

# CITY OF NORTH WILDWOOD

## NOTICE OF PROPOSED AGENDA OF COUNCIL MEETING

SEPTEMBER 19, 2023 AT 10:00 AM

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 SEPTEMBER 5, 2023

PROCLAMATION: Hugh Coleman and William Britt of NW Dept. of Public Works

APPOINTMENT:

Fire Dept.

COMMUNICATIONS:

*Receive & File:*

NANCY TOLAND, RE: Thank you to North Wildwood Fire Department

NEW JERSEY DEP, RE: CAFRA Permit Application, John Pettit, 1209 Hoffman Canal

CAPE MAY COUNTY MUA, RE: August 2023 Regional Pump Station Flow Report

CAPE MAY COUNTY MUA, RE: 2024 Proposed Wastewater User Charges

CAPE MAY COUNTY MUA, RE: 2024 Proposed Solid Waste and Recycling User Charges

CAPE MAY COUNTY COUNSEL, RE: Crest Haven Nursing Home

FORD-SCOTT & ASSOCIATES, RE: Report of Audit for Year Ended December 31, 2022

*Approve & File:*

SPECIAL EVENT, RE: Irish Fall Festival, September 22-24

OUTDOOR EVENT WITHIN LICENSED AREA: Owen's Pub, Sept. 22-24

APPOINTMENTS:

Recreation Dept.

REPORTS:

Various Departments

ORDINANCES:

Ord. 1917 (1<sup>st</sup> Reading) – Amending Chapter 292 Mercantile Licenses

Ord. 1918 (1<sup>st</sup> Reading) – Amending Chapter 3 Administrative Code – Fixed Asset Inventory

Ord. 1919 (1<sup>st</sup> Reading) – Capital Improvement Ordinance

RESOLUTIONS:

1. Refund for Overpayment of Sewer Taxes
2. Refund for Dumpster Permit Application Fee
3. Authorizing Advertisement of RFPs – 2024 Professional Services Contracts
4. Authorizing Advertisement of RFPs – 3<sup>rd</sup> Party Plumbing and Electrical Inspection
5. Approving Release of Performance Bond (Bubba's Liquor Store, 18<sup>th</sup> & NJ)
6. Authorizing Shared Services Agreement w/ CMCMUA for Solid Waste and Recycling
7. Certifying That the Governing Body has Reviewed Report of Audit for Year 2022
8. Authorizing Submission of Application for NJDCA Boardwalk Preservation Fund Grant

VOUCHER LIST/FINANCE: Authorizing payment of all approved vouchers

COUNCIL:

PUBLIC:

ADJOURNMENT:

Next Regular Meeting: Tuesday, October 3, 2023 @ 5:00 p.m.

## W. Scott Jett

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**From:** Kyle Rutherford  
**Sent:** Tuesday, September 5, 2023 10:44 AM  
**To:** W. Scott Jett  
**Cc:** Nicholas Long  
**Subject:** FW: EXTERNALRe: Rescue (updated)

Would you be able to place this on Receive and File for next meeting?

Kyle Rutherford  
Confidential Aide to the Mayor  
(p) (609) 522-2030 EXT: 1210  
(c) (609) 827-0029  
(e) [krutherford@northwildwood.com](mailto:krutherford@northwildwood.com)



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**From:** Dominick McClain <[firechief@northwildwood.com](mailto:firechief@northwildwood.com)>  
**Sent:** Tuesday, September 5, 2023 10:39 AM  
**To:** MRS TOLAND <[njdft@comcast.net](mailto:njdft@comcast.net)>; [info@nwpd.org](mailto:info@nwpd.org); Donna and Bob Zanneo <[chemmaz@comcast.net](mailto:chemmaz@comcast.net)>  
**Cc:** Patrick Rosenello <[prosenello@northwildwood.com](mailto:prosenello@northwildwood.com)>; Nicholas Long <[nlong@northwildwood.com](mailto:nlong@northwildwood.com)>; Kyle Rutherford <[krutherford@northwildwood.com](mailto:krutherford@northwildwood.com)>  
**Subject:** RE: EXTERNALRe: Rescue (updated)

Nancy,

We take great pride and professionalism in providing the best of care to our residents and visitors. It is with pleasure that we receive such sincere thoughts and words from someone that was in need of our services. I am hopeful that your friend is recovering well. I have forwarded your email to both of the Firefighter/EMT's Matthew Capone and Andrew Ludman as well as a copy in their personnel file.

