					
			8/1/2040	205,584.60					
			2/1/2041	102,792.30					
			8/1/2041	205,584.60					
			2/1/2042	102,792.30					
			8/1/2042	205,584.60					
			2/1/2043	102,792.30					
			8/1/2043	205,584.60					
			2/1/2044	102,792.30					

See Accompanying Auditor's Report

GENERAL CAPITAL FUND
SCHEDULE OF WASTEWATER TREATMENT TRUST LOANS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	December 31, 2021	Amount					
Wastewater Treatment Fund Loan of 2014A (cont)			8/1/2044		205,584.60					
			2/1/2045		102,792.30					
			8/1/2045		205,584.60					
			2/1/2046		102,792.30					
			8/1/2046		205,584.90					
							\$ 8,204,687.71	-	402,313.77	7,802,373.94

GENERAL CAPITAL FUND
SCHEDULE OF GREEN TRUST LOAN PAYABLE

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	Amount					
Skateboard Park	4/19/2005	120,000.00	2022	6,994.72	2.000%	\$ 31,959.74	-	6,856.90	25,102.84
			2023	7,135.32					
			2024	7,278.74					
			2025	3,694.06					
						\$ 31,959.74	-	6,856.90	25,102.84

**GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES**

Improvement Description	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
8th Street Field	1628	8/27/2013	8/20/2020	8/20/2021	1.250%	1,110,000.00	-	1,110,000.00	-
Various Capital Improvements	1711	8/23/2017	8/20/2020	8/20/2021	1.250%	3,541,000.00	-	3,541,000.00	-
Various Capital Improvements	1738	8/22/2018	8/20/2020	8/20/2021	1.250%	4,275,000.00	-	4,275,000.00	-
Various Capital Improvements	1760	8/21/2019	8/20/2020	8/20/2021	1.250%	2,850,000.00	-	2,850,000.00	-
Various Capital Improvements	1771	8/21/2019	8/20/2020	8/20/2021	1.250%	8,550,000.00	-	8,550,000.00	-
						<u>\$ 20,326,000.00</u>	<u>-</u>	<u>20,326,000.00</u>	<u>-</u>

See Accompanying Auditor's Report

GENERAL CAPITAL FUND
SCHEDULE OF BOND AND NOTES AUTHORIZED BUT NOT ISSUED

Ordinance Number	Improvement Description	Balance Dec. 31, 2020	2021 Authorizations	Debt Issued	Canceled	Balance Dec. 31, 2021
1826	Various Capital Improvements	\$ -	15,500,000.00	-	-	15,500,000.00
1841	Various Capital Improvements	-	475,000.00	-	-	475,000.00
1852	Various Capital Improvements	-	2,850,000.00			2,850,000.00
		<u>\$ -</u>	<u>18,825,000.00</u>	<u>-</u>	<u>-</u>	<u>18,825,000.00</u>
				\$ -	New Notes Issued	
				\$ -	Budget Appropriation	
				\$ -		

See Accompanying Auditor's Report

CITY OF NORTH WILDWOOD

PART II

GENERAL COMMENTS AND RECOMMENDATIONS

FOR THE YEAR ENDED

DECEMBER 31, 2021

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GENERAL COMMENTS

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4

N.J.S.A. 40A:11-4 states, "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law." Effective July 1, 2015, the bid threshold was \$40,000. However, effective July 1, 2020, pursuant to subsection b. of section 9 of P.L. 1971, c. 198 (C.40A:11-9), the governing body can establish the bid threshold at \$44,000.00 with the appointment of a qualified purchasing agent. The City adopted the bid threshold of \$44,000.00.

The governing body of the City of North Wildwood has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in a violation of the statute, the City Counsel's opinion should be sought before a commitment is made.

The minutes indicate resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S. 40A:11-5.

Our examination of expenditures did not reveal any payments in excess of the bid threshold for the provision or performance of any goods or services, other than those where bids had been previously sought by public advertisement, awarded under state or county cooperative purchasing agreements, or awarded in compliance with other provisions of the "Local Public Contracts Law," N.J.S.A. 40A:11.

Collection of Interest on Delinquent Taxes and Assessments

The statutes provide the method for authorizing interest and the maximum rates to be charged for the nonpayment of taxes or assessments on or before the date when they would become delinquent.

The governing body adopted the following resolution on January 5, 2021 authorizing interest to be charged on delinquent taxes:

BE IT RESOLVED by the City Council of the City of North Wildwood, in the County of Cape May that pursuant to N.J.S.A. 54:4-67, the following interest rates be and are hereby fixed for property taxes and other municipal claims, which may be or may hereafter become delinquent, at 8% per annum on the first \$1,500.00 of the aggregate delinquency and 18% per annum on any amount in excess of \$1,500.00 of the aggregate delinquency.

BE IT FURTHER RESOLVED that there be accorded to the taxpayer a ten (10) day grace period for the payment of property taxes from the date when due, after which the payments on said municipal assessments shall become delinquent and interest payable there under as fixed by this resolution shall be calculated from the due date of said municipal claims and assessments.

It appears from an examination of the collector's records that interest was charged in accordance with the forgoing resolution.

Delinquent Taxes and Tax Title Liens

The tax sale was held on December 29, 2021 and was complete.

Inspection of tax sale certificates on file revealed that all tax sale certificates were available for audit.

The following comparison is made of the number of tax title liens receivable on December 31st of the last three years:

<u>Year</u>	<u>Number</u>
2021	4
2020	5
2019	6

It is essential to good management that all means provided by the statutes be utilized to liquidate tax title liens in order to get such properties back on a tax-paying basis.

Verification of Delinquent Taxes and Other Charges

A test verification of delinquent taxes and charges, as well as, current payments was made in accordance with the regulations of the Division of Local Government Services, including the mailing of verification notices as follows:

<u>Type:</u>	<u>Number Mailed</u>
Payments of 2020 and 2021 Taxes	10
Delinquent Taxes	3
Current Water and Sewer Utility Rents	10
Delinquent Water and Sewer Rents	5
Total	<u>28</u>

As of the date of this audit report, all verifications have not been returned. However, no problems were noted with those that have been returned.

Comparison of Tax Levies and Collections Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a probable increase in future tax levies.

<u>Year</u>	<u>Tax Levy</u>	<u>Currently Cash Collections</u>	<u>Percentage of Collections</u>
2021 \$	37,379,559.87	37,307,807.38	99.81%
2020	35,700,826.87	35,622,663.99	99.78%
2019	34,222,950.25	34,158,034.81	99.81%
2018	33,127,671.45	32,987,795.06	99.58%
2017	32,296,325.16	32,117,396.22	99.45%

Comparative Schedule of Tax Rate Information

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Tax Rate	\$ 1.401	1.351	1.306	1.269	1.242
Apportionment of Tax Rate:					
Municipal	0.804	0.775	0.745	0.718	0.708
County	0.311	0.293	0.281	0.272	0.261
Local School	0.286	0.283	0.28	0.279	0.273
Assessed Valuation	2,646,726,500	2,620,112,600	2,606,307,000	2,594,025,877	2,582,085,857

Delinquent Taxes and Tax Title Liens

This tabulation includes a comparison, expressed in percentage, of the total delinquent taxes and tax title liens, in relation to the tax levies of the last five years.

<u>Year</u>	<u>Amount of Tax Title Liens</u>	<u>Amount of Delinquent Taxes</u>	<u>Total Delinquent</u>	<u>Percentage Of Tax Levy</u>
2021 \$	1,066.26	-	1,066.26	0.00%
2020	862.24	8,355.58	9,217.82	0.03%
2019	10,151.75	131,990.18	142,141.93	0.42%
2018	5,607.05	159,531.87	165,138.92	0.50%
2017	280,898.77	496,633.01	777,531.78	2.41%

Uniform Construction Code

The City of North Wildwood construction code official is in compliance with uniform construction code rules NJAC 5:23.17(b) 2 and NJAC 5:23.4.17(b) 3.

Deposit of Municipal Funds

N.J.S.A. 40A:5-15 states:

“All moneys, including moneys collected by taxation, received from any source by or on behalf of any local unit or any board or department thereof shall, within 48 hours after the receipt thereof, either

- a. be paid to the officer charged with the custody of the general funds of the local unit, who shall deposit all such funds within 48 hours after the receipt thereof to the credit of the local unit in its designated legal depository, or
- b. be deposited to the credit of the local unit in its designated legal depository.”

Our examination revealed that municipal funds were deposited within the mandated time with some exceptions relating to deposits made on behalf of the City Clerk. However, they appear to be isolated incidents.

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RECOMMENDATIONS

None.

The problems and weaknesses noted in my review were not of such magnitude that they would affect my ability to express an opinion on the financial statements taken as a whole.

Should any questions arise as to my comment or recommendation, or should you desire assistance in implementing my recommendation, please do not hesitate to contact me.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

July 29, 2022

CAPE MAY COUNTY
PLANNING DEPARTMENT

Will Morey
Commissioner

Leslie Gimeno, PP, AICP
Director

4 Moore Road – DN 309
Cape May Court House, NJ 08210-1601
(609)465-1080 Fax (609)463-0347



RECEIVED

AUG 15 2022

CITY CLERK
CITY OF NORTH WILDWOOD

To: Municipal Clerks
Municipal Planning Board Secretaries

From: Leslie Gimeno, PP, AICP, Planning Director

Date: August 12, 2022

Re: Cape May County Comprehensive Farmland Preservation Plan

Dear Municipal Clerks and Planning Board Secretaries:

For the past 6 months, our Planning Department team has been working with our consultants at Heyer & Gruel to develop a new Farmland Preservation Plan for the County. This document serves as an overall guide for understanding the agriculture industry in the County and for establishing priorities for future acquisition efforts. Further, having the Plan in place will enable our County Agriculture Development Board (CADB) to participate in the State Agriculture Development Committee's cost share for farmland preservation / development easement acquisitions.

We will be having a presentation on the draft plan by Heyer & Gruel at a special joint meeting of the CADB and the County Planning Board in the Commissioners Meeting Room at 1 pm on Monday, August 29th. Municipal representatives and the general public are welcome and encouraged to attend the meeting.

The County Planning Board will be considering the plan for adoption as part of the County Comprehensive Plan at its meeting to be held on Thursday, September 15th, at 5 pm. Per N.J.S.A. 40:27-4 I am providing each Municipal Clerk and Municipal Planning Board Secretary with a copy of the DRAFT plan.

Please circulate the document to members of your governing body or board as you see fit. Questions, comments, or suggestions will be accepted during both of the public meetings referenced above, or can be sent via email to leslie.gimeno@co.cape-may.nj.us.

Feel free to contact me at (609) 465-6875 or Barbara Ernst at (609) 465-1086 if you would like to discuss the draft document in further detail.

Thanks very much!

Philip J. Passanante
Assistant General Counsel



92DC42
PO Box 6066
Newark, DE 19714-6066

667 313 0418 - Telephone
302 429 3301 - Facsimile
philip.passanante@pepcoholdings.com

500 N. Wakefield Drive
Newark, DE 19702

atlanticcityelectric.com

August 16, 2022

Municipal Clerk
City of North Wildwood
901 Atlantic Avenue
P.O. Box 499
North Wildwood, NJ 08260

RE: In the Matter of the Provision of Basic Generation Service for the Period
Beginning June 1, 2023
BPU Docket No. ER22030127

In the Matter of the 2022/2023 Annual Compliance Filings for the Universal
Service Fund ("USF") Program Factor Within the Societal Benefits
Charge Rate – Order Approving Interim USF Rates and Lifeline Rates
BPU Docket No. ER22060374

Notices of Filings and Public Hearings

Dear Sir/Madame:

On behalf of Atlantic City Electric Company ("ACE") and pursuant to N.J.A.C. 14:1-5.12, enclosed please find copies of the Notices of Filing and Public Hearings (the "Notices") in connection with the above-captioned matters. Please be advised that these Notices have been – or will soon be – published in local newspapers serving ACE's entire service territory.

Interested parties can also file written comments with the Acting Secretary of the New Jersey Board of Public Utilities (44 South Clinton Avenue, 1st Floor, Trenton, New Jersey 08625) and can e-mail them to board.secretary@bpu.nj.gov. Please include the name of the Petition(s) on which comments are being filed and the docket number(s) in the subject line. Copies should also be sent to Heather Hall, Manager of Regulatory Affairs, Atlantic City Electric Company, 500 N. Wakefield Drive, P.O. Box 6066, Newark, Delaware 19714-6066.

Thank you for your time and attention to the above.

Very truly yours,

A handwritten signature in black ink, appearing to read "Passanante", written over a horizontal line.

Philip J. Passanante
An Attorney at Law of the
State of New Jersey

Enclosure

NOTICE TO
ATLANTIC CITY ELECTRIC COMPANY
CUSTOMERS

Notice of Filing
and Notice of Public Hearings
(referred to as the "Notice")

In the Matter of the 2022/2023 Annual Compliance Filings for a Change in the Statewide Electric and Gas Permanent Universal Service Fund Program Factors within the Electric and Gas Societal Benefits Charges Rates Pursuant to N.J.S.A. 48:2-21 and N.J.S.A. 49:2-21.1

BPU Docket No. ER22060374

PLEASE TAKE NOTICE that, the Universal Service Fund ("USF") Program established by the Board of Public Utilities ("Board" or "BPU"), pursuant to the Electric Discount and Energy Competition Act, N.J.S.A. 48:3-49, et seq, serves to provide funds to assist qualifying low-income individuals in paying their energy bills. Pursuant to Board Orders, the costs of the USF Program are recovered through uniform statewide rates that are included in the Societal Benefits Charge ("SBC") for each of the State's electric and gas public utilities. The SBC also includes funding for the Lifeline program, which provides assistance with heating costs to qualifying elderly and disabled persons. The State of New Jersey's Department of Community Affairs is the Administrator of the USF Program. The New Jersey Department of Human Services is the Administrator of the Lifeline programs and authorizes the disbursement of benefits to eligible customers in the respective programs.

Atlantic City Electric Company ("ACE" or "Company") on June 27, 2022, made an Annual Compliance Filing with the Board and provided supporting documentation for changes in the USF and Lifeline components of ACE's SBC to become effective on October 1, 2022.

Based upon the results and available estimates known to date for the 2021/2022 USF program year, and the available estimates for the 2022/2023 USF program year, it is anticipated that the USF rates will be set to collect \$263.5 million, of which approximately \$221.3 million would be recovered through electric rates with the remaining \$42.2 million recovered through gas rates on a statewide basis. The Lifeline rates are anticipated to collect \$74.6 million, of which \$50.7 million would be recovered through electric rates with the remaining \$23.9 million recovered through gas rates on a statewide basis.

The current combined rate, after sales and use tax ("SUT"), for the USF and Lifeline programs for electric customers is \$0.003255 per kilowatt-hour ("kWh"). As proposed, the after-SUT USF/Lifeline program charge for electric customers would increase by \$0.000952 per kWh, consisting of an increase of \$0.000955 per kWh in the USF component and a decrease of \$0.000003 per kWh in the Lifeline component, to a total rate of \$0.004207 per kWh.

Based upon the Company's filing date, a typical residential customer using 680 kWh per month would see an increase in the customer's monthly bill of \$0.65 from \$137.49 to \$138.14 or 0.47%. The percentage change applicable to specific customers will vary according to the applicable service classification and the level of the customer's usage.

It is important to note that the above requests will not result in any profit to ACE. The revenues received under the proposed USF and Lifeline Program factors are designed to permit the Company to recover its costs associated with these programs. Actual program costs will be reconciled with the revenues received through the USF and Lifeline Program charges in the next scheduled annual USF and Lifeline filing to be made on or before July 1, 2023.

The proposed charges for electric customers are as follows:

Universal Service/Lifeline Fund Components of Societal Benefits Charge				
	Present	Present (Incl. SUT)	Proposed	Proposed (Incl. SUT)
USF-Electric per kWh	\$0.002315	\$0.002468	\$0.003210	\$0.003423
Lifeline-Electric per kWh	\$0.000738	\$0.000787	\$0.000735	\$0.000784

The effect of the proposed changes in the electric USF/Lifeline Program charge on typical Residential electric bills, if approved by the Board, is illustrated below:

Residential Electric Service				
Typical Average Monthly Bill				
(Includes New Jersey Sales & Use Tax)				
			Increase	
	Present Charges (1)	Proposed Charges (2)	Amount	Percent
650 kWh average monthly use	\$131.70	\$132.32	\$0.62	0.47%
680 kWh average monthly use	\$137.49	\$138.14	\$0.65	0.47%
1,000 kWh average monthly use	\$201.15	\$202.10	\$0.95	0.47%
1,500 kWh average monthly use	\$301.45	\$302.87	\$1.42	0.47%

(1) Based upon Basic Generation Service Residential Small Commercial Pricing (BGS-RSCP) and Delivery Rates in effect June 1, 2022 and assumes that the customer receives BGS-RSCP service from ACE.

(2) Same as (1) above except includes change in USF/Lifeline.

The Board has the statutory authority to establish the USF and Lifeline charges at levels it finds just and reasonable. Any final rate adjustments found by the Board to be just and reasonable may be modified and/or allocated by the Board in accordance with the provisions of N.J.S.A. 48:2-21, and for other good and legally sufficient reasons, to any class or classes of customers of the Company. Therefore, the Board may establish the USF and Lifeline charges at levels other than those proposed by the Company.

A copy of this Notice of Filing and Public Hearings is being served upon the clerk, executive or administrator of each municipality and county within the Company's service territory. The Company's Annual Compliance Filing and this Notice have also been sent to the New Jersey Division of Rate Counsel ("Rate Counsel"), who will represent the interests of all ACE customers in this proceeding. Copies of this Notice and other relevant documents are posted on ACE's website at www.atlanticcityelectric.com/PublicPostings.

PLEASE TAKE FURTHER NOTICE that, due to the COVID-19 pandemic, virtual public hearings have been scheduled on the following date and time(s) as noted below so that members of the public may present their views on the filing at the virtual public hearings as noted below. Information provided at the public hearings will become part of the record and considered by the Board in making its decision.

Date: Thursday, September 8, 2022	Date: Thursday, September 8, 2022
Time: 4:30 P.M.	Time: 5:30 P.M.
VIRTUAL PUBLIC HEARING	VIRTUAL PUBLIC HEARING
Join the meeting directly by entering https://tinyurl.com/2wy4w2zm	Join the meeting directly by entering https://tinyurl.com/2wy4w2zm
Join with a video conferencing device: exelon@m.webex.com Video Conference ID: 118 133 656 3	Join with a video conferencing device: exelon@m.webex.com Video Conference ID: 118 133 656 3
Or call in (audio only) 1-443-529-0267 Phone Conference ID: 226 755 703#	Or call in (audio only) 1-443-529-0267 Phone Conference ID: 226 755 703#

Representatives from the Company, Board Staff, and Rate Counsel will participate in the virtual public hearings. Members of the public are invited to participate by utilizing the Dial-In number and passcode set forth above and may express their views on this filing. Any comments will be made a part of the final record of the proceeding and will be considered by the Board. In order to encourage full participation in this opportunity for public comment, please submit any requests for needed accommodations, such as interpreters or listening assistance, 48 hours prior to the above hearings to the Board Secretary at board.secretary@bpu.nj.gov. The Board will also accept written and/or electronic comments. While all comments will be given equal consideration and will be made part of the final record of this proceeding, the preferred method of transmittal is via the Board's Public Document Search Tool (<https://publicaccess.bpu.state.nj.us/>). Search for the specific docket listed above, and then post the comment by utilizing the "Post Comments" button. Emailed comments may be filed with the Secretary of the Board, in pdf or Word format, to board.secretary@bpu.nj.gov. Written comments may also be submitted to the Acting Board Secretary, Carmen D. Diaz, at the Board of Public Utilities, 44 South Clinton Avenue, 1st Floor, P.O. Box 350, Trenton, New Jersey 08625-0350. All comments should include the name of the

filing and the docket number. All comments are considered “public documents” for purposes of the State’s Open Public Records Act. Commenters may identify information that they seek to keep confidential by submitting them in accordance with the confidentiality procedures set forth in N.J.A.C. 14:1-12.3.

Dated: August 17, 2022

Atlantic City Electric Company

**NOTICE TO
ATLANTIC CITY ELECTRIC COMPANY CUSTOMERS**

**Notice of Filing and Public Hearing for Basic Generation Service Charges
Procured by Atlantic City Electric Company on behalf of its Basic Generation Service Customers**

and

**Notice of Proposed Recovery through its Basic Generation Service Charges of
Costs Resulting from Statewide Auction for Basic Generation Service
BPU Docket No. ER22030127**

PLEASE TAKE NOTICE that, on July 1, 2022, Atlantic City Electric Company (“ACE”) filed a proposal [Annual Proposal for Basic Generation Service (“BGS”) Requirements to be Procured Effective June 1, 2023] with the New Jersey Board of Public Utilities (“Board”), requesting that the Board approve the procurement of BGS supply through a statewide competitive auction process, with new BGS charges to become effective June 1, 2023 (“Filing”). BGS is provided to all ACE customers who do not procure their electric supply requirements from a third-party supplier.

The Board mandates that all New Jersey Electric Distribution Companies (“EDCs”), including ACE, provide BGS in accordance with the requirements of the Electric Discount and Energy Competition Act (“Act”). BGS is currently procured through a statewide competitive auction process in which all EDCs seek offers for BGS supply from electric generation suppliers. In this auction process, electric generation suppliers bid in a descending-clock auction on specified portions of the electric requirements for BGS customers for each of the EDCs. Since 2001, the Board has approved this type of auction and has found that this auction process meets the statutory requirements of the Act. ACE’s Filing is available at: <http://www.bgs-auction.com/bgs.auction.regproc.asp>.

The final price resulting from the auction conducted in 2022 to procure BGS supply for ACE customers eligible to receive BGS at fixed prices (“BGS-RSCP”) was \$0.07557 per kilowatt hour for a 36-month supply period. For ACE’s commercial and industrial customers eligible to receive hourly priced BGS (“BGS-CIEP”), the price resulting from the auction conducted in 2022 to procure BGS-CIEP supply was \$284.85 per MW-day.

The final auction clearing prices for the BGS supply procured in the 2023 BGS-RSCP and BGS-CIEP auctions may be higher than or lower than the prices obtained in the 2022 auctions. Auction prices are converted to customer charges, which may be higher or lower than current charges, depending on the outcome of the auctions, consistent with market conditions. BGS rates also include applicable transmission charges set by the Federal Energy Regulatory Commission (“FERC”). BGS-RSCP and BGS-CIEP rates may change to reflect any increases or decreases in these FERC-approved transmission charges.

Under the Filing, the criteria for BGS-CIEP eligibility would be set at a peak load share of 500 kW. Customers eligible to be served under the BGS-RSCP rate include customers served under ACE’s rate schedules RS, DDC, SPL, CSL, and MGS and AGS customers with a peak load share of less than 500 kW. BGS-CIEP will be the only default supply option available to customers served on rate schedule TGS and to customers served on rate schedules MGS Secondary, MGS Secondary Electric Vehicle Charging, MGS Primary, AGS Secondary, and AGS Primary with a peak load share of 500 kW and higher as of November 1 of the year prior to the BGS auctions. These criteria for BGS-CIEP service are subject to change for this year’s procurement at the discretion of the Board.

A copy of this Notice of Filing and Public Hearing ("Notice") is being served upon the clerk, executive or administrator of each municipality and county within ACE's service territory. The Filing and this Notice have also been sent to the New Jersey Division of Rate Counsel ("Rate Counsel"), who will represent the interests of all ACE customers in this proceeding.

PLEASE TAKE FURTHER NOTICE that, due to the COVID-19 pandemic, a virtual public hearing will be conducted on the following day and time so that members of the public may present their views.

Date: Thursday, September 8, 2022

Time: 4:30 P.M.

VIRTUAL PUBLIC HEARING

Join the meeting directly by entering <https://tinyurl.com/2wy4w2zm>

Join with a video conferencing device

exelon@m.webex.com

Video Conference ID: 118 133 656 3

Or call in (audio only)

1-443-529-0267

Phone Conference ID: 226 755 703#

Representatives of the Company, Board's Staff and the New Jersey Division of Rate Counsel will participate in the virtual public hearings. Members of the public are invited to participate by utilizing the link or dial-in information set forth above and may express their views on this filing. All comments will be made part of the final record of the proceeding to be considered by the Board. In order to encourage full participation in this opportunity for public comment, please submit any requests for needed accommodations, such as interpreters and/or listening assistance, 48 hours prior to the above hearings to the Board Secretary at board.secretary@bpu.nj.gov.

The Board is also accepting written and/or electronic comments. While all comments will be given equal consideration and will be made part of the final record of this proceeding, the preferred method of transmittal is via the Board's Public Document Search tool. Search for the docket number listed above, and post by utilizing the "Post Comments" button. Emailed comments may also be filed with the Secretary of the Board, in pdf or Word format, to

Written comments may be submitted to the Acting Board Secretary, Carmen D. Diaz, at the Board of Public Utilities, 44 South Clinton Avenue, 1st Floor, P.O. Box 350, Trenton, New Jersey 08625-0350. All emailed or mailed comments should include the name of the Petition and the docket number.

All comments are considered "public documents" for purposes of the State's Open Public Records Act. Commenters may identify information that they seek to keep confidential by submitting them in accordance with the confidentiality procedures set forth in N.J.A.C. 14:1-12.3.

PLEASE TAKE FURTHER NOTICE that the Board will conduct an additional legislative-type hearing on Thursday, September 15, 2022, beginning at 10:00 A.M., regarding the BGS proposals. It is anticipated that the Board will rule on the EDCs' BGS proposals shortly thereafter. The Board's Agenda Meeting schedules can be found at nj.gov/bpu.

Dated: August 17, 2022

ATLANTIC CITY ELECTRIC COMPANY

Public Notice

Public Hearing

Notice is hereby given that Cape May County Fare Free Transportation of 4 Moore Road, Cape May Court House, NJ has made application for Senior Citizen and Disabled Resident Transportation Assistance Funds for 2023.

Cape May County Fare Free Transportation is affording an opportunity for any interested persons to attend the public hearing on the presentation of this application.

Two copies of the application will be available at the Main Branch of the County Library, 30 W. Mechanic Street, Cape May Court House, starting on September 21, 2022.

Any person requiring information about this public hearing may contact Cape May County Fare Free Transportation at (609) 889-3700 between the hours of 8:00 am and 4:30 pm.

Date: Wednesday, September 14, 2022

Time: 10:00 am

Place: Cape May County Administration Building

Commissioners Meeting Room

4 Moore Road DN-626

Cape May Court House, NJ 08210

Amount: \$574,338.00

1000

1000

1000

1000

1000

1000

1000

1000

1000

1000



**NEW JERSEY LEGISLATURE
LEGISLATIVE DISTRICT ONE**

SCHOOL HOUSE OFFICE PARK
211 SOUTH MAIN STREET
SUITE 104
CAPE MAY COURT HOUSE
NEW JERSEY 08210

SENATOR MICHAEL L. TESTA, JR.
LEGISLATIVE DISTRICT 1
610 E. LANDIS AVE.
VINELAND, NJ 08360
PHONE: 609-778-2012
FAX: 609-778-2033

MICHAEL L. TESTA JR.
SENATOR
EMAIL: SENTESTA@NJLEG.ORG

ANTWAN MCCLELLAN
ASSEMBLYMAN
EMAIL: ASMMCCLELLAN@NJLEG.ORG

ERIK SIMONSEN
ASSEMBLYMAN
EMAIL: ASMSIMONSEN@NJLEG.ORG

August 24, 2022

Ms. Laurie Ann Doyle, MPA
Local Efficiency Achievement Program (LEAP) Grant Administrator
Division of Local Government Services, 2nd Floor
New Jersey Department of Community Affairs
101 S. Broad Street, P.O. Box 803
Trenton, NJ 08625

RE: "Operation Clean PPE"
City of North Wildwood/North Wildwood Fire Department
American Rescue Plan Firefighters Grant Program

Dear Ms. Doyle:

Please accept this letter as our strong support for the City of North Wildwood/North Wildwood Fire Department's "Operation: Clean PPE" application for funding under the American Rescue Plan Firefighters Grant (ARPFPG) Program to purchase additional turnout gear for the North Wildwood Fire Department (NWFD).

As you may know, the NWFD proposes to purchase 19 sets of turnout gear to supplement the department's existing and overused PPE. The City has requested \$59,953 in ARPFPG funding, with a local commitment of \$7,500 for a total project cost of \$67,453.

The COVID-19 pandemic has shown the City that this additional turnout gear is necessary, as all NWFD firefighters have contracted the virus at least once – with many getting it several times, we are told – which has caused them to be out for up to two weeks at a time. Consequently, the Department has had limited staff that have had to respond to service calls, and in many cases, the calls have come in rapid succession. This means that firefighters have often had to answer



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multiple calls without having a clean set of gear, which puts at risk their physical and mental health.

Having firefighters respond to multiple calls in PPE that has not been properly cleaned is dangerous and does not comport with NFPA 1851: Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting and NFPA 1971: Standard on Protective Ensembles for Structural Firefighting and Proximity Firefighting. This ARPFG funding will allow the NWFD to be in compliance with these critical firefighting standards.

It is our understanding that firefighters have a significantly higher risk of dying from cancers than does the general public, so making sure that they have clean PPE to use when responding to calls helps to mitigate that risk.

In light of the above, we respectfully request that the Department of Community Affairs give its full and favorable consideration to this application.

Should you require any additional information during your review, please do not hesitate to contact us.

Sincerely,

Michael L. Testa, Jr., Senator
District 1

Antwan McClellan, Assemblyman
District 1

Erik Simonsen, Assemblyman
District 1

Scott Jett

From: njdeponlinesupport@dep.nj.gov
Sent: Thursday, August 25, 2022 4:03 PM
To: sjett@northwildwood.com
Subject: LU eSubmission Received 0507-22-0004.1 AVETIAN CHARLES AND SILVA LUP220001
Attachments: 995419_LUP220001_32234620_submittal_pdf.pdf

A NJ Department of Environmental Protection (DEP) Land Use permit application has been received via DEP Online for the following project within your municipality:

BLOCK: LOT:
118.02 1
SERVICE ID: 1416491
PROGRAM INTEREST ID:0507-22-0004.1
PROJECT NAME: AVETIAN CHARLES AND SILVA
ACTIVITY NUMBER: LUP220001

For all Land Use individual permits and general permits (except Flood Hazard general permit 1), the applicant is required to provide a copy of the entire application to the municipal clerk in each municipality in which the site is located no more than 30 calendar days prior to submitting the application and no later than the date the application is submitted to the DEP. You should have received a project description and copies of all attachments that were included with this application, including site plans, from the applicant under separate cover.

Attached you will find a PDF copy of the Land Use IP-GP Application Submittal Summary, which should complete the public notice for this application. The submittal summary includes the specific permit(s)/authorization(s) for which the applicant has applied as well as more specific site information, contact information for the applicant and agent (if applicable), and a list of all submitted attachments.

You must have a PDF file reader to open the attachment.

If you are unable to retrieve the attached file(s) or have any questions concerning this message, please contact the Land Resource Protection Program's Technical Support Center at (609) 777-0454.

Service Information

Service ID: 1416491
Service Type: Apply for a Land Use Authorization or Permit - Land Use Authorization or Permit
Service Name/PI Name: AVETIAN CHARLES AND SILVA
Service Comments:
Created On: 08/25/2022

Project Description

Do you know what permit you are applying for? **Yes**

Is this permit/authorization application filed as a follow-up to an Emergency Authorization issued by the Division of Land Resource Protection? **No**

Is the proposed project for linear development? **No**

Is this application for aquaculture, dredging, or an offshore energy project, and is located exclusively in one of the following waterbodies? **No**

Arthur Kill River
Atlantic Ocean
Delaware Bay
Delaware River including Logan Twp (Gloucester County) and points south
Hudson River
Kill Van Kull River
Raritan Bay
Sandy Hook Bay
Upper New York Bay

Project Description:

Briefly describe the proposed activities to be conducted within areas regulated by the Division of Land Use Regulation (DLUR).

Proposed Authorization of Existing Bulkhead and Proposed Docking Facility.

Have any Land Use permits been issued for this site? **No**

Is the proposed project located in the Meadowlands District, the Highlands, or the Pinelands? **No**

Site Information

Location Address: 1413 Hoffman Canal
North Wildwood, NJ 08260

Location Description: No location description provided.

County: Cape May

Municipality: North Wildwood City

Coordinates: 405121.00,61877.00 - 01 - NJ State Plane (NAD83) -
USFEET

Block and Lot:

Block	Lot	County	Municipality
118.02	1	Cape May	North Wildwood City

Permit Scope - General

Is the applicant or co-applicant a public entity?

No

Stormwater

Does the entire proposed project meet the definition of a "major development" pursuant to the Stormwater

No

Management rules at N.J.A.C. 7:8-1.2?

Permit Type Selection

Are you applying for a Coastal Permit?

Yes

Are you applying for a Flood Hazard Permit and/or Verification?

No

Are you applying for a Freshwater Wetlands Permit?

No

Permit Details - General

Is the applicant the sole owner of all properties, including easements and rights-of-way, where the project is proposed?

Yes

Gas Pipeline:

Does the proposed project include the construction of a gas pipeline?

No

Watershed Management Area:

Enter the Watershed information for all watershed area(s) where the proposed project is located:

Watershed Management Area	Watershed	Sub-Watershed	Name	Class	Type
Cape May Watersheds	Cape May Bays & Tribs East	Cape May Bays (Rt 47 to Reubens Wharf)	Hoffman Canal	Class 1	Other

Riparian Zone

Is the proposed project located within 300 ft. of a regulated water body? **Yes**

Is the proposed project located in a riparian zone as defined in the Flood Hazard Area Control Act Rules (N.J.A.C 7:13) or the Coastal Zone Management Rules (N.J.A.C 7:7)? **No**

Site Plans Requiring Elevation Measurements

Do the site plans reference the National Geodetic Vertical Datum of 1929 (NGVD29)? **No**

What is the conversion factor from NAVD88 to NGVD29 in feet? **1.3**

Endangered and Threatened Species Evaluations

Has an NJDEP, Office of Natural Lands Management, Natural Heritage Database data request response for endangered or threatened species of flora or fauna, including a landscape map report, been obtained for the proposed project? **No**

Provide the page #(s) of the report that documents the required evaluation of the proposed project with respect to endangered and threatened species:

Name of Report	Page #(s) in Report
Statement of Compliance	2

Mitigation

Does the proposed project require mitigation? **No**

Conservation Restrictions

Is any portion of the site subject to an existing conservation restriction? **No**

Permit Scope - Coastal

Select all Permit Types that apply:

Permit Type	Fee (before fee cap applied)
Individual Permit-WFD SFH/Duplex (Waterward MHWL)	\$2,000
Coastal Group Fee Description	Fee
All CAFRA Individual Permits (not SFH/Duplex) (Fee cap, \$30,000)	\$0
All Waterfront Development (WFD) Landward Permits (not SFH/Duplex) (Fee cap, \$30,000)	\$0
All Waterfront Development (WFD) Waterward MHWL Permits (not SFH/Duplex) (Fee cap, \$30,000)	\$0

Permit Details - Coastal

All Coastal Applications (Both IPs and GPs)

Does the proposed project site contain any areas of mapped coastal wetlands? **No**

Are you proposing activities below the mean high water line (MHWL) or in areas formerly flowed by the tide? **Yes**

If available, please upload documentation of an issued tidelands instrument to the Attachment Upload Page or send your tidelands application package to the Bureau of Tidelands Management, PO Box 420, Code 501-02B, Trenton, NJ 08625-0420. In the box below, please note which issued tidelands instrument will be uploaded or provide an explanation for why this information is either unavailable or unnecessary or indicate if a tidelands application will be sent to the Bureau of Tidelands Management.

According to Tidelands Conveyance Map #056-1956, Hoffman Canal is a man-altered waterway and not subject to the claim of ownership by the State.

Coastal GP16, GP27, GP28, GP29, and Waterfront Development Individual Permits (Waterward MHWL)

Will the proposed project result in dredging activities? **No**

Contacts

Name: Charles Avetian
Title:
Contact Type: Applicant
Organization Name: Property Owner
Organization Type: Homeowner
E-Mail: silvagar@hotmail.com
Phone: (610) 348-4230 (Cell Phone Number)
Contact Address: 2 Mill Court
Newtown Square, Pennsylvania 19073

Name: G. Charles Avetian
Title:
Contact Type: Property Owner
Organization Name: Property Owner
Organization Type: Homeowner
E-Mail: silvagar@hotmail.com
Phone: (610) 348-4230 (Cell Phone Number)
Contact Address: 2 Mill Court
Newtown Square, Pennsylvania 19073

Name: W. Scott Jett
Title: R.M.C.
Contact Type: Municipal Clerk
Organization Name: North Wildwood City Clerk
Organization Type: Municipal
E-Mail: sjett@northwildwood.com
Phone: (609) 522-2030 x1400 (Work Phone Number)
Contact Address: 901 Atlantic Avenue
North Wildwood (Cape May), New Jersey 08260

Name: Rita Rothberg
Title: County Clerk
Contact Type: County Clerk
Organization Name: County Clerk
Organization Type: County
E-Mail: coclerk@co.cape-may.nj.us
Phone: (609) 465-1010 (Work Phone Number)
Contact Address: 7 N Main Street
P.O. Box 5000
Cape May Court House (Cape May), New Jersey 08210

Name: Bryan Schuler
Title: Environmental Specialist
Contact Type: Agent
Organization Name: Water's Edge Environmental, LLC
Organization Type: Private
E-Mail: bschuler@watersedgellc.com
Phone: (609) 249-3744 (Work Phone Number)
Contact Address: PO Box 118
Ocean City (Cape May), New Jersey 08226

Name: Silva Avetian
Title:
Contact Type: Applicant
Organization Name: Property Owner
Organization Type: Homeowner
E-Mail: silvagaro@hotmail.com
Phone: (610) 368-0785 (Cell Phone Number)
Contact Address: 2 Mill Court
Newtown Square, Pennsylvania 19073

Name: Silva Avetian
Title:
Contact Type: Property Owner
Organization Name: Property Owner
Organization Type: Homeowner
E-Mail: silvagaro@hotmail.com
Phone: (610) 368-0785 (Cell Phone Number)
Contact Address: 2 Mill Court
Newtown Square, Pennsylvania 19073

Uploaded Attachments

Attachment Type	Attachment Description	File Name
Environmental Report with Site Location Maps	Environmental Report with Site Location Maps	STATEMENT OF COMPLIANCE final.pdf
Site Plans	Site Plans	WDP Plan 8-23-22 SIGNED.pdf
Color Photos and Photo Location Map	Color Photos and Photo Location Map	STATEMENT OF COMPLIANCE final.pdf
Public Notice Form	Public Notice Form	Public Notice.pdf
Property Owners Certification Form	Property Owners Certification Form	Property Owners Cert Form Signed by Avetians.pdf
Other	Deed	May 2015 Deed.pdf

Certification

Certifier: Michael Lucey
Certifier ID: MLUCEY7080
Challenge/Response Question: What is your first child's middle name?
Challenge/Response Answer: *****
Certification PIN: *****
Date/Time of Certification: 08/25/2022 16:00

"I certify under penalty of law that I believe the information provided in this document is true, accurate, and complete. I am aware that there are significant civil and criminal penalties, including the possibility of fine or imprisonment or both, for submitting false, inaccurate or incomplete information."

Michael Lucey 08/25/2022
General Date

Fee Summary

Service ID: 1416491
Service Type: Apply for a Land Use Authorization or Permit
Created Date: 08/25/2022

Coastal

Other Coastal Permits		Fee
Individual Permit-WFD SFH/Duplex (Waterward MHWL)		\$2,000
Other Coastal Permits Total:		\$2,000

Total Coastal Fees: \$2,000

Total Fees: \$2,000

Payment Information

Status: Paid

Confirmation Number(s): 269848

Total Payment Amount: \$2,000.00

Payment Date: 08/25/2022

Payment Method: Pay via Credit Card

Credit Card Service Fee: \$46.50

Total Amount Charged: \$2,046.50



August 25, 2022

Jennifer VanSant
North Wildwood City
901 Atlantic Ave.
North Wildwood, NJ 08260

RE: 2022 Member Visitation Program Update

Dear Ms. VanSant,

On an annual basis, each member of the ACM JIF receives copies of the enclosed report entitled *ACM JIF Member Visitation Program Update*. This report includes information on your municipality's Optional Safety Budget, Safety Incentive Program allotment, Wellness Incentive Allocation, EPL/Cyber Risk Management Budget, and other ACM JIF Programs. In addition, this report provides updated financial information on the JIF as well as statistical information that compares your municipality's performance in key areas against the overall ACM JIF performance for purposes of benchmarking.