Thank you again for your kind words and appreciation.

Respectfully,

Dominick J. McClain  
Chief of Department  
North Wildwood Fire Department  
400 New Jersey Avenue  
North Wildwood, NJ 08260  
Email: [firechief@northwildwood.com](mailto:firechief@northwildwood.com)  
(W) 609-522-5743 Ext. 6000  
(C) 609-780-2105

(F) 609-729-0722



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**From:** MRS TOLAND <[njdft@comcast.net](mailto:njdft@comcast.net)>

**Sent:** Sunday, September 3, 2023 2:08 PM

**To:** Dominick McClain <[firechief@northwildwood.com](mailto:firechief@northwildwood.com)>; [info@nwpd.org](mailto:info@nwpd.org); Donna and Bob Zanneo <[chemmaz@comcast.net](mailto:chemmaz@comcast.net)>

**Subject:** EXTERNALRe: Rescue (updated)

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Apology, I forgot to add Donna and Bob's email to the below email.

Please see below.

*Peace,  
Nancy*

On 09/03/2023 1:51 PM EDT MRS TOLAND <[njdft@comcast.net](mailto:njdft@comcast.net)> wrote:

Dear Chief McClain

We hope this letter finds you in good health. We are writing to express our heartfelt appreciation and commendation for the outstanding efforts of your rescue squad during a recent incident that involved our dear friend.

On August 25, 2023, our friend Kathy Stevens was involved in an accidental fall down the steps, which resulted in a medical emergency. The response time and the professionalism exhibited by your rescue squad were truly remarkable. The quick and efficient actions of your team undoubtedly played a crucial role in ensuring the safety and well-being of our friend.

We were deeply impressed by the dedication, expertise, and empathy displayed by your rescue squad members. From the moment we called 911 to the moment they arrived at the scene, it was evident that their top priority was to provide prompt and high-quality care. Their calm and reassuring demeanor helped ease the anxiety of the situation for our friend and all those present. The gentlemen on the phone when we called 911 stayed on the phone with us until he was sure that the team had arrived on the spot and was able to keep us calm and get him all the information the rescue team needed.

We would like to particularly commend Matt Capone and Drew Ludman, who were directly involved in the care of our friend who sustained a head injury and was unconscious for over fifteen minutes. We apologize, there were several other rescue squad members there that wish we could name, but we were only able to get Matt and

Drew's name as they were the ones in the ambulance that drove Nancy back to the Condo after Kathy was medevac to Cooper Hospital. The whole team's competence and compassion were exemplary and greatly contributed to our friend's comfort and recovery.

In a time when exceptional service is deserving of recognition, we want to ensure that your rescue squad receives the acknowledgment they deserve. Their commitment to their duties and their ability to work seamlessly as a team are qualities that reflect positively on your leadership and the values upheld by North Wildwood Fire Department.

Please extend our gratitude and admiration to the entire rescue squad for their remarkable efforts. Their dedication to their work reflects admirably on the fire department and serves as a testament to the essential role they play in the community.

Thank you once again.

Nancy J. Toland,  
574 Carson Terrace  
Huntingdon Valley, PA 19006

Donna M. Zanneo and Robert Zanneo  
9221 Outlook Avenue  
Phila, PA 19114



**WORK SESSION  
SEPTEMBER 5, 2023  
4:30 PM**

**Members Present:** Present were Mayor Patrick Rosenello, President of Council Salvatore Zampirri, Margaret Bishop, David Del Conte, Kellyann Tolomeo, James Kane and Joseph Rullo. Councilman Edwin Koehler was present via telephonic conference call. Also present were City Administrator Nicholas Long and Attorney William Kaufmann.

**RESOLUTION:**

# 185-23

RE: Executive Session – Litigation

The above resolution was offered by Tolomeo, seconded by Kane, the roll being called, all voting in the affirmative, the President of Council declared the resolution duly adopted. 4:30 PM

On a motion by Tolomeo, seconded by Rullo, that Council now return to open session. Carried. 4:56 PM

On a motion by Tolomeo, seconded by Bishop, that the work session be adjourned. Carried. 4:57 PM

**REGULAR MEETING  
SEPTEMBER 5, 2023  
5:00 PM**

A regular meeting of the North Wildwood City Council was held in the evening of the above date in the City Hall. The President 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 of Council Salvatore Zampirri, Margaret Bishop, David Del Conte, Kellyann Tolomeo, James Kane and Joseph Rullo. Councilman Edwin Koehler was present via telephonic conference call. Also present were City Administrator Nicholas Long, Solicitor Michael Donohue and Engineer Ralph Petrella.

**MINUTES:** On a motion by Tolomeo, seconded by Rullo, that the minutes of the regular meeting of August 15, 2023 be approved. Carried.

**PRESENTATION:**

**HARRY DELGADO**, of the New Jersey State Association of Chiefs of Police, stated that the North Wildwood Police Department has earned its third consecutive achievement of accreditation. Gaining accreditation a third time puts the Department in a very exclusive group, as only 19% of law enforcement agencies achieve that level of excellence. There are 112 standards to be met in the three-year accreditation process.

Mr. Delgado read a proclamation for the North Wildwood Police Department and pictures were taken.

**COMMUNICATIONS:**

ATLANTIC COUNTY MUNICIPAL JIF

RE: 2023 Member Visitation Program

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

**REGULAR MEETING  
SEPTEMBER 5, 2023**

STOCKTON UNIVERSITY COASTAL RESEARCH CENTER  
RE: 2023 Spring Beach Report

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

NEW JERSEY TRANSIT  
RE: Federal Financial Assistance Request, FY 2023

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

NEW JERSEY DEP  
RE: Cape May to Hereford Inlet Beachfill Project Update

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

NEW JERSEY DEP  
RE: CAFRA Permit, Anita Visalli, 108 Delaware Avenue

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

NEW JERSEY OAG  
RE: Approval of North Wildwood Emergency Operating Plan

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

COLD SPRING VILLAGE  
RE: Support for Open Space Historic Preservation Program

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

SPECIAL EVENT  
RE: New Years in North Wildwood, September 8-9

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

SPECIAL EVENT  
RE: Your First Mud Run, September 10

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

SPECIAL EVENT  
RE: September 11 Ceremony, September 11

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

**REGULAR MEETING**

**SEPTEMBER 5, 2023**

**SPECIAL EVENT**

RE: Eckert Fire Tactics, September 14

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

**SPECIAL EVENT**

RE: Fire Hero Beach Bash Fireworks Display,  
September 15

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

**ANGLESEA PUB**

RE: Requesting Permission for Outdoor Music  
within COVID-19 Expansion Area, Oct. 7-8

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

**WILDWOOD CATHOLIC ACADEMY**

RE: Application for Social Affair Permit –  
September 21, 2023 Boxing Event

On a motion by Rullo, seconded by Tolomeo, that the above application be approved and filed with the State. Carried.

**WILDWOOD CATHOLIC ACADEMY**

RE: Application for Social Affair Permit –  
September 22-24, 2023 Irish Fall Festival

On a motion by Rullo, seconded by Tolomeo, that the above application be approved and filed with the State. Carried.

**APPOINTMENTS:**

**Office of the City Clerk (Lighthouse Staff):**

Kathleen Marks Clerk (Lighthouse) Start Work Date: 9/6/23

**Fire Department:**

Zachary Devoe Firefighter/EMT Start Work Date: 9/6/23

On a motion by Tolomeo, seconded by Kane, the above seasonal appointments be confirmed. Carried.