We recommend that you distribute this report to your management team and elected officials so they are aware of the programs available through your membership in the ACM JIF. I have enclosed nine copies for your convenience. If you would like a further explanation of these programs, please visit the JIF website, www.acmjif.org.

If I can do anything further to assist you or answer questions concerning this report, please feel free to contact me at (856) 446-9135 or paul_forlenza@rpadmin.com or Kamini Patel at (856) 446-9112, or kamini_patel@rpadmin.com.

Sincerely,

Paul A. Forlenza
Executive Director

cc: Casey Byrne, RMC, w/enclosure

Enclosures (9)

2021 State of the Fund Snapshot
2022 Member Visitation Program Update
NORTH WILDWOOD CITY

**Atlantic County
Municipal Joint
Insurance**

Fund 
Established in 1987
South Jersey Communities Securing Their Future

MEMBER COMMUNITY

Celebrating the Power of Partnership - Success in Shared Services

*Absecon City - Avalon Borough - Brigantine City - Buena Borough - Cape May City -
Cape May Point Borough - Commercial Township - Corbin City - Deerfield Township - Dennis Township -
Downe Township - Egg Harbor Township - Estell Manor City - Folsom Borough - Galloway Township -
Hamilton Township - Linwood City - Longport Borough - Lower Township - Margate City -
Middle Township - Millville City - Mullica Township - Newfield Borough - North Wildwood City -
Northfield City - Ocean City - Pleasantville City - Sea Isle City - Somers Point City - Stone Harbor Borough -
Upper Deerfield Township - Upper Township - Ventnor City - Waterford Township -
West Cape May Borough - West Wildwood Borough - Weymouth Township - Wildwood City -
Wildwood Crest Borough - Woodbine Borough*

Prepared by your JIF Administrators: Paul Forlenza & Paul J. Miola of Risk Program Administrators, August 2022

Atlantic County Municipal Joint Insurance Fund
P.O. Box 488, Marlton, New Jersey 08053 · P: 856-446-9100 · F: 856-446-9149 · www.acmjif.org

ACM JIF State of the Fund Snapshot

HISTORICAL OPERATING RESULTS SUMMARY

All Fund Years—1987 to 6/30/2022

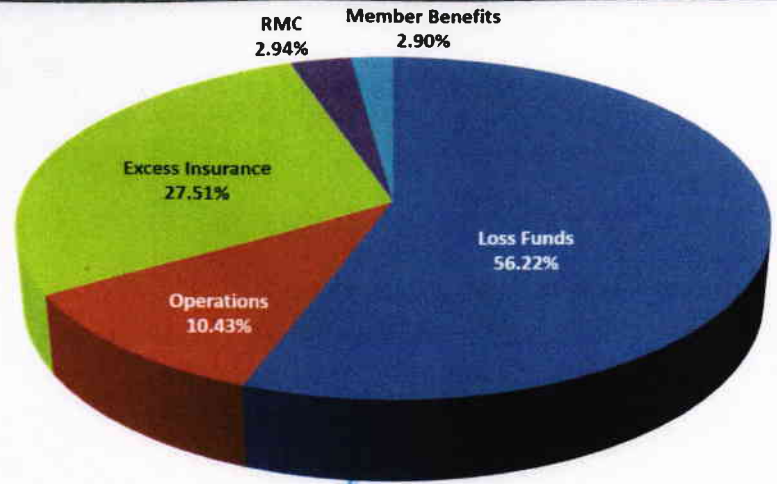
Cash Position	\$42,554,858
Net Current Surplus/(Deficit)	\$15,919,008

LOSS FUNDING

Loss Funding increased primarily due to the 25% of Actuarial recommendation for additional Perils (Firefighter Cancer Presumption, Pension Offset, SAM, Title 59 Erosion)



JIF 2022 BUDGET



2022 Financial Highlights

- Budget 5.05% increase with all Member Programs intact
- Funded MEL above liability to cover potential MEL Retro Surplus Trigger Premium in future years
- Maintain SIR of \$500K for Workers' Comp, Liability and Auto Claims
- Maintain Property SIR of \$100K
- Continued use of the Renewal Revaluation Program benefiting two members
- One Member qualified for the Retrospective Program

FINANCIAL AUDIT RESULTS (as of 12/31/21)

Net Position Summary	12/31/2021	12/31/2020	Change %
Total Assets	\$52,366,311	\$56,380,881	-7.6%
Net Position - Unrestricted	\$19,424,569	\$22,736,456	-17.04%

COVID-19

As of July 31, 2022, the ACM JIF has received 1,238 COVID Claims with a total incurred value in excess of \$2,722,000

DIVIDENDS

Because the JIF is a public entity owned and controlled by the member municipalities, all surplus is returned to the members with interest! \$3,750,000 was returned in 2021 and over \$48 million has been returned to ACM JIF members since inception.

YOUR JIF IS RESILIENT:

TACKLING CYBER THREATS:

The availability of Cyber Insurance is becoming very restrictive and insurers are cancelling coverage for entities that do not implement safeguards to protect themselves from cyber-attacks.

Your JIF:

- ♦ Implemented a new Technology Risk Management Plan to prevent costly cyber attacks
- ♦ Strongly recommends that you work closely with your IT Professionals or risk limited coverage

MEETING OUR LONG TERM COMMITMENTS:

- ✓ JIF Programs Reduce Municipal Risk
- ✓ Long Term Solutions Save YOU Money
- ✓ Provide Financial Strength and Stability

Tailored to all Areas:

- Police/Fire/EMT • DPW
- Administration • Parks and Recreation
- Elected Officials

2022 Member Update: North Wildwood City

OPTIONAL SAFETY BUDGET:

The Optional Safety Budget (OSB) serves as a way to purchase safety related items without having to build these items into their municipal budget.

Not participating in the OSB Program

ELECTED OFFICIALS TRAINING SEMINARS:

The Elected Officials Training Seminars allows Elected Officials to become more familiar with the ACM JIF. The MEL provides a **credit for each Elected Official** that attends.

2022 ELECTED OFFICIALS SEMINARS:
4 Attendees
CREDIT OF \$1,000

Premium and Surplus History

YEAR	2022
Assessment	\$851,436
Percent Change Over Prior Year	6.28% increase
2021 Surplus Returned	\$125,457
Total Surplus Returned	\$1,874,312

Meeting Attendance

Overall JIF Member Meeting Attendance 2022: 75%
North Wildwood's Attendance (as of 7-31-22): 100%

JIF Representatives

As listed by your Municipality as of 7/2022

Claims Coordinator:

Jennifer VanSant

Fund Commissioner:

Jennifer VanSant

Safety Coordinator:

Michael Blizzard

Risk Management Consultant:

Casey Byrne

SAFETY INCENTIVE PROGRAM (SIP):

The SIP promotes safe behavior amongst workers.

SIP money can be spent on items to reward employees for their efforts to reduce workplace injuries and create a safer working environment.

2021 SIP AWARD: \$2,500
Check monthly agenda for balance.
Must be collected by 12/31/22

EPL/CYBER RISK MANAGEMENT:

This budget offsets expenses related to employment practice liability and Cyber risk management. Expenses include employee training, legal costs, enhancing software and hardware, IT training, etc.

2022 EPL/CYBER BUDGET: \$725
Check monthly agenda for balance.
Must be collected by 12/31/22

WELLNESS INCENTIVE PROGRAM:

Assists members in meeting their own Wellness objectives by providing financial reimbursement for wellness and health related items & programs geared toward reducing Workers' Comp costs.

2022 AVAILABLE AMOUNT: \$1,000
Check monthly agenda for balance.
Must be collected by 12/31/22

MEL SAFETY INSTITUTE (MSI):

Unlimited training opportunities.

BENEFIT TO MEMBERS:
Find information on www.acmjif.org
& www.njmel.org

NORTH WILDWOOD CITY

ACM JIF AVERAGE

LOST TIME ACCIDENT FREQUENCY (LTAF):

The ratio of the number of accidents out of 100 that a municipal employee is out of work for more than 7 days, resulting in an indemnity claim.

0.00
as of 6-30-2022

1.02
as of 6-30-2022

LOSS RATIO:

The amount of losses over a six-year period that the municipality has incurred in proportion to the amount that the municipality has been assessed by the JIF.

104.6%
6-Year Average: 2016-2021
as of 6-30-2022

88.5%
6-Year Average: 2016-2021
as of 6-30-2022

AVERAGE DAYS TO REPORT:

How long it takes the municipality to report a possible claim to QualCare, the Managed Care Provider. QualCare recommends keeping this time below 3 days. (Non Covid-19)

1.7 Days (22 Claims)
YTD as of 7-31-2022

4.9 Days (464 Claims)
YTD as of 7-31-2022

LOST OPPORTUNITY DAYS:

The days in which an employee may return to work in transitional duty, however, the member town is unable to accommodate these work restrictions.

54 Available, 4 Used
Using 7% Available
YTD as of 7-31-2022

3662 Available, 2914 Used
Using 80% Available
YTD as of 7-31-2022

Find additional program information on the JIF website at www.acmjif.org

ATLANTIC COUNTY MUNICIPAL JOINT INSURANCE FUND (ACM JIF)



SUPERIOR COVERAGE

CUTTING EDGE PROGRAMS

FINANCIAL STABILITY AND STRENGTH

- Over \$48 million in Dividends Released to JIF Members
- Coverage Designed for Municipal Government
- Comprehensive in Person and Online Training
- Member Driven Decisions
- Strong Claims Management
- Professional Litigation Management
- Effective Risk Management
- Tailored Safety and Wellness Initiatives
- EPL/POL Helpline
- Cyber Risk Management Services
- Law Enforcement Risk Management Services



Serving South Jersey
Municipalities Since 1987

Visit our website at www.acmjif.org

Atlantic County
Municipal Joint
Insurance
Fund
Established in 1987
South Jersey Communities Securing Their Future





City of North Wildwood Special Event Application Form

Name of Event:

New Year's in N. Wildwood

Date of Event:

Sat 9-10-22

Date of Application:

Mon 8-29-22

Type of Event (check one)

☒ Parade / Procession

☐ Festival ☐ 1 Day ☐ multi-day

☐ Block Party

☐ Bonfire

☐ Craft Show ☐ 1 Day ☐ multi-day

☐ Walk / Run (1K-5K-10K) / Triathlon / Bike / Marathon / Race

☐ Ceremony / Celebration / Demonstration

☐ Polar Plunge / Water Event

☐ Car Show

☐ Film / Photography

☐ Stage Request Only

☐ Other: _____

The City of North Wildwood requires all organizations, corporations, and/or individuals planning to stage an event file an official application with the Recreation & Tourism Department. **This application must be fully completed, signed, and forwarded to the Recreation & Tourism Department 90 days in advance of the event date unless waived by the Mayor and/or governing body.**

(City Code 382-23) A "special event" is an event sponsored by an organization who desires to use portion of the public streets or other public property, or avail itself of public facilities. Such event must be sponsored by a corporation (nonprofit or for profit), authorized to do business in the State of New Jersey, a nonprofit civic association, a charitable association, a religious association or any other association of persons. Special events shall include, by way of example and not by way of limitation, such events as parades, festivals, craft fairs, art shows, athletic contests, running races, bicycle races, fund raising events and similar events of which may include entertainment.

(City Code 382-24) There shall be an application fee charged to each organization, excluding municipal operations, operating a special event in the sum of **\$25.00 for non-profit and \$50.00 for for-profit** entities.

All applications will have a 30-day review. Some may require a 14 day and 7 day review prior to their event.

SECTION 1 – ORGANIZATION INFORMATION

1) Name of Organization:

N. Wildwood Recreation & Tourism

2) Address of Organization:

900 Central Ave

3) Purpose of Organization:

Provide Recreation & Tourism in NW

4) How many members are in your organization:

4-6

5) Is your organization tax exempt: (please circle)

YES

NO Is this a non-profit event YES NO

6) NJ Registered Charitable Organization#:

Tax ID#:

SECTION 1 – ORGANIZATION INFORMATION CONT

1) Organizer Contact Information:

Name of Event Chairperson / Organizer <u>Steve DeLong</u>	
Title <u>Director of Tourism</u>	Cell Phone <u>780-7532</u>
Address / City / State / Zip	
Email	

Name of Event Chairperson / Organizer <u>Dr. Quattrone</u>	
Title <u>Board Chairman</u>	Cell Phone <u>374-6566</u>
Address / City / State / Zip	
Email	

SECTION 2 – APPLICATION AUTHORIZATION

I, Steve DeLong Jr., the undersigned state that I am the duly
Name of Applicant

authorized representative of the City of N. Wilkes
Name of Organization

in addition, the information provided in this application is correct to the best of my knowledge. I understand that some of the information is preliminary in nature and I will provide updated information as it becomes available. I further agree to abide by changes made to the proposed event as indicated when so granted.

[Signature]
Applicant Signature

8-29-22
Date

SECTION 3 – EVENT INFORMATION

1) Official Name of Event: New Year's in N. U. Blvd

2) Location of Event (please list city venue requirements by day/date): _____

Old NY Dr

3) Describe Event Activities: Perk (see below)

4) Will the event be held for the sole purpose of advertising any product, goods, or event: YES ☒ NO

5) If yes, describe in detail: _____

6) Will alcohol be served or sold by event organizers or others: Yes YES ☒ NO

A) Do you have a ABC/Social Affairs Permit: YES ☒ NO

B) Are you requesting approval for open display of alcohol: YES ☒ NO

C) Designated Hours for open display of alcohol: Any event has only (3pm-4:30pm)

D) Designated Location of open display of alcohol: road event area only

E) Other Conditions: _____

If alcohol is being sold at the event, the organizer is responsible to identify patrons of legal age to consume alcohol and provide the patron with a wristband after identification was properly checked.

8) Rain Date or Delayed Starting Time: _____

9) Schedule Details: (Include a copy of program schedule/timeline/description of events)

	1 st Day	2 nd Day	3 rd Day	4 th Day
Day of the Week (SU,M,TU,W,TH,F,SA)	<u>Sa</u>			
Date (MM/DD/YY)	<u>9-6-22</u>			
Set-Up (00:00AM/PM)	<u>2pm</u>			
Event Starts (00:00 AM/PM)	<u>3pm</u>			
Event Ends (00:00 AM/PM)	<u>5pm</u>			
Clean-Up (00:00 AM/PM)	<u>5:30pm</u>			

SECTION 3 – EVENT INFORMATION CONTINUE

10) Will the event require site to remain in place overnight, or will the site be broken down each night (partially or completely) Explain: _____

11) Describe how you plan to provide security for the event: 1200

a) Private Security Company (name/address/contact person/phone): _____

12) If an event management company is contracted to handle the event, please provide the following information:

Company Name: _____

Address: _____ City/ST/Zip: 1200

Contact Person: _____ Phone: _____

Portion/s of event that the company is responsible for: _____

ALL EVENTS MUST SUBMIT A DETAILED SITE PLAN

Site plan should include port-a-pots, vendors, stage(s), electrical hook-ups, road closings, etc.

SECTION 4 – INSURANCE REQUIREMENTS

1) Name of Insurance Company: JIF

Policy Number: _____

Limits of Liability: _____

Events are required to provide the City of North Wildwood with a Certificate of Insurance indicating the continuation of insurance coverage and designating the City of North Wildwood as an “Additionally Insured.”

A copy of the Additional Insured Endorsement page(s) must be provided with the certificate.

SECTION 3 – EVENT INFORMATION CONTINUE

10) Will the event require site to remain in place overnight, or will the site be broken down each night (partially or completely) Explain: _____

11) Describe how you plan to provide security for the event: NW PD

a) Private Security Company (name/address/contact person/phone): _____

12) If an event management company is contracted to handle the event, please provide the following information:

Company Name: _____

Address: _____ City/ST/Zip: NW

Contact Person: _____ Phone: _____

Portion/s of event that the company is responsible for: _____

ALL EVENTS MUST SUBMIT A DETAILED SITE PLAN

Site plan should include port-a-pots, vendors, stage(s), electrical hook-ups, road closings, etc.

SECTION 4 – INSURANCE REQUIREMENTS

1) Name of Insurance Company: JDP

Policy Number: _____

Limits of Liability: _____

Events are required to provide the City of North Wildwood with a Certificate of Insurance indicating the continuation of insurance coverage and designating the City of North Wildwood as an “Additionally Insured.”

A copy of the Additional Insured Endorsement page(s) must be provided with the certificate.

HOLD HARMLESS

NAME OF ORGANIZATION/USER Philadelphia MUMMIA'S STRIKE BAND ASSOC will be referred to as **USER** from this point forward. **USER** shall indemnify, save harmless and defend the **City of North Wildwood**, its elected and appointed officials, its employees, agents, volunteers and others working on behalf of the **City of North Wildwood**, from and against any and all claims, losses, costs, attorney's fees, damages, or injury including death and/or property loss, expense claims or demands arising out of **User's** use of the named **Facility(ies)/Equipment**, including all suits or actions of every kind or description brought against the **City of North Wildwood**, either individually or jointly with **USER** for or on account of any damage or injury to any person or persons or property, caused or occasioned or alleged to have been caused by, or on account of, any of the activities conducted by or caused to be conducted by **USER**, or through any negligence or alleged negligence in safeguarding **FACILITY(IES)/EQUIPMENT**, participants, or members of the public, or through any act, omission or fault or alleged act, omission or fault or alleged act, omission or fault of the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER**. The above **USER** shall inspect the described **FACILITY (IES) / EQUIPMENT** prior to the use of the **FACILITY(IES)/EQUIPMENT** and report any defective, hazardous or dangerous conditions found at the **FACILITY(IES)/EQUIPMENT** to an Appointed Recreation Supervisor and/or Public Works Supervisor at (609) 522-2955 or (609) 522-4646, and **USER** shall immediately cease the use of the **FACILITY(IES)/EQUIPMENT** until such defective, hazardous or dangerous conditions are remedied. After the use of the **FACILITY(IES)/EQUIPMENT**, **USER** shall immediately report to the **City of North Wildwood** any and all defects, hazards, damages or dangerous conditions upon or adjacent to the **FACILITY(IES) / EQUIPMENT**.

INSURANCE

Notwithstanding the indemnification and defense obligations of the **USER**, **USER** shall purchase and maintain such insurance described in the attached schedule and as is appropriate for the type of use and hazards present and as will provide protection from any and all covered claims which may arise out of or caused or alleged to have been caused in any manner from **User's** use of the **FACILITY(IES) / EQUIPMENT**, whether it is to be used by the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER** or by anyone for whose acts any of them may be liable. Where indicated, the **USER** shall be required to name the **City of North Wildwood** as an "Additional Insured" on the **User's** policy of commercial general liability insurance, and simultaneously with the delivery of the executed Use of Facilities Agreement or Special Event Application, **USER** shall provide the **City of North Wildwood** with a Certificate of Insurance indicating that insurance coverage as described in the attached schedule, and as is appropriate for the type of use and hazards present has been obtained and that the **City of North Wildwood** has been designated as an "Additional Insured" where required. The **USER** shall also provide the Additional Insured Endorsement page(s) to be included with the Certificate. On or before the renewal date of said policy, **USER** shall be required to provide the **City of North Wildwood** with a Certificate of Insurance indicating the continuation of insurance coverage and designating the **City of North Wildwood** as an "Additional Insured" for the duration of this agreement. The schedule of insurance and the limits of liability for the insurance shall provide coverage for not less than the amounts listed in the attached schedule or greater where required by law.

COVID-19

USER verifies and asserts that all activities conducted at the **FACILITY(IES)** shall be in full compliance with the CDC, DOH Guidelines and the State of New Jersey Governor's Executive Orders applicable to public pools, summer camps, sports leagues, and recreation programs which can be reviewed at:

https://nj.gov/infobank/eo/056murphy/approved/eo_archive.html

USER shall be responsible for all participants or guests complying with any social distancing or masks/face covering requirements of the state or Federal government which are in effect.

Signed by an authorized representative of the **USER** and the **City of North Wildwood** on

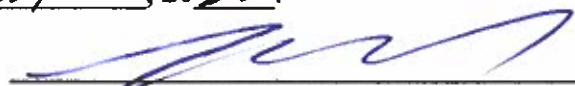
this 22 day of August, 2022.



USER (SIGNATURE)

Samuel Regalbuta

USER (PRINT NAME)



CITY REPRESENTATIVE

Steve R. Delaney

CITY REPRESENTATIVE (PRINT)

PARADE / PROCESSION / CAR SHOW

- 1) Proposed Parade Route (include turn-by-turn directions): See site Plan; Old NW An
- 2) Starting Location & Ending Location (identify on site-plan): N^W to Old NW to Spruce; Old NW
- 3) Assembly Area & Disbanding Area (identify on site-plan): Same as above
- 4) Location of Reviewing/Judging Stands & Bleachers (identify on site-plan): See site Plan
(in front of Flip Flips)
- 5) Number of Participants: 12 Cars Number of Spectators: 500+ Number of Animals: 0
- 6) Number of Bands / Musical Units: 12 Number of Floats: 0
- 7) Number of Cars / Trucks: 0 (Certain height restrictions may apply due to overhead wires)
- 8) Number of Buses: 1-3 Will you require Off-Site Bus Parking? ☒ YES ☐ NO
- 9) If yes, how much Off-Site Parking will you need: Two municipal parking lots
- 10) Is Bollard Removal Required? YES ☐ NO ☒
- Bollard Location: _____
- Removal Time: _____

A NW Police officer must be present on scene to authorize removal and reinstallation of bollards

- 11) All Parades must have at least one designated Parade Marshall on location, during assembly, operation, and disbanding.

Name of Parade Marshall / Coordinator <u>De Quattrone</u>	
Title <u>Event Coordinator</u>	Cell Phone <u>374-0562</u>
Address / City / State / Zip 	
Email 	

- 12) Special Guests (i.e., Mascot, Politician, Musician, Controversial, Actor, Actress, Media Person):
- _____
- _____

STAGE / REVIEWING STAND REQUEST

Stage Costs: ☐ Stage 20' x 24' ☐ Stage 24' x 24' ☐ Stage 24' x 24' with Banner Frame

A) Street Use - \$750.00 (*Street Venues*) Beach Use - \$1,000.00 (*Beach Venues*)

Reviewing Stand Costs: ☒ Reviewing Stand 8' x 14'

B) Street Use - \$250.00 (*Street Venues*) Beach Use - \$500.00 (*Beach Venues*)

C) Lights-Electricians: There is an additional \$250 for electrical set-up

D) Call In: additional \$250 charge, if workers need to be called in to break down stage and/or secure in place due to bad weather, heavy rain, winds more than 30mph, etc.

E) Special Set-up: additional \$250 charge, if workers need to come back and set-up outside of normal working hour for the Department of Public Works.

F) Banners for banner frame must be supplied to DPW 48 hours prior to event. Organizer is responsible to collect banners following stage dismantle. Describe banners/signs in detail (*please attach a photo or layout*):

G) Foul Weather, Heavy Rain, High Wind (*Over 30 MPH*)

This person is the sole event manager to cancel or postpone stage usage with consultation from the Director of Public Works or designee.

Coordinator: De Anthony

Cell #: 374-0562

SITE PLAN SHOULD INCLUDE LOCATION, STAGE DIRECTION, ETC.

	1 ST DAY	2 ND DAY	3 RD DAY	4 TH DAY
Day of the Week (SU,M,TU,W,TH,F,SA)	SA			
Date (MM/DD/YY)	9-6-22			
Delivery/Removal (00:00AM/PM)	2pm or earlier / 5:30pm			
Set-Up (00:00AM/PM)	2pm			
Event Starts (00:00 AM/PM)	3pm			
Event Ends (00:00 AM/PM)	5pm			
Break-Down (00:00 AM/PM)	5:30pm			

PUBLIC WORKS

1) Are NW trash/recycling receptacles and removal requested:

Is the event organization ordering the Dumpsters:

Number Requested: Trash- 24 Recycling can/bottles- 24

YES

YES

Dumpsters-

NO

NO

VENDOR COORDINATOR PLEASE ATTACH A RECLYING/TRASH PLAN

- All trash from set-up to clean-up must be removed and placed in the dumpsters provided. No stockpiling of trash behind space.
- Walkways behind vendors must be kept clear of all obstructions at all times.
- In cooking areas, the complete floor space must be covered with approved material to protect the ground surface, for example, tar paper.
- Water is available at the sink location. All grey water must be contained and disposed of in containers at the sink location. No dumping of any water in the event area is allowed.
- Before festivals, maps will be provided indicating locations of trash and recycle dumpsters, grey water, and grease disposal.
- Cardboard boxes intended for disposal must be broken down. All cardboard must be put into dumpsters designated for cardboard.

Improper disposal of any material (including grey water, trash, garbage, and recyclables) – will be subject to legal action for violations under Ordinance #374-19.5.

The information above needs to be distributed by the Event Organizer to all vendors prior to and during the event on their own stationary.

Name of person responsible for distributing information to vendors: _____

2) Do you request the use of any portable equipment from Public Works:

(Please write an amount next to each requested item)

YES

NO

Traffic Cones- TM Fencing- C Street Barrels- TM Eating Tables- C

Additional Equipment Requested _____

3) Restrooms/Port-a-Pots: Will your event direct people to public restrooms-

YES

NO

Will your event use portable toilets/trailers-

YES

NO

Is the event organizer ordering toilets/trailers-

YES

NO

If yes, how many will be used: _____

Name of company: _____

Contact Person/Cell: _____

Note: One toilet for every 500 people is requested for events lasting over 2 hours – an appropriate number of these toilets should be handicapped accessible.

4) Will your event have any temporary structures, fences, or fixtures:

YES

NO

Anchors, pins, spikes or other materials are strictly prohibited in asphalt, boardwalk, and/or concrete to secure objects.

If so, please describe in detail: _____

Event Organizer is required to contact the Construction office for permits. 609 522 2030 ext. 1560

The City of North Wildwood will not allow any markings and/or painting of the streets, sidewalks, boardwalks, and parking lots, except those made by approved marking devices. Call the Dept. of Public Works to arrange for an appointment with the Director of Public Works prior to the event to submit marking devices for approval. If unapproved marking devices are used, the event/organization will be charged with the cost of removing and restoring to prior to event status. In addition, this department will likely not approve this organization's future events.

Respectfully,

Doug Nordberg, Director of Public Works

RECREATION & TOURISM DEPARTMENT

1) Do you anticipate the need for Rec/Tour Dept. staff to support your event:

YES

NO

If yes, how many- _____

Purpose: _____

2) Will you require the use of Recreation Dept. Facilities (Rec Center/Parks):

YES

NO

If yes, please describe in detail (include dates/times)- _____

3) Will you require the use of Recreation Dept. portable equipment:

YES

NO

(Please write an amount next to each requested item)

Bleachers- ✓ Coolers- ✓ Chairs (folding)- 2 Tables- 1 Chairs (ceremony)- ✓

Sound System (2 or 4 speakers) w/ microphone- ✓ Podium- 1 Tents- ✓ Signs- ✓
circle one

Additional Equipment- ✓

using electric fan Flip Flaps

1ST DAY

2ND DAY

3RD DAY

Day of the Week (SU,M,TU,W,TH,F,SA)	1 ST DAY	2 ND DAY	3 RD DAY
	<u>SAT</u>		
Date (MM/DD/YY)	<u>9-10-22</u>		
Equipment Requested	<u>See Att</u>		
Set-Up (00:00 AM/PM)	<u>2pm</u>		
Break-Down (00:00 AM/PM)	<u>5:30pm</u>		
Location:	<u>Old NS Ave</u>		

4) Does the publicity plan for this event include any of the below:

YES

NO

☒ Posters ☒ Website ☒ Social Media ☐ Radio ☐ TV ☐ Newspaper/Publication ☐ Other

5) List any planned Print/Radio/TV Advertising: _____

Include copies of any direct mail/invitations/email/internet/posters/press releases/media kit being sent out

BUILDINGS, GROUNDS & PARKS DEPARTMENT

1) Will any object, such as tent posts or signs be driven into the ground:
(If yes, please consult with B.G. & P. Dept. to avoid damaging the irrigation system)

YES ☐ NO ☒

2) Will the event require the closure of any park / City area to the general public:

YES ☐ NO ☒

If yes, please describe in detail: _____

3) Will the boardwalk be used to secure any items (tents, signs or any other type of structure):

YES ☐ NO ☒

If yes, please describe in detail: _____

4) Will you have any vehicles on the boardwalk (Weight limit of 5000 lbs.):

YES ☐ NO ☒

(Vehicles are restricted to the Tram Path only)

If yes, please describe in detail: _____

5) Will your event have any electrical needs:

YES ☒

NO ☐

(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

Will you have any sound / lighting equipment:

YES ☒

NO ☐

Will you be using a lighting or sound contractor:

YES ☒

NO ☐

Contractor Information: _____

DS / Bruce

6) Overhead banners, banner flags and/or signs installed on City property

(Please request a banner specifications sheet with your application. All banners need City approval before being created and displayed. Organizer is responsible to collect banners following the event)

a) Overhead Banners should be professionally made and measure 40 feet in length by 3 feet in width

b) To get maximum display use; heavy duty grommets should be 16 inches apart and wind flaps cut and stitched in banner, should be constructed to last 2-4 weeks of display in the wind

c) Banner Flags (10 poles) should be 5 feet in length by 30 inches wide (display should be 53" long)

d) Welcome Area Billboard is 8 feet in length by 12 feet in width

7) Describe banners/signs in detail with proper wording (please attach a photo/layout): _____

Mr

8) Electrical service fees shall be paid by the vendor:

(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

A) \$35 per event for ONE twenty-amp

\$50 per event for ONE thirty-amp

\$75 per event for ONE fifty-amp

B) Extra circuits will be provided only if there is a surplus of circuits after all vendors who have paid for electrical service have been provided with electrical service and thereafter will be provided on a first-requested and paid/first-provided basis.

C) Any service calls to a vendor that is necessitated by an overloaded circuit will result in the vendor being assessed an additional \$70 fee, which sum is payable in the advance of the restoration of electrical service to the vendor.

NORTH WILDWOOD BEACH PATROL

1) What location(s) of the beach/ocean will be used and for what purpose: _____

2) Do you anticipate the need for NWBP staff to support your event: YES NO

If yes, how many- _____ Purpose: _____

3) Will you require the use of NWBP Facilities, Vehicles, or Equipment. YES NO

(If yes, please describe in detail; include dates and times)

	1 st DAY	2 nd DAY	3 rd DAY
Day of the Week (SU,M,TU,W,TH,F,SA)			
Date (MM/DD/YY)			
Equipment Requested			
Set-Up (00:00 AM/PM)			
Break-Down (00:00 AM/PM)			
Location:			

CITY CLERK OFFICE

1) Number of Non-Food Vendor Spaces: 0 Number of Food Vendor Spaces: 0

(Final Vendor list must be turned in 1 week prior to event date)

(Organizer is responsible for obtaining vendor permits from Clerk's office & distributing vendor permits to vendors before inspection)

Vendor Fees	1 Day	2 Day	3 Day
First Year Fee	\$ 10.00	\$ 20.00	\$ 40.00
Second Year Fee	\$ 20.00	\$ 40.00	\$ 80.00
Third & Fourth Year Fee	\$ 50.00	\$ 100.00	\$ 150.00
Fifth & Plus Year Fee	\$ 75.00	\$ 150.00	\$ 200.00

2) Will your event require bulk special event parking passes: YES NO

FOR 3-DAY OR MORE EVENTS ONLY

3) If yes, how many: _____ List dates for passes: _____

***Minimum 250 for out of season events and 500 for in season events; \$5 per day/per vehicle**

(Must be paid for 30 days prior to date of event) (In season is Memorial Day to Labor Day of each calendar year)

POLICE DEPARTMENT

1) Contact information of person in charge of event: Steve Diller

2) Contact information of person on-site of event: Dr. Quattrone

3) Street or sidewalk closure(s): YES NO
Plan approved: YES NO

4) Barricade request (fencing/barrels/cones) YES NO
Plan submitted: YES NO
Plan approved: YES NO

5) Responsible party for barricade set-up (Federal Fencing-Atlas-Police, etc.): Police (NW)

Contact information: _____

6) Signage requested "NO PARKING", Other (describe below): _____ Post Time: JPD

7) Equipment stored overnight: YES NO

Location: _____ Contact Info: _____

8) Site Plan – Detour/Traffic plan submitted: YES NO
Police Approval: YES NO

9) Police requested or required for event: YES NO Start time: 3pm
(Please write amount next to request) Finish time: 5pm

Officers- 23 Traffic Posts- 1 Overnight Security- _____

10) Music: YES NO Start time: 3pm Finish time: 5pm
Location: _____

11) Alcohol being served at event: YES NO Start Time: 3pm End Time: 6pm
State ABC Approval: YES NO
City Approval: YES NO Bar Area Only

12) Staging Area: YES NO
Plan Submitted: YES NO
Plan Approved: YES NO

13) First-Aid/EMS on site: YES NO

14) Large Events: Command Post being utilized: YES NO

Location of Command Post: _____ Phone #: _____

List of Department representatives and contact numbers:
(Please put on a separate sheet)

FIRE & EMS DEPARTMENT

1) Do you anticipate the need for Fire / EMS staff / equipment to support your event: YES NO
Fire Chief will determine the amount of staff and/or equipment needed for your request. attendance - _____

3) Purpose: _____

4) Will you require the use of Fire Dept. Facilities or portable equipment: YES NO

5) If yes, please describe in detail, including dates and times: _____

CONSTRUCTION, FIRE & HOUSING DEPARTMENT

1) Will there be a bonfire, open flame, lighting, cooking, extinguishing, or burning of any material: YES NO

2) If yes, please describe in detail: _____

3) Will there be any tents used larger than 900 square feet and more than 30 feet in any direction: YES NO

4) If yes, please describe in detail: _____

5) Permit #: _____ (Will be issued after Mayor & Council Approval)

****The number of bonfire permits are limited and based on the availability of fire personnel****

a) Application for a permit required by this code shall be made to the fire official in such form and detail as the fire official shall prescribe. Applications for permits shall be accompanied by plans or drawings as required by the fire official for evaluation of the application.

b) Type 1 Permit: PERMIT FEE - \$54.00 (non-refundable)

1) The use of any open flame or flame-producing device, in connection with any public gathering for purpose of entertainment, amusement, or recreation.

2) The erection, operation or maintenance of any tent or canopy that is greater than 900 square feet and more than 30 feet in any direction.

new town



Line 1 - Desert

Pink Road (traveling North)

Check Street

Small Street

NEW YEARS IN NW - MUMMERS
PRE-EVENT MEETING

8-26-22

ZOOM

I. Event Topics

1. Commitment from groups (20-30 members)
 - a) Stringbands-~~12/11~~
 - b) Last minute changes
2. Street Set-up
3. Spectators Locations?
 - a. Inside fencing *7ok*
 - b. Along street
4. Other events *OK*
 - a) Surf Fishing
 - b) September 11
 - c) Concert
 - d) Mud Run

City Electric (1)

II. Application Info

1. Compete 1st few pages and sign Hold Harmless ✓
2. Electricity needs
2. Golf Cart (2pm pick up from Rec)?
3. Stage (Location)? *Flip Flap*
4. Emcee on each block (location), (electricity) *@ enl (Flip Flap)*

III. General Concerns

1. Alcohol
2. Weather Decision made Friday morning 9am
- 3.
4. Staging areas String bands (2nd St.) Step Off at 3:00pm; ready at 2:30pm
5. Past issues – Smoking, half costumes (parts hanging out), some performing- some hanging in back
6. Event needs to be a high quality event
7. Post Event Reports

IV. Hours

1. ~~Friday September 9~~
~~Brigades Pub Crawl: 6pm – 2am~~
2. Saturday September 10
String Bands: 3pm-4:30pm
~~: 4:30pm-6pm~~
3. Sunday September 11 (**rain date**)
String Bands: 12pm-1:30pm
: 1:30pm-3pm

11 Groups

*Elks Flip Flap
Curms Juleb-?
Scott Ext 6
Norsemen*

*Lead
Dec 9-11 2023*

PERMIT / APPROVAL / AUTHORIZATION

Event Name: New Year in N. Wilkes

Date(s) of Event: Sat 9-10-22

Mayor & Council: _____ Date: _____

City Clerk: _____ Date: _____

Director of Tourism: _____ Date: _____

Application Fee waived: ☒ YES ☐ NO

Service Fees waived: ☒ YES ☐ NO

☐ Approved as submitted.

☐ Approved with the following conditions:

1. _____

2. _____

3. _____

4. _____

Office use only:

Final Date of Approval: _____ Projected Total Costs for this event: _____

Date Permit Issued: _____ Permit Number: _____

Permit Cost: _____ Total City Departmental Projected Costs: _____

FOR OFFICIAL USE ONLY

Date of Preliminary Meeting: _____

Meeting Notes: _____

Date of Pre-event Meeting: _____

Meeting Notes: _____

EVENT CHECKLIST

- ☐ N/A Application Fee Paid
- ☒ JTF \$8,722 Certificate of Insurance listing N.W. as Additionally Insured
- ☒ JTF 8-7-22 Additional Insured Endorsement Page(s) attached
- ☒ SMD 8-7-22 Hold Harmless completed & signed
- ☒ SMD 8-7-22 Detailed Site Plan defining the logistics of the event
- ☐ M/12 Vendor list submitted to Clerk's Office
- ☐ _____ Copy of extra materials such as schedule, agenda, flyers, timeline, etc.
- ☐ N/A Additional applications (State Police-BOH-NJDOT-Fire Permit-ABC-Tent Permit)
- ☐ N/A Special Event Parking Passes Paid
- ☐ _____ Miscellaneous
- ☐ _____ Ready to be placed on the DMS

TREASURER DEPARTMENT

BILLING

New Year in N. Willard

Name of Event

Sept 9-10-11

Date of Event

Application Fee \$ 0.00

Non-Profit \$25.00

For-Profit \$50.00

Police Dept. \$ _____

Fire Dept. \$ _____

Public Works Dept. \$ _____

Buildings, Grounds, Electric-Parks \$ _____

Clerk's Office \$ _____

Construction, Fire & Housing \$ _____

Beach Patrol \$ _____

Recreation & Tourism Dept. \$ _____

Stage Rental \$ _____

Special Event Parking Passes \$ _____

Miscellaneous Costs \$ _____

TOTAL \$ 0.00



City of North Wildwood Special Event Application Form

Name of Event: Boots at the Beach Country Music Festival

Date of Event: 9/16 - 9/18 Date of Application: 8/5/22

Type of Event (check one)

- ☐ Parade / Procession ☒ Festival ☐ 1 Day ☒ multi-day ☐ Block Party ☐ Bonfire
☐ Craft Show ☐ 1 Day ☐ multi-day ☐ Walk / Run (1K-5K-10K) / Triathlon / Bike / Marathon / Race
☐ Ceremony / Celebration / Demonstration ☐ Polar Plunge / Water Event ☐ Car Show
☐ Film / Photography ☐ Stage Request Only ☐ Other: _____

The City of North Wildwood requires all organizations, corporations, and/or individuals planning to stage an event file an official application with the Recreation & Tourism Department. **This application must be fully completed, signed, and forwarded to the Recreation & Tourism Department 90 days in advance of the event date unless waived by the Mayor and/or governing body.**

(City Code 382-23) A "special event" is an event sponsored by an organization who desires to use portion of the public streets or other public property, or avail itself of public facilities. Such event must be sponsored by a corporation (nonprofit or for profit), authorized to do business in the State of New Jersey, a nonprofit civic association, a charitable association, a religious association or any other association of persons. Special events shall include, by way of example and not by way of limitation, such events as parades, festivals, craft fairs, art shows, athletic contests, running races, bicycle races, fund raising events and similar events of which may include entertainment.

(City Code 382-24) There shall be an application fee charged to each organization, excluding municipal operations, operating a special event in the sum of **\$25.00 for non-profit and \$50.00 for for-profit** entities.

All applications will have a 30-day review. Some may require a 14 day and 7 day review prior to their event.