**ORDINANCES:**

**ORDINANCE NO. 1909** - On a motion by Rullo, seconded by Del Conte, that Ordinance No. 1909 be placed on its second reading. Carried.

The City Clerk read Ordinance No. 1909 by its title, as required by Law, known as “*An Ordinance Amending And Supplementing Chapter 418, Vehicles And Traffic, Of The Code Of The City Of North Wildwood*”.

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.

**REGULAR MEETING  
SEPTEMBER 5, 2023**

The President of Council stated this was the time and place to hold a public hearing on Ordinance No. 1909 and asked if anyone present had any objections to the passage of this Ordinance. Hearing none, he then asked the City Clerk if he had received any objections in writing, the City Clerk stated none, the President of Council declared the hearing closed.

On a motion by Rullo, seconded by Bishop, that Ordinance No. 1909 be passed on its second reading and published according to Law, the roll being called, all voting in the affirmative, the President of Council declared Ordinance No. 1909 duly adopted.

**ORDINANCE NO. 1910** - On a motion by Tolomeo, seconded by Kane, that Ordinance No. 1910 be placed on its second reading. Carried.

The City Clerk read Ordinance No. 1910 by its title, as required by Law, known as “*Stormwater Control Ordinance*”.

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 of Council stated this was the time and place to hold a public hearing on Ordinance No. 1910 and asked if anyone present had any objections to the passage of this Ordinance. Hearing none, he then asked the City Clerk if he had received any objections in writing, the City Clerk stated none, the President of Council declared the hearing closed.

On a motion by Rullo, seconded by Tolomeo, that Ordinance No. 1910 be passed on its second reading and published according to Law, the roll being called, all voting in the affirmative, the President of Council declared Ordinance No. 1910 duly adopted.

**ORDINANCE NO. 1911** - On a motion by Rullo, seconded by Bishop, that Ordinance No. 1911 be placed on its second reading. Carried.

The City Clerk read Ordinance No. 1911 by its title, as required by Law, known as “*An Ordinance Amending And Supplementing Chapter 364, Shopping Carts, Of The Code Of The City Of North Wildwood*”.

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 of Council stated this was the time and place to hold a public hearing on Ordinance No. 1911 and asked if anyone present had any objections to the passage of this Ordinance. Hearing none, he then asked the City Clerk if he had received any objections in writing, the City Clerk stated none, the President of Council declared the hearing closed.

On a motion by Tolomeo, seconded by Kane, that Ordinance No. 1911 be passed on its second reading and published according to Law, the roll being called, all voting in the affirmative, the President of Council declared Ordinance No. 1911 duly adopted.

**ORDINANCE NO. 1912** - On a motion by Bishop, seconded by Del Conte, that Ordinance No. 1912 be placed on its first reading. Carried.

The City Clerk read Ordinance No. 1912 by its title, known as “*An Ordinance Amending Chapter 118, Ambulance And Rescue Services, Of The Code Of The City Of North Wildwood*”.

On a motion by Rullo, seconded by Kane, that Ordinance No. 1912 be passed on its first reading and published according to Law, the City Clerk called the roll, all voting in the affirmative, the President of Council declared Ordinance No. 1912 passed on its first reading. A public hearing and consideration of final adoption of this ordinance will be held on Tuesday, October 3, 2023 at 5:00 PM.

**REGULAR MEETING  
SEPTEMBER 5, 2023**

**ORDINANCE NO. 1913** - On a motion by Kane, seconded by Rullo, that Ordinance No. 1913 be placed on its first reading. Carried.

The City Clerk read Ordinance No. 1913 by its title, known as “*An Ordinance Amending And Supplementing Ordinance 1177, As Amended*”.

On a motion by Bishop, seconded by Kane, that Ordinance No. 1913 be passed on its first reading and published according to Law, the City Clerk called the roll, all voting in the affirmative, the President of Council declared Ordinance No. 1913 passed on its first reading. This Ordinance will now be referred to the North Wildwood Planning Board for the 35-day statutory review period.