SECTION 1 – ORGANIZATION INFORMATION

1) Name of Organization: Anglesea Irish Society

2) Address of Organization: 3005 Pacific Ave, Wildwood, NJ 08260

3) Purpose of Organization: Catholic Faithbased Local Nonprofit

4) How many members are in your organization: 50

5) Is your organization tax exempt: (please circle) YES NO Is this a non-profit event YES NO

6) NJ Registered Charitable Organization#: _____ Tax ID#: 20-4135013

SECTION 1 – ORGANIZATION INFORMATION CONT

1) Organizer Contact Information:

Name of Event Chairperson / Organizer Joseph Rullo	
Title President	Cell Phone (609) 827-9908
Address / City / State / Zip 3005 Pacific Ave., Wildwood, NJ 08260	
Email RulloJV@gmail.com	

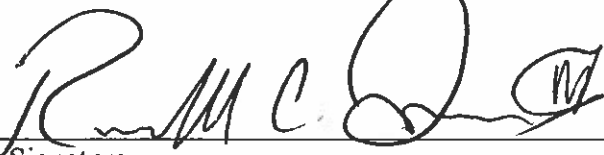
Name of Event Chairperson / Organizer Ron Simone	
Title Treasurer	Cell Phone (267) 252-1888
Address / City / State / Zip 3005 Pacific Ave. Wildwood, NJ 08260	
Email	

SECTION 2 – APPLICATION AUTHORIZATION

I, **Ron Simone**, the undersigned state that I am the duly
Name of Applicant

authorized representative of the **Anglesea Irish Society**
Name of Organization

in addition, the information provided in this application is correct to the best of my knowledge. I understand that some of the information is preliminary in nature and I will provide updated information as it becomes available. I further agree to abide by changes made to the proposed event as indicated when so granted.


Applicant Signature

8/5/22
Date

SECTION 3 – EVENT INFORMATION

1) Official Name of Event: Boots at the Beach

2) Location of Event (please list city venue requirements by day/date): Olde NJ Ave

3) Describe Event Activities: Country music, line dancing, games and Family Fun for all

4) Will the event be held for the sole purpose of advertising any product, goods, or event: YES ☒ NO

5) If yes, describe in detail: _____

6) Will alcohol be served or sold by event organizers or others:

☒ YES ☐ NO

A) Do you have a ABC/Social Affairs Permit: (Pending Apps.)

☒ YES ☐ NO

B) Are you requesting approval for open display of alcohol:

☒ YES ☐ NO

C) Designated Hours for open display of alcohol: 10am – 11pm (Fri. – Sat.); 10am – 5pm (Sun.)

D) Designated Location of open display of alcohol: Olde NJ Ave.

E) Other Conditions: _____

If alcohol is being sold at the event, the organizer is responsible to identify patrons of legal age to consume alcohol and provide the patron with a wristband after identification was properly checked.

8) Rain Date or Delayed Starting Time: N/A

9) Schedule Details: (Include a copy of program schedule/timeline/description of events)

	1 st Day	2 nd Day	3 rd Day	4 th Day
Day of the Week (SU,M,TU,W,TH,F,SA)	F	SA	Su	
Date (MM/DD/YY)	9/16/22	9/17/22	9/18/22	
Set-Up (00:00AM/PM)	9AM	9AM	9AM	
Event Starts (00:00 AM/PM)	11am	10AM	10AM	
Event Ends (00:00 AM/PM)	11pm	11pm	5pm	
Clean-Up (00:00 AM/PM)				

SECTION 3 – EVENT INFORMATION CONTINUE

10) Will the event require site to remain in place overnight, or will the site be broken down each night (partially or completely) Explain: Remain overnight completely.

11) Describe how you plan to provide security for the event: Private security + Police presence.

a) Private Security Company (name/address/contact person/phone): Green Mountain (802) 662-1210

12) If an event management company is contracted to handle the event, please provide the following information:

Company Name: _____

Address: N/A City/ST/Zip: _____

Contact Person: _____ Phone: _____

Portion/s of event that the company is responsible for: _____

ALL EVENTS MUST SUBMIT A DETAILED SITE PLAN

Site plan should include port-a-pots, vendors, stage(s), electrical hook-ups, road closings, etc.

SECTION 4 – INSURANCE REQUIREMENTS

1) Name of Insurance Company: Byrne Insurance Co.

Policy Number: See attached

Limits of Liability: See attached.

Events are required to provide the City of North Wildwood with a Certificate of Insurance indicating the continuation of insurance coverage and designating the City of North Wildwood as an “Additionally Insured.”

A copy of the Additional Insured Endorsement page(s) must be provided with the certificate.

CERTIFICATE OF INSURANCE

Evidence of financial responsibility from event chairperson, organization and others with whom the City of North Wildwood does business is required. Evidence should be in the form of a document that is issued by an insurance company or their authorized representative, which spells out the insurance coverage in force at the dates and times the special event will occur. It does not serve as a binder and does not confer rights upon the holder. The policy must be current and not expire before or on the dates of the event.

The Director of Tourism and Special Events, City Administrator or City of North Wildwood Mayor and Council may refuse to grant the use of permission to execute the Special Event whenever in their judgment there is good reason why permission should be refused. They shall not be required to give a reason for such refusal.

Individuals – Block Parties or any other oriented parties

Non-Profit/Charitable Groups – Civic Groups, Social Groups, Support Groups or any other group that does not gain profits.

Commercial Rental – Any organization that is for profit (i.e. Associations, Corporations, Partnerships, etc. ...)

I. INDIVIDUALS

- A. General Liability Limit \$100,000
Evidence that the individual has comprehensive personal liability insurance in force is required to use any City of North Wildwood property or facility. This would be in the form of Homeowners, Condo, or Tenant's policy where the personal liability coverage is included along with other coverage for the individual. A copy of the policy needs to be kept on file with the Special Event Application as evidence of coverage.

II. NON-PROFIT/CHARITABLE GROUPS

- A. General Liability Limit \$1,000,000
B. City of North Wildwood, N.J. named as "**Additional Insured**" with Endorsement page(s)
C. Executed Hold Harmless Agreement required with Special Event Application. The Special Event shall not be allowed to occur or use the City of North Wildwood until it has obtained the insurance required under this contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of New Jersey and acceptable to the City of North Wildwood. If the organization/individual contracts with a vendor, evidence of adequate insurance coverage will need to be secured from them.

III. COMMERCIAL (FOR PROFIT) GROUPS

- A. Commercial General Liability Limit \$1,000,000
Combine Single Limit of Liability for Bodily Injury and Property Damage.
B. City of North Wildwood, N.J. named as "**Additional Insured**" with Endorsement page(s)
C. Executed Hold Harmless Agreement required with Special Event Application. The Special Event shall not be allowed to occur or use the City of North Wildwood until it has obtained the insurance required under this contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of New Jersey and acceptable to the City of North Wildwood. If the organization/individual contracts with a vendor, evidence of adequate insurance coverage will need to be secured from them.

HOLD HARMLESS

NAME OF ORGANIZATION/USER Anglesea Irish Society will be referred to as **USER** from this point forward. **USER** shall indemnify, save harmless and defend the **City of North Wildwood**, its elected and appointed officials, its employees, agents, volunteers and others working on behalf of the **City of North Wildwood**, from and against any and all claims, losses, costs, attorney's fees, damages, or injury including death and/or property loss, expense claims or demands arising out of **User's** use of the named **Facility(ies)/Equipment**, including all suits or actions of every kind or description brought against the **City of North Wildwood**, either individually or jointly with **USER** for or on account of any damage or injury to any person or persons or property, caused or occasioned or alleged to have been caused by, or on account of, any of the activities conducted by or caused to be conducted by **USER**, or through any negligence or alleged negligence in safeguarding the **FACILITY(IES)/EQUIPMENT**, participants, or members of the public, or through any act, omission or fault or alleged act, omission or fault or alleged act, omission or fault of the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER**. The above **USER** shall inspect the described **FACILITY (IES) / EQUIPMENT** prior to the use of the **FACILITY(IES)/EQUIPMENT** and report any defective, hazardous or dangerous conditions found at the **FACILITY(IES)/EQUIPMENT** to an Appointed Recreation Supervisor and/or Public Works Supervisor at (609) 522-2955 or (609) 522-4646, and **USER** shall immediately cease the use of the **FACILITY(IES)/EQUIPMENT** until such defective, hazardous or dangerous conditions are remedied. After the use of the **FACILITY(IES)/EQUIPMENT**, **USER** shall immediately report to the **City of North Wildwood** any and all defects, hazards, damages or dangerous conditions upon or adjacent to the **FACILITY(IES) / EQUIPMENT**.

INSURANCE

Notwithstanding the indemnification and defense obligations of the **USER**, **USER** shall purchase and maintain such insurance described in the attached schedule and as is appropriate for the type of use and hazards present and as will provide protection from any and all covered claims which may arise out of or caused or alleged to have been caused in any manner from **User's** use of the **FACILITY(IES) / EQUIPMENT**, whether it is to be used by the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER** or by anyone for whose acts any of them may be liable. Where indicated, the **USER** shall be required to name the **City of North Wildwood** as an "Additional Insured" on the **User's** policy of commercial general liability insurance, and simultaneously with the delivery of the executed Use of Facilities Agreement or Special Event Application, **USER** shall provide the **City of North Wildwood** with a Certificate of Insurance indicating that the insurance coverage as described in the attached schedule, and as is appropriate for the type of use and hazards present, has been obtained and that the **City of North Wildwood** has been designated as an "Additional Insured" where required. The **USER** shall also provide the Additional Insured Endorsement page(s) to be included with the Certificate. On or before the renewal date of said policy, **USER** shall be required to provide the **City of North Wildwood** with a Certificate of Insurance indicating the continuation of insurance coverage and designating the **City of North Wildwood** as an "Additional Insured" for the duration of this agreement. The schedule of insurance and the limits of liability for the insurance shall provide coverage for not less than the amounts listed in the attached schedule or greater where required by law.

COVID-19

USER verifies and asserts that all activities conducted at the **FACILITY(IES)** shall be in full compliance with the CDC, DOH Guidelines and the State of New Jersey Governor's Executive Orders applicable to public pools, summer camps, sports leagues, and recreation programs with can be reviewed at:

https://nj.gov/infobank/eo/056murphy/approved/eo_archive.html

USER shall be responsible for all participants or guests complying with any social distancing or masks/face covering requirements of the state or Federal government which are in effect.

Signed by an authorized representative of the **USER** and the **City of North Wildwood** on

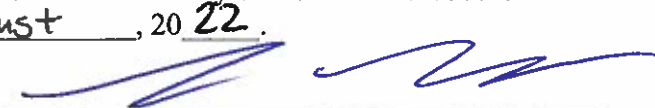
this 5TH day of August, 20 22.



USER (SIGNATURE)

Ron Simone

USER (PRINT NAME)



CITY REPRESENTATIVE

Steve V. Delaney Jr.

CITY REPRESENTATIVE (PRINT)

STAGE / REVIEWING STAND REQUEST

Stage Costs: ☐ Stage 20' x 24' ☐ Stage 24' x 24' ☒ Stage 24' x 24' with Banner Frame

A) Street Use - \$750.00 (*Street Venues*) Beach Use - \$1,000.00 (*Beach Venues*)

Reviewing Stand Costs: ☐ Reviewing Stand 8' x 14'

B) Street Use - \$250.00 (*Street Venues*) Beach Use - \$500.00 (*Beach Venues*)

C) Lights-Electricians: There is an additional \$250 for electrical set-up

D) Call In: additional \$250 charge, if workers need to be called in to break down stage and/or secure in place due to bad weather, heavy rain, winds more than 30mph, etc.

E) Special Set-up: additional \$250 charge, if workers need to come back and set-up outside of normal working hours for the Department of Public Works.

F) Banners for banner frame must be supplied to DPW 48 hours prior to event. Organizer is responsible to collect banners following stage dismantle. Describe banners/signs in detail (*please attach a photo or layout*):

G) Foul Weather, Heavy Rain, High Wind (*Over 30 MPH*)

This person is the sole event manager to cancel or postpone stage usage with consultation from the Director of Public Works or designee.

Coordinator: Joseph Rullo Cell #: (609) 827-9908

SITE PLAN SHOULD INCLUDE LOCATION, STAGE DIRECTION, ETC.

	1 ST DAY	2 ND DAY	3 RD DAY	4 TH DAY
Day of the Week (SU,M,TU,W,TH,F,SA)				
Date (MM/DD/YY)				
Delivery/Removal (00:00AM/PM)				
Set-Up (00:00AM/PM)				
Event Starts (00:00 AM/PM)				
Event Ends (00:00 AM/PM)				
Break-Down (00:00 AM/PM)				

FESTIVAL 1 DAY OR MULTIPLE DAYS

1) Location (list any street closing): Olde NJ Ave, 2nd - Spruce Ave.

2) Number of Non-Food Vendor Spaces: TBD Number of Food Vendor Spaces: TBD

3) List of Vendors and Contact Numbers—fully updated list must be turned in one week prior to event.

(NOTE: All vendor applications, fire permits and fees should be collected by the event organizer and distributed to appropriate department(s) at one time.

Food Vendors must meet the requirements of the Cape May County Board of Health)

4) Location of Stages / Performance Areas (site plan): See attached

5) Type of Entertainment / Music: Country bands

*Attach

a program schedule—may submit draft version—final version must be turned in 1 week prior to event

6) Are Vendor fees charged: YES NO Amount: \$ _____

7) Purpose of the fees and beneficiary: Donations r Fees

8) Special Guests (i.e., Mascot, Politician, Musician, Controversial, Actor, Actress, etc.):

N/A

9) These items are **PROHIBITED** in the Festival Area:

- Any Glass Bottles and Glass Containers served at festival sites
- Any type of Back Packs
- Any type of Coolers

PUBLIC WORKS

1) Are NW trash/recycling receptacles and removal requested:

Is the event organization ordering the Dumpsters:

Number Requested: Trash- _____ Recycling can/bottles- _____

☒ YES
☒ YES

NO

NO

Dumpsters- ☒

VENDOR COORDINATOR PLEASE ATTACH A RECLYING/TRASH PLAN

- All trash from set-up to clean-up must be removed and placed in the dumpsters provided. No stockpiling of trash behind space.
- Walkways behind vendors must be kept clear of all obstructions at all times.
- In cooking areas, the complete floor space must be covered with approved material to protect the ground surface, for example, tar paper.
- Water is available at the sink location. All grey water must be contained and disposed of in containers at the sink location. No dumping of any water in the event area is allowed.
- Before festivals, maps will be provided indicating locations of trash and recycle dumpsters, grey water, and grease disposal.
- Cardboard boxes intended for disposal must be broken down. All cardboard must be put into dumpsters designated for cardboard.

Improper disposal of any material (including grey water, trash, garbage, and recyclables) – will be subject to legal action for violations under Ordinance #374-19.5.

The information above needs to be distributed by the Event Organizer to all vendors prior to and during the event on their own stationary.

Name of person responsible for distributing information to vendors: _____

2) Do you request the use of any portable equipment from Public Works:

YES

NO

(Please write an amount next to each requested item)

Traffic Cones- _____ Fencing- _____ Street Barrels- _____ Eating Tables- _____

Additional Equipment Requested _____

3) Restrooms/Port-a-Pots: Will your event direct people to public restrooms-

☒ YES
☒ YES

NO

Will your event use portable toilets/trailers-

☒ YES
☒ YES

NO

Is the event organizer ordering toilets/trailers-

☒ YES

NO

If yes, how many will be used: 20

Name of company: _____

Contact Person/Cell: _____

Note: One toilet for every 500 people is requested for events lasting over 2 hours – an appropriate number of these toilets should be handicapped accessible.

4) Will your event have any temporary structures, fences, or fixtures:

YES

☒ NO

Anchors, pins, spikes or other materials are strictly prohibited in asphalt, boardwalk, and/or concrete to secure objects.

If so, please describe in detail: _____

Event Organizer is required to contact the Construction office for permits. 609 522 2030 ext. 1560

The City of North Wildwood will not allow any markings and/or painting of the streets, sidewalks, boardwalks, and parking lots, except those made by approved marking devices. Call the Dept. of Public Works to arrange for an appointment with the Director of Public Works prior to the event to submit marking devices for approval. If unapproved marking devices are used, the event/organization will be charged with the cost of removing and restoring to prior to event status. In addition, this department will likely not approve this organization's future events.

Respectfully,

Doug Nordberg, Director of Public Works

RECREATION & TOURISM DEPARTMENT

1) Do you anticipate the need for Rec/Tour Dept. staff to support your event: YES ☒ NO

If yes, how many- _____

Purpose: _____

2) Will you require the use of Recreation Dept. Facilities (Rec Center/Parks): YES ☒ NO

If yes, please describe in detail (include dates/times)- _____

3) Will you require the use of Recreation Dept. portable equipment: YES ☒ NO

(Please write an amount next to each requested item)

Bleachers- _____ Coolers- _____ Chairs (folding)- _____ Tables- _____ Chairs (ceremony)- _____

Sound System (2 or 4 speakers) w/ microphone- _____ Podium- _____ Tents- _____ Signs- _____
circle one

Additional Equipment- _____

	1 ST DAY	2 ND DAY	3 RD DAY
Day of the Week (SU,M,TU,W,TH,F,SA)			
Date (MM/DD/YY)			
Equipment Requested			
Set-Up (00:00 AM/PM)			
Break-Down (00:00 AM/PM)			
Location:			

4) Does the publicity plan for this event include any of the below: YES NO

☐ Posters ☐ Website ☐ Social Media ☐ Radio ☐ TV ☐ Newspaper/Publication ☐ Other

5) List any planned Print/Radio/TV Advertising: _____

Include copies of any direct mail/invitations/email/internet/posters/press releases/media kit being sent out

BUILDINGS, GROUNDS & PARKS DEPARTMENT

1) Will any object, such as tent posts or signs be driven into the ground: YES ☒ NO
(If yes, please consult with B.G. & P. Dept. to avoid damaging the irrigation system)

2) Will the event require the closure of any park / City area to the general public: YES ☒ NO

If yes, please describe in detail: _____

3) Will the boardwalk be used to secure any items (tents, signs or any other type of structure): YES ☒ NO

If yes, please describe in detail: _____

4) Will you have any vehicles on the boardwalk (Weight limit of 5000 lbs.): YES ☒ NO
(Vehicles are restricted to the Tram Path only)

If yes, please describe in detail: _____

5) Will your event have any electrical needs: ☒ YES NO
(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

Will you have any sound / lighting equipment: ☒ YES NO

Will you be using a lighting or sound contractor: ☒ YES NO

Contractor Information: JBL Entertainment

6) Overhead banners, banner flags and/or signs installed on City property

(Please request a banner specifications sheet with your application. All banners need City approval before being created and displayed.
Organizer is responsible to collect banners following the event)

- a) Overhead Banners should be professionally made and measure 40 feet in length by 3 feet in width
- b) To get maximum display use; heavy duty grommets should be 16 inches apart and wind flaps cut and stitched in banner, should be constructed to last 2-4 weeks of display in the wind
- c) Banner Flags (10 poles) should be 5 feet in length by 30 inches wide (display should be 53" long)
- d) Welcome Area Billboard is 8 feet in length by 12 feet in width

7) Describe banners/signs in detail with proper wording (please attach a photo/layout): _____

8) Electrical service fees shall be paid by the vendor:

(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

- A) \$35 per event for ONE twenty-amp \$50 per event for ONE thirty-amp
- \$75 per event for ONE fifty-amp

B) Extra circuits will be provided only if there is a surplus of circuits after all vendors who have paid for electrical service have been provided with electrical service and thereafter will be provided on a first-requested and paid/first-provided basis.

C) Any service calls to a vendor that is necessitated by an overloaded circuit will result in the vendor being assessed an additional \$70 fee, which sum is payable in the advance of the restoration of electrical service to the vendor.

NORTH WILDWOOD BEACH PATROL

1) What location(s) of the beach/ocean will be used and for what purpose: _____

2) Do you anticipate the need for NWBP staff to support your event: YES NO

If yes, how many- _____ Purpose: _____

3) Will you require the use of NWBP Facilities, Vehicles, or Equipment: YES NO
(If yes, please describe in detail; include dates and times)

	1 st DAY	2 nd DAY	3 rd DAY
Day of the Week (SU,M,TU,W,TH,F,SA)			
Date (MM/DD/YY)			
Equipment Requested			
Set-Up (00:00 AM/PM)			
Break-Down (00:00 AM/PM)			
Location:			

CITY CLERK OFFICE

1) Number of Non-Food Vendor Spaces: TBD Number of Food Vendor Spaces: TBD
(Final Vendor list must be turned in 1 week prior to event date)
(Organizer is responsible for obtaining vendor permits from Clerk's office & distributing vendor permits to vendors before inspection)

Vendor Fees	1 Day	2 Day	3 Day
First Year Fee	\$ 10.00	\$ 20.00	\$ 40.00
Second Year Fee	\$ 20.00	\$ 40.00	\$ 80.00
Third & Fourth Year Fee	\$ 50.00	\$ 100.00	\$ 150.00
Fifth & Plus Year Fee	\$ 75.00	\$ 150.00	\$ 200.00

2) Will your event require bulk special event parking passes: YES NO

FOR 3-DAY OR MORE EVENTS ONLY

3) If yes, how many: _____ List dates for passes: _____

***Minimum 250 for out of season events and 500 for in season events; \$5 per day/per vehicle**
(Must be paid for 30 days prior to date of event) (In season is Memorial Day to Labor Day of each calendar year)

POLICE DEPARTMENT

- 1) Contact information of person in charge of event: John Beers + Joseph Rullo
- 2) Contact information of person on-site of event: (609) 231-9637 (609) 827-9908
- 3) Street or sidewalk closure(s): ☒ YES ☐ NO
Plan approved: ☒ YES ☐ NO Same as last year
- 4) Barricade request (fencing/barrels/cones): ☒ YES ☐ NO
Plan submitted: ☒ YES ☐ NO
Plan approved: ☒ YES ☐ NO Same as last year
- 5) Responsible party for barricade set-up (Federal Fencing-Atlas-Police, etc.): _____
Contact information: _____
- 6) Signage requested "NO PARKING", Other (describe below): _____ Post Time: _____
- 7) Equipment stored overnight: ☒ YES ☐ NO
Location: Olde NJ Ave Contact Info: _____
- 8) Site Plan – Detour/Traffic plan submitted: ☒ YES ☐ NO
Police Approval: ☒ YES ☐ NO Same as last year
- 9) Police requested or required for event: ☒ YES ☐ NO
(Please write amount next to request) Start time: _____
Finish time: _____
- Officers- _____ Traffic Posts- _____ Overnight Security- _____
- 10) Music: ☒ YES ☐ NO Start time: 11 AM Finish time: 11 PM
Location: Olde NJ Ave
- 11) Alcohol being served at event: ☒ YES ☐ NO Start Time: 10 AM End Time: 11 PM
State ABC Approval: YES NO
City Approval: YES NO
- 12) Staging Area: YES NO
Plan Submitted: YES NO
Plan Approved: YES NO
- 13) First-Aid/EMS on site: YES NO
- 14) Large Events: Command Post being utilized: YES NO
- Location of Command Post: _____ Phone #: _____

List of Department representatives and contact numbers:
(Please put on a separate sheet)

FIRE & EMS DEPARTMENT

1) Do you anticipate the need for Fire / EMS staff / equipment to support your event: YES NO
Fire Chief will determine the amount of staff and/or equipment needed for your request. attendance - +/- 3500

3) Purpose: _____

4) Will you require the use of Fire Dept. Facilities or portable equipment: YES ☒ NO

5) If yes, please describe in detail, including dates and times: _____

CONSTRUCTION, FIRE & HOUSING DEPARTMENT

1) Will there be a bonfire, open flame, lighting, cooking, extinguishing, or burning of any material: YES ☒ NO

2) If yes, please describe in detail: _____

3) Will there be any tents used larger than 900 square feet and more than 30 feet in any direction: YES ☒ NO

4) If yes, please describe in detail: _____

5) Permit #: _____ (Will be issued after Mayor & Council Approval)

****The number of bonfire permits are limited and based on the availability of fire personnel****

a) Application for a permit required by this code shall be made to the fire official in such form and detail as the fire official shall prescribe. Applications for permits shall be accompanied by plans or drawings as required by the fire official for evaluation of the application.

b) Type 1 Permit: PERMIT FEE - \$54.00 (non-refundable)

1) The use of any open flame or flame-producing device, in connection with any public gathering for purpose of entertainment, amusement, or recreation.

2) The erection, operation or maintenance of any tent or canopy that is greater than 900 square feet and more than 30 feet in any direction.

Steve DeHorsey

From: Casey Byrne <cbyrne@jbyrneagency.com>
Sent: Monday, August 29, 2022 2:04 PM
To: Steve DeHorsey
Cc: sjett@northwildwood.com
Subject: RE: Boots @ the Beach

Hi Steve,

No problem – no certificate but the endorsements and coverages on the policy all check out.

This is approved!

Thank you,

**Casey Byrne, ACSR
President**



5200 New Jersey Ave.
Wildwood NJ 08260
609-522-3406 Ext. 160
609-602-5672 Cell
609-522-2844 Fax
cbyrne@jbyrneagency.com
www.jbyrneagency.com



[Click HERE to check out our Agency Newsletter!](#)

*****A REFERRAL IS THE BEST COMPLIMENT*****



From: Steve DeHorsey <sdehorsey@northwildwood.com>
Sent: Monday, August 29, 2022 2:02 PM
To: Casey Byrne <cbyrne@jbyrneagency.com>
Cc: sjett@northwildwood.com
Subject: Boots @ the Beach

Good Afternoon Casey – I could not find a certificate in this packet of Information and figured I would just send you the whole thing. Is this approved for a Boots @ the Beach Festival on September 16-18 on Olde NJ Ave? This is a whole lot of verbiage. Thanks.

Steve DeHorsey Jr., C.P.M., R.A.

FIRE APPLICATION PERMIT FEE

The uniform fire code states:

"Permits shall be required, and obtained from the local enforcing agency for the activities specified in this section, except where they are an integral part of the process or activity by reason of which a use is required to be registered and regulated as a life hazard use. Permits shall at all times be kept in the premises designated therein and shall at all times be subject to inspection by the Fire Official." [N.J.A.C. 5:70-2.7(a)]

****PRINT CLEARLY and FILL IN ALL BLANKS****

Date of Application: 8/5/22 Date of Activity: 9/16-9/16 Time: 10am-11pm

Location of where Activity will occur: Olde NJ Ave.

Name of Applicant: Anglesea Irish Society

Address: 3005 Pacific Ave.

Name of Organization: _____

Phone/Fax Number: _____ Emergency Number: _____

Block/Lot: _____ Registration Number: _____

The above named applicant hereby requests permission to conduct the following activity at the above indication location: Olde NJ Ave.

And for keeping, storage, occupancy, sale, handling, or manufacture of the following:

(State quantities for each category to be stored, or used and the method of storage or use:)

I hereby acknowledge that I have read this application, that the information given is correct, and that I am the owner, or duly authorized to act in the owner's behalf and as such hereby agree to comply with the applicable requirements of the fire code as well as any specific conditions imposed by the Fire Official.

[Signature]
Applicant Signature

Fire Official Signature

Fee Amount

Permit Type



Portapots

AOH
Aux

WCA
PTO

FOOD VENDORS 2:
WCA Corn – 2-7
Board. Iced Coffee – 2-6
Big Squeeze Lemon – 2-5
Original Hot.Spot – 2-4
Gourmet BBQ – 2-3
Hot Diggity Dogs – 2-2
Rib Eyes Steaks – 2-1

Stage

Trash/
Recycling



BEER/ID

KEENANS

VENDORS 1:
Cow Town – 1-7
Wood Wide Creations – 1-6
Fat Daddy's Jerky Hut – 1-5
Busy Bees NJ – 1-4
Binky's Bows – 1-3
Sign Me Pretty – 1-2
Bass Pro Shops – 1-1

CURRANS

ELKS

City
Stage



JOE JOES
PIZZA

VENDORS C:
Zanes Western Apparel – C-6
Owl, Jewelry – C-5
Maggies of Wildwood – C-4
Lost @ Sea – C-3
Jolina Leggings – C-2
Keltex Apparel – C-1

Raffle Tent

BEER/ID

NORTH
END

EXIT 6



INLET ON
OLDE

VENDORS W:
Sun Rey Golf Carts – W-6
Embellish – W-5
State Farm – W-4
No Dogs Left Behind – W-3
Project Relit – W-2
Unity Tour – W-1



Food Vendors 2:

WCA Corn – 2-7
Board. (Beach Bum) Iced Coffee – 2-6
Big Squeeze Lemon – 2-5
Original Hot Spot – 2-4
Gourmet BBQ – 2- 3
Hot Diggity Dogs – 2-2
Rib Eyes Steaks – 2-1

Vendors 1:

Cow Town – 1-7
Wood Wide Creations – 1-6
Fat Daddy's Jerky Hut – 1-5
Busy Bees NJ – 1-4
Binky's Bows – 1-3
Sign Me Pretty – 1-2
Bass Pro Shops – 1-1

Vendors C:

Zanes Western Apparel – C-6
Owl, Jewelry – C-5
Maggies of Wildwood – C-4
Lost @ Sea – C-3
Jolina Leggings – C-2
Keltex Apparel – C-1

Vendors W:

Sun Rey Golf Carts – W-6
Embellish – W-5
State Farm – W-4
No Dogs Left Behind – W-3
Project Refit – W-2
Unity Tour – W-1

Wildwood Catholic Academy PTO and AOH Women Aux will be in the lot at 1st Avenue

PERMIT / APPROVAL / AUTHORIZATION

Event Name: Boob @ the Beach Festival

Date(s) of Event: Fri-Sun 9/16-18/22

Mayor & Council: _____ Date: _____

City Clerk: _____ Date: _____

Director of Tourism: _____ Date: _____

Application Fee waived: ☒ YES ☐ NO

Service Fees waived: ☐ YES ☒ NO

☐ Approved as submitted.

☐ Approved with the following conditions:

1. _____

2. _____

3. _____

4. _____

Office use only:

Final Date of Approval: _____ Projected Total Costs for this event: _____

Date Permit Issued: _____ Permit Number: _____

Permit Cost: _____ Total City Departmental Projected Costs: _____

FOR OFFICIAL USE ONLY

Date of Preliminary Meeting: _____

Meeting Notes: _____

Date of Pre-event Meeting: _____

Meeting Notes: _____

EVENT CHECKLIST

- | | | |
|-------------------------------------|-------------------------|--|
| <input type="checkbox"/> | <u>N/A</u> <i>used</i> | Application Fee Paid |
| <input checked="" type="checkbox"/> | <u>SM</u> <i>8-2-22</i> | Certificate of Insurance listing N.W. as Additionally Insured |
| <input checked="" type="checkbox"/> | <u>SM</u> <i>8-2-22</i> | Additional Insured Endorsement Page(s) attached |
| <input checked="" type="checkbox"/> | <u>SM</u> <i>8-2-22</i> | Hold Harmless completed & signed |
| <input type="checkbox"/> | _____ | Detailed Site Plan defining the logistics of the event |
| <i>nd</i> <input type="checkbox"/> | _____ | Vendor list submitted to Clerk's Office |
| <input type="checkbox"/> | _____ | Copy of extra materials such as schedule, agenda, flyers, timeline, etc. |
| <i>LA</i> <input type="checkbox"/> | _____ | Additional applications (State Police-BOH-NJDOT-Fire Permit-ABC-Tent Permit) |
| <input type="checkbox"/> | <u>N/A</u> | Special Event Parking Passes Paid |
| <input type="checkbox"/> | _____ | Miscellaneous |
| <input type="checkbox"/> | _____ | Ready to be placed on the DMS |

TREASURER DEPARTMENT

BILLING

Bueth @ the Beach Festival

Name of Event

Fri-Sun 9/16-18/22

Date of Event

Application Fee

\$ 0.00 cash

Non-Profit \$25.00

For-Profit \$50.00

Police Dept.

\$ _____

Fire Dept.

\$ _____

Public Works Dept.

\$ _____

Buildings, Grounds, Electric-Parks

\$ _____

Clerk's Office

\$ _____

Construction, Fire & Housing

\$ _____

Beach Patrol

\$ _____

Recreation & Tourism Dept.

\$ _____

Stage Rental

\$ _____

Special Event Parking Passes

\$ _____

Miscellaneous Costs

\$ _____

TOTAL

\$ _____



City of North Wildwood Special Event Application Form

Name of Event: New Jersey State Fireman's Parade

Date of Event: September 17, 2022 Date of Application: 7/28/2022

Type of Event (*check one*)

- ☐ Parade / Procession **XX**
☐ Festival
 ☐ 1Day
 ☐ multi-day
 ☐ Block Party
 ☐ Bonfire
☐ Craft Show
 ☐ 1Day
 ☐ multi-day
 ☐ Walk / Run (1K-5K-10K) / Triathlon / Bike / Marathon / Race
☐ Ceremony / Celebration / Demonstration
 ☐ Polar Plunge / Water Event
 ☐ Car Show
☐ Film / Photography
 ☐ Stage Request Only
 ☐ Other: _____

The City of North Wildwood requires all organizations, corporations, and/or individuals planning to stage an event file an official application with the Recreation & Tourism Department. **This application must be fully completed, signed, and forwarded to the Recreation & Tourism Department 90 days in advance of the event date unless waived by the Mayor and/or governing body.**

(City Code 382-23) A "special event" is an event sponsored by an organization who desires to use portion of the public streets or other public property, or avail itself of public facilities. Such event must be sponsored by a corporation (nonprofit or for profit), authorized to do business in the State of New Jersey, a nonprofit civic association, a charitable association, a religious association or any other association of persons. Special events shall include, by way of example and not by way of limitation, such events as parades, festivals, craft fairs, art shows, athletic contests, running races, bicycle races, fund raising events and similar events of which may include entertainment.

(City Code 382-24) There shall be an application fee charged to each organization, excluding municipal operations, operating a special event in the sum of **\$25.00 for non-profit and \$50.00 for for-profit** entities.

All applications will have a 30-day review. Some may require a 14 day and 7 day review prior to their event.

SECTION 1 – ORGANIZATION INFORMATION

1) Name of Organization: Five Mile Beach Volunteer Fireman's Association

2) Address of Organization: PO Box 395 Wildwood, N.J. 08260

3) Purpose of Organization: To support firefighting operation and equipment on Five Mile Beach

4) How many members are in your organization: 50

5) Is your organization tax exempt: (please circle) **XX** YES NO Is this a non-profit event **XX** YES NO

6) NJ Registered Charitable Organization#: _____ Tax ID#: 22-2901664

SECTION 1 – ORGANIZATION INFORMATION CONT

I) Organizer Contact Information:

Name of Event Chairperson / Organizer	
Edward F. Beck	
Title	Cell Phone
Parade Chairman, Five Mile Beach VFA.	609-602-4648
Address / City / State / Zip	
1322 Rt. 83 Cape May Court House, N.J. 08210	
Email	
efbeck@yahoo.com	

Name of Event Chairperson / Organizer	
Title	Cell Phone
Address / City / State / Zip	
Email	

SECTION 2 – APPLICATION AUTHORIZATION

I, Edward F. Beck, the undersigned state that I am the duly
Name of Applicant

authorized representative of the Five Mile Beach Volunteer Fireman's Association
Name of Organization

in addition, the information provided in this application is correct to the best of my knowledge. I understand that some of the information is preliminary in nature and I will provide updated information as it becomes available. I further agree to abide by changes made to the proposed event as indicated when so granted.

Edward F. Beck
Applicant Signature

7/28/2022
Date

SECTION 3 – EVENT INFORMATION

- 1) Official Name of Event: New Jersey State Fireman's Parade
- 2) Location of Event (please list city venue requirements by day/date): Saturday, Septmeber 17, 2022
from 26th St. to 20th St. on New Jersey Avenue
- 3) Describe Event Activities: Parade of fire trucks, marching bands, and marching units.

4) Will the event be held for the sole purpose of advertising any product, goods, or event: YES ~~XX~~ NO

5) If yes, describe in detail: _____

6) Will alcohol be served or sold by event organizers or others: YES ~~XX~~ NO

A) Do you have a ABC/Social Affairs Permit: YES NO

B) Are you requesting approval for open display of alcohol: YES NO

C) Designated Hours for open display of alcohol: _____

D) Designated Location of open display of alcohol: _____

E) Other Conditions: _____

If alcohol is being sold at the event, the organizer is responsible to identify patrons of legal age to consume alcohol and provide the patron with a wristband after identification was properly checked.

8) Rain Date or Delayed Starting Time: No Rain Date

9) Schedule Details: (Include a copy of program schedule timeline/description of events)

	1 st Day	2 nd Day	3 rd Day	4 th Day
Day of the Week (SU,M,TU,W,TH,F,SA)	Saturday			
Date (MM/DD/YY)	2PM to 6PM			
Set-Up (00:00AM/PM)				
Event Starts (00:00 AM/PM)	2PM at Cresse Ave			
Event Ends (00:00 AM/PM)	By 6PM @ 20th St			
Clean-Up (00:00 AM/PM)				

SECTION 3 – EVENT INFORMATION CONTINUE

10) Will the event require site to remain in place overnight, or will the site be broken down each night
(partially or completely) Explain: Single day event, no overnight.

11) Describe how you plan to provide security for the event: No private security, NWPD for traffic control.

a) Private Security Company (name address contact person phone): _____

12) If an event management company is contracted to handle the event, please provide the following information:

Company Name: N/A

Address: _____ City/ST/Zip: _____

Contact Person: _____ Phone: _____

Portion/s of event that the company is responsible for: _____

ALL EVENTS MUST SUBMIT A DETAILED SITE PLAN

Site plan should include port-a-pots, vendors, stage(s), electrical hook-ups, road closings, etc.

SECTION 4 – INSURANCE REQUIREMENTS

1) Name of Insurance Company: _____

Policy Number: _____

Limits of Liability: _____

Events are required to provide the City of North Wildwood with a Certificate of Insurance indicating the continuation of insurance coverage and designating the City of North Wildwood as an **“Additionally Insured.”**

A copy of the Additional Insured Endorsement page(s) must be provided with the certificate.

CERTIFICATE OF INSURANCE

Evidence of financial responsibility from event chairperson, organization and others with whom the City of North Wildwood does business is required. Evidence should be in the form of a document that is issued by an insurance company or their authorized representative, which spells out the insurance coverage in force at the dates and times the special event will occur. It does not serve as a binder and does not confer rights upon the holder. The policy must be current and not expire before or on the dates of the event.

The Director of Tourism and Special Events, City Administrator or City of North Wildwood Mayor and Council may refuse to grant the use of permission to execute the Special Event whenever in their judgment there is good reason why permission should be refused. They shall not be required to give a reason for such refusal.

Individuals – Block Parties or any other oriented parties

Non-Profit/Charitable Groups – Civic Groups, Social Groups, Support Groups or any other group that does not gain profits.

Commercial Rental – Any organization that is for profit (i.e. Associations, Corporations, Partnerships, etc. ...)

I. INDIVIDUALS

- A. General Liability Limit \$100,000
Evidence that the individual has comprehensive personal liability insurance in force is required to use any City of North Wildwood property or facility. This would be in the form of Homeowners, Condo, or Tenant's policy where the personal liability coverage is included along with other coverage for the individual. A copy of the policy needs to be kept on file with the Special Event Application as evidence of coverage.

II. NON-PROFIT/CHARITABLE GROUPS

- A. General Liability Limit \$1,000,000
B. City of North Wildwood, N.J. named as "**Additional Insured**" with Endorsement page(s)
C. Executed Hold Harmless Agreement required with Special Event Application. The Special Event shall not be allowed to occur or use the City of North Wildwood until it has obtained the insurance required under this contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of New Jersey and acceptable to the City of North Wildwood. If the organization/individual contracts with a vendor, evidence of adequate insurance coverage will need to be secured from them.

III. COMMERCIAL (FOR PROFIT) GROUPS

- A. Commercial General Liability Limit \$1,000,000
Combine Single Limit of Liability for Bodily Injury and Property Damage.
B. City of North Wildwood, N.J. named as "**Additional Insured**" with Endorsement page(s)
C. Executed Hold Harmless Agreement required with Special Event Application. The Special Event shall not be allowed to occur or use the City of North Wildwood until it has obtained the insurance required under this contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of New Jersey and acceptable to the City of North Wildwood. If the organization/individual contracts with a vendor, evidence of adequate insurance coverage will need to be secured from them.