**ORDINANCE NO. 1914** - On a motion by Rullo, seconded by Kane, that Ordinance No. 1914 be placed on its first reading. Carried.

The City Clerk read Ordinance No. 1914 by its title, known as “*An Ordinance Amending Chapter 138, Beaches, Of The Code Of The City Of North Wildwood*”.

On a motion by Rullo, seconded by Tolomeo, that Ordinance No. 1914 be passed on its first reading and published according to Law, the City Clerk called the roll, all voting in the affirmative, the President of Council declared Ordinance No. 1914 passed on its first reading. A public hearing and consideration of final adoption of this ordinance will be held on Tuesday, October 3, 2023 at 5:00 PM.

**ORDINANCE NO. 1915** - On a motion by Kane, seconded by Rullo, that Ordinance No. 1915 be placed on its first reading. Carried.

The City Clerk read Ordinance No. 1915 by its title, known as “*An Ordinance Amending And Supplementing Chapter 418, Vehicles And Traffic, Of The Code Of The City Of North Wildwood*”.

On a motion by Tolomeo, seconded by Rullo, that Ordinance No. 1915 be passed on its first reading and published according to Law, the City Clerk called the roll, all voting in the affirmative, the President of Council declared Ordinance No. 1915 passed on its first reading. A public hearing and consideration of final adoption of this ordinance will be held on Tuesday, October 3, 2023 at 5:00 PM.

**ORDINANCE NO. 1916** - On a motion by Tolomeo, seconded by Bishop, that Ordinance No. 1916 be placed on its first reading. Carried.

The City Clerk read Ordinance No. 1916 by its title, known as “*An Ordinance Amending And Supplementing Ordinance 1177, As Amended*”.

On a motion by Rullo, seconded by Tolomeo, that Ordinance No. 1916 be passed on its first reading and published according to Law, the City Clerk called the roll, all voting in the affirmative, the President of Council declared Ordinance No. 1916 passed on its first reading. This Ordinance will now be referred to the North Wildwood Planning Board for the 35-day statutory review period.

**RESOLUTIONS:**

# 186-23

RE: Refund For Overpayment Of Real Estate Taxes

The above resolution was offered by Tolomeo, seconded by Bishop, the roll being called, all voting in the affirmative, the President of Council declared the resolution duly adopted.

# 187-23

RE: Cancelling Amounts On Sewer Accounts (Sewer Committee)

**REGULAR MEETING  
SEPTEMBER 5, 2023**

The above resolution was offered by Tolomeo, seconded by Bishop, the roll being

called, all voting in the affirmative, the President of Council declared the resolution duly adopted.

# 188-23

RE: Issuance Of Amusement Game Licenses (W & O Associates)

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

# 189-23

RE: Authorizing Return Of Balance Of Escrow Deposit (Shoreline, LLC)

The above resolution was offered by Bishop, seconded by Tolomeo, the roll being called, all voting in the affirmative, the President of Council declared the resolution duly adopted.

# 190-23

RE: Authorizing Return Of Balance Of Escrow Deposit (Pace)

The above resolution was offered by Bishop, seconded by Tolomeo, the roll being called, all voting in the affirmative, the President of Council declared the resolution duly adopted.

# 191-23

RE: Authorizing Return Of Balance Of Escrow Deposit (Peter)

The above resolution was offered by Bishop, seconded by Tolomeo, the roll being called, all voting in the affirmative, the President of Council declared the resolution duly adopted.