HOLD HARMLESS

NAME OF ORGANIZATION/USER Five Mile Beach Volunteer Fireman's Association will be referred to as **USER** from this point forward. **USER** shall indemnify, save harmless and defend the **City of North Wildwood**, its elected and appointed officials, its employees, agents, volunteers and others working on behalf of the **City of North Wildwood**, from and against any and all claims, losses, costs, attorney's fees, damages, or injury including death and/or property loss, expense claims or demands arising out of **User's** use of the named **Facility(ies)/Equipment**, including all suits or actions of every kind or description brought against the **City of North Wildwood**, either individually or jointly with **USER** for or on account of any damage or injury to any person or persons or property, caused or occasioned or alleged to have been caused by, or on account of, any of the activities conducted by or caused to be conducted by **USER**, or through any negligence or alleged negligence in safeguarding the **FACILITY(IES)/EQUIPMENT**, participants, or members of the public, or through any act, omission or fault or alleged act, omission or fault or alleged act, omission or fault of the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER**. The above **USER** shall inspect the described **FACILITY (IES) / EQUIPMENT** prior to the use of the **FACILITY(IES)/EQUIPMENT** and report any defective, hazardous or dangerous conditions found at the **FACILITY(IES)/EQUIPMENT** to an Appointed Recreation Supervisor and/or Public Works Supervisor at (609) 522-2955 or (609) 522-4646, and **USER** shall immediately cease the use of the **FACILITY(IES)/EQUIPMENT** until such defective, hazardous or dangerous conditions are remedied. After the use of the **FACILITY(IES)/EQUIPMENT**, **USER** shall immediately report to the **City of North Wildwood** any and all defects, hazards, damages or dangerous conditions upon or adjacent to the **FACILITY(IES) / EQUIPMENT**.

INSURANCE

Notwithstanding the indemnification and defense obligations of the **USER**, **USER** shall purchase and maintain such insurance described in the attached schedule and as is appropriate for the type of use and hazards present and as will provide protection from any and all covered claims which may arise out of or caused or alleged to have been caused in any manner from **User's** use of the **FACILITY(IES) / EQUIPMENT**, whether it is to be used by the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER** or by anyone for whose acts any of them may be liable. Where indicated, the **USER** shall be required to name the **City of North Wildwood** as an "Additional Insured" on the **User's** policy of commercial general liability insurance, and simultaneously with the delivery of the executed Use of Facilities Agreement or Special Event Application, **USER** shall provide the **City of North Wildwood** with a Certificate of Insurance indicating that the insurance coverage as described in the attached schedule, and as is appropriate for the type of use and hazards present, has been obtained and that the **City of North Wildwood** has been designated as an "Additional Insured" where required. The **USER** shall also provide the Additional Insured Endorsement page(s) to be included with the Certificate. On or before the renewal date of said policy, **USER** shall be required to provide the **City of North Wildwood** with a Certificate of Insurance indicating the continuation of insurance coverage and designating the **City of North Wildwood** as an "Additional Insured" for the duration of this agreement. The schedule of insurance and the limits of liability for the insurance shall provide coverage for not less than the amounts listed in the attached schedule or greater where required by law.

COVID-19

USER verifies and asserts that all activities conducted at the **FACILITY(IES)** shall be in full compliance with the CDC, DOH Guidelines and the State of New Jersey Governor's Executive Orders applicable to public pools, summer camps, sports leagues, and recreation programs with can be reviewed at:

https://nj.gov/infobank/eo/056murphy/approved/eo_archive.html

USER shall be responsible for all participants or guests complying with any social distancing or masks/face covering requirements of the state or Federal government which are in effect.

Signed by an authorized representative of the **USER** and the **City of North Wildwood** on

this 28 day of July, 20 22.

Edward F. Beck

USER (SIGNATURE)

Edward F. Beck for FMBVFA

USER (PRINT NAME)

[Signature]

CITY REPRESENTATIVE

Stu R. DeLong

CITY REPRESENTATIVE (PRINT)

PARADE / PROCESSION / CAR SHOW

1) Proposed Parade Route (include turn-by-turn directions): New Jersey Ave from 26th to 20th Streets

2) Starting Location & Ending Location (identify on site-plan): 26th St. to 20th St.

3) Assembly Area & Disbanding Area (identify on site-plan): Disbanding from 23rd St. to 20th St.

4) Location of Reviewing/Judging Stands & Bleachers (identify on site-plan): N/A

5) Number of Participants: 500 Number of Spectators: 500 Number of Animals: 0

6) Number of Bands / Musical Units: 6 Number of Floats: Unk

7) Number of Cars / Trucks: 200 (Certain height restrictions may apply due to overhead wires)

8) Number of Buses: 10 Will you require Off-Site Bus Parking? YES ~~XXX~~ NO

9) If yes, how much Off-Site Parking will you need: _____

10) Is Bollard Removal Required? YES ~~XXX~~ NO

Bollard Location: _____

Removal Time: _____

A NW Police officer must be present on scene to authorize removal and reinstallation of bollards

11) All Parades must have at least one designated Parade Marshall on location, during assembly, operation, and disbanding.

Name of Parade Marshall / Coordinator Ed Beck	
Title Parade Chairman	Cell Phone 609-602-4648
Address / City / State / Zip 1322 Rt. 83 Cape May Court House, N.J. 08210	
Email efbeck@yahoo.com	

12) Special Guests (i.e., Mascot, Politician, Musician, Controversial, Actor, Actress, Media Person):

N/A

PUBLIC WORKS

1) Are NW trash/recycling receptacles and removal requested: XX YES NO
Is the event organization ordering the Dumpsters: YES NO
Number Requested: Trash- 5 Recycling can/bottles- 5 Dumpsters- _____

VENDOR COORDINATOR PLEASE ATTACH A RECLYING/TRASH PLAN

- All trash from set-up to clean-up must be removed and placed in the dumpsters provided. No stockpiling of trash behind space.
- Walkways behind vendors must be kept clear of all obstructions at all times.
- In cooking areas, the complete floor space must be covered with approved material to protect the ground surface, for example, tar paper.
- Water is available at the sink location. All grey water must be contained and disposed of in containers at the sink location. No dumping of any water in the event area is allowed.
- Before festivals, maps will be provided indicating locations of trash and recycle dumpsters, grey water, and grease disposal.
- Cardboard boxes intended for disposal must be broken down. All cardboard must be put into dumpsters designated for cardboard.

Improper disposal of any material (including grey water, trash, garbage, and recyclables) – will be subject to legal action for violations under Ordinance #374-19.5.

The information above needs to be distributed by the Event Organizer to all vendors prior to and during the event on their own stationary.

Name of person responsible for distributing information to vendors: _____

2) Do you request the use of any portable equipment from Public Works: XX YES NO
(Please write an amount next to each requested item)

Traffic Cones- 50 Fencing- Street Barrels- 20 Eating Tables-

Additional Equipment Requested _____

3) Restrooms/Port-a-Pots: Will your event direct people to public restrooms- YES XX NO
 Will your event use portable toilets/trailers- XX YES NO
 Is the event organizer ordering toilets/trailers- XX YES NO
 If yes, how many will be used: 1
 Name of company: Caproni
 Contact Person/Cell: 609-861-2472

Note: One toilet for every 500 people is requested for events lasting over 2 hours – an appropriate number of these toilets should be handicapped accessible.

4) Will your event have any temporary structures, fences, or fixtures: YES ☐ NO ☒

Anchors, pins, spikes or other materials are strictly prohibited in asphalt, boardwalk, and/or concrete to secure objects.

If so, please describe in detail:

Event Organizer is required to contact the Construction office for permits. 609 522 2030 ext. 1560

The City of North Wildwood will not allow any markings and/or painting of the streets, sidewalks, boardwalks, and parking lots, except those made by approved marking devices. Call the Dept. of Public Works to arrange for an appointment with the Director of Public Works prior to the event to submit marking devices for approval. If unapproved marking devices are used, the event/organization will be charged with the cost of removing and restoring to prior to event status. In addition, this department will likely not approve this organization's future events.

Respectfully,

Doug Nordberg, Director of Public Works

RECREATION & TOURISM DEPARTMENT

1) Do you anticipate the need for Rec/Tour Dept. staff to support your event: YES NO

If yes, how many- _____

Purpose: _____

2) Will you require the use of Recreation Dept. Facilities (Rec Center/Parks): YES NO

If yes, please describe in detail (include dates/times)- _____

3) Will you require the use of Recreation Dept. portable equipment: YES NO

(Please write an amount next to each requested item)

Bleachers- _____ Coolers- _____ Chairs (folding)- _____ Tables- _____ Chairs (ceremony)- _____

Sound System (2 or 4 speakers) w/ microphone- _____ Podium- _____ Tents- _____ Signs- _____
circle one

Additional Equipment- _____

	1 ST DAY	2 ND DAY	3 RD DAY
Day of the Week (SU,M,TU,W,TH,F,SA)			
Date (MM/DD/YY)			
Equipment Requested			
Set-Up (00:00 AM/PM)			
Break-Down (00:00 AM/PM)			
Location:			

4) Does the publicity plan for this event include any of the below: YES NO

☐ Posters ☐ Website ☐ Social Media ☐ Radio ☐ TV ☐ Newspaper/Publication ☐ Other

5) List any planned Print/Radio/TV Advertising: _____

Include copies of any direct mail/invitations/email/internet/posters/press releases/media kit being sent out

BUILDINGS, GROUNDS & PARKS DEPARTMENT

1) Will any object, such as tent posts or signs be driven into the ground: YES NO
(If yes, please consult with B.G. & P. Dept. to avoid damaging the irrigation system)

2) Will the event require the closure of any park / City area to the general public: YES NO

If yes, please describe in detail: _____

3) Will the boardwalk be used to secure any items (tents, signs or any other type of structure): YES NO

If yes, please describe in detail: _____

4) Will you have any vehicles on the boardwalk (Weight limit of 5000 lbs.): YES NO
(Vehicles are restricted to the Tram Path only)

If yes, please describe in detail: _____

5) Will your event have any electrical needs: YES NO
(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

Will you have any sound / lighting equipment: YES NO

Will you be using a lighting or sound contractor: YES NO

Contractor Information: _____

6) Overhead banners, banner flags and/or signs installed on City property

(Please request a banner specifications sheet with your application. All banners need City approval before being created and displayed. Organizer is responsible to collect banners following the event)

- a) Overhead Banners should be professionally made and measure 40 feet in length by 3 feet in width
- b) To get maximum display use; heavy duty grommets should be 16 inches apart and wind flaps cut and stitched in banner, should be constructed to last 2-4 weeks of display in the wind
- c) Banner Flags (10 poles) should be 5 feet in length by 30 inches wide (display should be 53" long)
- d) Welcome Area Billboard is 8 feet in length by 12 feet in width

7) Describe banners/signs in detail with proper wording (please attach a photo layout): _____

8) Electrical service fees shall be paid by the vendor:

(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

- A) \$35 per event for ONE twenty-amp \$50 per event for ONE thirty-amp
- \$75 per event for ONE fifty-amp

B) Extra circuits will be provided only if there is a surplus of circuits after all vendors who have paid for electrical service have been provided with electrical service and thereafter will be provided on a first-requested and paid/first-provided basis.

C) Any service calls to a vendor that is necessitated by an overloaded circuit will result in the vendor being assessed an additional \$70 fee, which sum is payable in the advance of the restoration of electrical service to the vendor.

NORTH WILDWOOD BEACH PATROL

1) What location(s) of the beach/ocean will be used and for what purpose: _____

2) Do you anticipate the need for NWBP staff to support your event: YES NO

If yes, how many- _____ Purpose: _____

3) Will you require the use of NWBP Facilities, Vehicles, or Equipment: YES NO

(If yes, please describe in detail, include dates and times)

	1 st DAY	2 nd DAY	3 rd DAY
Day of the Week (SU,M,TU,W,TH,F,SA)			
Date (MM/DD/YY)			
Equipment Requested			
Set-Up (00:00 AM/PM)			
Break-Down (00:00 AM/PM)			
Location:			

CITY CLERK OFFICE

1) Number of Non-Food Vendor Spaces: _____ Number of Food Vendor Spaces: _____

(Final Vendor list must be turned in 1 week prior to event date)

(Organizer is responsible for obtaining vendor permits from Clerk's office & distributing vendor permits to vendors before inspection)

Vendor Fees	1 Day	2 Day	3 Day
First Year Fee	\$ 10.00	\$ 20.00	\$ 40.00
Second Year Fee	\$ 20.00	\$ 40.00	\$ 80.00
Third & Fourth Year Fee	\$ 50.00	\$ 100.00	\$ 150.00
Fifth & Plus Year Fee	\$ 75.00	\$ 150.00	\$ 200.00

2) Will your event require bulk special event parking passes: YES NO

FOR 3-DAY OR MORE EVENTS ONLY

3) If yes, how many: _____ List dates for passes: _____

***Minimum 250 for out of season events and 500 for in season events; \$5 per day/per vehicle**

(Must be paid for 30 days prior to date of event) (In season is Memorial Day to Labor Day of each calendar year)

POLICE DEPARTMENT

1) Contact information of person in charge of event: Ed Beck 609-602-4648

2) Contact information of person on-site of event: Ed Beck 609-602-4648

3) Street or sidewalk closure(s): ☒ YES ☐ NO
Plan approved: ☒ YES ☐ NO

4) Barricade request (*fencing barrels cones*) ☒ YES ☐ NO
Plan submitted: ☒ YES ☐ NO
Plan approved: ☒ YES ☐ NO

5) Responsible party for barricade set-up (*Federal Fencing-Atlas-Police, etc.*): _____

Contact information: _____

6) Signage requested "NO PARKING", Other (*describe below*): _____ Post Time: 9/16/2022 0800

7) Equipment stored overnight: ☐ YES ☒ NO

Location: _____ Contact Info: _____

8) Site Plan – Detour/Traffic plan submitted: ☒ YES ☐ NO
Police Approval: ☒ YES ☐ NO

9) Police requested or required for event: ☒ YES ☐ NO Start time: 2PM
(*Please write amount next to request*) Finish time: By 6PM or sooner.

Officers- Up to Chief Traffic Posts- 6 Overnight Security- _____

10) Music: ☐ YES ☒ NO Start time: _____ Finish time: _____
Location: _____

11) Alcohol being served at event: ☐ YES ☒ NO Start Time: _____ End Time: _____
State ABC Approval: ☐ YES ☐ NO
City Approval: ☒ YES ☐ NO

12) Staging Area: ☐ YES ☒ NO
Plan Submitted: ☐ YES ☐ NO
Plan Approved: ☒ YES ☐ NO

13) First-Aid/EMS on site: ☐ YES ☒ NO

14) Large Events: Command Post being utilized: ☐ YES ☒ NO

Location of Command Post: _____ Phone #: _____

List of Department representatives and contact numbers:
(*Please put on a separate sheet*)

FIRE & EMS DEPARTMENT

1) Do you anticipate the need for Fire / EMS staff / equipment to support your event: YES **XX** NO
Fire Chief will determine the amount of staff and/or equipment needed for your request. attendance - _____

3) Purpose: _____

4) Will you require the use of Fire Dept. Facilities or portable equipment: YES **XX** NO

5) If yes, please describe in detail, including dates and times: _____

CONSTRUCTION, FIRE & HOUSING DEPARTMENT

1) Will there be a bonfire, open flame, lighting, cooking, extinguishing, or burning of any material: YES NO **XX**

2) If yes, please describe in detail: _____

3) Will there be any tents used larger than 900 square feet and more than 30 feet in any direction: YES NO

4) If yes, please describe in detail: _____

5) Permit #: _____ (Will be issued after Mayor & Council Approval)

****The number of bonfire permits are limited and based on the availability of fire personnel****

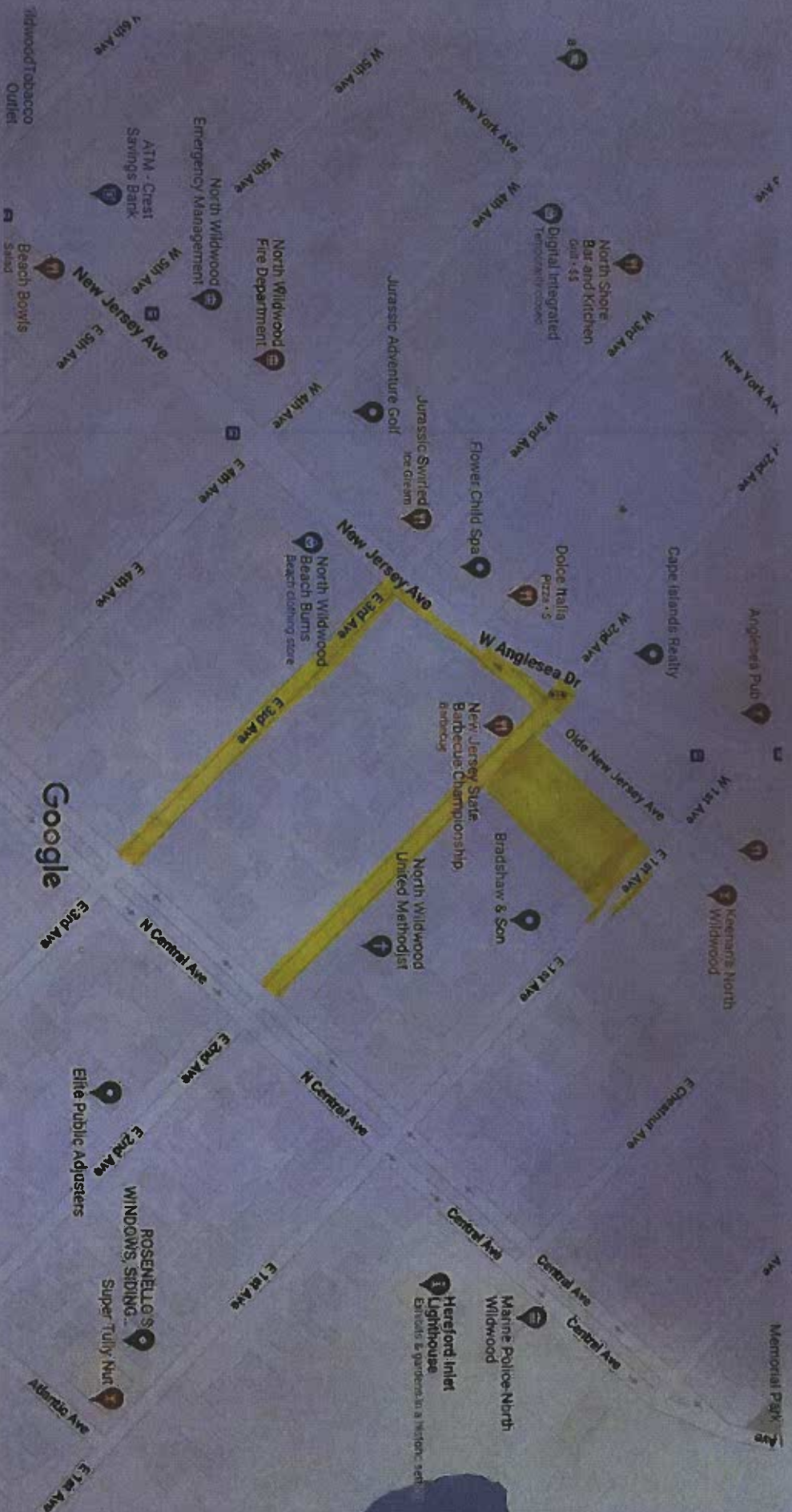
a) Application for a permit required by this code shall be made to the fire official in such form and detail as the fire official shall prescribe. Applications for permits shall be accompanied by plans or drawings as required by the fire official for evaluation of the application.

b) Type I Permit: PERMIT FEE - \$54.00 (non-refundable)

1) The use of any open flame or flame-producing device, in connection with any public gathering for purpose of entertainment, amusement, or recreation.

2) The erection, operation or maintenance of any tent or canopy that is greater than 900 square feet and more than 30 feet in any direction.

Google Maps

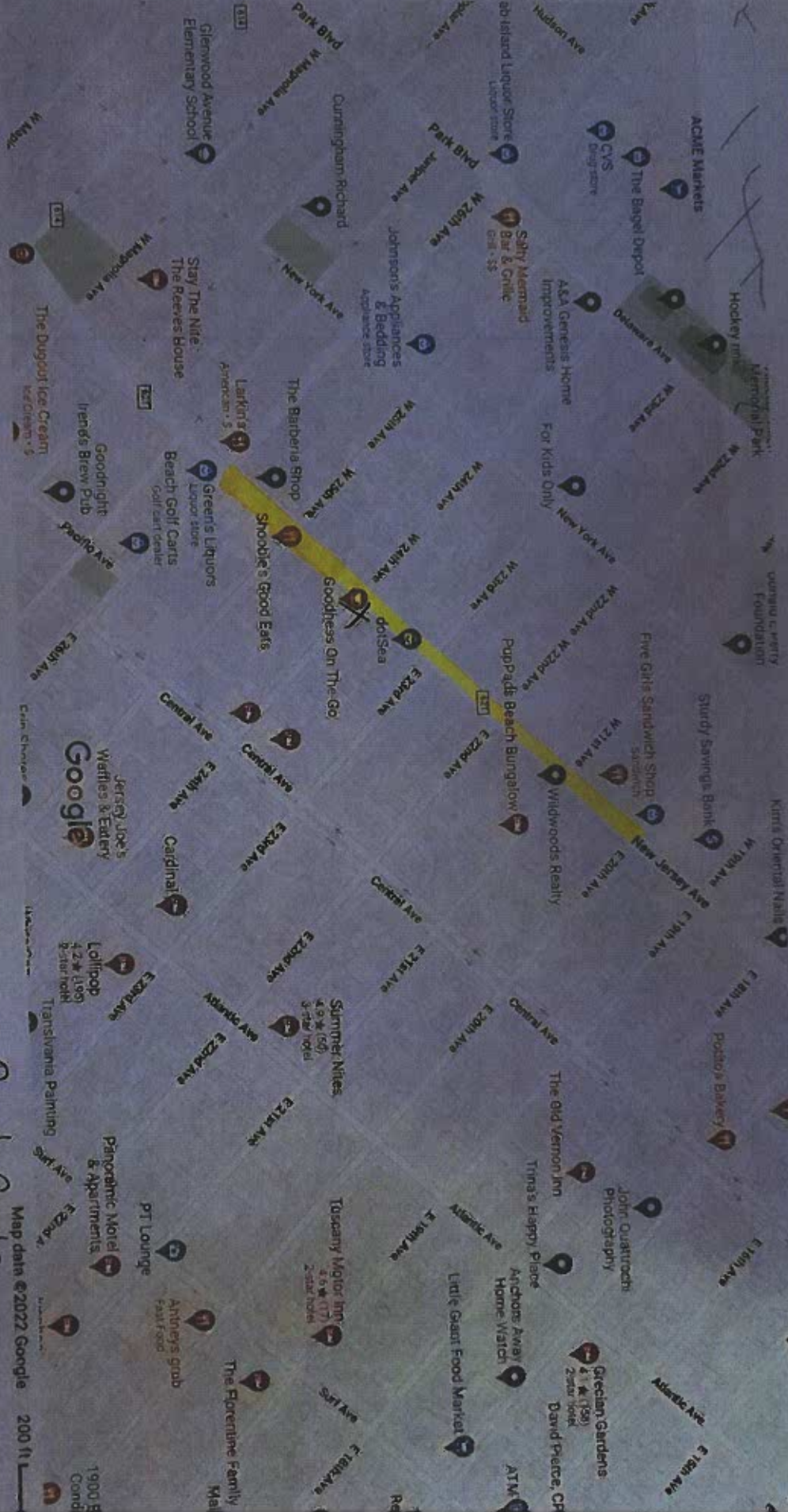


Barrels to be placed at 3rd + NJ + 3rd and central

at 2nd + NJ + 2nd and central
at parking lot between 1st + 2nd Aves to prevent access

No parking signs for 100 blk E. 3rd and 100 blk E. 2nd. And block off 1st space East parking lot driveway. Also no parking on 100 blk E. 1st directly across from driveway. Five will be leaving to lot to turn East onto 1st Ave and need swing room.

Google Maps



Police to Direct Traffic AT 26th to 20th AS Part of Parade Route
Barnes to be placed AT 20th & NJ to prevent southbound traffic on N.J. Ave in
Parade is underway AT 2:00 PM.

X = Portable Toilet Location
Trash + Recycleable at Discretion of DPW.

PERMIT / APPROVAL / AUTHORIZATION

Event Name: NJ State Financials Pool

Date(s) of Event: Sept 9-17-22

Mayor & Council: _____

Date: _____

City Clerk: _____

Date: _____

Director of Tourism: _____

Date: _____

Application Fee waived: ☒ YES

☐ NO

Service Fees waived: ☐ YES

☒ NO

☐ Approved as submitted.

☐ Approved with the following conditions:

1. _____

2. _____

3. _____

4. _____

Office use only:

Final Date of Approval: _____ Projected Total Costs for this event: _____

Date Permit Issued: _____ Permit Number: _____

Permit Cost: _____ Total City Departmental Projected Costs: _____

FOR OFFICIAL USE ONLY

Date of Preliminary Meeting: _____

Meeting Notes: _____

Date of Pre-event Meeting: _____

Meeting Notes: _____

EVENT CHECKLIST

- ☒ V/A land Application Fee Paid
- ☒ _____ Certificate of Insurance listing N.W. as Additionally Insured
- ☒ _____ Additional Insured Endorsement Page(s) attached
- ☒ SHD 8-8-22 Hold Harmless completed & signed
- ☒ SHD 8-8-22 Detailed Site Plan defining the logistics of the event
- ☐ V/A Vendor list submitted to Clerk's Office
- ☐ _____ Copy of extra materials such as schedule, agenda, flyers, timeline, etc.
- ☐ _____ Additional applications (State Police-BOH-NJDOT-Fire Permit-ABC-Tent Permit)
- ☐ N/A Special Event Parking Passes Paid
- ☐ _____ Miscellaneous
- ☐ _____ Ready to be placed on the DMS

TREASURER DEPARTMENT

BILLING

NT Sak Finner's Ranch
Name of Event

Sat 9-17-22
Date of Event

Application Fee	\$ <u>0.4 mil</u>	<u>Non-Profit \$25.00</u>	For-Profit \$50.00
Police Dept.	\$ _____		
Fire Dept.	\$ _____		
Public Works Dept.	\$ _____		
Buildings, Grounds, Electric-Parks	\$ _____		
Clerk's Office	\$ _____		
Construction, Fire & Housing	\$ _____		
Beach Patrol	\$ _____		
Recreation & Tourism Dept.	\$ _____		
Stage Rental	\$ _____		
Special Event Parking Passes	\$ _____		
Miscellaneous Costs	\$ _____		
TOTAL	\$ _____		



City of North Wildwood Special Event Application Form

COPY

Name of Event: 67TH ANNUAL PENNSAUKEN SURF FISHING CLUB TOURNAMENT

Date of Event: 10/1/2022

Date of Application: 8/3/2022

Type of Event (check one)

☐ Parade / Procession ☐ Festival ☐ 1 Day ☐ multi-day ☐ Block Party ☐ Bonfire

☐ Craft Show ☐ 1 Day ☐ multi-day ☐ Walk / Run (1K-5K-10K) / Triathlon / Bike / Marathon / Race

☐ Ceremony / Celebration / Demonstration ☐ Polar Plunge / Water Event ☐ Car Show

☐ Film / Photography ☐ Stage Request Only ☒ Other: SURF FISHING TOURNAMENT

The City of North Wildwood requires all organizations, corporations, and/or individuals planning to stage an event file official application with the Recreation & Tourism Department. **This application must be fully completed, signed, and forwarded to the Recreation & Tourism Department 90 days in advance of the event date unless waived by the Mayor and/or governing body.**

(City Code 382-23) A "special event" is an event sponsored by an organization who desires to use portion of the public streets or other public property, or avail itself of public facilities. Such event must be sponsored by a corporation (nonprofit or for profit), authorized to do business in the State of New Jersey, a nonprofit civic association, a charitable association, a religious association or any other association of persons. Special events shall include, by way of example and not by way of limitation, such events as parades, festivals, craft fairs, art shows, athletic contests, running races, bicycle races, fund raising events and similar events of which may include entertainment.

(City Code 382-24) There shall be an application fee charged to each organization, excluding municipal operations, operating a special event in the sum of **\$25.00 for non-profit and \$50.00 for for-profit entities.**

All applications will have a 30-day review. Some may require a 14 day and 7 day review prior to their event.

SECTION 1 – ORGANIZATION INFORMATION

1) Name of Organization: PENNSAUKEN SURF FISHING CLUB

2) Address of Organization: 122 LENAPE ROAD CHERRY HILL NJ 08002

3) Purpose of Organization: PROMOTE THE SPORT OF SURF FISHING

4) How many members are in your organization: 28

5) Is your organization tax exempt: (please circle) YES ☒ NO Is this a non-profit event. YES ☒ NO

6) NJ Registered Charitable Organization#: _____ Tax ID#: _____

SECTION 1 – ORGANIZATION INFORMATION CONT

1) Organizer Contact Information:

Name of Event Chairperson / Organizer DANIEL LADIK	
Title PRESIDENT - PSFC	Cell Phone 856-261-4521
Address / City / State / Zip 122 LENAPE ROAD CHERRY HILL NJ 08002	
Email D.J.LADIK41@GMAIL.COM	

Name of Event Chairperson / Organizer	
Title	Cell Phone
Address / City / State / Zip	
Email	

SECTION 2 – APPLICATION AUTHORIZATION

I, DANIEL LADIK, the undersigned state that I am the duly
Name of Applicant

authorized representative of the PENNSAUKEN SURF FISHING CLUB
Name of Organization

in addition, the information provided in this application is correct to the best of my knowledge. I understand that some the information is preliminary in nature and I will provide updated information as it becomes available. I further agree abide by changes made to the proposed event as indicated when so granted.

Daniel Ladik
Applicant Signature

8/3/2022
Date

SECTION 3 – EVENT INFORMATION

1) Official Name of Event: 67th ANNUAL PENNSAUKON SURF FISHING CLUB

2) Location of Event (please list city venue requirements by day/date): BEACH FRONT

3) Describe Event Activities: SURF FISHING TOURNAMENT, 2 2-5 HOUR FISHING SESSIONS, BEACH SETUP AT 0500, FISHING FROM 0700 TO 1230 PM.

4) Will the event be held for the sole purpose of advertising any product, goods, or event: YES ☒ NO

5) If yes, describe in detail: _____

6) Will alcohol be served or sold by event organizers or others: YES ☒ NO

A) Do you have a ABC/Social Affairs Permit: YES ☒ NO

B) Are you requesting approval for open display of alcohol: YES ☒ NO

C) Designated Hours for open display of alcohol: _____

D) Designated Location of open display of alcohol: _____

E) Other Conditions: _____

If alcohol is being sold at the event, the organizer is responsible to identify patrons of legal age to consume alcohol and provide the patron with a wristband after identification was properly checked.

8) Rain Date or Delayed Starting Time: N/A

9) Schedule Details: (Include a copy of program schedule/timeline/description of events)

	1 st Day	2 nd Day	3 rd Day	4 th Day
Day of the Week (SU,M,TU,W,TH,F,SA)	SA			
Date (MM/DD/YY)	10/1/2022			
Set-Up (00:00AM/PM)	5:00 AM			
Event Starts (00:00 AM/PM)	7:00 AM			
Event Ends (00:00 AM/PM)	12:30 PM			
Clean-Up (00:00 AM/PM)	12:30 PM			

SECTION 3 – EVENT INFORMATION CONTINUE

10) Will the event require site to remain in place overnight, or will the site be broken down each night (partially or completely) Explain: NO

11) Describe how you plan to provide security for the event: N/A

a) Private Security Company (name/address/contact person/phone): _____

12) If an event management company is contracted to handle the event, please provide the following information:

Company Name: N/A

Address: _____ City/ST/Zip: _____

Contact Person: _____ Phone: _____

Portion/s of event that the company is responsible for: _____

ALL EVENTS MUST SUBMIT A DETAILED SITE PLAN

Site plan should include port-a-pots, vendors, stage(s), electrical hook-ups, road closings, etc.

SECTION 4 – INSURANCE REQUIREMENTS

1) Name of Insurance Company: FRAEIER INSURANCE CO

Policy Number: FG LSP-100-21

Limits of Liability: 1,000,000

Events are required to provide the City of North Wildwood with a Certificate of Insurance indicating the continuation of insurance coverage and designating the City of North Wildwood as an “Additionally Insured.”

A copy of the Additional Insured Endorsement page(s) must be provided with the certificate.

CERTIFICATE OF INSURANCE

Evidence of financial responsibility from event chairperson, organization and others with whom the City of North Wildwood does business is required. Evidence should be in the form of a document that is issued by an insurance company or their authorized representative, which spells out the insurance coverage in force at the dates and times the special event will occur. It does not serve as a binder and does not confer rights upon the holder. The policy must be current and not expire before or on the dates of the event.

The Director of Tourism and Special Events, City Administrator or City of North Wildwood Mayor and Council may refuse to grant the use of permission to execute the Special Event whenever in their judgment there is good reason why permission should be refused. They shall not be required to give a reason for such refusal.

Individuals – Block Parties or any other oriented parties

Non-Profit/Charitable Groups – Civic Groups, Social Groups, Support Groups or any other group that does not gain profits.

Commercial Rental – Any organization that is for profit (i.e. Associations, Corporations, Partnerships, etc. ...)

I. INDIVIDUALS

- A. General Liability Limit \$100,000
Evidence that the individual has comprehensive personal liability insurance in force is required to use any City of North Wildwood property or facility. This would be in the form of Homeowners Condo, or Tenant's policy where the personal liability coverage is included along with other coverage for the individual. A copy of the policy needs to be kept on file with the Special Event Application as evidence of coverage.

II. NON-PROFIT/CHARITABLE GROUPS

- A. General Liability Limit \$1,000,000
B. City of North Wildwood, N.J. named as "**Additional Insured**" with Endorsement page(s)
C. Executed Hold Harmless Agreement required with Special Event Application. The Special Event shall not be allowed to occur or use the City of North Wildwood until it has obtained the insurance required under this contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of New Jersey and acceptable to the City of North Wildwood. If the organization/individual contracts with a vendor, evidence of adequate insurance coverage will need to be secured from them.

III. COMMERCIAL (FOR PROFIT) GROUPS

- A. Commercial General Liability Limit \$1,000,000
Combine Single Limit of Liability for Bodily Injury and Property Damage.
B. City of North Wildwood, N.J. named as "**Additional Insured**" with Endorsement page(s)
C. Executed Hold Harmless Agreement required with Special Event Application. The Special Event shall not be allowed to occur or use the City of North Wildwood until it has obtained the insurance required under this contract. All coverage shall be with insurance carriers licensed and admitted to do business in the State of New Jersey and acceptable to the City of North Wildwood. If the organization/individual contracts with a vendor, evidence of adequate insurance coverage will need to be secured from them.

HOLD HARMLESS

NAME OF ORGANIZATION/USER PENNSAUKEN SURF FISHING CLUB will be referred to as **USER** from this point forward. **USER** shall indemnify, save harmless and defend the **City of North Wildwood**, its elected and appointed officials, its employees, agents, volunteers and others working on behalf of the **City of North Wildwood**, from and against any and all claims, losses, costs, attorney's fees, damages, or injury including death and/or property loss, expense claims or demands arising out of **User's** use of the named **Facility(ies)/Equipment** including all suits or actions of every kind or description brought against the **City of North Wildwood**, either individually or jointly with **USER** for or on account of any damage or injury to any person or persons or property, cause or occasioned or alleged to have been caused by, or on account of, any of the activities conducted by or caused to be conducted by **USER**, or through any negligence or alleged negligence in safeguarding the **FACILITY(IES)/EQUIPMENT**, participants, or members of the public, or through any act, omission or fault or alleged act, omission or fault or alleged act, omission or fault of the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER**. The above **USER** shall inspect the described **FACILITY (IES) / EQUIPMENT** prior to the use of the **FACILITY(IES)/EQUIPMENT** and report any defective, hazardous or dangerous conditions found at the **FACILITY(IES)/EQUIPMENT** to an Appointed Recreation Supervisor and/or Public Works Supervisor at (609) 522-2955 or (609) 522-4646, and **USER** shall immediately cease use of the **FACILITY(IES)/EQUIPMENT** until such defective, hazardous or dangerous conditions are remedied. After the use of the **FACILITY(IES)/EQUIPMENT**, **USER** shall immediately report to the **City of North Wildwood** any and all defects, hazards, damages or dangerous conditions upon or adjacent to the **FACILITY(IES) / EQUIPMENT**.

INSURANCE

Notwithstanding the indemnification and defense obligations of the **USER**, **USER** shall purchase and maintain such insurance described in the attached schedule and as is appropriate for the type of use and hazards present and as will provide protection from any and all covered claims which may arise out of or caused or alleged to have been caused in any manner from **User's** use of the **FACILITY(IES) / EQUIPMENT**, whether it is to be used by the **USER**, its employees, agents, volunteers, subcontractors or others under the direction, control or under any contractual relationship with the **USER** or by anyone for whose acts any of them may be liable. Where indicated, the **USER** shall be required to name the **City of North Wildwood** as an "Additional Insured" on the **User's** policy of commercial general liability insurance, and simultaneously with the delivery of the executed Use of Facilities Agreement or Special Event Application, **USER** shall provide the **City of North Wildwood** with a Certificate of Insurance indicating that the insurance coverage as described in the attached schedule, and as is appropriate for the type of use and hazards present, has been obtained and that the **City of North Wildwood** has been designated as an "Additional Insured" where required. The **USER** shall also provide the Additional Insured Endorsement page(s) to be included with the Certificate. On or before the renewal date of said policy, **USER** shall be required to provide the **City of North Wildwood** with a Certificate of Insurance indicating the continuation of insurance coverage and designating the **City of North Wildwood** as an "Additional Insured" for the duration of this agreement. The schedule of insurance and the limits of liability for the insurance shall provide coverage for not less than the amounts listed in the attached schedule or greater where required by law.

COVID-19


USER verifies and asserts that all activities conducted at the **FACILITY(IES)** shall be in full compliance with the Center for Disease Control, State & County Department of Health Guidelines and the State of New Jersey Governor's Executive Orders & any and all other laws or directives applicable to Covid-19 mitigation, public pools, summer camps, sports leagues, and recreation programs many of which can be reviewed at:

https://nj.gov/infobank/eo/056murphy/approved/eo_archive.html

USER shall be responsible for all participants or guests complying with all covid mitigation protocols, including but not limited to social distancing and masks/face covering requirements of the state or Federal government which are in effect.

Signed by an authorized representative of the **USER** and the **City of North Wildwood** on


this 1ST day of OCTOBER, 2022.



USER (SIGNATURE)

DANIEL LADICK

USER (PRINT NAME)



CITY REPRESENTATIVE

Steve R. DeBorja

CITY REPRESENTATIVE (PRINT)

PUBLIC WORKS

1) Are NW trash/recycling receptacles and removal requested:

YES

NO

Is the event organization ordering the Dumpsters:

YES

NO

Number Requested: Trash-_____ Recycling can/bottles-_____

Dumpsters-_____

VENDOR COORDINATOR PLEASE ATTACH A RECLYING/TRASH PLAN

- All trash from set-up to clean-up must be removed and placed in the dumpsters provided. No stockpiling of trash behind space.
- Walkways behind vendors must be kept clear of all obstructions at all times.
- In cooking areas, the complete floor space must be covered with approved material to protect the ground surface, for example, tar paper.
- Water is available at the sink location. All grey water must be contained and disposed of in containers at the sink location. No dumping of any water in the event area is allowed.
- Before festivals, maps will be provided indicating locations of trash and recycle dumpsters, grey water, and grease disposal.
- Cardboard boxes intended for disposal must be broken down. All cardboard must be put into dumpsters designated for cardboard.

Improper disposal of any material (including grey water, trash, garbage, and recyclables) – will be subject to legal action for violations under Ordinance #374-19.5.

The information above needs to be distributed by the Event Organizer to all vendors prior to and during the event on their own stationery.

Name of person responsible for distributing information to vendors: _____

2) Do you request the use of any portable equipment from Public Works:

YES

NO

(Please write an amount next to each requested item)

Traffic Cones-_____

Fencing-_____

Street Barrels-_____

Eating Tables-_____

Additional Equipment Requested _____

3) Restrooms/Port-a-Pots: Will your event direct people to public restrooms-

YES

NO

Will your event use portable toilets/trailers-

YES

NO

Is the event organizer ordering toilets/trailers-

YES

NO

If yes, how many will be used: _____

Name of company: _____

Contact Person/Cell: _____

Note: One toilet for every 500 people is requested for events lasting over 2 hours – an appropriate number of these toilets should be handicapped accessible.

4) Will your event have any temporary structures, fences, or fixtures:

YES

NO

Anchors, pins, spikes or other materials are strictly prohibited in asphalt, boardwalk, and/or concrete to secure objects.

If so, please describe in detail: _____

Event Organizer is required to contact the Construction office for permits. 609 522 2030 ext. 1560

The City of North Wildwood will not allow any markings and/or painting of the streets, sidewalks, boardwalks, and parking lots, except those made by approved marking devices. Call the Dept. of Public Works to arrange for an appointment with the Director of Public Works prior to the event to submit marking devices for approval. If unapproved marking devices are used, the event/organization will be charged with the cost of removing and restoring to prior to event status. In addition, this department will likely not approve this organization's future events.

Respectfully,

Doug Nordberg, Director of Public Works

RECREATION & TOURISM DEPARTMENT

1) Do you anticipate the need for Rec/Tour Dept. staff to support your event:

YES

NO

If yes, how many- _____

Purpose: _____

2) Will you require the use of Recreation Dept. Facilities (Rec Center/Parks):

YES

NO

If yes, please describe in detail (include dates/times)- _____

3) Will you require the use of Recreation Dept. portable equipment:

YES

NO

(Please write an amount next to each requested item)

Bleachers- _____ Coolers- _____ Chairs (folding)- _____ Tables- _____ Chairs (ceremony)- _____

Sound System (2 or 4 speakers) w/ microphone- _____ Podium- _____ Tents- _____ Signs- _____
circle one

Additional Equipment- _____

	1 ST DAY	2 ND DAY	3 RD DAY
Day of the Week (SU,M,TU,W,TH,F,SA)			
Date (MM/DD/YY)			
Equipment Requested			
Set-Up (00:00 AM/PM)			
Break-Down (00:00 AM/PM)			
Location:			

4) Does the publicity plan for this event include any of the below:

YES

NO

☐ Posters ☐ Website ☐ Social Media ☐ Radio ☐ TV ☐ Newspaper/Publication ☐ Other

5) List any planned Print/Radio/TV Advertising: _____

Include copies of any direct mail/invitations/email/internet/posters/press releases/media kit being sent out

BUILDINGS, GROUNDS & PARKS DEPARTMENT

1) Will any object, such as tent posts or signs be driven into the ground: YES ☒ NO
(If yes, please consult with B.G. & P. Dept. to avoid damaging the irrigation system)

2) Will the event require the closure of any park / City area to the general public: YES ☒ NO

If yes, please describe in detail: _____

3) Will the boardwalk be used to secure any items (tents, signs or any other type of structure): YES ☒ NO

If yes, please describe in detail: _____

4) Will you have any vehicles on the boardwalk (Weight limit of 5000 lbs.): YES ☒ NO
(Vehicles are restricted to the Tram Path only)

If yes, please describe in detail: _____

5) Will your event have any electrical needs: YES ☒ NO
(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

Will you have any sound / lighting equipment: YES ☒ NO

Will you be using a lighting or sound contractor: YES ☒ NO

Contractor Information: _____

6) Overhead banners, banner flags and/or signs installed on City property

(Please request a banner specifications sheet with your application. All banners need City approval before being created and displayed. Organizer is responsible to collect banners following the event)

N/A

a) Overhead Banners should be professionally made and measure 40 feet in length by 3 feet in width

b) To get maximum display use; heavy duty grommets should be 16 inches apart and wind flaps cut and stitched in banner, should be constructed to last 2-4 weeks of display in the wind

c) Banner Flags (10 poles) should be 5 feet in length by 30 inches wide (display should be 53" long)

d) Welcome Area Billboard is 8 feet in length by 12 feet in width

7) Describe banners/signs in detail with proper wording (please attach a photo/layout): N/A

8) Electrical service fees shall be paid by the vendor:

(Please attach a separate page for number of hook-ups needed at vendor locations and the electrical layout)

A) \$35 per event for ONE twenty-amp \$50 per event for ONE thirty-amp
\$75 per event for ONE fifty-amp

B) Extra circuits will be provided only if there is a surplus of circuits after all vendors who have paid for electrical service have been provided with electrical service and thereafter will be provided on a first-requested and paid/first-provided basis.

C) Any service calls to a vendor that is necessitated by an overloaded circuit will result in the vendor being assessed an additional \$70 fee, which sum is payable in the advance of the restoration of electrical service to the vendor.

NORTH WILDWOOD BEACH PATROL

1) What location(s) of the beach/ocean will be used and for what purpose: BEACH FRONT

2) Do you anticipate the need for NWBP staff to support your event: YES NO

If yes, how many- _____ Purpose: _____

3) Will you require the use of NWBP Facilities, Vehicles, or Equipment: YES NO
(If yes, please describe in detail; include dates and times)

	1 st DAY	2 nd DAY	3 rd DAY
Day of the Week (SU,M,TU,W,TH,F,SA)			
Date (MM/DD/YY)			
Equipment Requested			
Set-Up (00:00 AM/PM)			
Break-Down (00:00 AM/PM)			
Location:			

CITY CLERK OFFICE

1) Number of Non-Food Vendor Spaces: N/A Number of Food Vendor Spaces: N/A
(Final Vendor list must be turned in 1 week prior to event date)

(Organizer is responsible for obtaining vendor permits from Clerk's office & distributing vendor permits to vendors before inspection)

Vendor Fees	1 Day	2 Day	3 Day
First Year Fee	\$ 10.00	\$ 20.00	\$ 40.00
Second Year Fee	\$ 20.00	\$ 40.00	\$ 80.00
Third & Fourth Year Fee	\$ 50.00	\$ 100.00	\$ 150.00
Fifth & Plus Year Fee	\$ 75.00	\$ 150.00	\$ 200.00

2) Will your event require bulk special event parking passes: YES NO
FOR 3-DAY OR MORE EVENTS ONLY

3) If yes, how many: _____ List dates for passes: _____
*Minimum 250 for out of season events and 500 for in season events; \$5 per day/per vehicle
(Must be paid for 30 days prior to date of event) (In season is Memorial Day to Labor Day of each calendar year)

POLICE DEPARTMENT

- 1) Contact information of person in charge of event: DANIEL LADIK
- 2) Contact information of person on-site of event: DANIEL LADIK
- 3) Street or sidewalk closure(s): YES ☒ NO
Plan approved: YES NO
- 4) Barricade request (fencing/barrels/cones) YES ☒ NO
Plan submitted: YES NO
Plan approved: YES NO
- 5) Responsible party for barricade set-up (Federal Fencing-Atlas-Police, etc.): _____
Contact information: N/A
- 6) Signage requested "NO PARKING", Other (describe below): _____ Post Time: _____
N/A
- 7) Equipment stored overnight: YES ☒ NO
Location: _____ Contact Info: _____
- 8) Site Plan – Detour/Traffic plan submitted: YES ☒ NO
Police Approval: YES NO
- 9) Police requested or required for event: YES ☒ NO Start time: 5:00 AM
(Please write amount next to request) Finish time: 12:30 PM
Officers- _____ Traffic Posts- _____ Overnight Security- _____
- 10) Music: YES NO Start time: _____ Finish time: _____
Location: _____
- 11) Alcohol being served at event: YES ☒ NO Start Time: 5:00 AM End Time: 12:30 PM
State ABC Approval: YES NO
City Approval: YES NO
- 12) Staging Area: YES ☒ NO
Plan Submitted: YES NO
Plan Approved: YES NO
- 13) First-Aid/EMS on site: YES ☒ NO
- 14) Large Events: Command Post being utilized: YES ☒ NO
Location of Command Post: _____ Phone #: _____
- List of Department representatives and contact numbers:
(Please put on a separate sheet)

FIRE & EMS DEPARTMENT

1) Do you anticipate the need for Fire / EMS staff / equipment to support your event: YES

NO

Fire Chief will determine the amount of staff and/or equipment needed for your request. attendance - _____

3) Purpose: _____

4) Will you require the use of Fire Dept. Facilities or portable equipment:

YES

NO

5) If yes, please describe in detail, including dates and times: _____

CONSTRUCTION, FIRE & HOUSING DEPARTMENT

1) Will there be a bonfire, open flame, lighting, cooking, extinguishing, or burning of any material: YES

NO

2) If yes, please describe in detail: _____

3) Permit #: _____ (Will be issued after Mayor & Council Approval)

****The number of bonfire permits are limited and based on the availability of fire personnel****

a) Application for a permit required by this code shall be made to the fire official in such form and detail as the fire official shall prescribe. Applications for permits shall be accompanied by plans or drawings as required by the fire official for evaluation of the application.

b) Type 1 Permit: PERMIT FEE - \$54.00 (non-refundable)

1) The use of any open flame or flame-producing device, in connection with any public gathering for purpose of entertainment, amusement, or recreation.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – DESIGNATED PERSON OR
ORGANIZATION**

Insured: Association of Surf Angling Clubs of NJ, Inc.

Policy Number: FGLSP-100-21

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

City of North Wildwood
9th & Atlantic Avenues
North Wildwood, NJ 08260

Information required to complete this Schedule, if not shown above, will be shown in the Declarations

A. Section II - WHO IS AN INSURED is amended to include as an insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions of the acts or omissions of those acting on your behalf:

- A. In the performance of your ongoing operations; or
- B. In connection with your premises owned by or rented to you.

Beach Buggy Pass

PSFC Number 67

**Thank you to North Wildwood, Wildwood,
and Wildwood Crest for the use of their beaches**

Please Drive carefully

**Especially entering and leaving the Beach at 15th street and Cresse Ave
Entering from alternate locations is not advised. After the Tournament,
please police your area leaving the beach clean.**

October 1, 2022

THIS PASS EXPIRES AT 1PM on 10/1/2022

Steve DeHorsey

From: Daniel Ladik <djladik41@gmail.com>
Sent: Thursday, August 18, 2022 5:55 AM
To: Steve DeHorsey
Subject: Pennsauken Surf Fishing Tournament

Steve,
I mailed the Beach Permit application to your attention at the 901 Atlantic address.

It is exactly the same as last year with an exception. We shorted the Fishing time from 6 hours to 5 hours and moved the start time to 7:00 AM so that we are off the Beach by 12:30 PM. This was done to minimize interaction with beach goers.

We had a lot of problems that kept delaying the submission, and I apologize for that.

Thank you very much for all the help you have given us over the years.

Best Regards,
Dan

PERMIT / APPROVAL / AUTHORIZATION

Event Name: 67th Annual Pennsylvania State Fishing Tournament

Date(s) of Event: Sat 10-1-22

Mayor & Council: _____ Date: _____

City Clerk: _____ Date: _____

Director of Tourism: _____ Date: _____

Application Fee waived: ☐ YES ☒ NO

Service Fees waived: ☐ YES ☒ NO

☐ Approved as submitted.

☐ Approved with the following conditions:

1. _____

2. _____

3. _____

4. _____

Office use only:

Final Date of Approval: _____ Projected Total Costs for this event: _____

Date Permit Issued: _____ Permit Number: _____

Permit Cost: _____ Total City Departmental Projected Costs: _____

FOR OFFICIAL USE ONLY

Date of Preliminary Meeting: _____

Meeting Notes: _____

Date of Pre-event Meeting: _____

Meeting Notes: _____

EVENT CHECKLIST

- | | | |
|-------------------------------------|--------------------|--|
| <input checked="" type="checkbox"/> | <u>SAD</u> 8-26-21 | Application Fee Paid |
| <input type="checkbox"/> | _____ | Certificate of Insurance listing N.W. as Additionally Insured |
| <input type="checkbox"/> | _____ | Additional Insured Endorsement Page(s) attached |
| <input checked="" type="checkbox"/> | <u>SAD</u> 8-26-21 | Hold Harmless completed & signed |
| <input type="checkbox"/> | _____ | Detailed Site Plan defining the logistics of the event |
| <input type="checkbox"/> | <u>N/A</u> | Vendor list submitted to Clerk's Office |
| <input checked="" type="checkbox"/> | <u>SAD</u> 8-26-21 | Copy of extra materials such as schedule, agenda, flyers, timeline, etc. Beach Rd |
| <input type="checkbox"/> | <u>N/A</u> | Additional applications (State Police-BOH-NJDOT-Fire Permit-ABC-Tent Permit) |
| <input type="checkbox"/> | <u>N/A</u> | Special Event Parking Passes Paid |
| <input type="checkbox"/> | _____ | Miscellaneous |
| <input type="checkbox"/> | _____ | Ready to be placed on the DMS |

TREASURER DEPARTMENT

BILLING

Pennsauken Sept Fishing Tournament
Name of Event

Sept 10-11-22
Date of Event

Application Fee	\$ <u>25.00</u> <i>p/s-x-u</i>	Non-Profit \$25.00	For-Profit \$50.00
Police Dept.	\$ _____		
Fire Dept.	\$ _____		
Public Works Dept.	\$ _____		
Buildings, Grounds, Electric-Parks	\$ _____		
Clerk's Office	\$ _____		
Construction, Fire & Housing	\$ _____		
Beach Patrol	\$ _____		
Recreation & Tourism Dept.	\$ _____		
Stage Rental	\$ _____		
Special Event Parking Passes	\$ _____		
Miscellaneous Costs	\$ _____		
TOTAL	\$ _____		

CITY OF NORTH WILDWOOD
COUNTY OF CAPE MAY, NEW JERSEY

ORDINANCE NO. 1886

**AN ORDINANCE AMENDING AND SUPPLEMENTING ORDINANCE 1444, AS
AMENDED BY ORDINANCE 1463 AND ORDINANCE 1715 AND SUPPLEMENTED
BY ORDINANCE 1733, AS CODIFIED IN CHAPTER 217 OF THE CODE OF THE
CITY OF NORTH WILDWOOD, TO PROVIDE FOR REGULATIONS REGARDING
PORTABLE STORAGE CONTAINERS**

BE IT ORDAINED, by the Council of the City of North Wildwood in the County of Cape May, State of New Jersey, as follows:

Section One. The portions of Ordinance 1444, as amended and supplemented by Ordinance 1463, Ordinance 1715 and Ordinance 1733, that have been codified in Chapter 217 of the Code of the City of North Wildwood, are hereby amended and supplemented by an additional article, which shall be codified as Article III, Portable Storage Containers, and which shall contain sections §217-13 through §217-20, as follows:

ARTICLE III
Portable Storage Containers

§217-13. Definitions.

PORTABLE STORAGE CONTAINER

A self-storage container that is delivered to and retrieved from a property for long-term off-site or temporary on-site storage. Portable Storage On Demand or PODS is a familiar trade name for such containers. Portable storage containers are containers placed on a property for the purpose of temporarily storing materials, including any container, storage unit, shed-like container or other portable structure used for the storage of personal property of any kind and which is located for such purposes outside an enclosed building other than an accessory building or shed complying with all building codes and land use requirements.

§217-14. Permitted temporary uses.

Portable storage containers may be utilized as a temporary structure within the City of North Wildwood when in compliance with the standards of this Article. It shall be the obligation of the owner and/or user of such temporary structure to secure it in a manner so as to not endanger the safety of persons or property in the vicinity of such temporary container. No such container shall be used within the City of North Wildwood contrary to the regulations of this Article.

§217-15. Permit required.

Before a portable storage container is placed on any property, the owner, tenant or contractor working on said property must obtain a Zoning Permit by submitting an application to the Zoning Officer. Tenants or contractors shall also provide written permission from the owner of the property regarding the placement of said container. The cost of said Zoning Permit shall be \$40. No permit for a portable storage container shall be issued during the months of July or August, although during those months the Zoning Officer may, at his sole discretion and on a case-by-case basis, authorize the issuance of a permit due to emergency or extenuating circumstances.

§217-16. Number of permitted containers.

No more than one portable storage container may be placed on any property at a time.

§217-17. Size of permitted containers.

A portable storage container may not exceed 10 feet in height, 10 feet in width or 30 feet in length.

§217-18. Duration of permit.

- A. A portable storage container may be used as temporary storage for a period not exceeding 60 days from the time of delivery to the time of removal. A portable storage container may not be located on the same property more than two times during any given one-year period.
- B. In the event of high winds or other dangerous conditions during which a portable storage container may present a physical danger to persons or property, the Zoning Officer or Code Enforcement Officer may require the immediate removal of said container.
- C. In the event of fire, hurricane, other natural disaster causing substantial damage to a structure, or other extenuating circumstances, the property owner may apply to the Zoning Officer for permission to extend the time that a portable storage container may be located as a temporary structure on a property. Said application shall be made in writing and shall give sufficient information to determine whether said extension should be granted. The Zoning Officer shall determine whether or not said extension should be granted along with the length of said extension. In the event of an adverse decision by the Zoning Officer, the applicant may appeal such decision to City Council, whose decision shall be final.

§217-19. Location.

Portable storage containers are prohibited from being placed in streets, public rights-of-way or on unimproved surfaces in the front yard of properties. Placement may occur only upon driveways, side and rear yards if such locations meet the requirements of this section. All such locations must be paved, off-street surfaces at the farthest accessible point from the street. Placement of a container must comply with the side yard accessory structure setback requirements in the zone in which placement is to occur. If a property does not have a driveway or cannot meet the standards described herein, the Zoning Officer may approve placement of a container in the front yard; however, if such placement does occur, said container must be placed at the farthest accessible point from the street and the surrounding area must be kept in weed-free condition. Wherever a portable storage container is placed, it shall be subject to all property maintenance standards applicable to accessory structures. No portable storage container shall remain in a state of disassembly or disrepair.

§217-20. Violations and penalties.

Any person(s) who is (are) found to be in violation of the provisions of this article shall be subject to a fine not to exceed \$1,250. Each day that a violation continues shall constitute a separate offense.

Section Two. The title of Chapter 217, “**DUMPSTERS**,” is hereby amended to read “**DUMPSTERS AND PORTABLE STORAGE CONTAINERS**.”

Section Three. The title of “**Article I, General Provisions**,” in Chapter 217 is hereby amended so as to read “**Article I, Roll-off Dumpsters**.”

Section Four. If any portion of this Ordinance is determined to be invalid by a court of competent jurisdiction, that determination shall have no effect upon the remainder of this Ordinance, which shall remain valid and operable.

Section Five. All Ordinances or parts of Ordinances inconsistent with this Ordinance, to the extent of such inconsistencies only, be and the same hereby are repealed.

Section Six. This Ordinance shall take effect immediately upon final passage and publication as provided by law.

Patrick T. Rosenello, Mayor

W. Scott Jett, City Clerk

Introduction: August 2, 2022
 Advertised: August 10, 2022
 Hearing/Adoption: September 6, 2022
 Advertised: September 14, 2022

CITY OF NORTH WILDWOOD
Cape May County, New Jersey

RESOLUTION

REFUND FOR OVERPAYMENT OF REAL ESTATE TAXES

WHEREAS, the Tax Collector reports that the following persons or associations of persons have overpaid and/or paid in error real estate taxes as set forth on the schedule below.

THEREFORE, BE IT RESOLVED by the Members of Council of the City of North Wildwood, in the County of Cape May and State of New Jersey that refunds be given to the following persons or associations of persons in the amounts set forth:

<u>PROPERTY</u>	<u>PAYEE</u>	<u>AMOUNT</u>
BLK 259 LOT 11 QUAL C00E2 2022 QTR 3	THOMAS R & DAWN M MEHAFFEY 10 BUXTON CT MANTUA, NJ 08051	\$1,113.15
TOTAL		\$1,113.15

BE IT FURTHER RESOLVED that the Tax Collector be and he is hereby authorized, empowered and directed to make the necessary corrections in his records and to see to the payment of these refunds.

OFFERED BY: _____ SECONDED BY: _____

I, W Scott Jett, City Clerk of the City of North Wildwood, in the County of Cape May, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of a Resolution adopted by the Mayor and Council of the City of North Wildwood at a meeting duly held on 6th day of September 2022.

Dated: September 6, 2022

Signed: _____
W. Scott Jett, City Clerk

Approved: _____
Patrick T. Rosenello, Mayor

	Aye	Nay	Abstain	Absent		Aye	Nay	Abstain	Absent
Tolomeo					Koehler				
Rullo					Bishop				
Kane					Zampirri				
Del Conte									

RESOLUTION #

CITY OF NORTH WILDWOOD

Cape May County, New Jersey

RESOLUTION

AUTHORIZING RETURN OF BALANCE OF ESCROW DEPOSIT

WHEREAS, David & Margaret Schickling, owners of the property located at 314 West 15th Avenue, a/k/a Block 117.09, Lot 12, applied to the Planning Board seeking a “c2” Variance to permit development of a new swimming pool in a sideyard in the R-2 Zoning District, (Application #P-2022-1-1); and

WHEREAS, the application required funds to be escrowed in accordance with the provisions of Chapter 276 of the Code of the City of North Wildwood in order to pay for the costs of professional services incurred in connection with review of the application; and

WHEREAS, the application was reviewed & approved by the Planning Board & the Board’s professionals on April 13, 2022; and

WHEREAS, §276-67(E)(2) provides that unused escrow balances may be returned to the Applicant within 90 days upon written request by the applicant & as authorized by City Council; and

WHEREAS, the amount of funds submitted and escrowed was \$800.00 & Applicant has made written request for return of the unused balance, after Board professionals’ fees have been paid, which amount the Chief Financial Officer of the City of North Wildwood has calculated to be \$322.80.

NOW, THEREFORE, BE IT RESOLVED by the Members of Council of the City of North Wildwood, in the County of Cape May and State of New Jersey as follows:

- 1. All of the allegations of the preamble are incorporated herein by this reference thereto as though the same were set forth at length.
- 2. The Chief Financial Officer be and hereby is authorized to return the unused escrow balance as aforesaid to the Applicant.
- 3. The Chief Financial Officer and such other officials as are necessary be and they hereby are authorized to take such actions that are necessary and proper in order to effectuate the purposes and intent of this resolution.

OFFERED BY: _____ SECONDED BY: _____

I, W. Scott Jett, City Clerk of the City of North Wildwood, in the County of Cape May, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of a Resolution adopted by the Mayor and Council of the City of North Wildwood at a meeting duly held on the 6th day of September 2022.

Dated: __September 6, 2022_____ Signed: _____
W. Scott Jett, City Clerk

APPROVED: _____
Patrick T. Rosenello, Mayor

<u>Aye</u> <u>Naye</u> <u>Abstain</u> <u>Absent</u>				<u>Aye</u> <u>Naye</u> <u>Abstain</u> <u>Absent</u>			
Tolomeo				Koehler			
Rullo				Bishop			
Kane				Zampirri			
Del Conte							

CITY OF NORTH WILDWOOD
REPORT OF AUDIT
FOR THE YEAR ENDED
DECEMBER 31, 2021

CITY OF NORTH WILDWOOD
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CITY OF NORTH WILDWOOD

PART I

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS - REGULATORY BASIS

FOR THE YEAR ENDED

DECEMBER 31, 2021



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

PHONE 609.399.6333 • FAX 609.399.3710

www.ford-scott.com

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of City Council
City of North Wildwood
County of Cape May, New Jersey

Report on the Financial Statements

Opinions

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the City of North Wildwood, as of December 31, 2021 and 2020, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the City of North Wildwood as of December 31, 2021 and 2020, or changes in financial position for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets and account group as of December 31, 2021 and 2020, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2021 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the City of North Wildwood and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles.

As described in Note 1 of the financial statements, the financial statements are prepared by the City of North Wildwood on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of North Wildwood's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division of Local Government Services will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division of Local Government Services, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of North Wildwood's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether in our judgement there are conditions or events considered in the aggregate, that raise substantial doubt about the City of North Wildwood's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charge with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control – related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of North Wildwood basic financial statements. The supplementary information listed in the table of contents and the letter of comments and recommendations section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents is fairly stated, in all material respects, in relation to the regulatory basis financial statements as a whole.

The letter of comments and recommendations section has not been subject to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2022, on our consideration of the City of North Wildwood's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of North Wildwood's internal control over financial reporting and compliance.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

July 29, 2022

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EXHIBIT - A
CURRENT FUND

**CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,**

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Regular Fund:		
Cash:		
Cash Treasurer	\$ 13,914,205.68	13,011,806.12
Cash - Change	1,450.00	1,450.00
Total Cash	<u>13,915,655.68</u>	<u>13,013,256.12</u>
Other Receivables:		
Due from State - Chapter 20 P.L. 1971	2,052.74	243.43
Total Other Receivables	<u>2,052.74</u>	<u>243.43</u>
Receivables and Other Assets with Full Reserves:		
Delinquent Property Taxes Receivable	-	8,355.58
Tax Title and Other Liens	1,066.26	862.24
Property Acquired for Taxes - at Assessed Valuation	4,300.00	4,300.00
Revenue Accounts Receivable	350,845.01	279,772.32
Interfund Receivable:		
General Capital	4,636.03	-
Trust - Other	4,878.98	-
Animal Control	1,455.78	1,144.18
Grant Fund	-	-
Total Receivables and Other Assets	<u>367,182.06</u>	<u>294,434.32</u>
Total Regular Fund	<u>14,284,890.48</u>	<u>13,307,933.87</u>
Federal and State Grant Fund:		
Cash	-	-
Federal and State Grants Receivable	2,195,706.19	1,613,800.00
Due from Current Fund	143,900.54	96,442.37
Due from Trust Funds	-	4,878.98
Due from General Capital	-	4,636.03
Total Federal and State Grant Fund	<u>2,339,606.73</u>	<u>1,719,757.38</u>
Total Current Fund	<u>\$ 16,624,497.21</u>	<u>15,027,691.25</u>

**CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,**

	<u>2021</u>	<u>2020</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Regular Fund:		
Liabilities:		
Appropriation Reserves	\$ 1,601,347.43	2,076,189.21
Reserve for Encumbrances	328,985.33	275,668.48
Accounts Payable	2,433.54	20,338.10
Prepaid Taxes	1,356,173.76	1,204,584.03
Overpaid Taxes	176,046.01	184,920.53
Sewer Rent Overpayments	75,399.07	81,852.03
Local School Tax Payable	2,559,387.10	2,445,503.74
County Added Tax Payable	38,561.43	38,622.86
Special District Tax Payable	257.83	257.83
Due to State:		
Marriage Licenses	125.00	185.00
Interfund Payable:		
Federal and State Grant Fund	143,900.54	96,442.37
Tax Title Lien Redemption	4,324.54	4,324.54
Tourism	162.00	162.00
GWTIDA	3,745.00	1,910.00
Other		
Payroll Taxes Payable	76,203.00	196,598.30
Reserve for Hereford Park Improvements	9,001.00	9,001.00
Reserve for Beach Repairs	3,221.34	54,899.51
Reserve for State Tax Appeal	80,000.00	80,000.00
Reserve for 1.85% Room Tax	357,199.29	207,832.00
	<u>6,816,473.21</u>	<u>6,979,291.53</u>
Reserve for Receivables and Other Assets	367,182.06	294,434.32
Fund Balance	<u>7,101,235.21</u>	<u>6,034,208.02</u>
Total Regular Fund	<u>14,284,890.48</u>	<u>13,307,933.87</u>
Federal and State Grant Fund:		
Unappropriated Reserves	246,403.20	34,311.66
Appropriated Reserves	1,922,463.34	1,472,445.72
Encumbrances Payable	170,740.19	213,000.00
Total Federal and State Grant Fund	<u>2,339,606.73</u>	<u>1,719,757.38</u>
Total Current Fund	<u>\$ 16,624,497.21</u>	<u>15,027,691.25</u>

**CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES
IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,**

	2021	2020
Revenue and Other Income Realized		
Fund Balance	\$ 3,400,000.00	3,000,000.00
Miscellaneous Revenue Anticipated	10,117,874.43	10,313,121.11
Receipts from Delinquent Taxes	4,646.85	139,294.16
Receipts from Current Taxes	37,307,807.38	35,622,663.99
Non Budget Revenue	956,976.40	373,759.06
Other Credits to Income:		
Unexpended Balance of Appropriation Res.	1,954,718.84	1,585,047.46
Interfund Returned	-	51,373.60
Accounts Payable Cancelled	3,825.90	-
Grant Appropriation Cancelled	12,602.79	14,388.74
Total Income	<u>53,758,452.59</u>	<u>51,099,648.12</u>
Expenditures		
Budget and Emergency Appropriations:		
Appropriations Within "CAPS"		
Operations:		
Salaries and Wages	10,117,778.28	9,546,531.44
Other Expenses	8,177,691.27	8,291,172.51
Deferred Charges & Statutory Expenditures	2,074,145.00	1,915,676.00
Appropriations Excluded from "CAPS"		
Operations:		
Salaries and Wages	-	-
Other Expenses	4,283,200.57	4,459,355.36
Capital Improvements	3,000,000.00	2,430,000.00
Reserve for Beach Repairs	-	-
Debt Service	5,768,109.25	6,217,165.18
Deferred Charges	-	60,000.00
Local District School Tax	7,561,006.00	7,390,181.00
County Tax	8,197,945.63	7,634,235.79
County Share of Added Tax	38,561.43	38,622.86
Interfund Created	574.06	15,625.83
Refund of Prior Year's Revenue - Taxes	398.90	9,207.99
Other:		
Special District Taxes	62,500.00	62,500.00
Grant Receiveables Cancelled	9,515.01	-
Total Expenditures	<u>49,291,425.40</u>	<u>48,070,273.96</u>
Excess/(Deficit) in Revenue	<u>4,467,027.19</u>	<u>3,029,374.16</u>

**CURRENT FUND
COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES
IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,**

	<u>2021</u>	<u>2020</u>
Statutory Excess to Fund Balance	<u>4,467,027.19</u>	<u>3,029,374.16</u>
Fund Balance January 1	<u>6,034,208.02</u>	<u>6,004,833.86</u>
	10,501,235.21	9,034,208.02
Decreased by:		
Utilization as Anticipated Revenue	<u>3,400,000.00</u>	<u>3,000,000.00</u>
Fund Balance December 31	<u>\$ <u>7,101,235.21</u></u>	<u>6,034,208.02</u>

CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Anticipated			Excess or
	Budget	N.J.S. 40A:4-87	Realized	(Deficit)
Fund Balance Anticipated	\$ 3,400,000.00	-	3,400,000.00	-
Total Fund Balance Anticipated	3,400,000.00	-	3,400,000.00	-
Miscellaneous Revenues:				
Section A: Local Revenues				
Licenses:				
Alcoholic Beverages	53,000.00	-	85,200.00	32,200.00
Other	103,500.00	-	114,371.00	10,871.00
Fees and Permits	348,050.00	-	509,624.48	161,574.48
Fines and Costs:				
Municipal Court	190,000.00	-	217,839.74	27,839.74
Interest and Costs on Taxes	75,000.00	-	72,035.28	(2,964.72)
Interest Earned on Investments	129,257.67	-	74,955.33	(54,302.34)
Parking Meters	900,000.00	-	1,001,647.03	101,647.03
Emergency Rescue Services	215,000.00	-	269,731.76	54,731.76
Fire Inspector Fees	220,000.00	-	213,783.15	(6,216.85)
Sewer Rents	4,940,000.00	-	5,286,103.50	346,103.50
Tram Car Lease	17,000.00	-	37,500.00	20,500.00
Rental of City Property	65,000.00	-	87,747.25	22,747.25
Total Section A: Local Revenues	7,255,807.67	-	7,970,538.52	714,730.85
Section B: State Aid Without Offsetting Appropriations				
Energy Receipts Tax	442,027.00	-	442,027.00	-
Total Section B: State Aid Without Offsetting Appropriations	442,027.00	-	442,027.00	-
Section F: Special Items - Public and Private Programs				
Off-Set with Appropriations				
Clean Communities Program	34,311.66	-	34,311.66	-
NJ DOT Reconstruction East 5th Avenue	-	200,000.00	200,000.00	-
Small Cities CDBG (Veterans Park ADA Improvements)	-	400,000.00	400,000.00	-
Body Armor Grant	-	2,218.72	2,218.72	-
Body Worn Camera Grant	-	101,900.00	101,900.00	-
Assistance to Firefighters Grant	-	18,756.19	18,756.19	-
Total Section F: Special Items - Public and Private Programs				
Off-Set with Appropriations	34,311.66	722,874.91	757,186.57	-
Section G: Other Special Items				
Uniform Fire Safety Act	20,000.00	-	26,908.39	6,908.39
1.85% Beach Maintenance	207,832.00	-	207,832.00	-
Capital Surplus	240,000.00	-	240,000.00	-
County Proceeds to Pay Debt Service for Open Space	290,000.00	-	290,000.00	-
Reserve to Pay Debt Service	114,000.00	-	114,000.00	-
Wildwood Crest - Municipal Courts	65,000.00	-	69,381.95	4,381.95
Total Section G: Other Special Items	936,832.00	-	948,122.34	11,290.34
Total Miscellaneous Revenues:	8,668,978.33	722,874.91	10,117,874.43	726,021.19
Receipts from Delinquent Taxes	-	-	4,646.85	4,646.85
Amount to be Raised by Taxes for Support of Municipal Budget				
Local Tax for Municipal Purposes	21,263,058.59	-	22,035,283.26	772,224.67
Total Amount to be Raised by Taxes for Support of Municipal Budget	21,263,058.59	-	22,035,283.26	772,224.67
Budget Totals	33,332,036.92	722,874.91	35,557,804.54	1,502,892.71
Non- Budget Revenues:				
Other Non- Budget Revenues:	-	-	956,976.40	956,976.40
	33,332,036.92	722,874.91	36,514,780.94	2,459,869.11

**CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Analysis of Realized Revenues

Allocation of Current Tax Collections:

Revenue from Collections	37,307,807.38
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Less: Reserve for Tax Appeals Pending	
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Net Revenue from Collections	37,307,807.38
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Allocated to:

School, County and Other Taxes	15,860,013.06
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Balance for Support of Municipal Budget Appropriations	21,447,794.32
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Increased by:

Appropriation "Reserved for Uncollected Taxes"	587,488.94
--	------------

Amount for Support of Municipal Budget Appropriation	22,035,283.26
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Receipts from Delinquent Taxes:

Delinquent Tax Collection	4,646.85
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Tax Title Lien Collections	-
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Total Receipts from Delinquent Taxe:	4,646.85
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Analysis of Non-Budget Revenue:

Miscellaneous Revenue Not Anticipated:

Bathroom Leases	7,500.00
Bookkeeping	168.00
Bureau of Housing Inspection	16,669.00
Cape May County	2,233.00
Credit Card Overages Permits	21.38
Crown Castle Lease	3,649.86
GovDeals	40.01
GWTIDA Event Support	32,101.70
Interest - Dividend	1,142.86
JIF Reimbursements	6,482.85
NSF Fee - Finance	20.00
P-Card Rebates	12,287.20
Photocopies	1,463.82
Prior Year Reimbursement	60.33
RAFF Recycling	14,534.64
Refunds	29.61
Sale of Land	467,403.15
Small Cities Mortgage Fees	300.00
Special Event License	32,197.60
Special Event Room Rental	1,100.00
Special Events Labor Equipment	16,783.63
State of NJ	1,400.88
UCC - Admin Fees 12/20-11/21	275,714.00
Unclaimed Property	4,499.99
Vendor Refunds	14.00
Zoning Fees	27,931.28
Interest on Delinquent Sewer	30,718.65
Lot Maintenance	488.96
Sewer Collector Other	20.00

Total Miscellaneous Revenue Not Anticipate	956,976.40
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CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Expended			(Over expended) Unexpended Balance Cancelled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
OPERATIONS WITHIN "CAPS"						
GENERAL GOVERNMENT:						
General Administration						
Salaries and Wages	\$ 177,278.12	177,278.12	170,144.17	-	7,133.95	-
Other Expenses	134,200.00	134,200.00	119,985.50	5,281.84	8,932.66	-
Mayor and Council						
Salaries and Wages	112,062.00	112,062.00	111,317.27	-	744.73	-
Other Expenses	5,000.00	5,000.00	4,730.95	250.00	19.05	-
City Clerk						
Salaries and Wages	240,245.70	240,245.70	235,555.34	-	4,690.36	-
Other Expenses	85,000.00	85,000.00	79,835.48	2,159.32	3,005.20	-
Financial Administration						
Salaries and Wages	252,530.34	252,530.34	245,305.66	-	7,224.68	-
Other Expenses	72,185.00	72,185.00	46,713.79	300.00	25,171.21	-
Ambulance Billing Administration Fee						
Other Expenses	24,000.00	24,000.00	14,284.85	-	9,715.15	-
Audit Services						
Other Expenses	44,000.00	44,000.00	44,000.00	-	-	-
Assessment of Taxes						
Salaries and Wages	36,771.88	36,771.88	36,101.31	-	670.57	-
Other Expenses	111,600.00	111,600.00	74,916.38	1,795.85	34,887.77	-
Collection of Taxes						
Salaries and Wages	183,025.50	183,025.50	181,659.45	-	1,366.05	-
Other Expenses	33,500.00	33,500.00	22,398.87	1,090.49	10,010.64	-
Legal Services						
Other Expenses	250,000.00	250,000.00	226,478.30	14,388.76	9,132.94	-
Engineering Services						
Other Expenses	200,000.00	200,000.00	197,665.98	-	2,334.02	-
LAND USE ADMINISTRATION						
Zoning Board of Adjustment						
Salaries and Wages	54,060.37	54,060.37	53,849.97	-	210.40	-
Other Expenses	37,250.00	37,250.00	22,914.87	10,200.00	4,135.13	-
INSURANCE						
General Liability	250,005.00	250,005.00	215,328.00	-	34,677.00	-
Workers Compensation Insurance	333,222.00	333,222.00	333,222.00	-	-	-
Employee Group Health	2,195,000.00	2,195,000.00	1,955,788.50	-	239,211.50	-
Health Benefits Waiver						
Salaries and Wages	8,000.00	8,000.00	8,000.00	-	-	-
PUBLIC SAFETY						
Fire						
Salaries and Wages	1,655,374.00	1,655,374.00	1,509,868.08	-	145,505.92	-
Other Expenses	269,300.00	269,300.00	211,285.03	46,908.87	11,106.10	-
Fire Safety Act						
Salaries and Wages	167,783.25	167,783.25	151,680.78	-	16,102.47	-
Other Expenses	25,500.00	25,500.00	12,957.24	2,971.86	9,570.90	-
Aid to Volunteer Fire Company						
Other Expenses	55,000.00	55,000.00	52,000.00	-	3,000.00	-
Police						
Salaries and Wages	3,871,482.27	3,871,482.27	3,712,972.20	-	158,510.07	-
Other Expenses	359,797.23	359,797.23	275,610.88	64,969.30	19,217.05	-
Emergency Management Services						
Salaries and Wages	17,205.18	17,205.18	14,590.42	-	2,614.76	-
Other Expenses	20,900.00	20,900.00	12,411.61	3,138.16	5,350.23	-
Municipal Court						
Salaries and Wages	173,428.29	173,428.29	166,108.57	-	7,319.72	-
Other Expenses	22,400.00	22,400.00	16,522.13	72.00	5,805.87	-
Municipal Prosecutor						
Other Expenses	38,560.00	38,560.00	38,560.00	-	-	-
Public Defender						
Other Expenses	17,600.00	17,600.00	17,600.00	-	-	-
PUBLIC WORKS						
Public Works Department						
Salaries and Wages	1,419,773.42	1,387,353.38	1,203,943.99	-	183,409.39	-
Other Expenses	626,700.00	626,700.00	572,739.50	34,068.53	19,891.97	-
Garbage and Trash						
Other Expenses	630,000.00	631,465.79	623,813.79	7,650.00	2.00	-
Public Buildings and Grounds						
Salaries and Wages	537,608.55	537,608.55	448,725.95	-	88,882.60	-
Other Expenses	343,950.00	343,950.00	136,074.82	113,898.87	93,976.31	-
Fleet Maintenance						
Other Expenses	400,000.00	400,000.00	275,891.02	4,719.30	119,389.68	-
HEALTH AND HUMAN SERVICES						
Dog Regulation Other Expenses	40,000.00	40,000.00	20,426.45	-	19,573.55	-