# 192-23

RE: Authorizing Litigation To Obtain Court Approval Of The City's Affordable Housing Plan

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

# 193-23

RE: Appointing Designated Employer Representative (D.E.R.) For CDL Program

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

# 194-23

RE: Authorizing Approval Of Items Of Revenue And Appropriation – 2023 UEZ Grant For Security Camera System Upgrade FY2023 Pursuant To N.J.S.A. 40A:4-87

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

**REGULAR MEETING  
SEPTEMBER 5, 2023**

**FINANCE/VOUCHER LIST:**

On a motion by Bishop, seconded by Tolomeo, authorizing payment of all approved vouchers. Carried, with Kane abstaining on all payments to Carolyn Collier. Pursuant to Resolution #10-23, all bills listed below be paid and warrants drawn by the proper officers for the stated amounts.

| Check # | Vendor Name                    | Net Amount |
|---------|--------------------------------|------------|
| 54874   | ARCHER & GREINER P.C.          | 7,515.50   |
| 54875   | ADVANCED VIDEO & SOUND LLC     | 110.00     |
| 54876   | ADVANCED ENVIRO SYSTEMS        | 1,863.00   |
| 54877   | AT & T                         | 415.58     |
| 54878   | ADP, Inc.                      | 237.15     |
| 54879   | BELASCO PLUMBING & HEATING INC | 15,750.00  |
| 54880   | V.H. BLACKINTON & CO., INC.    | 752.07     |
| 54881   | BARBER CONSULTING SERVICES     | 971.24     |
| 54881   | BARBER CONSULTING SERVICES     | 300.00     |
| 54882   | CAMDEN COUNTY COLLEGE          | 325.00     |
| 54883   | C.M.C.M.U.A.                   | 68,281.12  |
| 54884   | COASTAL LANDSCAPING            | 917.86     |
| 54885   | BRIAN CUNNIFF                  | 135.00     |
| 54886   | COMCAST                        | 395.00     |
| 54887   | COMCAST                        | 1,534.53   |
| 54888   | Coastal Broadcasting           | 525.00     |
| 54889   | CIVIL SERVICE COMMISSION       | 159.00     |
| 54890   | COLONIAL ELECTRIC SUPPLY       | 244.94     |
| 54891   | DELL COMPUTER CORP.            | 4,869.70   |
| 54892   | ENTERPRISE FM TRUST            | 18,836.86  |
| 54893   | FBI NATIONAL ACADEMY ASSOC.    | 1,600.00   |
| 54894   | GARDEN STATE HIGHWAY PRODUCTS  | 4,321.50   |
| 54894   | GARDEN STATE HIGHWAY PRODUCTS  | 1,214.99   |
| 54894   | GARDEN STATE HIGHWAY PRODUCTS  | 3,557.00   |
| 54895   | GARY GLASS MD                  | 350.00     |
| 54896   | GREAT AMERICAN FINANCIAL SERV  | 278.00     |
| 54897   | GRASSY SOUNDS MARINA OPERATION | 766.65     |
| 54898   | CAPE MAY COUNTY HERALD         | 14.75      |
| 54899   | HERITAGE TOWERS INC            | 5,605.00   |
| 54900   | ILLUSION MAKER, THE            | 2,300.00   |
| 54901   | JOYCEMEDIA                     | 300.70     |
| 54901   | JOYCEMEDIA                     | 29.95      |
| 54902   | K.O. SPORTS                    | 864.00     |
| 54903   | LEADER PRINTERS                | 123.35     |
| 54904   | LERETA LLC                     | 516.23     |
| 54905   | LINDA L LACOMBE                | 244.40     |
| 54906   | MCELWEE & QUINN LLC            | 1,500.00   |
| 54907   | MURPHY FENCE CO. INC.          | 991.30     |
| 54908   | MITCHELL WELDING & IRON WORKS  | 3,500.00   |
| 54909   | MARINE RESCUE PRODUCTS         | 2,690.00   |
| 54910   | M. S. BROWN JEWELERS           | 80.00      |
| 54911   | MARSH & MCLENNAN INC           | 8,500.00   |
| 54912   | RR DONNELLEY                   | 259.25     |
| 54913   | NJSACOP                        | 598.00     |
| 54914   | GEN DIGITAL, INC.              | 76.33      |
| 54915   | ALLEGRA MARKETING,PRINT & MAIL | 1,575.00   |
| 54915   | ALLEGRA MARKETING,PRINT & MAIL | 225.00     |
| 54916   | PARKMOBILE LLC                 | 30,482.55  |
| 54917   | PHOENIX ADVISORS, LLC          | 4,662.50   |
| 54918   | Paradise Cove LLC              | 431.54     |
| 54918   | Paradise Cove LLC              | 162,705.03 |
| 54919   | Maurice A Pierce               | 226.24     |
| 54920   | V.E. RALPH & SON, INC.         | 148.80     |
| 54920   | V.E. RALPH & SON, INC.         | 1,122.80   |