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Expended			(Over expended)
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	Unexpended Balance Cancelled
PARKS AND RECREATION						
Lifeguards						
Salaries and Wages	639,131.77	639,131.77	590,057.46	-	49,074.31	-
Other Expenses	60,000.00	60,000.00	53,232.18	2,498.60	4,269.22	-
Recreation Center						
Salaries and Wages	472,562.68	472,562.68	457,474.85	-	15,087.83	-
Other Expenses	49,100.00	49,100.00	46,476.32	2,431.29	192.39	-
UNIFORM CONSTRUCTION CODE						
State Uniform Construction Code						
Construction Official						
Salaries and Wages	131,875.00	131,875.00	124,316.73	-	7,558.27	-
Other Expenses	17,000.00	17,000.00	9,453.24	3,768.37	3,778.39	-
UNCLASSIFIED						
Celebration of Public Events, Anniversary etc.						
Other Expenses	95,300.00	95,300.00	74,168.40	2,503.00	18,628.60	-
UTILITY EXPENSES AND BULK PURCHASES						
Electricity	180,000.00	180,000.00	177,495.22	-	2,504.78	-
Street Lighting	240,000.00	240,000.00	141,274.40	-	98,725.60	-
Telephone	111,000.00	111,000.00	75,515.51	708.12	34,776.37	-
Natural Gas	85,000.00	85,000.00	64,854.64	2,047.80	18,097.56	-
Water	160,000.00	160,000.00	152,631.50	-	7,368.50	-
Gasoline	150,000.00	150,000.00	142,826.83	1,165.00	6,008.17	-
Traffic Lights	30,000.00	30,000.00	29,995.59	-	4.41	-
Cape May County MUA - Tipping Fees	370,000.00	373,656.25	373,656.25	-	-	-
TOTAL OPERATIONS WITHIN "CAPS"	18,322,267.55	18,294,969.55	16,387,408.22	328,985.33	1,578,576.00	-
Contingent	500.00	500.00	-	-	500.00	-
TOTAL OPERATIONS INCLUDING CONTINGENT WITHIN "CAPS"	18,322,767.55	18,295,469.55	16,387,408.22	328,985.33	1,579,076.00	-
Detail:						
Salaries and Wages	10,150,198.32	10,117,778.28	9,421,672.20	-	696,106.08	-
Other Expenses	8,172,569.23	8,177,691.27	6,965,736.02	328,985.33	882,969.92	-
DEFERRED CHARGES AND STATUTORY EXPENDITURES:						
Statutory Expenditures:						
Contributions to:						
Public Employees' Retirement System	472,270.00	472,270.00	472,270.00	-	-	-
Social Security System (O.A.S.I.)	460,000.00	481,000.00	479,388.53	-	1,611.47	-
Police and Firemen's Retirement System	1,011,575.00	1,011,575.00	1,011,575.00	-	-	-
Unemployment Compensation Insurance	45,000.00	45,000.00	41,720.70	-	3,279.30	-
Lifeguard Pension	24,000.00	24,000.00	19,585.28	-	4,414.72	-
Retirement Reserve	39,000.00	39,000.00	30,000.00	-	9,000.00	-
Defined Contribution Retirement Program	1,300.00	1,300.00	1,079.56	-	220.44	-
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES:	2,053,145.00	2,074,145.00	2,055,619.07	-	18,525.93	-
TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN "CAPS"	20,375,912.55	20,369,614.55	18,443,027.29	328,985.33	1,597,601.93	-
OPERATIONS - EXCLUDED FROM "CAPS"						
(A) Operations - Excluded from "CAPS"						
Insurance: NJSA 40A:4-45.3						
Employee Group Health	-	-	-	-	-	-
Utilities Authority - Sewer Charges	3,479,716.00	3,486,014.00	3,486,014.00	-	-	-
Length of Service Award Program (LOSAP)	40,000.00	40,000.00	36,254.50	-	3,745.50	-
	3,519,716.00	3,526,014.00	3,522,268.50	-	3,745.50	-

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Expended			(Over expended) Unexpended Balance Cancelled
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved	
(A) Public and Private Programs Off-Set by Revenues						
Body Worn Camera Grant	-	101,900.00	101,900.00	-	-	-
Clean Communities Program	34,311.66	34,311.66	34,311.66	-	-	-
NJ DOT Reconstruction East 5th Avenue	-	200,000.00	200,000.00	-	-	-
Small Cities CDBG (Veterans Park ADA Improvements)	-	400,000.00	400,000.00	-	-	-
Body Armor Grant	-	2,218.72	2,218.72	-	-	-
FEMA - Assistance to Firefighters	-	18,756.19	18,756.19	-	-	-
Total Public and Private Programs Off-Set by Revenues	<u>34,311.66</u>	<u>757,186.57</u>	<u>757,186.57</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Operations - Excluded from "CAPS"	3,554,027.66	4,283,200.57	4,279,455.07	-	3,745.50	-
Detail:						
Salaries and Wages	-	-	-	-	-	-
Other Expenses	3,554,027.66	4,283,200.57	4,279,455.07	-	3,745.50	-
(C) Capital Improvements						
Capital Improvement Fund	3,000,000.00	3,000,000.00	3,000,000.00	-	-	-
Reserve for Beach Repairs	-	-	-	-	-	-
Total Capital Improvements	<u>3,000,000.00</u>	<u>3,000,000.00</u>	<u>3,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
(D) Debt Service						
Payment of Bond Principal	3,510,000.00	3,510,000.00	3,510,000.00	-	-	-
Payment of Bond Anticipation Notes	1,000.00	1,000.00	1,000.00	-	-	-
Interest on Bonds	962,825.00	962,825.00	962,825.00	-	-	-
Interest on Notes	254,075.00	254,075.00	254,074.97	-	-	0.03
Green Trust Loan Program:						-
Loan Repayments for Principal and Interest	7,462.00	7,462.00	7,461.98	-	-	0.02
USDA Bonds - Series 2012A	221,652.00	221,652.00	221,652.00	-	-	-
USDA Bonds - Series 2019A	85,180.00	85,180.00	85,180.00	-	-	-
NJEIT Payments 2002 Issues	236,849.37	236,849.37	227,493.67	-	-	9,355.70
NJEIT Payments 2017 Issues	535,564.40	535,564.40	498,421.63	-	-	37,142.77
Total Debt Service	<u>5,814,607.77</u>	<u>5,814,607.77</u>	<u>5,768,109.25</u>	<u>-</u>	<u>-</u>	<u>46,498.52</u>
TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES EXCLUDED FROM "CAPS"	<u>12,368,635.43</u>	<u>13,097,808.34</u>	<u>13,047,564.32</u>	<u>-</u>	<u>3,745.50</u>	<u>46,498.52</u>
SUBTOTAL GENERAL APPROPRIATIONS	<u>32,744,547.98</u>	<u>33,467,422.89</u>	<u>31,490,591.61</u>	<u>328,985.33</u>	<u>1,601,347.43</u>	<u>46,498.52</u>
(M) Reserve for Uncollected Taxes	<u>587,488.94</u>	<u>587,488.94</u>	<u>587,488.94</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 33,332,036.92</u>	<u>34,054,911.83</u>	<u>32,078,080.55</u>	<u>328,985.33</u>	<u>1,601,347.43</u>	<u>46,498.52</u>
Budget		33,332,036.92			Cancelled	46,498.52
Appropriations by 40A:4-87		722,874.91			Overexpended	-
		<u>34,054,911.83</u>				<u>46,498.52</u>
Reserve for Uncollected Taxes			587,488.94			
Federal and State Grants			757,186.57			
Disbursements			30,733,405.04			
			<u>32,078,080.55</u>			

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EXHIBIT - B
TRUST FUND

TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>
<u>Assets</u>		
<u>Animal Control Fund</u>		
Cash and Investments	\$ 2,239.58	\$ 1,811.38
	<u>2,239.58</u>	<u>1,811.38</u>
<u>Length of Service Award Programs (LOSAP)</u>		
Investments		
Mutual Funds	723,002.54	592,003.24
Employer Contribution Receivable	3,745.50	3,349.26
	<u>726,748.04</u>	<u>595,352.50</u>
<u>Other Funds</u>		
Cash and Investments	2,819,858.03	2,472,506.19
Due from Current Fund	4,324.54	4,324.54
	<u>2,824,182.57</u>	<u>2,476,830.73</u>
	<u>\$ 3,553,170.19</u>	<u>\$ 3,073,994.61</u>

TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>
<u>Liabilities, Reserves and Fund Balance</u>		
<u>Animal Control Fund</u>		
Reserve for Dog Expenditures	\$ 778.40	\$ 667.20
Due to Current Fund	1,455.78	1,144.18
Due to State of New Jersey	5.40	-
	<u>2,239.58</u>	<u>1,811.38</u>
<u>Length of Service Award Programs (LOSAP)</u>		
Net Assets Available for Benefits	<u>726,748.04</u>	<u>595,352.50</u>
<u>Other Funds</u>		
Deposits for Redemption of Tax Sale Certificates	40,090.23	66,241.58
Premiums Received at Tax Sale	911,800.00	680,300.00
Due to Grant Fund	4,878.98	4,878.98
Reserve for Tourism Development	40,930.07	35,955.82
Reserve for Recreation	111,184.45	45,867.26
Reserve for Parking Offenses Adjudication Act	15,771.11	30,866.08
Reserve for Public Defender	15,744.52	15,644.52
Reserve for Municipal Alliance	19,147.27	19,147.03
Reserve for D.A.R.E.	1,078.68	1,078.68
Reserve for HEREFORD Lighthouse	34,313.81	56,926.44
Reserve for Forefeiture Trust	7,954.80	6,297.38
Reserve for Flex Savings	305.45	1,160.00
Reserve for Off Duty Police	102,264.99	51,579.74
Reserve for Recreation - Junior Lifeguards	3,789.21	3,228.71
Reserve for Lifeguard Pension	163,733.95	194,802.15
Reserve for Fire Prevention	22,087.28	21,004.39
Reserve for Small Cities Escrow	236,097.76	172,250.36
Reserve for Municipal Parking Improvements	8,503.22	8,469.28
Reserve for Developers' Escrow	875,072.88	868,502.16
Reserve for UEZ 2nd Generation Funds	15,000.00	15,000.00
Reserve for Memorials/Beautification Enhancement	75,381.14	77,166.17
Reserve for UCC Third Party	119,052.77	100,464.00
	<u>2,824,182.57</u>	<u>2,476,830.73</u>
	<u>\$ 3,553,170.19</u>	<u>\$ 3,073,994.61</u>

The Accompanying Notes to Financial Statements are an
Integral Part of this Statement

EXHIBIT - C
GENERAL CAPITAL FUND

**GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,**

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Cash	\$ 2,385,481.63	5,141,433.51
Deferred Charges to Future Taxation -		
Funded	58,162,975.79	43,017,553.60
Unfunded	18,825,000.00	20,326,000.00
Interfunds and Receivables		
NJEIT Receivable - 2017/A	65,841.00	1,032,391.00
	<u>79,439,298.42</u>	<u>69,517,378.11</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Encumbrances Payable	881,984.27	1,291,571.70
Interfunds:		
Due to Current Fund	4,636.03	-
Due to Federal & State Grant Fund	-	4,636.03
Bond Anticipation Notes Payable	-	20,326,000.00
Serial Bonds Payable	40,425,000.00	24,540,000.00
Wastewater Treatment Trust Bonds	3,945,000.00	4,165,000.00
Wastewater Treatment Trust Loan	7,802,373.94	8,204,687.71
Green Trust Loan Payable	25,102.84	31,959.74
U.S.D.A. Bonds Payable	5,965,499.01	6,075,906.15
Improvement Authorizations:		
Funded	1,514,878.95	1,439,663.43
Unfunded	18,452,979.70	2,704,532.50
Reserve for Debt Service	241,683.77	313,260.94
Capital Improvement Fund	32,630.00	32,630.00
Fund Balance	147,529.91	387,529.91
	<u>\$ 79,439,298.42</u>	<u>69,517,378.11</u>
 There were bonds and notes authorized but not issued at December 31		
	2020	-
	2021	18,825,000.00

**GENERAL CAPITAL FUND
COMPARATIVE STATEMENT OF FUND BALANCE -
REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31,**

	<u>2021</u>	<u>2020</u>
Beginning Balance January 1	\$ 387,529.91	627,529.91
Decreased by:		
2020 Budget - Capital Surplus	240,000.00	240,000.00
Ending Balance December 31	\$ <u>147,529.91</u>	<u>387,529.91</u>

EXHIBIT - D
GENERAL FIXED ASSETS ACCOUNT GROUP

GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
AS OF DECEMBER 31,

	<u>2021</u>	<u>2020</u>
<u>General Fixed Assets</u>		
Land and Land Improvements	\$ 100,279,422.00	\$ 100,450,987.00
Buildings	18,865,271.00	19,025,100.00
Machinery and Equipment	9,749,575.00	8,621,899.00
	<u>\$ 128,894,268.00</u>	<u>\$ 128,097,986.00</u>
 Investment in General Fixed Assets	 \$ 128,894,268.00	 \$ 128,097,986.00
	<u>\$ 128,894,268.00</u>	<u>\$ 128,097,986.00</u>

The Accompanying Notes to the Financial Statements are an
Integral Part of this Statement

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NOTES TO THE FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Except as noted below, the financial statements of the City of North Wildwood include every board, body, office or commission supported and maintained wholly or in part by funds appropriated by the City of North Wildwood, as required by N.J.S. 40A:5-5.

Component units are legally separate organizations for which the entity is financially accountable. The entity is financially accountable for an organization if the entity appoints a voting majority of the organization's governing board and (1) the entity is able to significantly influence the programs or services performed or provided by the organization; or (2) the entity is legally entitled to or can otherwise access the organization's resources; the entity is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to the organization; or the entity is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the entity in that the entity approves the budget, the issuance of debt or the levying of taxes. The entity has no component units.

B. Description of Funds

The accounting policies of the City of North Wildwood conform to the accounting principles applicable to municipalities which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with the respect to public funds. Under this method of accounting, the City of North Wildwood accounts for its financial transactions through the following separate funds:

Current Fund -- resources and expenditures for governmental operations of a general nature, including Federal and State grant funds.

Trust Funds -- various Trust Funds, including Public Assistance, account for receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund -- receipt and disbursement of funds for the acquisition of general facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group -- All fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for municipalities by the State of New Jersey differ in certain respects from generally accepted accounting principles applicable to local governmental units. The more significant policies in New Jersey follow.

A modified accrual basis of accounting is followed with minor exceptions.

Revenues -- are recorded as received in cash except for certain amounts, which are due from other governmental units. Receipts from Federal and State grants are realized as revenue when anticipated in the entity budget. Receivables for property taxes are recorded with offsetting reserves on the balance sheet of the entity's Current Fund, in addition the receivables for utility billings are recorded with offsetting reserves in the Utility Fund; accordingly, such amounts are not recorded as revenue until collected.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Expenditures -- are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements. Appropriation reserves covering unencumbered appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the Governing Body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis. Compensated absences are treated on a pay as you go basis with no amount charged to operations in the year incurred.

Foreclosed Property -- Foreclosed property is recorded in the Current Fund at the assessed valuation when such property was acquired and is fully reserved.

Interfunds -- Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets.

General Fixed Assets - The entity has developed a fixed assets accounting and reporting system, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles.

Fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available except for land which is valued at estimated market value on the date of acquisition. Expenditures for long lived assets with an original cost in excess of \$1,000.00 are capitalized.

No depreciation has been provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital funds until such time as the construction is completed and put into operation.

Fixed assets acquired through grants in aid or contributed capital have not been accounted for separately.

Foreclosed Property - Foreclosed property is recorded in the Current Fund at the assessed valuation when such property was acquired and is fully reserved. Ordinarily, it is the intention of the municipality to resell foreclosed property in order to recover all or a portion of the delinquent taxes or assessments by returning the property to a taxpaying basis. For this reason, the value of foreclosed property has not been included in the General Fixed Assets Account Group. If such property is converted to municipal use, it will be capitalized in the General Fixed Assets Account Group. GAAP requires property to be recorded in the General Fixed Assets Account Group at the market value at the time of acquisition.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Levy of Taxes -- The County Board of Taxation certifies the tax levy of the municipality each year. The tax levy is based on the assessed valuation of taxable property within the municipality. Taxes are payable on the first day of February, May, August, and November. Any taxes that have not been paid by 11th day of the 11th month in the fiscal year levied are subject to being included in the tax sale, with the exception of those in litigation, and the lien enforced by selling the property in accordance with NJSA 54:5 et. seq.

The municipality is responsible for remitting 100% of the school and county taxes to the respective agency. The loss for delinquent or uncollectible accounts is borne by the municipality and not the school district or county.

Interest on Delinquent Taxes – It is the policy of the City of North Wildwood to collect interest for the nonpayment of taxes or assessments on or before the date when they would become delinquent. The Tax Collector is authorized to charge eight percent (8%) per annum on the first \$1,500.00 of taxes becoming delinquent after due date and eighteen percent (18%) per annum on any amount of taxes in excess of \$1,500.00 becoming delinquent after due date and if a delinquency is in excess of \$10,000.00 and remains in arrears beyond December 31st, an additional penalty of six percent (6%) shall be charged against the delinquency. There is a ten day grace period.

Levy of Sewer Charges – The entity does not operate a separate sewer utility fund. However, rates are determined by ordinance and changed as necessary. Sewer charges are based on flat fees and usage based on the type of entity. Charges are billed annually and due in quarterly installments on December 1, April 1, June 1 and September 1.

Interest on Delinquent Sewer Charges - It is the policy of the entity to collect interest for the nonpayment of utility charges on or before the date when they would become delinquent. The Tax Collector is authorized to charge eight percent (8%) per annum on the first \$1,500.00 of charges becoming delinquent after due date and eighteen percent (18%) per annum on any amount of charges in excess of \$1,500.00 becoming delinquent after due date.

Capitalization of Interest -- It is the policy of the City of North Wildwood to treat interest on projects as a current expense and the interest is included in the current operating budgets.

Use of Estimates -- The preparation of financial statements in conformity with generally accepted accounting principles or the statutory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Required Financial Statements

The State of New Jersey requires the following financial statements to be presented for each fund on the regulatory basis of accounting: Balance Sheet, Statement of Operations and Changes in Fund Balance, Statement of Revenue and Statement of Expenditures. These statements differ from those presented under Generally Accepted Accounting Principles, which requires a Statement of Net Position and Statement of Activities in addition to the fund financial statements.

E. Comparative Data

Comparative total data for the prior year has been presented in the accompanying Balance Sheets and Statement of Operations in order to provide an understanding of changes in the entity's financial position. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in the Statement of Revenue-Regulatory Basis and Statement of Expenditures-Regulatory Basis since their inclusion would make the statements unduly complex and difficult to read.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

F. Recent Accounting Pronouncements Not Yet Effective

In January 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 92, "Omnibus 2020". This statement, which is effective for periods beginning after June 15, 2021, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 93, "Replacement of Interbank Offered Rates". This statement, which is effective for periods ending December 31, 2021, will not have any effect on the City's financial reporting.

In March 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". This statement, which is effective for periods beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, "Subscription-Based Information Technology Arrangements". This statement, which is effective for periods beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In June 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32". This statement, which is effective for periods beginning after June 15, 2021, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

In April 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 99, "Omnibus 2022". This statement, which is effective for periods beginning after June 15, 2022, and all reporting periods thereafter, will not have any effect on the City's financial reporting.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 2: BUDGETARY INFORMATION

Under New Jersey State Statutes, the annual budget is required to be a balanced cash basis document. To accomplish this, the municipality is required to establish a reserve for uncollected taxes. The 2021 and 2020 statutory budgets included a reserve for uncollected taxes in the amount of \$587,488.94 and \$559,045.81. To balance the budget, the municipality is required to show a budgeted fund balance. The amount of fund balance budgeted to balance the 2021 and 2020 statutory budgets was \$3,400,000.00 and \$3,000,000.00

The Chief Financial Officer has the discretion of approving intra department budgetary transfers throughout the year. Inter department transfers are not permitted prior to November 1. After November 1 these transfers can be made in the form of a resolution and approved by City Council. The following budget transfers were approved in the 2021 and 2020 calendar years:

Budget Category		
<u>Current Fund</u>	<u>2021</u>	<u>2020</u>
General Administration		
Salaries and Wages	-	10,000.00
Legal Services		
Other Expenses	-	58,000.00
Public Works		
Salaries and Wages	-	(30,001.00)
Fire		
Salaries and Wages	-	(25,000.00)
Fire Safety Act		
Salaries and Wages	-	2,000.00
Police		
Salaries and Wages	-	(30,000.00)
Public Building and Grounds		
Other Expenses	(32,420.04)	12,000.00
Garbage and Trash		
Other Expenses	1,465.79	
Cape May County Tipping Fees	3,656.25	
Lifeguards		
Salaries and Wages	-	2,000.00
Lifeguard Pension	-	1,000.00
Utility Authority - Sewer Charges	6,298.00	1.00
Social Security System	21,000.00	

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NJSA 40A:4-87 permits special items of revenue and appropriations to be inserted into the annual budget when the item has been made available by any public or private funding source and the item was not determined at the time of budget adoption. During 2021 and 2020, the following significant budget insertions were approved:

<u>Budget Category</u>	<u>2021</u>	<u>2020</u>
Small Cities CDBG	\$ 400,000.00	\$ 400,000.00
NJ DOT Reconstruction East 5th Avenue	200,000.00	-
Body Armor Fund	2,218.72	-
Assistance to Firefighters Grant	18,756.19	
NJ DOT E 7th Ave	-	185,000.00
Body Worn Camera Grant	101,900.00	-
LEAP - Challenge - Shore Communities	-	95,800.00
USDA Rural Development Dual Band Radios	-	28,000.00

The entity may make emergency appropriations, after the adoption of the budget, for a purpose which was not foreseen at the time the budget was adopted or for which adequate provision was not made therein. This type of appropriation shall be made to meet a pressing need for public expenditure to protect or promote the public health, safety, morals or welfare or to provide temporary housing or public assistance prior to the next succeeding fiscal year. Emergency appropriations, except those classified as a special emergency, must be raised in the budgets of the succeeding year. The City did not approve any Emergencies in 2021.

Special emergency appropriations are permitted to be raised in the budgets of the succeeding three or five years. The City did not approve any Special Emergencies in 2021.

NOTE 3: INVESTMENTS

As of December 31, 2021 and 2020, the municipality had no investments.

Interest Rate Risk. The municipality does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statutes 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk. New Jersey Statutes 40A:5-15.1(a) limits municipal investments to those specified in the Statutes. The type of allowable investments are Bonds of the United States of America or of the local unit or school districts of which the local unit is a part of: obligations of federal agencies not exceeding 397 days; government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

Concentration of Credit Risk. The municipality places no limit on the amount the entity can invest in any one issuer.

Unaudited Investments

As more fully described in Note 21, the City has created a Length of Service Award Program (LOSAP) for emergency service volunteers. The LOSAP investments are similar to those allowed in a deferred compensation program as specified in NJSA 43:15B-1 et. seq. except that all investments are retained in the name of the City. All investments are valued at fair value. In accordance with NJAC 5:30-14.37 the investments are maintained by Lincoln Investments, which is an authorized provider approved by the Division of Local Government Services. The balance in the account on December 31, 2021 and 2020 amounted to \$723,002.54 and \$592,003.24, respectively.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 4: CASH

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The municipality's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in the New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. Under the act, all demand deposits are covered by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the municipality in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds or fund that may pass to the municipality relative to the happening of a future condition. As of December 31, 2021, \$2,828,328.11 of the municipality's bank balance of \$19,463,131.90 was exposed to custodial credit risk.

NOTE 5: FIXED ASSETS

The following schedules are a summarization of the changes in general fixed assets for the calendar years ended December 31, 2021 and 2020:

	Balance 12/31/2020	Additions	Retirements	Balance 12/31/2021
Land	\$ 100,450,987.00	-	171,565.00	100,279,422.00
Building	19,025,100.00	-	159,829.00	18,865,271.00
Equipment and Machinery	8,621,899.00	1,144,275.00	16,599.00	9,749,575.00
	<u>\$ 128,097,986.00</u>	<u>1,144,275.00</u>	<u>347,993.00</u>	<u>128,894,268.00</u>

	Balance 12/31/2019	Additions	Adjustments/ Retirements	Balance 12/30/2020
Land	\$ 100,328,525.00	195,552.00	73,090.00	100,450,987.00
Building	19,022,995.00	2,105.00	-	19,025,100.00
Equipment and Machinery	8,707,600.00	149,557.00	235,258.00	8,621,899.00
	<u>\$ 128,059,120.00</u>	<u>347,214.00</u>	<u>308,348.00</u>	<u>128,097,986.00</u>

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 6: SHORT-TERM OBLIGATIONS

	<u>Balance 12/31/19</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/20</u>
Bond Anticipation				
Notes payable:				
General	<u>\$ 14,830,000.00</u>	<u>20,326,000.00</u>	<u>14,830,000.00</u>	<u>20,326,000.00</u>
	<u>\$ 14,830,000.00</u>	<u>20,326,000.00</u>	<u>14,830,000.00</u>	<u>20,326,000.00</u>
	<u>Balance 12/31/20</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance 12/31/21</u>
Bond Anticipation				
Notes payable:				
General	<u>\$ 20,326,000.00</u>	<u>-</u>	<u>20,326,000.00</u>	<u>-</u>
	<u>\$ 20,326,000.00</u>	<u>-</u>	<u>20,326,000.00</u>	<u>-</u>

There is one note issued by the City of North Wildwood, in the amount of \$20,326,000.00 on 08/20/20 and is due and payable on 08/20/21 with interest at 1.25%.

As of December 31, 2021, the entity has authorized but not issued bonds in the amount of \$18,825,000.00 in the General Capital Fund.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 7: LONG TERM DEBT

Long-term debt as of December 31, 2021 and 2020 consisted of the following:

	Balance 12/31/2019	Issued	Retired	Balance 12/31/2020	Amounts Due Within *One Year
Bonds payable:					
General	\$ 38,527,854.78	-	3,746,948.63	34,780,906.15	3,730,000.00
Total	\$ 38,527,854.78	-	3,746,948.63	34,780,906.15	3,730,000.00
Other liabilities:					*
Loans Payable	\$ 8,646,504.65	-	409,857.20	8,236,647.45	409,170.67
Compensated					
Absences Payable	697,826.47	102,004.80	106,971.48	692,859.79	-
Total long-term liabilities	\$ 47,872,185.90	102,004.80	4,263,777.31	43,710,413.39	4,139,170.67
	Balance 12/31/20	Issued	Retired	Balance 12/31/21	Amounts Due Within *One Year
Bonds payable:					
General	\$ 34,780,906.15	19,395,000.00	3,840,407.14	50,335,499.01	3,595,000.00
Total	\$ 34,780,906.15	19,395,000.00	3,840,407.14	50,335,499.01	3,595,000.00
Other liabilities:					*
Loans Payable	\$ 8,236,647.45	-	409,170.67	7,827,476.78	408,322.76
Compensated					
Absences Payable	692,859.79	180,422.73	159,432.44	713,850.08	-
Total long-term liabilities	\$ 43,710,413.39	19,575,422.73	4,409,010.25	58,876,825.87	4,003,322.76

*Excludes USDA Bonds Payable

Outstanding bonds whose principal and interest are paid from the Current Fund Budget of the entity:

At December 31, 2021, bonds and loans payable in the General Capital Fund consisted of the following individual issues:

\$11,400,000.00 General Improvement Bonds, dated August 1, 2013, due in annual installments through August 1, 2025, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$4,700,000.00.

\$14,970,000.00 General Improvement Bonds, dated July 26, 2018, due in annual installments through August 1, 2030, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$12,115,000.00.

\$4,630,000.00 General Improvement Refunding Bonds, dated January 31, 2019, due in annual installments through September 1, 2048, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$4,215,000.00.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

\$1,745,000.00 New Jersey Wastewater Treatment Trust Bonds dated October 15, 2002, due in annual installments through August 1, 2022, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$135,000.00.

\$4,150,000.00 New Jersey Wastewater Treatment Trust Bonds dated May 25, 2017, due in annual installments through August 1, 2046, bearing interest at various rates. The balance remaining as of December 31, 2021 is \$3,810,000.00.

\$1,843,735 New Jersey Wastewater Treatment Trust Loan dated October 15, 2002, due in semi-annual installments through August 1, 2022, bearing no interest. The balance remaining as of December 31, 2021 is \$92,951.14.

\$9,148,515.00 New Jersey Wastewater Treatment Trust Loan dated May 25, 2017, due in semi-annual installments through August 1, 2046, bearing no interest. The balance remaining as of December 31, 2021 is \$7,709,422.80.

\$120,000 Green Trust Loan dated April 19, 2005, due in semi-annual installments through November 1, 2025, bearing an interest rate of 2.00%. The balance remaining as of December 31, 2021 is \$25,102.84.

Debt Service for U.S.D.A. Bonds and Loans Payable

On October 25, 2011, the City issued General Improvement Bonds payable to the United States Department of Agriculture. These bonds, Series 2011A, were issued in the amount of \$4,572,000.00 with an interest rate of 3.75%. Principal and interest on the bonds are to be paid semiannually on April 25 and October 25 in the amount of \$110,826.00 for eighty (80) equal payments, with all outstanding principal and all accrued and unpaid interest due on October 25, 2051. Payment of principal and interest commenced in 2012. The balance remaining at December 31, 2021, is \$3,969,577.77.

On March 11, 2015, the City issued General Improvement Bonds payable to the United States Department of Agriculture. These bonds, Series 2015A, were issued in the amount of \$2,238,000.00 with an interest rate of 2.25%. Principal and interest on the bonds are to be paid semiannually on March 11 and September 11 in the amount of \$42,590.00 for eighty (80) equal payments, with all outstanding principal and all accrued and unpaid interest due on September 11, 2055. Payment of principal and interest commenced in 2015. The balance remaining at December 31, 2021, is \$1,995,921.24.

Schedule of Annual Debt Service for Principal and Interest for Bonded Debt Issued and Outstanding

<u>Year</u>	<u>General Fund</u>	
	<u>Principal</u>	<u>Interest</u>
2022	3,595,000.00	1,393,231.67
2023	3,750,000.00	1,270,662.50
2024	3,955,000.00	1,140,487.50
2025	4,160,000.00	1,000,937.50
2026	3,155,000.00	853,837.50
2027-2031	16,525,000.00	2,702,987.50
2032-2036	5,440,000.00	1,063,356.28
2037-2041	1,580,000.00	667,237.52
2042-2046	1,860,000.00	322,525.00
2047-2051	350,000.00	26,500.00
	<u>\$ 44,370,000.00</u>	<u>10,441,762.97</u>

(Amortization schedule is not provided for U.S.D.A. Bonds Payable, due to calculation of interest on a daily basis. Therefore, they are excluded from the above schedule).

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Schedule of Annual Debt Service for Principal and Interest for Loans Issued and Outstanding

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2022	408,322.76	467.26
2023	315,512.22	326.66
2024	315,655.64	183.25
2025	312,070.96	36.94
2026	308,376.90	-
2027-2031	1,541,884.50	-
2032-2036	1,541,884.50	-
2037-2041	1,541,884.50	-
2042-2046	1,541,884.80	-
	<u>7,827,476.78</u>	<u>1,014.11</u>

As of December 31, 2021, the carrying value of the above bonds and notes approximates the fair value of the bonds. No interest was charged to capital projects during the year and the total interest charged to the current budget was \$1,216,899.97.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

<u>Summary of Municipal Debt</u>	<u>Year 2021</u>	<u>Year 2020</u>	<u>Year 2019</u>
<u>Issued:</u>			
Serial Bonds Payable	\$ 40,425,000.00	\$ 24,540,000.00	\$ 27,970,000.00
Notes Payable	-	20,326,000.00	14,830,000.00
NJEIT Bonds Payable	3,945,000.00	4,165,000.00	4,375,000.00
NJEIT Loans Payable	7,802,373.94	8,204,687.71	8,607,823.11
U.S.D.A. Loans Payable	5,965,499.01	6,075,906.15	6,182,854.78
Green Trust Loans Payable	25,102.84	31,959.74	38,671.54
Total Issued	58,162,975.79	63,343,553.60	62,004,349.43
<u>Less :</u>			
Funds Temporarily Held to Pay Bonds and Notes General	\$ 241,683.77	\$ 313,260.94	\$ 136,391.38
Total Deductions :	241,683.77	313,260.94	136,391.38
Net Debt Issued :	57,921,292.02	63,030,292.66	61,867,958.05
<u>Authorized but not issued:</u>			
General - Bonds and Notes	\$ 18,825,000.00	\$ -	\$ 59,000.00
Total Authorized But Not Issued	18,825,000.00	-	59,000.00
Total Bonds & Notes Issued and Authorized But Not Issued	\$ 76,746,292.02	\$ 63,030,292.66	\$ 61,926,958.05

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of 2.590%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Local School District Debt	\$ 4,340,000.00	4,340,000.00	-
General Debt	76,987,975.79	241,683.77	76,746,292.02
	\$ 81,327,975.79	\$ 4,581,683.77	\$ 76,746,292.02

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Net Debt \$76,746,292.02 ÷ Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$2,962,722,715.67 = 2.590%.

Borrowing Power Under N.J.S.A. 40A:2-6 as Amended

3 1/2 % of Equalized Valuation Basis (Municipal)	\$	103,695,295.00
Net Debt		76,746,292.02
Remaining Borrowing Power	\$	<u>26,949,002.98</u>

The City of North Wildwood School District, as a K-8 school district, is permitted to borrow up to 3% of the average equalized valuation for the past three years. State statutes allow a school district to exceed the districts limitation with voter approval. Any amount approved by the voters in excess of the limit is treated as an impairment of the municipal limit.

NOTE 8: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2021 and 2020, which were appropriated and included as anticipated revenue in the current fund for the year ending December 31, 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Current Fund	\$ 3,525,000.00	3,400,000.00

NOTE 9: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2021, the City had no deferred charges reflected on the balance sheets.

NOTE 10: SCHOOL TAXES

Local District School Taxes have been raised and a liability deferred by statute, resulting in the school tax payable set forth in the Current Fund liabilities as follows:

	<u>12/31/2021</u>	<u>12/31/2020</u>
Balance of Tax	\$ 5,039,174.60	\$ 4,925,291.24
Deferred	2,479,787.50	2,479,787.50
Tax Payable	<u>\$ 2,559,387.10</u>	<u>\$ 2,445,503.74</u>

NOTE 11: TAXES COLLECTED IN ADVANCE

Taxes collected in advance are recorded as cash liabilities in the financial statements. Following is a comparison of the liability for the previous two years:

	<u>Balance 12/31/21</u>	<u>Balance 12/31/20</u>
Prepaid Taxes	\$ 1,356,173.76	\$ 1,204,584.03
Cash Liability for Taxes Collected in Advance	<u>\$ 1,356,173.76</u>	<u>\$ 1,204,584.03</u>

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 12: PENSION FUNDS

Description of Plans

Substantially all of the entity's employees participate in the Public Employees' Retirement System (PERS) and Police and Fireman's Retirement System (PFRS) cost sharing multiple-employer defined benefit pension plans which have been established by State Statute and are administered by the New Jersey Division of Pensions and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of the System will be assumed by the State of New Jersey should the system terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the systems. This report may be obtained by writing to the Division of Pension and Benefits, PO Box 295, Trenton, New Jersey 08625 or the report can be accessed on the internet at - <http://www.state.nj.us/treasury/pensions/annrpts.shtml>.

Public Employees' Retirement System

The Public Employees' Retirement System was established in January, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full time employees of the State or any county, municipality, school district or public agency provided the employee is not required to be a member of another State-administered retirement system.

Police and Fireman's Retirement System

The contribution policy for the Police and Fireman's Retirement System (PFRS) is set by N.J.S.A. 43:16 and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PFRS provides for employee contributions of 10.0% of employees' annual compensation, as defined. Employers are required to contribute to an actuarially determined rate.

Defined Contribution Retirement Program (DCRP)

The Defined Contribution Retirement Program (DCRP) was established as of July 1, 2008 under the provisions of Chapter 92, P.L. 2008 and Chapter 103, P.L. 2008 (NJSA 43:15c-1 et seq). The DCRP is a cost-sharing multiple-employer defined contribution pension fund. The DCRP provides eligible members, and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by NJSA 43:15c-1 et seq.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Funding Policy

The contribution policy is set by N.J.S.A. 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997 and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PERS provided for employee contributions of 7.50% through June 30, 2019 and 7.50% thereafter of employee's annual compensation, as defined. Employers are required to contribute to an actuarially determined rate in PERS. The current PERS rate is 13.32% of covered payroll. The entity's contributions to PERS for the years ended December 31, 2021, 2020, and 2019 were \$472,270.00, \$402,507.00, and \$460,529.00.

The contribution policy for the PFRS is set by N.J.S.A. 43:16 and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PFRS provides for employee contributions of 10.0% of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate. The current PFRS rate is 27.75% of covered payroll. The entity's contributions to PFRS for the years ended December 31, 2021, 2020, and 2019 were \$1,011,575.00, \$946,327.64, and \$884,796.00.

The total payroll for the year ended December 31, 2021, 2020 and 2019 was \$9,555,378.92, \$8,959,613.36, and 8,901,479.48. Payroll covered by PFRS was \$3,579,729.00, \$3,410,054.00, and \$3,224,218.00. Payroll covered by PERS was \$4,103,698.00, \$3,022,735.00, and \$3,063,467.00.

The Lifeguard Pension provides for employee contributions of 4.00% of employees' annual compensation. The City's contributions to the Lifeguard Pension for the years ended December 31, 2021, 2020, and 2019 was \$19,585.28, \$20,500.68, and \$17,727.10. The City's trust for the Lifeguard Pension at December 31, 2021 was \$163,733.95. Currently there are eleven individuals receiving benefits. The benefits paid by the trust for the year ended December 31, 2021, 2020 and 2019 were \$70,871.06, \$48,951.68, and \$58,400.76.

Significant Legislation

Chapter 78, P.L. 2011, effective June 28, 2011 made various changes to the manner in which the Public Employees' Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of the PERS hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 63 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members), will be 60% instead of 65% of the member's final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years.
- Increases in active member contribution rates. PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years; PFRS active member rate increase from 8.5% to 10%. For fiscal year 2013, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contribution rates for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Chapter 1, P.L. 2010, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, special retirement under the PFRS, and employer contributions to the retirement systems.

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS to 1/60th from 1/55th, and it provided that new members of PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. For new members of the PFRS, the law capped the maximum compensation that can be used to calculate a pension from these plans at the annual wage contribution base for social security, and requires the pension to be calculated using a three-year average annual compensation instead of the last year's salary. This law also closed the Prosecutors Part of the PERS to new members and repealed the law for new members that provided a non-forfeitable right to receive a pension based on the laws of the retirement system in place at the time 5 years of pension service credit is attained. The law also requires the State to make its full pension contribution, defined a 1/7th of the required amount, beginning in fiscal years 2013.

Chapter 3, P.L. 2010, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the PERS with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

Chapter 92, P.L. 2007 implemented certain recommendations contained in the December 1, 2006 report of the Joint Legislative Committee on Public Employee Benefits Reform; established a DCRP for elected and certain appointed officials, effective July 1, 2007; the new pension loan interest rate became 4.69% per year, and an \$8.00 processing fee per loan was charged, effective January 1, 2008. The legislation also removed language from existing law that permits the State Treasurer to reduce employer pension contributions needed to fund the Funds and Systems when excess assets are available.

NOTE 13: PENSION LIABILITIES

In 2012, the Governmental Accounting Standards Board issued GASB statement 68. This statement is effective for fiscal years beginning after June 15, 2014. This statement changes the method of reporting the municipality's pension liabilities. However, due to the fact that the municipality reports on the regulatory basis of accounting, no financial statement impact will be recognized.

The following represents the municipality's pension liabilities as June 30, 2020:

Public Employees' Retirement System

The City has a liability of \$7,040,077.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 that was rolled forward to June 30, 2020. The Municipality's proportion of the net pension liability was based on a projection of the Municipality's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Municipality's proportion would be 0.04317109450%, which would be an increase of 4.91% from its proportion measured as of June 30, 2019.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

For the year ended December 31, 2020, the Municipality would have recognized pension expense of \$288,749.00. At December 31, 2020, the Municipality would report deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 128,188.00	\$ (24,897.00)
Changes of assumptions	228,388.00	(2,947,747.00)
Changes in proportion	714,042.00	
Net difference between projected and actual earnings on pension plan investments	240,635.00	(152,955.00)
Total	<u>\$ 1,311,253.00</u>	<u>\$ (3,125,599.00)</u>

Amounts that would be reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense as follows:

Year ended June 30,	
2021	\$ (674,738.35)
2022	(615,156.23)
2023	(351,546.07)
2024	(142,159.31)
2025	(30,746.04)
Total	<u>\$ (1,814,346.00)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	2.00% – 6.00% (based on years of service)
Thereafter	3.00% - 7.00% (based on years of service)
Investment rate of return:	7.00%

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disable retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	27.00%	7.71%
Non-U.S. developed markets equity	13.50%	8.57%
Emerging markets equity	5.50%	10.23%
Private equity	13.00%	11.42%
Real assets	3.00%	9.73%
Real estate	8.00%	9.56%
High yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment grade credit	8.00%	2.67%
Cash equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk mitigation strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2057. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Sensitivity of the Municipality's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Municipality's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Municipality's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Municipality's proportionate share of the net pension liability	\$ 8,384,712.26	\$ 7,040,077.00	\$ 5,900,584.38

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Police and Firemen's Retirement System

The Municipality has a liability of \$11,699,986.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2019 that was rolled forward to June 30, 2020. The Municipality's proportion of the net pension liability was based on a projection of the Municipality's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Municipality's proportion would be 0.09054792260%, which would be an increase of 0.19% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Municipality would have recognized pension expense of \$873,750.00. At December 31, 2020, the Municipality would have reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 117,956.00	\$ (41,990.00)
Changes of assumptions	29,443.00	(3,136,696.00)
Changes in proportion	653,456.00	(305,778.00)
Net difference between projected and actual earnings on pension plan investments	686,025.00	
Total	<u>\$ 1,486,880.00</u>	<u>\$ (3,484,464.00)</u>

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Amounts that would be reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense as follows:

Year ended June 30,	
2021	\$ (932,203.68)
2022	(629,124.51)
2023	(256,120.97)
2024	(96,753.36)
2025	(83,381.48)
Total	<u>\$ (1,997,584.00)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	3.25% - 15.25% (based on years of service)
Investment rate of return:	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US equity	27.00%	7.71%
Non-U.S. developed markets equity	13.50%	8.57%
Emerging markets equity	5.50%	10.23%
Private equity	13.00%	11.42%
Real assets	3.00%	9.73%
Real estate	8.00%	9.56%
High yield	2.00%	5.95%
Private credit	8.00%	7.59%
Investment grade credit	8.00%	2.67%
Cash equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk mitigation strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the non-employer contributing entity will be made based 78% of the actuarially determine contributions for the State employer and 100% of actuarially determined contributions for local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Sensitivity of the Municipality's proportionate share of the net pension liability to changes in the discount rate.

The following presents the collective net pension liability of the participating employers as of June 30, 2020, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Decrease (6.00%)	Rate (7.00%)	Increase (8.00%)
District's proportionate share of the net pension liability	\$ 15,121,666.85	\$ 11,699,986.00	\$ 8,858,094.50

In addition to the PFRS liabilities listed above, a special funding situation exists for the Local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by Local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The June 30, 2020 State special funding situation net pension liability amount of \$2,005,329,818.00 is the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The fiscal year ending June 30, 2020 State special funding situation pension expense of \$227,263,993.00 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2020. The pension expense is deemed to be a State administrative expense due to the special funding situation.

The contribution policy for PFRS is set by N.J.S.A. 43:16A and required contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. For fiscal year 2020, the State contributed an amount less than the actuarially determined amount.

Although the liabilities related to the special funding situation are the liabilities of the State of New Jersey, the proportionate share of the statewide liability allocated to the Municipality was 0.09054792260% for 2020. The net pension liability amount allocated to the Municipality was \$1,815,784.00. For the fiscal year ending June 30, 2020 State special funding situation pension expense of \$205,783.00 is allocated to the Municipality.

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued PFRS financial report.

NOTE 14: POST-RETIREMENT BENEFITS

Plan Description The City of North Wildwood contributes to the State Health Benefits Program (SHBP) a cost-sharing, multi-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. The SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq. to provide health benefits to State employees, retirees, and their dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at to:

<http://www.state.nj.us/treasury/pensions/shbp.htm>

Plan Coverage The entity currently has 3 collective bargaining units as well as several non-union employees. The employee's post employment benefits are dependent upon the collective bargaining unit to which they are a member as well as the year of retirement. The benefits by collective bargaining unit are:

Firemen's Benevolent Association of New Jersey No. 56

Firefighter's are entitled to receive benefits (Health/Prescription) through the City until he/she obtains other employment with comparable coverage or until the employee becomes eligible for Medicare, which ever one comes first. Under no circumstance shall an employee receive retiree medical/prescription benefits without having 25+ years of service with the City. Retirement (Health/Prescription) benefits are only good for 2 years after they retire.

Policemen Benevolent Association Wildwood Local 59

Depending upon the employee's date of hire, he/she shall be entitled to receive health care benefits provided by the City at the expense of the City of North Wildwood for one of the following periods:

Employees are entitled to retirement (Health/Prescription) benefits (eff. 1/1/12) after 25+ years of service. Anyone employed prior to 1/1/12 only needs 20+ years of service in the City of North Wildwood.

Officer's are entitled to receive (Health/Prescription) benefits through the City until he/she obtains other employment with comparable coverage or until the employee becomes eligible for Medicare, which ever one comes first.

For employees hired on or after January 1, 2016: For a period often (10) consecutive years. The ten (10) year period may commence immediately upon an employee's retirement. In the alternative, at the time of retirement, an employee may waive retiree group health care coverage and retain his/her right to enroll at a later date for an alternate full ten (10) consecutive year period, provided that the employee is covered through other health insurance as either an employee through other employment or as a dependent of the employee's spouse/civil union partner. In the event the "other coverage" is lost, the employee must re enroll within 60 days of the loss of coverage or the employee forfeits the ability to enroll in the health care program.

For employees hired between June 28, 2011 and December 31, 2015: For a period of fifteen (15) consecutive years. The fifteen (15) year period may commence immediately upon an employee's retirement. In the alternative, at the time of retirement, an employee may waive retiree group health care coverage and retain his/her right to enroll at a later date for an alternate full fifteen (15) consecutive year period, provided that the employee is covered through other health insurance as either an employee through other employment or as a dependent of the employee's spouse/civil union partner. In the event the "other coverage" is lost, the employee must re-enroll within 60 days of the loss of coverage or the employee forfeits the ability to enroll in the health care program. (i)

The parties recognize that Officers Robinson and Elliott have purchased pensionable time from the State's PFRS and, therefore, because of this purchased pension time, the parties agree that Officers Robinson and Elliott shall be eligible for retiree health care benefits for Seventeen (17) consecutive years of retiree health care coverage. The intent of this paragraph is to grandfather only Officers Robinson and Elliott and no other employee shall be given years of credit for purchased pension time for the purposes of receiving retiree health care benefits.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

For employees hired prior on or before June 27, 2011: For a period of twenty (20) consecutive years. The twenty (20) year period may commence immediately upon an employee's retirement. In the alternative, at the time of retirement, an employee may waive retiree group health care coverage and retain his/her right to enroll at a later date for an alternate full twenty (20) consecutive year period, provided that the employee is covered through other health insurance as either an employee through other employment or as a dependent of the employee's spouse/civil union partner. In the event the "other coverage" is lost, the employee must re-enroll within 60 days of the loss of coverage or the employee forfeits the ability to enroll in the health care program.

Under no circumstance shall an employee receive retiree medical/prescription benefits without having 25+ years of service with the City.

United Public Service Employees Union – Public Service Employee's are entitled to receive (Health/Prescription) benefits through the City until he/she obtains other employment with comparable coverage or until the employee becomes eligible for Medicare, whichever ever one comes first.

Retirement (Health/Prescription) benefits are only good for 3 years after they retire. Under no circumstance shall an employee receive retiree medical/prescription benefits without having 25+ years of service with the City.

Non-Affiliated Employees – These individuals receive no post-retirement benefits regardless of time of service.

Funding Policy

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the City of North Wildwood on a monthly basis. The rates charged by the system for the year ended December 31, 2020 vary according to the type of coverage selected by the retiree and range from \$818.04 to \$2,282.34 monthly per retiree.

The City of North Wildwood contributions to SHBP for post-retirement benefits for the year ended December 31, 2021, 2020, and 2019 were \$270,060.94, \$235,796.56, and \$286,784.54, respectively, which equaled the required contribution for the year.

NOTE 15 – OTHER POST-RETIREMENT BENEFITS

General Information about the Plan:

The City offers Other Post-Retirement Benefits (OPEB) to its employees through the State Health Benefit Local Government Retired Employees Plan (the Plan) a cost-sharing multiple employer defined benefit other postemployment benefit plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at:

<https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

The Plan provides medical and prescription drug to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of post retirement medical coverage for employees and their dependents who:

1) retired on a disability pension;

or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;

or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer;

or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Allocation Methodology:

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense, however under the Regulatory Basis of Accounting followed by the City these amounts are not accrued or recorded in the financial statements and the information listed in this note is for disclosure purposes only. Statewide across all member employers, the special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the Collective Total OPEB liabilities for the year ended June 30, 2020 were \$5,512,481,278 and \$12,598,993,950, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's non special funding situation during the measurement period July 1, 2019 through June 30, 2020. Employer and non-employer allocation percentages have been rounded for presentation purposes.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Special Funding Situation:

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a non-employer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the non-employer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

Net OPEB Liability:

Components of Net OPEB Liability

The components of the collective net OPEB liability of the participating employers in the Plan as of June 30, 2020 is as follows:

	June 30, 2020	
	Collective Total	Proportionate Share
Total OPEB Liability	\$ \$ 18,111,485,228.00	\$ \$ 13,383,836.00
Plan Fiduciary Net Position	164,862,282.00	121,828.00
Net OPEB Liability	<u>\$ \$ 17,946,622,946.00</u>	<u>\$ \$ 13,262,008.00</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.91%	0.91%

At June 30, 2020 the City's proportionate share of the Collective Net OPEB Liability was \$13,262,008.00. The State's proportionate share for the Special Funding Situation that is associated with the City is \$13,490,523.00. The City's proportion of the Collective Net OPEB Liability was .073897% which was an increase from the prior year of .78%. The State's proportionate share attributable to the City of the Collective Net OPEB Liability for the Special Funding Situation was .246975% which was an increase from the prior year of 26.94%.

City's Proportionate Share of Collective Net OPEB Liability	\$ \$ 13,262,008.00
State's proportionate share that is associated with the City	13,490,523.00
Total	<u>\$ \$ 26,752,531.00</u>

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

For the Year ended June 30, 2020 the City's Total OPEB Expense was \$45,419.00 and the State of New Jersey realized Total OPEB Expense in the amount of \$671,562.00 for its proportionate share of Total OPEB Expense that is associated with the City.

The total OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases*:	
PERS Initial fiscal year applied	
Rate through 2026	2.00% to 6.00%
Rate thereafter	3.00% to 7.00%
PFRS	
Rate for all future years	3.25% to 15.25%

* Salary increases are based on years of service within the respective plan.

Mortality:

PERS: Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

PFRS: Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

Actuarial assumptions used in the July 1, 2019 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The rates used for 2023 and 2024 are 21.83% and 18.53%, respectively, trending to 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.00% and decreases to a 4.5% long-term trend rate after seven years.

Discount Rate

The discount rate for June 30, 2020 was 2.21%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB liability as of June 30, 2020, calculated using the discount rate as disclosed above as well as what the Net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Collective			
Net OPEB Liability	\$ 21,216,688,254.00	\$ 17,946,612,946.00	\$ 15,358,051,000.00
Proportionate Share			
Net OPEB Liability	\$ 15,678,495.45	\$ 13,262,008.00	\$ 11,349,138.46

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the net OPEB liability as of June 30, 2020, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Collective			
Net OPEB Liability	\$ 14,850,840,718.00	\$ 17,946,612,946.00	\$ 22,000,569,109.00
Proportionate Share			
Net OPEB Liability	\$ 10,974,325.29	\$ 13,262,008.00	\$ 16,257,759.86

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the State reported deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB from the following sources:

	Collective Totals		Proportionate Share	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 472,699,992.00	\$ (3,341,994,109.00)	\$ 349,311.00	\$ (2,469,633.00)
Changes of assumptions	2,684,248,513.00	(3,991,049,511.00)	1,983,579.00	(2,949,266.00)
Net difference between projected and actual earnings on OPEB plan investments	11,397,084.00		8,422.00	
Changes in proportion and differences between contributions and proportionate share of contributions			798,187.00	(1,345,681.00)
Total	\$ 3,168,345,589.00	\$ (7,333,043,620.00)	\$ 3,139,499.00	\$ (6,764,580.00)

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB will be recognized in OPEB expense as follows:

Year ended June 30,	Collective Totals	Proportionate Share
2021	\$ (964,720,007.00)	\$ (839,721.91)
2022	(965,594,678.00)	(840,483.25)
2023	(967,008,484.00)	(841,713.87)
2024	(968,300,349.00)	(842,838.35)
2025	(660,258,014.00)	(574,708.84)
Thereafter	361,183,501.00	314,385.21
Total	\$ <u>(4,164,698,031.00)</u>	\$ <u>(3,625,081.00)</u>

Detailed information about the plan's fiduciary net position is available in the separately issued OPEB financial report.

Collective OPEB Expenses reported by the State of New Jersey

The components of allocable OPEB Expense related to specific liabilities of individual employers for the year ending June 30, 2020 are as follows:

Service cost	\$ 605,949,339
Interest on Total OPEB Liability	497,444,533
Expected Investment Return	(7,632,336)
Administrative Expenses	9,913,267
Changes of Benefit Terms	1,034,142
Current Period Recognition (Amortization) of Deferred Inflows/	
Outflows of Resources:	
Differences between Expected and Actual Experience	(550,598,668)
Changes in Assumptions	(418,656,482)
Differences between Projected and Actual Investment	
Earnings on OPEB Plan Investments	4,535,144
Total Collective OPEB Expense	\$ <u>141,988,939</u>

Schedule of City's Share of Net OPEB Liability

	2020	2019	2018
City's Proportionate Share of Net OPEB Liability	0.07390%	0.07333%	0.08111%
City's Share of Net OPEB Liability	\$ 13,262,008.00	9,932,657.00	12,707,194.00
City's Covered Payroll	6,432,789.00	6,287,748.00	5,922,555.00
City's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	206.16%	157.97%	214.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.91%	1.97%	1.98%

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 16: ACCRUED SICK AND VACATION BENEFITS

The entity has permitted employees to accrue unused sick time, which may be taken as time off or paid at a later date at an agreed upon rate. It is estimated that the cost for the most current calendar year of such unpaid compensation would approximate \$713,850.08 in 2021 and \$692,859.80 in 2020. This amount is not reported either as an expenditure or liability due to the likelihood of all employees terminating in one fiscal year being improbable. It is the entity's policy to negotiate the final amount of each payment of accrued sick, comp time, and vacation pay on an individual basis. The final amount of the settlement for sick time cannot exceed the cap amount established by each Union contract even though more may be accrued. The amount shown above represents the total number of days of unpaid compensation taking the cap amount for sick time into account. The policy of not reflecting the accrued benefit is not in agreement with GASB Statement No. 12 but is required by the State of New Jersey. Effective January 1, 2002 the State of New Jersey is allowing municipalities to accrue a compensated absences liability. The entity does not accrue the liability.

NOTE 17: ECONOMIC DEPENDENCY

The City of North Wildwood is economically dependent on tourism as a major source of tax revenue for the entity.

NOTE 18: RISK MANAGEMENT

The entity is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property and Liability Insurance - The entity maintains commercial insurance coverage for property, liability and surety bonds. During the year ended December 31, 2021 and 2020 the entity did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

The entity is a member of the Atlantic County Joint Insurance Fund (JIF) and the Municipal Excess Liability Fund (MEL) which also includes other municipalities throughout the region. The entity is obligated to remit insurance premiums into these funds for sufficient insurance coverage. There is an unknown contingent liability with the Atlantic County Municipal Joint Insurance Fund if there is a catastrophic insurance claim from any member of the fund. The entity has a general liability limit of \$500,000 under JIF, which increases to \$4,500,000 under MEL.

NOTE 19: DEFERRED COMPENSATION

Employees of the City of North Wildwood may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The deferred compensation plan is available to all employees of the entity. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

An unrelated financial institution administers the deferred compensation plan. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the employees.

As part of its fiduciary role, the entity has an obligation of due care in selecting the third party administrator. In the opinion of the entity's legal counsel, the entity has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

The Plan is administered by the following service organizations:

Mass Mutual
Nationwide Retirement Solutions

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 20: CONTINGENT LIABILITIES

From time to time, the entity is a defendant in legal proceedings relating to its operations as a municipality. In the best judgment of the entity's management, the outcome of any present legal proceedings will not have any adverse material effect on the accompanying financial statements.

NOTE 21: INTERFUND BALANCES

During the most current calendar year ended December 31, 2021, the following inter-funds were included on the balance sheets of the various funds of the City of North Wildwood:

	Due From	Due To
Current Fund:		
Animal Control Fund	\$ 1,455.78	-
Trust -TTL Redemption	-	4,324.54
General Capital Fund	4,636.03	-
Trust Other	4,878.98	-
Grant Fund	-	143,900.54
Grant Fund:		
Current Fund	143,900.54	-
Trust Fund:		
Current - Animal Control Fund	-	1,455.78
Current - TTL Redemption	4,324.54	-
Grant - Federal & State	-	4,878.98
General Capital Fund:		
Grant Fund	-	4,636.03
	\$ <u>159,195.87</u>	<u>159,195.87</u>

The amount due to the Grant fund from the Current fund is due to the fact that there is only one bank account. The remaining immaterial inter-funds are due to amounts that should have been transferred to the proper bank accounts from prior years.

NOTE 22: RESERVE FOR STATE TAX APPEALS

As a result of the significant increase in the City's total assessed valuation due to the 2006 revaluation of city-wide property tax assessments, a reserve for state tax appeals was established in the amount of \$272,740.80 at December 31, 2006. Due to additional appeals filed in 2007, the balance was adjusted to \$350,000 at December 31, 2007.

In January 2008, the City was ordered to refund \$270,000 to a property owner as a result of a tax court judgment. Payment was made to the owner in February 2008, reducing the balance in the reserve for state tax appeals by that amount. The balance in the Reserve for State Tax Appeals at December 31, 2021 is \$80,000.00.

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NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(CONTINUED)

NOTE 23: LENGTH OF SERVICE AWARDS PROGRAM (UNAUDITED)

During the 2005 calendar year, the voters of the City of North Wildwood approved the establishment of a Length of Service Awards Program (LOSAP) Deferred Compensation Plan. This plan is made available to all bona fide eligible volunteers who are performing qualified services which is defined as firefighting and prevention services, emergency medical services and ambulance services pursuant to Section 457 of the Internal Revenue Code of 1986, as amended, except for provisions added by reason of the LOSAP as enacted into federal law in 1997. The establishment of this LOSAP will also comply with New Jersey Public Law 1997, Chapter 388 and the LOSAP Document. The City appropriated \$40,000.00 and \$35,000.00 in 2021 and 2020 budgets, respectively for contributions to the LOSAP for volunteers who have met the established criteria.

The LOSAP is administered by an unrelated financial institution. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the City subject only to the claims of the City's general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the City, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The City believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise.

As part of its fiduciary role, the City has an obligation of due care in selecting the third-party administrator. In the opinion of the City's legal counsel, the City has acted in a prudent manner and is not liable for losses that may arise from the administration of the plan.

NOTE 24: SUBSEQUENT EVENTS

The entity has evaluated subsequent events through July 29, 2022, the date which the financial statements were available to be issued and identified no events requiring disclosure.

SUPPLEMENTARY INFORMATION



INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTER BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and
Members of the City Counsel
City of North Wildwood
County of Cape May, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements – regulatory basis, as listed in the accompanying table of contents, of the City of North Wildwood, State of New Jersey, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 29, 2022, which was adverse due to being presented in accordance with the New Jersey Regulatory Basis of Accounting. Our report disclosed that, as described in Note 1 to the financial statements, the City of North Wildwood prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

July 29, 2022

CITY OF NORTH WILDWOOD
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDING DECEMBER 31, 2021

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified Opinion issued on the Financial Statements – Regulatory Basis, presented in accordance with an "Other Comprehensive Basis of Accounting".**

Internal control over financial reporting:

- | | |
|---------------------------------------|-----------|
| 1) Material Weakness identified? | NO |
| 2) Significant Deficiency identified? | NO |

Non-Compliance material to Financial Statements – Regulatory Basis noted? **NO**

II. FINDINGS RELATING TO THE FINANCIAL STATEMENTS – REGULATORY BASIS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, our audit disclosed no findings relating to the financial statements – regulatory basis that are required to be reported. However, we have issued an accompanying Management Letter.

MANAGEMENT RESPONSES

Management is required to respond to any findings and recommendations in the audit report. A corrective action plan is required to be filed with the Division of Local Government Services, Department of Community Affairs, State of New Jersey within 45 days of the filing of this report.

A corrective action plan is not required for 2021.

STATUS OF PRIOR YEAR FINDINGS

There were no prior year audit findings.

**CURRENT FUND
SCHEDULE OF CASH - TREASURER**

	Current Fund	Grant Fund
Balance December 31, 2020	\$ 13,011,806.12	-
Increased by Receipts:		
Tax Collector	42,816,295.81	-
Homestead Rebate	48,508.64	-
Revenue Accounts Receivable	3,790,360.42	-
Miscellaneous Revenue Not Anticipated	925,748.79	-
Due from State - Veterans and Senior Citizens	56,871.29	-
Payroll Deductions Payable	9,749,238.57	-
Marriage License Fees Due to State	775.00	-
Reserve for 1.85% Room Tax	357,199.29	-
Issuance of Petty Cash	1,200.00	-
Due from Federal and State Grant Fund	387,371.92	-
Due to GWTIDA	3,745.00	-
Due to Current Fund	-	336,825.97
Federal and State Unallocated	-	246,403.20
Federal and State Receivables	-	140,968.72
	<u>58,137,314.73</u>	<u>724,197.89</u>
	71,149,120.85	724,197.89
Decreased by Disbursements:		
Current Year Appropriation	30,733,405.04	-
Prior Year Appropriations	411,217.51	-
County Taxes	8,197,945.63	-
County Added and Omitted Taxes	38,622.86	-
Local District School Taxes	7,447,122.64	-
Special District Taxes	62,500.00	-
Refund of Tax Overpayments	79,922.18	-
Refund of Sewer Overpayments	2,096.30	-
Due to State - Marriage Licenses	835.00	-
Due to Federal and State Grant Fund	336,825.97	-
Due to GWTIDA	1,910.00	-
Reserve for Beach Repairs	51,678.17	-
Payroll Deductions Paid	9,869,633.87	-
Return of Petty Cash	1,200.00	-
Due to Current Fund	-	387,371.92
Federal and State Disbursements	-	336,825.97
	<u>57,234,915.17</u>	<u>724,197.89</u>
Balance December 31, 2021	\$ <u><u>13,914,205.68</u></u>	<u><u>-</u></u>

**CURRENT FUND
SCHEDULE OF CURRENT CASH - COLLECTOR**

Balance December 31, 2020		\$	-
Increased by Receipts:			
Prepaid Taxes	1,356,173.76		
Taxes Receivable	36,070,755.66		
Revenue Accounts Receivable	<u>5,389,366.39</u>		
			<u>42,816,295.81</u>
			42,816,295.81
Payments to Treasurer			<u>42,816,295.81</u>
Balance December 31, 2021		\$	<u><u>-</u></u>

CURRENT FUND
SCHEDULE OF TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY

Year	Balance	Current	Added Taxes	Collections by Cash		Adjustments	Transferred	Balance
	Dec. 31, 2020	Year Levy		2020	2021		To Tax Title Lien	
Arrears	\$ -	-	-	-	-	-	-	-
2005	0.64	-	-	-	-	0.64	-	-
2006	0.70	-	-	-	-	0.70	-	-
2007	0.73	-	-	-	-	0.73	-	-
2008	0.58	-	-	-	-	0.58	-	-
2009	0.61	-	-	-	-	0.61	-	-
2010	0.63	-	-	-	-	0.63	-	-
2011	0.75	-	-	-	-	0.75	-	-
2012	4.04	-	-	-	-	4.04	-	-
2013	8.37	-	-	-	-	8.37	-	-
2014	17.23	-	-	-	-	17.23	-	-
2015	454.50	-	-	-	-	454.50	-	-
2016	15.98	-	-	-	-	15.98	-	-
2017	23.26	-	-	-	-	23.26	-	-
2018	25.07	-	-	-	-	25.07	-	-
2019	38.82	-	-	-	-	38.82	-	-
2020	7,763.67	-	-	-	4,646.85	3,116.82	-	-
	8,355.58	-	-	-	4,646.85	3,708.73	-	-
2021	-	37,278,498.44	38,561.43	1,204,584.03	36,103,223.35	9,252.49	-	-
\$	8,355.58	37,278,498.44	38,561.43	1,204,584.03	36,107,870.20	12,961.22	-	-
					36,070,755.66	Cash Receipts		
					58,680.60	Senior Citizens and Veterans		
					48,508.64	Homestead Rebate		
					(70,074.70)	Overpayments applied/recorded		
					<u>36,107,870.20</u>			
<u>Analysis of Current Year Tax Levy</u>								
Tax Yield:								
General Property Tax					37,278,498.44			
Special District Taxes					62,500.00			
Added Taxes (54:4-63.1 et. Seq.)					<u>38,561.43</u>			
						<u>37,379,559.87</u>		
Tax Levy:								
General County Taxes					6,903,222.93			
County Library Taxes					1,000,508.53			
County Open Space Taxes					294,214.17			
Special District Tax					62,500.00			
County Added and Omitted Taxes					<u>38,561.43</u>			
Total County Taxes						8,299,007.06		
Local School District Tax						7,561,006.00		
Local Tax for Municipal Purposes					21,263,058.59			
Add: Additional Tax Levied					<u>256,488.22</u>			
						<u>21,519,546.81</u>		
						<u>37,379,559.87</u>		

**CURRENT FUND
SCHEDULE OF TAX TITLE AND OTHER LIENS**

Balance December 31, 2020		\$	862.24
Increased by:			
Transfers from Taxes Receivable	164.68		
Interest and Costs Accrued by Sale of December 29, 2021	39.34		
	<hr/>		<hr/>
			204.02
Balance December 31, 2021		\$	<u><u>1,066.26</u></u>

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2020	Accrued in 2021	Collected by		Balance Dec. 31, 2021
			Collector	Treasurer	
Licenses:					
Alcoholic Beverages	-	85,200.00	-	85,200.00	-
Other	-	114,371.00	-	114,371.00	-
Fees and Permits	-	509,624.48	-	509,624.48	-
Fines and Costs:					
Municipal Court	3,629.86	227,043.32	-	217,839.74	12,833.44
Interest and Costs on Taxes	-	72,035.28	72,035.28	-	-
Interest Earned on Investments	-	74,955.33	-	74,955.33	-
Parking Meters	-	1,001,647.03	-	1,001,647.03	-
Emergency Rescue Services	-	269,731.76	-	269,731.76	-
Fire Inspection Fees	-	213,783.15	-	213,783.15	-
County Debt Service	-	290,000.00	-	290,000.00	-
Sewer Rents	276,142.46	5,347,972.61	5,286,103.50	-	338,011.57
Tram Car Lease	-	37,500.00	-	37,500.00	-
Rental of City Property	-	87,747.25	-	87,747.25	-
Energy Receipts Tax	-	442,027.00	-	442,027.00	-
Reserve to Pay Debt Service	-	114,000.00	-	114,000.00	-
Sale of Municipal Property	-	-	-	-	-
Wildwood Crest - Municipal Courts	-	69,381.95	-	69,381.95	-
Uniform Fire Safety	-	26,908.39	-	26,908.39	-
1.85% Beach Maintenance	-	207,832.00	-	207,832.00	-
Capital Surplus	-	240,000.00	-	240,000.00	-
Miscellaneous Revenue Not Anticipated	-	956,976.40	31,227.61	925,748.79	-
	<u>279,772.32</u>	<u>10,388,736.95</u>	<u>5,389,366.39</u>	<u>4,928,297.87</u>	<u>350,845.01</u>
			Cash	4,716,109.21	
			Interfunds	4,356.66	
			Reserve for 1.85% Beach Maintenance	207,832.00	
			Total	<u>4,928,297.87</u>	

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
OPERATIONS WITHIN "CAPS"					
GENERAL GOVERNMENT:					
General Administration					
Salaries and Wages	2,498.54	2,498.54	-	2,498.54	-
Other Expenses	8,544.72	8,544.72	7,944.54	600.18	-
Mayor and Council					
Salaries and Wages	726.69	726.69	-	726.69	-
Other Expenses	1,376.88	1,376.88	-	1,376.88	-
Municipal Clerk					
Salaries and Wages	423.09	423.09	-	423.09	-
Other Expenses	14,582.95	14,582.95	6,273.06	8,309.89	-
Financial Administration					
Salaries and Wages	19,861.12	19,861.12	-	19,861.12	-
Other Expenses	17,378.12	17,378.12	15,081.60	2,296.52	-
Ambulance Billing Administration Fee					
Other Expenses	13,691.79	13,691.79	1,054.04	12,637.75	-
Tax Assessment Administration					
Salaries and Wages	370.20	370.20	-	370.20	-
Other Expenses	41,327.76	41,327.76	330.00	40,997.76	-
Revenue Administration (Tax Collection)					
Salaries and Wages	8,620.00	8,620.00	-	8,620.00	-
Other Expenses	6,916.67	6,916.67	2,527.82	4,388.85	-
Legal Services					
Other Expenses	32,398.11	32,398.11	24,441.61	7,956.50	-
Engineering Services and Costs					
Other Expenses	50,086.97	50,086.97	35,215.18	14,871.79	-
LAND USE ADMINISTRATION					
Zoning Board of Adjustment					
Salaries and Wages	415.12	415.12	-	415.12	-
Other Expenses	28,518.89	28,518.89	6,922.48	21,596.41	-

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
INSURANCE					
General Liability	374.00	374.00	-	374.00	-
Employee Group Health Insurance	454,561.27	454,561.27	-	454,561.27	-
PUBLIC SAFETY					
Fire Department					
Salaries and Wages	207,673.29	207,673.29	-	207,673.29	-
Other Expenses	72,014.88	72,014.88	57,130.50	14,884.38	-
Fire Safety Act					
Salaries and Wages	956.35	956.35	-	956.35	-
Other Expenses	4,337.52	4,337.52	3,428.99	908.53	-
Aid to Volunteer Fire Company					
Other Expenses	3,200.00	3,200.00	2,100.00	1,100.00	-
Police Department					
Salaries and Wages	387,043.32	387,043.32	-	387,043.32	-
Other Expenses	121,400.38	121,400.38	38,442.58	82,957.80	-
Office of Emergency Management					
Salaries and Wages	2,614.76	2,614.76	-	2,614.76	-
Other Expenses	3,137.27	3,137.27	2,557.33	579.94	-
Municipal Court					
Salaries and Wages	1,668.47	1,668.47	-	1,668.47	-
Other Expenses	8,110.39	8,110.39	1,593.49	6,516.90	-
PUBLIC WORKS					
Public Works Department					
Salaries and Wages	101,131.59	101,131.59	-	101,131.59	-
Other Expenses	102,505.68	102,505.68	73,812.58	28,693.10	-
Garbage and Trash					
Other Expenses	21,990.59	21,990.59	-	21,990.59	-
Public Buildings and Grounds					
Salaries and Wages	29,837.31	29,837.31	-	29,837.31	-
Other Expenses	49,341.42	49,341.42	27,497.46	21,843.96	-
Fleet Maintenance					
Other Expenses	100,590.56	100,590.56	10,869.89	89,720.67	-

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
HEALTH AND HUMAN SERVICES					
Dog Regulation	7,864.00	7,864.00	130.00	7,734.00	-
Other Expenses					
PARKS AND RECREATION					
Lifeguards	2,334.06	2,334.06	-	2,334.06	-
Salaries and Wages	14,324.69	14,324.69	14,324.69	-	-
Other Expenses					
Recreation Center					
Salaries and Wages	233.97	233.97	-	233.97	-
Other Expenses	20,365.92	20,365.92	20,365.92	-	-
UNIFORM CONSTRUCTION CODE					
Construction Official					
Salaries and Wages	13,357.80	13,357.80	-	13,357.80	-
Other Expenses	3,876.75	3,876.75	2,731.05	1,145.70	-
UNCLASSIFIED					
Celebration of Public Events, Anniversary or Holiday					
Other Expenses	56,862.45	56,862.45	-	56,862.45	-
UTILITY EXPENSES AND BULK PURCHASES					
Electric	43,498.94	43,498.94	3,266.88	40,232.06	-
Street Lighting	53,933.24	53,933.24	14,252.16	39,681.08	-
Telephone	35,028.95	35,028.95	6,146.43	28,882.52	-
Natural Gas	17,347.25	17,347.25	-	17,347.25	-
Water	5,575.40	5,575.40	-	5,575.40	-
Gasoline	67,538.32	67,538.32	16,757.65	50,780.67	-
Traffic Lights	13,005.61	13,005.61	502.25	12,503.36	-
LANDFILL / SOLID WASTE DISPOSAL COSTS					
Cape May County MUA Tipping Fees	13,726.45	13,726.45	-	13,726.45	-
Contingent	500.00	500.00	-	500.00	-
STATUTORY EXPENDITURES					
Contribution to:					
Social Security System (O.A.S.I.)	22,632.64	22,632.64	-	22,632.64	-
Police and Firemen's Retirement System	541.36	541.36	-	541.36	-
Unemployment Compensation Insurance	6,491.10	6,491.10	-	6,491.10	-
Lifeguard Pension	499.32	499.32	-	499.32	-
Retirement Reserve	27,750.00	27,750.00	-	27,750.00	-
Defined Contribution Retirement Program	246.54	246.54	-	246.54	-

See Accompanying Auditor's Report

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charges	Balance Lapsed	Over- Expended
OPERATIONS EXCLUDED FROM "CAPS"					
Length of Service Award Program (LOSAP)	3,349.26	3,349.26	1,438.67	1,910.59	-
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
Municipal Alliance - Local Share	747.00	747.00	-	747.00	-
\$	<u>2,351,857.69</u>	<u>2,351,857.69</u>	<u>397,138.85</u>	<u>1,954,718.84</u>	<u>-</u>

CURRENT FUND
SCHEDULE OF LOCAL DISTRICT SCHOOL TAX

Balance December 31, 2020		
School Tax Payable	\$ 2,445,503.74	
School Tax Deferred	<u>2,479,787.50</u>	
		\$ 4,925,291.24
Increased by:		
Levy - School Year July 1, 2020 to June 30, 2021		<u>7,561,006.00</u>
		12,486,297.24
Decreased by:		
Payments		<u>7,447,122.64</u>
Balance December 31, 2021		
School Tax Payable	2,559,387.10	
School Tax Deferred	<u>2,479,787.50</u>	
		<u>5,039,174.60</u>
Current Year Liability for Local School District School Tax:		
Tax Paid		7,447,122.64
Tax Payable Ending		<u>2,559,387.10</u>
		10,006,509.74
Less: Tax Payable Beginning		<u>2,445,503.74</u>
Amount charged to Current Year Operations		<u>\$ 7,561,006.00</u>

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Purpose	Balance Dec. 31, 2020	Transferred From 2021 Revenues	Received	Adjustments	Balance Dec. 31, 2021
FEDERAL GRANTS:					
Small Cities Block Grant					
CDBG 2019 - Lou Booth Amphitheater	\$ 400,000.00	-	-	-	400,000.00
CDBG 2020 - 22nd Ave ADA Beach & Boardwalk	400,000.00	-	-	-	400,000.00
CDBG 2021 - Veterans Park ADA Improvements	-	400,000.00	-	-	400,000.00
USDA Rural Development Dual Band Radios - 2020	28,000.00	-	-	-	28,000.00
FEMA - Assistance to Firefighters Grant - 2021-22	-	18,756.19	-	-	18,756.19
Total Federal	828,000.00	418,756.19	-	-	1,246,756.19
STATE GRANTS:					
N.J. Transportation Trust Fund					
2013/2014 - Pedestrian Multi-Modal Olde NJ Ave & Spruce	450,000.00	-	-	-	450,000.00
2019/2020 - NJDOT E 22nd Ave Reconstruction	50,000.00	-	-	-	50,000.00
2020/2021 - NJDOT East 7th Ave	185,000.00	-	138,750.00	-	46,250.00
2021/2022 - East 5th Avenue	-	200,000.00	-	-	200,000.00
Sustainable New Jersey 2019-2020	5,000.00	-	-	-	5,000.00
LEAP - Challenge - Shore Communities 2020-2021	95,800.00	-	-	-	95,800.00
Body Armor 2020-2021	-	2,218.72	2,218.72	-	-
Body Worn Camera 2021-2022	-	101,900.00	-	-	101,900.00
Total State	785,800.00	304,118.72	140,968.72	-	948,950.00
\$	1,613,800.00	722,874.91	140,968.72	-	2,195,706.19
Unappropriated Reserves					
Cash			140,968.72		
			140,968.72		
			140,968.72		

CURRENT FUND
SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	Balance December 31, 2020		2021	Disbursed	Encumbrances	Canceled	Balance Dec. 31, 2021
	Appropriated	Reserve for Encumbrances					
FEDERAL GRANTS:							
Small Cities Block Grant :							
CDBG 2019 - Lou Booth Amphitheater	\$ 400,000.00	-	-	-	-	-	400,000.00
CDBG 2020 - 22nd Avenue ADA Beach & Boardw	400,000.00	-	-	-	-	-	400,000.00
CDBG 2021 - Veterans Park ADA Improvements	-	-	400,000.00	-	-	-	400,000.00
USDA Rural Development Dual Band Radios - 2020	-	28,000.00	-	28,000.00	-	-	-
FEMA - Assistance to Firefighters Grant - 2021-2022	-	-	18,756.19	-	18,692.06	-	64.13
COPS in Shops - 2020 - 2021	2,595.48	-	-	-	-	-	2,595.48
Total Federal	\$ 802,595.48	28,000.00	418,756.19	28,000.00	18,692.06	-	1,202,659.61
STATE GRANTS:							
Drunk Driving Enforcement 2017-2018	\$ 709.10	-	-	-	-	-	709.10
Drunk Driving Enforcement 2020-2021	4,722.56	-	-	-	-	-	4,722.56
N.J. Transportation Trust Fund :							
2013/2014 - Pedestrian Multi-Modal Olde NJ Ave	450,000.00	-	-	-	-	-	450,000.00
2020/2021 - NJDOT East 7th Ave	-	185,000.00	-	185,000.00	-	-	-
2021/2022 - East 5th Avenue	-	-	200,000.00	-	-	-	200,000.00
LEAP - Challenge - Shore Communities 2020-2021	95,800.00	-	-	51,600.00	34,400.00	-	9,800.00
Body Worn Camera 2021-2022	-	-	101,900.00	-	101,900.00	-	-
Recycling Tonnage Grant - 2017-18	3,372.17	-	-	-	-	-	3,372.17
Law and Public Safety - Distracted Driver 19-20	6,385.60	-	-	-	-	-	6,385.60
Recycling Tonnage Grant - 2019-20	12,602.79	-	-	12,602.79	-	-	-
Recycling Tonnage Grant - 2020-21	12,602.79	-	-	-	-	12,602.79	-
Clean Communities - 2016 - 2017	5,000.00	-	-	5,000.00	-	-	-
Clean Communities - 2018 - 2019	-	-	-	-	-	-	-
Clean Communities - 2019 - 2020	29,011.09	-	-	13,262.96	15,748.13	-	0.00
Clean Communities - 2020 - 2021	38,051.04	-	-	38,051.04	-	-	-
Clean Communities - 2021 - 2022	-	-	34,311.66	-	-	-	34,311.66
Body Armor Grant 2018-19	-	-	-	-	-	-	-
Body Armor Grant 2019-20	459.01	-	-	459.01	-	-	0.00
Body Armor Grant 2020-21	2,850.17	-	-	2,850.17	-	-	-
Body Armor Grant 2021-22	-	-	2,218.72	-	-	-	2,218.72
Sustainable New Jersey 2019-2020	3,793.60	-	-	-	-	-	3,793.60
Seat Belt Initiative - 2020-2021	4,490.32	-	-	-	-	-	4,490.32
Total State	\$ 669,850.24	185,000.00	338,430.38	308,825.97	152,048.13	12,602.79	719,803.73
	\$ 1,472,445.72	213,000.00	757,186.57	336,825.97	170,740.19	12,602.79	1,922,463.34

CURRENT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

<u>Purpose</u>	<u>Balance Dec. 31, 2020</u>	<u>Transferred To 2021 Appropriations</u>	<u>Received</u>	<u>Balance Dec. 31, 2021</u>
STATE GRANTS:				
Clean Communities 2020-2021	34,311.66	34,311.66	-	-
Clean Communities 2021-2022	-	-	36,533.05	36,533.05
American Rescue Plan Act of 2021	-	-	196,776.88	196,776.88
Body Armor - 2021-2022	-	-	-	-
Recycling Tonnage 2021-2022	-	-	13,093.27	13,093.27
Total State	<u>34,311.66</u>	<u>34,311.66</u>	<u>246,403.20</u>	<u>246,403.20</u>
\$	<u>34,311.66</u>	<u>34,311.66</u>	<u>246,403.20</u>	<u>246,403.20</u>

TRUST FUND
SCHEDULE OF ANIMAL CONTROL CASH - TREASURER

Balance December 31, 2020		\$	1,811.38
Increased By Receipts:			
Dog Licenses Fees - City Share	\$	428.40	
Dog Licenses Fees Collected - State Share		213.60	
		<hr/>	<hr/>
			642.00
			<hr/>
			2,453.38
Decreased By Disbursements:			
State of New Jersey		208.20	
Due to Current Fund		5.60	
		<hr/>	<hr/>
			213.80
Balance December 31, 2021		\$	<hr/> <hr/> 2,239.58

TRUST FUND
SCHEDULE OF OTHER TRUST CASH - TREASURER

	Other	
Balance December 31, 2020	\$	2,472,506.19
Increased By Receipts:		
Tourism Development	\$ 37,717.50	
Recreation	196,366.37	
Parking Offenses Adjudication Act	150.00	
Public Defender	100.00	
Municipal Alliance	0.24	
HEREFORD Lighthouse	53,845.00	
Memorials/Beautification Enhancement	40,815.00	
Off Duty Police	50,685.25	
Recreation - Junior Lifeguards	7,600.00	
Fire Prevention	8,682.89	
Lifeguard Pension	39,802.86	
Forfeited Property	1,657.42	
Tax Premiums	644,900.00	
Tax Title Liens	460,167.28	
Small Cities Escrow	79,472.40	
Developers Escrow	224,037.21	
Municipal Parking Capital Improvement Account	33.94	
UCC Third Party	482,657.00	
Flex Savings	1,690.00	
Due from POAA - Current		
Due to Current -TTL Premium	1,587.55	
Due to Current -TTL Redemption	82.21	
		<u>2,332,050.12</u>
		4,804,556.31
Decreased by Disbursements:		
Tourism Development	32,743.25	
Recreation	131,049.18	
Parking Offenses Adjudication Act	15,244.97	
Recreation - Junior Lifeguards	7,039.50	
Fire Prevention	7,600.00	
HEREFORD Lighthouse	76,457.63	
Memorials/Beautification Enhancement	42,600.03	
UCC Third Party	464,068.23	
Lifeguard Pension	70,871.06	
Small Cities Escrow	15,625.00	
Developers Escrow	217,466.49	
Tax Premiums	413,400.00	
Tax Title Liens	486,318.63	
Flex Savings	2,544.55	
Due to Current -TTL Premium	1,587.55	
Due to Current -TTL Redemption	82.21	
		<u>1,984,698.28</u>
Balance December 31, 2021	\$	<u><u>2,819,858.03</u></u>

TRUST FUND
SCHEDULE OF RESERVE/(DEFICIT) FOR ANIMAL CONTROL EXPENDITURES

Balance December 31, 2020		\$ 667.20
Increased By:		
Dog Licenses Fees Collected - City Share	\$ 428.40	
Dog Licenses Fees Collected - State Share	213.60	
	<hr/>	<hr/>
		642.00
		1,309.20
Decreased By:		
Statutory Excess Due to Current Fund	317.20	
Paid to State of New Jersey	213.60	
	<hr/>	<hr/>
		530.80
Balance December 31, 2021		\$ <u><u>778.40</u></u>

License Fees Collected

Year

2019	\$ 389.20
2020	<u>389.20</u>
	<u><u>\$ 778.40</u></u>

TRUST FUND
SCHEDULE OF DUE TO CURRENT FUND - ANIMAL CONTROL FUND

Balance December 31, 2020		\$	1,144.18
Increased By:			
Due from Current Fund	317.20		
	<hr/>		<hr/>
			317.20
			<hr/>
			1,461.38
Decreased By:			
Due to Current Fund	5.60		
	<hr/>		
			<hr/>
			5.60
Balance December 31, 2021		\$	<u><u>1,455.78</u></u>

TRUST FUND
SCHEDULE OF AMOUNT DUE TO (FROM) STATE OF NEW JERSEY

Balance December 31, 2020		\$	-
Increased By:			
Collected in 2021	\$ 213.60		
	<hr/>		
			<hr/>
			213.60
			<hr/>
			213.60
Decreased By:			
Paid to State of New Jersey	208.20		
	<hr/>		
			<hr/>
			208.20
Balance December 31, 2021		\$	<u><u>5.40</u></u>

**GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER**

Balance December 31, 2020		\$ 5,141,433.51
Increased by:		
Due from Current Fund		
Budget Appropriation :		
Capital Improvement Fund	3,000,000.00	
NJEIT Receivable	966,550.00	
Premium Received on Sale of Notes	42,422.83	
Improvement Authorization Reimbursements	43,033.25	
	<hr/>	<hr/> 4,052,006.08
		9,193,439.59
Decreased by:		
Improvement Authorizations	6,453,957.96	
Budget: Reserve to Pay Debt Service	114,000.00	
Capital Surplus - General Budget	240,000.00	
	<hr/>	<hr/> 6,807,957.96
Balance December 31, 2021		\$ <u><u>2,385,481.63</u></u>

**GENERAL CAPITAL FUND
ANALYSIS OF CASH**

	Balance Dec. 31, 2020	Receipts		Debt Issued	Disbursements		Transfers		Balance Dec. 31, 2021
		Miscellaneous	Miscellaneous		Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	\$ 387,529.91	-	-	-	-	240,000.00	-	-	147,529.91
Capital Improvement Fund	32,630.00	3,000,000.00	-	-	-	-	3,000,000.00	-	32,630.00
Reserve for Debt Service	313,260.94	42,422.83	-	-	-	114,000.00	-	-	241,683.77
Encumbrances Payable	1,291,571.70	-	-	-	-	-	1,291,571.70	881,984.27	881,984.27
								4,636.03	4,636.03
Due from Federal & State Grant Fund	4,636.03	-	-	-	-	-	4,636.03	-	-
NJEIT 2017-A Receivable	(1,032,391.00)	966,550.00	-	-	-	-	-	-	(65,841.00)
Improvement Authorizations:									
1546 Street and Utility Reconstruction of 12th Avenue	-	-	-	-	-	-	3,708.27	3,708.27	-
1553 Sanitary Sewer Improvements	1,089.09	-	-	-	-	-	-	-	1,089.09
1571 Acquisition of Property	7,298.15	-	-	-	-	-	-	-	7,298.15
1576 Sanitary Sewer Improv. Phase III	64,176.93	-	-	-	-	-	-	-	64,176.93
1600 Various Improvements	640.00	-	-	-	-	-	-	-	640.00
1611 Various Improvements	-	-	-	-	-	-	-	-	-
1617 Various Improvements	-	-	-	-	-	-	-	-	-
1624 Beach Replenishment	-	-	-	-	-	-	-	-	-
1648 Various Improvements	2,239.65	-	-	-	-	-	1,020.61	1,020.61	2,239.65
1652 Various Improvements	-	-	-	-	-	-	-	-	-
1653/1697 NJEIT Project	-	-	-	-	-	-	-	-	-
1667 Various Improvements	-	-	-	-	-	-	90,371.81	90,371.81	-
1692 Various Capital Improvements	800.00	-	-	-	-	-	50,896.00	50,896.00	-
1701 Emergency Beach Replenishment	-	-	-	-	-	-	-	-	800.00
1707 Various Capital Improvements	-	-	-	-	-	-	-	-	-
1711 Various Capital Improvements	-	-	-	-	-	-	58,997.88	58,997.88	-
1738 Various Capital Improvements	10,750.87	-	-	-	-	-	1,156.81	1,156.81	-
1746 Various Capital Improvements	9,362.27	-	-	-	10,021.33	-	305,392.00	305,392.00	729.54
1760 Various Capital Improvements	1,105,129.47	-	-	-	9,362.27	-	-	-	-
1771 Various Capital Improvements	1,588,652.16	-	-	-	1,108,010.19	-	-	-	0.00
1792 Various Capital Improvements	-	-	-	-	1,661,074.88	-	11,774.40	84,197.12	(0.00)
1806 Various Capital Improvements	-	-	-	-	-	-	-	-	-
1818 Various Capital Improvements	1,354,057.34	-	-	-	151,246.26	-	-	151,246.26	-
1826 Various Capital Improvements	-	-	-	-	1,315,348.80	-	157,666.49	541,704.22	422,746.27
1830 Various Capital Improvements	-	-	-	-	278,533.37	-	-	-	(278,533.37)
1839 Various Capital Improvements	-	-	-	-	1,302,746.52	-	1,000.00	1,863,000.00	559,253.48
1841 Various Capital Improvements	-	43,033.25	-	-	538,438.65	-	-	612,000.00	116,594.60
1849 Various Capital Improvements	-	-	-	-	-	-	-	25,000.00	25,000.00
1852 Various Capital Improvements	-	-	-	-	35,688.76	-	-	350,000.00	314,311.24
					43,486.93	-	200,000.00	150,000.00	(93,486.93)
	\$ 5,141,433.51	4,052,006.08	-	-	6,453,957.96	354,000.00	5,178,192.00	5,178,192.00	2,385,481.63

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

Balance December 31, 2020		\$	32,630.00
Increased by:			
Current Fund Budget Appropriation	3,000,000.00		
	<hr/>		<hr/>
			3,000,000.00
			3,032,630.00
Decreased by:			
Improvement Authorizations Funded	3,000,000.00		
	<hr/>		<hr/>
			3,000,000.00
Balance December 31, 2021		\$	<u>32,630.00</u>

GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2020		\$ 43,017,553.60
Increased by:		
Bonds Issued - 2021	20,325,000.00	
	<hr/>	<hr/>
		20,325,000.00
		63,342,553.60
Decreased by:		
Serial Bonds Paid	3,510,000.00	
Wastewater Bonds Paid	220,000.00	
Wastewater Loan Payments	402,313.77	
Green Trust Loan Payments	6,856.90	
Premium Applied to Bonds issued	930,000.00	
USDA Bonds Paid	110,407.14	
	<hr/>	<hr/>
		5,179,577.81
Balance December 31, 2021		\$ <u><u>58,162,975.79</u></u>

GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Ord #	Improvement Description	Balance Dec. 31, 2020	2021 Authorizations	Raised in 2021 Budget	Debt Issued	Other	Balance Dec. 31, 2021	Analysis of Balance		
								Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
1628	8th Street Field	\$ 1,110,000.00	-	-	1,110,000.00	-	-	-	-	-
1711	Various Capital Improvements	3,541,000.00	-	-	3,540,000.00	-	-	-	-	-
1738	Various Capital Improvements	4,275,000.00	-	-	4,275,000.00	1,000.00	-	-	-	-
1760	Various Capital Improvements	2,850,000.00	-	-	2,850,000.00	-	-	-	-	-
1771	Various Capital Improvements	8,550,000.00	-	-	8,550,000.00	-	-	-	-	-
1826	Various Capital Improvements	-	15,500,000.00	-	-	-	15,500,000.00	-	278,533.37	15,221,466.63
1830	Various Capital Improvements	-	-	-	-	-	-	-	-	-
1839	Various Capital Improvements	-	-	-	-	-	-	-	-	-
1841	Various Capital Improvements	-	475,000.00	-	-	-	475,000.00	-	-	475,000.00
1849	Various Capital Improvements	-	-	-	-	-	-	-	-	-
1852	Various Capital Improvements	-	2,850,000.00	-	-	-	2,850,000.00	-	93,486.93	2,756,513.07
		<u>\$ 20,326,000.00</u>	<u>18,825,000.00</u>	<u>-</u>	<u>20,325,000.00</u>	<u>1,000.00</u>	<u>18,825,000.00</u>	<u>-</u>	<u>372,020.30</u>	<u>18,452,979.70</u>
<p>Improvement Authorizations Unfunded</p> <p>Less:</p> <p>Unexpended Proceeds of Bond</p> <p>Anticipation Notes Issued:</p> <p>Ord. Number</p> <p>None</p>										
										<u>\$ 18,452,979.70</u>

**GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Ord #	Improvement Description	Intro Ord. Date	Amount	Authorizations				Paid or Charged/ Canceled	Balance December 31, 2021	
				Balance December 31, 2020	Capital Improvement Fund	Other Funding	Deferred Charges to Future Taxation		Funded	Unfunded
1546	Utility Reconstruction 12th Avenue	10/7/2008	315,000.00	-	-	-	-	-	-	-
1553	Sanitary Sewer Improvements	10/21/2008	6,100,000.00	1,089.09	-	-	-	-	1,089.09	-
1571	Acquisition of Property	9/1/2009	940,000.00	7,298.15	-	-	-	-	7,298.15	-
1576	Sanitary Sewer Improvements	11/17/2009	3,650,000.00	64,176.93	-	-	-	-	64,176.93	-
1600	Various Improvements	10/4/2011	1,200,000.00	640.00	-	-	-	-	640.00	-
1611	Various Improvements	6/6/2012	2,540,000.00	-	-	-	-	-	-	-
1617	Various Improvements	12/4/2012	2,000,000.00	-	-	-	-	-	-	-
1624	Beach Replenishment	5/7/2013	3,500,000.00	-	-	-	-	-	-	-
1648	Various Improvements	5/6/2014	600,000.00	2,239.65	-	-	-	-	2,239.65	-
1652	Various Improvements	6/17/2014	4,000,000.00	-	-	-	-	-	-	-
1653/1697	NJ EIT Project	6/17/2014	10,500,000.00	-	-	-	-	-	-	-
1667	Various Improvements	3/3/2015	1,500,000.00	-	-	-	-	-	-	-
1692	Various Capital Improvements	3/15/2016	1,900,000.00	800.00	-	-	-	-	800.00	-
1701	Emergency Beach Replenishment	6/8/2016	300,000.00	-	-	-	-	-	-	-
1707	Various Capital Improvements	11/15/2016	4,000,000.00	-	-	-	-	-	-	-
1711	Various Capital Improvements	2/21/2017	3,850,000.00	-	-	-	-	-	-	-
1738	Various Capital Improvements	2/6/2018	4,500,000.00	10,750.87	-	-	-	10,021.33	729.54	-
1746	Various Capital Improvements	4/10/2018	1,200,000.00	9,362.27	-	-	-	9,362.27	-	-
1760	Various Capital Improvements	9/4/2018	3,000,000.00	1,105,129.47	-	-	-	1,105,129.47	-	-
1771	Various Capital Improvements	1/15/2019	9,000,000.00	1,588,652.16	-	-	-	1,588,652.16	-	-
1792	Various Capital Improvements	10/15/2019	400,000.00	-	-	-	-	-	-	-
1806	Various Capital Improvements	4/21/2020	500,000.00	-	-	-	-	-	-	-
1818	Various Capital Improvements	10/6/2020	1,930,000.00	1,354,057.34	-	-	-	931,311.07	422,746.27	-
1826	Various Capital Improvements	2/2/2021	15,500,000.00	-	-	-	15,500,000.00	278,533.37	-	15,221,466.63
1830	Various Capital Improvements	2/16/2021	1,863,000.00	-	1,863,000.00	-	-	1,303,748.52	559,253.48	-
1839	Various Capital Improvements	4/20/2021	612,000.00	-	612,000.00	-	-	495,405.40	116,594.60	-
1841	Various Capital Improvements	6/15/2021	500,000.00	-	25,000.00	-	475,000.00	-	25,000.00	475,000.00
1849	Various Capital Improvements	8/17/2021	350,000.00	-	350,000.00	-	-	35,688.76	314,311.24	-
1852	Various Capital Improvements	9/7/2021	3,000,000.00	-	150,000.00	-	2,850,000.00	243,486.93	-	2,756,513.07
\$				2,704,532.50	3,000,000.00	-	18,825,000.00	6,001,337.28	1,514,878.95	18,452,979.70
						Paid		6,453,957.96		
						Refund		(43,033.25)		
						Canceled		-		
						Due from Federal & State Grant Fund		-		
						Encumbrances Payable 12/31/21		881,984.27		
						Encumbrances Payable 12/31/20		(1,291,571.70)		
								6,001,337.28		

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			December 31, 2021								
			Date	Amount							
General Obligation Bonds of 2009	12/1/2009	13,630,000.00					1,400,000.00	-	1,400,000.00		-
General Obligation Bonds of 2013	8/1/2013	11,400,000.00	8/1/2022	1,150,000.00			3.000%	5,700,000.00	-	1,000,000.00	4,700,000.00
			8/1/2023	1,150,000.00			3.000%				
			8/1/2024	1,200,000.00			3.250%				
			8/1/2025	1,200,000.00			3.500%				
General Obligation Bonds of 2018	7/26/2018	14,970,000.00									
			8/1/2022	1,035,000.00			4.000%	13,100,000.00	-	985,000.00	12,115,000.00
			8/1/2023	1,125,000.00			5.000%				
			8/1/2024	1,170,000.00			5.000%				
			8/1/2025	1,220,000.00			5.000%				
			8/1/2026	1,310,000.00			5.000%				
			8/1/2027	1,405,000.00			4.000%				
			8/1/2028	1,455,000.00			4.000%				
			8/1/2029	1,640,000.00			3.000%				
			8/1/2030	1,755,000.00			3.000%				

GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	Amount					
General Obligation Refunding Bonds of 2019	1/31/2019	4,630,000.00	9/1/2022	130,000.00	5.000%	4,340,000.00	-	125,000.00	4,215,000.00
			9/1/2023	135,000.00	5.000%				
			9/1/2024	140,000.00	5.000%				
			9/1/2025	150,000.00	5.000%				
			9/1/2026	155,000.00	5.000%				
			9/1/2027	165,000.00	5.000%				
			9/1/2028	175,000.00	5.000%				
			9/1/2029	180,000.00	5.000%				
			9/1/2030	190,000.00	5.000%				
			9/1/2031	150,000.00	4.000%				
			9/1/2032	155,000.00	4.000%				
			9/1/2033	160,000.00	4.000%				
			9/1/2034	170,000.00	5.000%				
			9/1/2035	150,000.00	4.000%				
			9/1/2036	125,000.00	4.000%				
			9/1/2037	130,000.00	4.000%				
			9/1/2038	135,000.00	4.000%				
			9/1/2039	140,000.00	4.000%				
			9/1/2040	145,000.00	4.000%				
			9/1/2041	155,000.00	5.000%				
			9/1/2042	160,000.00	5.000%				
			9/1/2043	170,000.00	5.000%				
			9/1/2044	155,000.00	5.000%				
			9/1/2045	165,000.00	5.000%				
			9/1/2046	170,000.00	5.000%				
			9/1/2047	180,000.00	5.000%				
			9/1/2048	180,000.00	5.000%				
General Obligation Bonds of 2021	7/15/2021	19,395,000	8/1/2022	1,050,000.00	2.000%	-	19,395,000.00		19,395,000.00
			8/1/2023	1,240,000.00	2.000%				
			8/1/2024	1,340,000.00	2.000%				
			8/1/2025	1,480,000.00	2.000%				
			8/1/2026	1,575,000.00	2.000%				
			8/1/2027	1,670,000.00	2.000%				
			8/1/2028	1,720,000.00	2.000%				
			8/1/2029	1,765,000.00	2.000%				
			8/1/2030	1,810,000.00	2.000%				
			8/1/2031	1,810,000.00	2.000%				
			8/1/2032	1,835,000.00	2.000%				
			8/1/2033	2,100,000.00	2.000%				
						\$ 24,540,000.00	19,395,000.00	3,510,000.00	40,425,000.00

See Accompanying Auditor's Report

GENERAL CAPITAL FUND
SCHEDULE OF WASTEWATER TREATMENT TRUST BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	Amount					
Wastewater Treatment Fund Bonds of 2003A	10/15/2002	1,745,000.00	8/1/2022	135,000.00	5.000%	265,000.00		130,000.00	135,000.00
Wastewater Treatment Fund Bonds of 2017A	5/25/2017	4,150,000.00	8/1/2022	95,000.00	5.000%	3,900,000.00		90,000.00	3,810,000.00
			8/1/2023	100,000.00	5.000%				
			8/1/2024	105,000.00	5.000%				
			8/1/2025	110,000.00	5.000%				
			8/1/2026	115,000.00	5.000%				
			8/1/2027	120,000.00	3.000%				
			8/1/2028	125,000.00	3.000%				
			8/1/2029	125,000.00	3.000%				
			8/1/2030	130,000.00	3.000%				
			8/1/2031	135,000.00	3.000%				
			8/1/2032	140,000.00	3.000%				
			8/1/2033	145,000.00	3.000%				
			8/1/2034	150,000.00	3.125%				
			8/1/2035	155,000.00	3.250%				
			8/1/2036	155,000.00	3.250%				
			8/1/2037	165,000.00	3.375%				
8/1/2038	170,000.00	3.375%							
8/1/2039	175,000.00	3.375%							
8/1/2040	180,000.00	3.375%							
8/1/2041	185,000.00	3.375%							
8/1/2042	190,000.00	3.500%							
8/1/2043	200,000.00	3.500%							
8/1/2044	205,000.00	3.500%							
8/1/2045	215,000.00	3.500%							
8/1/2046	220,000.00	3.500%							
						\$ 4,165,000.00		220,000.00	3,945,000.00

GENERAL CAPITAL FUND
SCHEDULE OF WASTEWATER TREATMENT TRUST LOANS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	Amount					
Wastewater Treatment Fund Loan of 2003A	10/15/2002	1,843,735.00	2/1/2022	2,107.47	N/A	186,888.01	-	93,936.87	92,951.14
			8/1/2022	90,843.67					
Wastewater Treatment Fund Loan of 2014A	5/25/2017	9,148,515.00	2/1/2022	102,792.30	N/A	8,017,799.70	-	308,376.90	7,709,422.80
			8/1/2022	205,584.60					
			2/1/2023	102,792.30					
			8/1/2023	205,584.60					
			2/1/2024	102,792.30					
			8/1/2024	205,584.60					
			2/1/2025	102,792.30					
			8/1/2025	205,584.60					
			2/1/2026	102,792.30					
			8/1/2026	205,584.60					
			2/1/2027	102,792.30					
			8/1/2027	205,584.60					
			2/1/2028	102,792.30					
			8/1/2028	205,584.60					
			2/1/2029	102,792.30					
			8/1/2029	205,584.60					
			2/1/2030	102,792.30					
			8/1/2030	205,584.60					
			2/1/2031	102,792.30					
			8/1/2031	205,584.60					
			2/1/2032	102,792.30					
			8/1/2032	205,584.60					
			2/1/2033	102,792.30					
			8/1/2033	205,584.60					
			2/1/2034	102,792.30					
			8/1/2034	205,584.60					
			2/1/2035	102,792.30					
			8/1/2035	205,584.60					
			2/1/2036	102,792.30					
			8/1/2036	205,584.60					
			2/1/2037	102,792.30					
			8/1/2037	205,584.60					
			2/1/2038	102,792.30					
			8/1/2038	205,584.60					
			2/1/2039	102,792.30					
			8/1/2039	205,584.60					
			2/1/2040	102,792.30					
			8/1/2040	205,584.60					
			2/1/2041	102,792.30					
			8/1/2041	205,584.60					
			2/1/2042	102,792.30					
			8/1/2042	205,584.60					
			2/1/2043	102,792.30					
			8/1/2043	205,584.60					
			2/1/2044	102,792.30					

See Accompanying Auditor's Report

GENERAL CAPITAL FUND
SCHEDULE OF WASTEWATER TREATMENT TRUST LOANS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	Amount					
Wastewater Treatment Fund Loan of 2014A (cont)			8/1/2044	205,584.60					
			2/1/2045	102,792.30					
			8/1/2045	205,584.60					
			2/1/2046	102,792.30					
			8/1/2046	205,584.90					
						\$ 8,204,687.71	-	402,313.77	7,802,373.94

GENERAL CAPITAL FUND
SCHEDULE OF GREEN TRUST LOAN PAYABLE

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
			Date	Amount					
Skateboard Park	4/19/2005	120,000.00	2022	6,994.72	2.000%	\$ 31,959.74	-	6,856.90	25,102.84
			2023	7,135.32					
			2024	7,278.74					
			2025	3,694.06					
						\$ 31,959.74	-	6,856.90	25,102.84

**GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES**

Improvement Description	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2020	Increased	Decreased	Balance Dec. 31, 2021
8th Street Field	1628	8/27/2013	8/20/2020	8/20/2021	1.250%	1,110,000.00	-	1,110,000.00	-
Various Capital Improvements	1711	8/23/2017	8/20/2020	8/20/2021	1.250%	3,541,000.00	-	3,541,000.00	-
Various Capital Improvements	1738	8/22/2018	8/20/2020	8/20/2021	1.250%	4,275,000.00	-	4,275,000.00	-
Various Capital Improvements	1760	8/21/2019	8/20/2020	8/20/2021	1.250%	2,850,000.00	-	2,850,000.00	-
Various Capital Improvements	1771	8/21/2019	8/20/2020	8/20/2021	1.250%	8,550,000.00	-	8,550,000.00	-
						<u>\$ 20,326,000.00</u>	<u>-</u>	<u>20,326,000.00</u>	<u>-</u>

See Accompanying Auditor's Report

GENERAL CAPITAL FUND
SCHEDULE OF BOND AND NOTES AUTHORIZED BUT NOT ISSUED

Ordinance Number	Improvement Description	Balance Dec. 31, 2020	2021 Authorizations	Debt Issued	Canceled	Balance Dec. 31, 2021
1826	Various Capital Improvements	\$ -	15,500,000.00	-	-	15,500,000.00
1841	Various Capital Improvements	-	475,000.00	-	-	475,000.00
1852	Various Capital Improvements	-	2,850,000.00			2,850,000.00
		<u>\$ -</u>	<u>18,825,000.00</u>	<u>-</u>	<u>-</u>	<u>18,825,000.00</u>
		\$		\$	New Notes Issued	
				-	Budget Appropriation	
				-		
				-		

See Accompanying Auditor's Report

CITY OF NORTH WILDWOOD

PART II

GENERAL COMMENTS AND RECOMMENDATIONS

FOR THE YEAR ENDED

DECEMBER 31, 2021

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GENERAL COMMENTS

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4

N.J.S.A. 40A:11-4 states, "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law." Effective July 1, 2015, the bid threshold was \$40,000. However, effective July 1, 2020, pursuant to subsection b. of section 9 of P.L. 1971, c. 198 (C.40A:11-9), the governing body can establish the bid threshold at \$44,000.00 with the appointment of a qualified purchasing agent. The City adopted the bid threshold of \$44,000.00.

The governing body of the City of North Wildwood has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in a violation of the statute, the City Counsel's opinion should be sought before a commitment is made.

The minutes indicate resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S. 40A:11-5.

Our examination of expenditures did not reveal any payments in excess of the bid threshold for the provision or performance of any goods or services, other than those where bids had been previously sought by public advertisement, awarded under state or county cooperative purchasing agreements, or awarded in compliance with other provisions of the "Local Public Contracts Law," N.J.S.A. 40A:11.

Collection of Interest on Delinquent Taxes and Assessments

The statutes provide the method for authorizing interest and the maximum rates to be charged for the nonpayment of taxes or assessments on or before the date when they would become delinquent.

The governing body adopted the following resolution on January 5, 2021 authorizing interest to be charged on delinquent taxes:

BE IT RESOLVED by the City Council of the City of North Wildwood, in the County of Cape May that pursuant to N.J.S.A. 54:4-67, the following interest rates be and are hereby fixed for property taxes and other municipal claims, which may be or may hereafter become delinquent, at 8% per annum on the first \$1,500.00 of the aggregate delinquency and 18% per annum on any amount in excess of \$1,500.00 of the aggregate delinquency.

BE IT FURTHER RESOLVED that there be accorded to the taxpayer a ten (10) day grace period for the payment of property taxes from the date when due, after which the payments on said municipal assessments shall become delinquent and interest payable there under as fixed by this resolution shall be calculated from the due date of said municipal claims and assessments.

It appears from an examination of the collector's records that interest was charged in accordance with the forgoing resolution.

Delinquent Taxes and Tax Title Liens

The tax sale was held on December 29, 2021 and was complete.

Inspection of tax sale certificates on file revealed that all tax sale certificates were available for audit.

The following comparison is made of the number of tax title liens receivable on December 31st of the last three years:

<u>Year</u>	<u>Number</u>
2021	4
2020	5
2019	6

It is essential to good management that all means provided by the statutes be utilized to liquidate tax title liens in order to get such properties back on a tax-paying basis.

Verification of Delinquent Taxes and Other Charges

A test verification of delinquent taxes and charges, as well as, current payments was made in accordance with the regulations of the Division of Local Government Services, including the mailing of verification notices as follows:

<u>Type:</u>	<u>Number Mailed</u>
Payments of 2020 and 2021 Taxes	10
Delinquent Taxes	3
Current Water and Sewer Utility Rents	10
Delinquent Water and Sewer Rents	5
Total	<u>28</u>

As of the date of this audit report, all verifications have not been returned. However, no problems were noted with those that have been returned.

Comparison of Tax Levies and Collections Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a probable increase in future tax levies.

<u>Year</u>	<u>Tax Levy</u>	<u>Currently Cash Collections</u>	<u>Percentage of Collections</u>
2021 \$	37,379,559.87	37,307,807.38	99.81%
2020	35,700,826.87	35,622,663.99	99.78%
2019	34,222,950.25	34,158,034.81	99.81%
2018	33,127,671.45	32,987,795.06	99.58%
2017	32,296,325.16	32,117,396.22	99.45%

Comparative Schedule of Tax Rate Information

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Tax Rate	\$ 1.401	1.351	1.306	1.269	1.242
Apportionment of Tax Rate:					
Municipal	0.804	0.775	0.745	0.718	0.708
County	0.311	0.293	0.281	0.272	0.261
Local School	0.286	0.283	0.28	0.279	0.273
Assessed Valuation	2,646,726,500	2,620,112,600	2,606,307,000	2,594,025,877	2,582,085,857

Delinquent Taxes and Tax Title Liens

This tabulation includes a comparison, expressed in percentage, of the total delinquent taxes and tax title liens, in relation to the tax levies of the last five years.

Year	Amount of Tax Title Liens	Amount of Delinquent Taxes	Total Delinquent	Percentage Of Tax Levy
2021 \$	1,066.26	-	1,066.26	0.00%
2020	862.24	8,355.58	9,217.82	0.03%
2019	10,151.75	131,990.18	142,141.93	0.42%
2018	5,607.05	159,531.87	165,138.92	0.50%
2017	280,898.77	496,633.01	777,531.78	2.41%

Uniform Construction Code

The City of North Wildwood construction code official is in compliance with uniform construction code rules NJAC 5:23.17(b) 2 and NJAC 5:23.4.17(b) 3.

Deposit of Municipal Funds

N.J.S.A. 40A:5-15 states:

“All moneys, including moneys collected by taxation, received from any source by or on behalf of any local unit or any board or department thereof shall, within 48 hours after the receipt thereof, either

- a. be paid to the officer charged with the custody of the general funds of the local unit, who shall deposit all such funds within 48 hours after the receipt thereof to the credit of the local unit in its designated legal depository, or
- b. be deposited to the credit of the local unit in its designated legal depository.”

Our examination revealed that municipal funds were deposited within the mandated time with some exceptions relating to deposits made on behalf of the City Clerk. However, they appear to be isolated incidents.

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RECOMMENDATIONS

None.

The problems and weaknesses noted in my review were not of such magnitude that they would affect my ability to express an opinion on the financial statements taken as a whole.

Should any questions arise as to my comment or recommendation, or should you desire assistance in implementing my recommendation, please do not hesitate to contact me.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Leon P. Costello
Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

July 29, 2022

CITY OF NORTH WILDWOOD
Cape May County, New Jersey

RESOLUTION

**AUTHORIZING APPROVAL OF ITEMS OF REVENUE AND
APPROPRIATION – 2022 USDA LUCAS DEVICES GRANT
PURSUANT TO N.J.S.A. 40A: 4-87**

WHEREAS, N.J.S.A. 40A: 4-87 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the budget of any county or municipality when such item shall have been made available by law and the amount was not determined at the time of the adoption of the budget; and

WHEREAS, the Director may also approve the insertion of an item of appropriation for equal amount,

WHEREAS, the City of North Wildwood will receive funding in the amount of \$28,400 in grant funds from the 2022 USDA Lucas Devices Grant to provide funds to purchase Lucas Devices for the Fire Department.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and Council of the City of North Wildwood, New Jersey, hereby requests the Director of the Division of Local Government Services to approve the insertion of an item of revenue in the budget of the year 2022 in the sum of \$28,400 which is now available as a revenue from:

Miscellaneous Revenues – section F:

Special Items of General Revenue Anticipated with Prior Written Consent
of the Director of Local Government Services – Public and Private
Revenues Offset with Appropriations:

- 2022 USDA Lucas Devices Grant

BE IT FURTHER RESOLVED that the like sum of \$ 28,400 is hereby appropriated under the caption of:

General Appropriations

(A) Operations – Excluded from “CAPS”

Public and Private Programs Offset by Revenues:

- 2022 USDA Lucas Devices Grant

BE IT FURTHER RESOLVED that the Municipal Clerk will forward one copy of this resolution to the Director of Local Government Services.

OFFERED BY: _____ **SECONDED BY:** _____

STATE OF NEW JERSEY

COUNTY OF CAPE MAY

I, W. Scott Jett, City Clerk of the City of North Wildwood, in the County of Cape May, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of a Resolution adopted by the Mayor and Council of the City of North Wildwood at a meeting duly held on the 6th day of September, 2022.

Dated: September 6, 2022

Signed: _____
W. Scott Jett, City Clerk

Approved: _____
Patrick T. Rosenello, Mayor

[illegible]

Cape May County, New Jersey

RESOLUTION

**AUTHORIZING APPROVAL OF ITEMS OF REVENUE AND
APPROPRIATION – 2022 ASSISTANCE TO FIREFIGHTERS
GRANT – PURSUANT TO N.J.S.A. 40A: 4-87**

WHEREAS, N.J.S.A. 40A: 4-87 provides that the Director of the Division of Local Government Services may approve the insertion of any special item of revenue in the budget of any county or municipality when such item shall have been made available by law and the amount was not determined at the time of the adoption of the budget; and

WHEREAS, the Director may also approve the insertion of an item of appropriation for equal amount; and

WHEREAS, the City of North Wildwood will receive funding in the amount of \$87,765.71 in grant funds from the 2022 Assistance to Firefighters Grant to provide funds to purchase Power Load Systems for Ambulances.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and Council of the City of North Wildwood, New Jersey, hereby requests the Director of the Division of Local Government Services to approve the insertion of an item of revenue in the budget of the year 2022 in the sum of \$87,765.71 which is now available as a revenue from:

Miscellaneous Revenues – section F:

Special Items of General Revenue Anticipated with Prior Written Consent
of the Director of Local Government Services – Public and Private
Revenues Offset with Appropriations:

- 2022 Assistance to Firefighters Grant power load systems

BE IT FURTHER RESOLVED that the like sum of \$ 87,765.71 is hereby appropriated under the caption of:

General Appropriations

(A) Operations – Excluded from “CAPS”

Public and Private Programs Offset by Revenues:

- 2022 Assistance to Firefighters Grant power load systems

BE IT FURTHER RESOLVED that the Municipal Clerk will forward one copy of this resolution to the Director of Local Government Services.

OFFERED BY: _____ **SECONDED BY:** _____

STATE OF NEW JERSEY

COUNTY OF CAPE MAY

I, W. Scott Jett, City Clerk of the City of North Wildwood, in the County of Cape May, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of a Resolution adopted by the Mayor and Council of the City of North Wildwood at a meeting duly held on the 6th day of September, 2022.

Dated: September 6, 2022

Signed: _____
W. Scott Jett, City Clerk

Approved: _____
Patrick T. Rosenello, Mayor

[illegible]

CITY OF NORTH WILDWOOD

Cape May County, New Jersey

RESOLUTION

AWARDING CONTRACT TO AFFORDABLE FIRE PROTECTION, INC. FOR SEAPORT PIER FIRE SUPPRESSION SYSTEM

WHEREAS, City Council previously authorized the preparation of plans, specifications and contract documents for the Seaport Pier Fire Suppression System Contract; and

WHEREAS, City Council previously authorized that the subject contract be advertised for bid in accordance with the procedures that are established by the Local Public Contracts Law (N.J.S.A. 40A:11-1, *et. seq.*); and

WHEREAS, prior to the advertisement of bid, the City Engineer prepared the appropriate plans, specifications and contract documents along with the project cost estimate; and

WHEREAS, one bid was received on April 13, 2022; and

WHEREAS, the bid of Affordable Fire Protection, Inc. was in the amount of \$485,221.00 which was approximately 200% of the pre-bid cost estimate, and said bid was rejected and City Council authorized readvertisement of the contract; and

WHEREAS, as a result of the readvertisement, one bid was received on May 4, 2022; and

WHEREAS, the bid of Affordable Fire Protection, Inc. was in the amount of \$472,221.00 which was approximately 200% of the pre-bid cost estimate, and said bid was rejected and City Council authorized the City Engineer, along with such other municipal official as may be proper and necessary, to negotiate the Seaport Pier Fire Suppression System contract; and

WHEREAS, the City Engineer has successfully negotiated a contract with Affordable Fire Protection, Inc. in the amount of \$273,946.00 for the Seaport Pier Fire Suppression System; and

WHEREAS, the City Engineer and City Administrator have reviewed the negotiated proposal of Affordable Fire Protection, Inc. and are satisfied that the bidder complied with the Instructions to Bidders and conditions of contract award; and

WHEREAS, the City Engineer is satisfied that Affordable Fire Protection, Inc. is a qualified bidder and contractor; and

WHEREAS, the Mayor and City Administrator have recommended award of the subject contract to Affordable Fire Protection, Inc.

NOW, THEREFORE, BE IT RESOLVED, by the Members of Council of the City of North Wildwood, in the County of Cape May and State of New Jersey as follows:

- 1) All of the statements of the preamble are repeated and are incorporated herein by this reference thereto as though the same were set forth at length.
- 3) The contract for the Seaport Pier Fire Suppression System hereby is awarded to Affordable Fire Protection, Inc. for a cost not to exceed \$273,946.00.
- 4) On behalf of the City of North Wildwood, the Mayor and City Clerk be and they hereby are authorized and directed to sign the contract that was included with the contract proposal materials and to deliver same to Affordable Fire Protection, Inc. for execution and return.
- 5) This award of contract is contingent upon receipt of a certification of funds from the City's Chief Financial Officer.

6) The appropriate City officials are authorized to take all actions that are necessary and proper and are authorized to execute the necessary documents so as to provide payment to the contractor for the goods delivered and the services performed in connection with the aforementioned Seaport Pier Fire Suppression System contract.

OFFERED BY: _____ SECONDED BY: _____

I, W. Scott Jett, City Clerk of the City of North Wildwood, in the County of Cape May, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of a Resolution adopted by the Mayor and Council of the City of North Wildwood at a meeting duly held on the 6th day of September, 2022.

Dated: September 6, 2022 Signed: _____
W. Scott Jett, City Clerk

APPROVED: _____
Patrick T. Rosenello, Mayor

<u>Aye Naye Abstain Absent</u>				<u>Aye Naye Abstain Absent</u>			
Tolomeo				Koehler			
Rullo				Bishop			
Kane				Zampirri			
Del Conte							