|       |                                |            |
|-------|--------------------------------|------------|
| 54921 | Stockton University            | 29,350.38  |
| 54922 | Seaport Pier                   | 5,423.00   |
| 54923 | SOUTH JERSEY FASTENERS         | 770.80     |
| 54924 | SOUTH JERSEY GAS CO            | 291.24     |
| 54925 | SONITROL SECURITY OF DE VALLEY | 554.41     |
| 54926 | Stefankiewicz & Belasco LLC    | 672.00     |
| 54926 | Stefankiewicz & Belasco LLC    | 308.00     |
| 54926 | Stefankiewicz & Belasco LLC    | 182.00     |
| 54926 | Stefankiewicz & Belasco LLC    | 252.00     |
| 54927 | Summit Risk Services, Inc.     | 4,730.25   |
| 54928 | TREAS., STATE OF N.J.          | 25.00      |
| 54929 | TRIAD ASSOCIATES               | 831.25     |
| 54929 | TRIAD ASSOCIATES               | 4,616.66   |
| 54929 | TRIAD ASSOCIATES               | 2,000.00   |
| 54929 | TRIAD ASSOCIATES               | 3,000.00   |
| 54929 | TRIAD ASSOCIATES               | 2,000.00   |
| 54930 | TREASURER, STATE OF NJ         | 258.00     |
| 54931 | TDS Networks                   | 137.95     |
| 54932 | TACTICAL PUBLIC SAFETY         | 950.00     |
| 54932 | TACTICAL PUBLIC SAFETY         | 480.00     |
| 54933 | Tomlin Funeral Supply          | 1,625.00   |
| 54934 | UNITED UNIFORMS                | 2,053.64   |
| 54934 | UNITED UNIFORMS                | 1,334.46   |
| 54935 | VERIZON WIRELESS               | 1,088.74   |
| 54936 | VERIZON                        | 7.18       |
| 54937 | THOMSON REUTERS                | 235.21     |
| 54938 | WIRELESS ELECTRONICS, INC      | 24,501.58  |
| 54938 | WIRELESS ELECTRONICS, INC      | 4,554.00   |
| 54939 | CHRISTOPHER J.WINTER SR.       | 832.00     |
| 54940 | XEROX CORPORATION              | 1,995.50   |
| 54941 | Michael or Linda Dellavella    | 997.08     |
| 54942 | Kate Logan                     | 200.00     |
| 54943 | John Gibson                    | 234.00     |
| 54944 | Danielle Crilley               | 350.00     |
| 54945 | Samantha Thomer                | 160.00     |
| 54946 | Michele O'Kane                 | 175.00     |
| 54947 | ACE Telecom Consulting, LLC    | 500.00     |
| 54947 | ACE Telecom Consulting, LLC    | 4,500.00   |
| 54948 | BARBARA GEVAUDAN               | 240.00     |
| 54949 | CAROLYN COLLIER                | 440.00     |
| 54950 | CME ASSOCIATES                 | 178.00     |
| 54951 | DAVE GREENLAND                 | 534.00     |
| 54952 | Daniel Ortiz                   | 90.00      |
| 54953 | FIREFIGHTER ONE LLC            | 14,764.84  |
| 54954 | JESSICA DONAHUE                | 160.00     |
| 54955 | LORI RYAN                      | 35.00      |
| 54956 | MICHELLE METTLER               | 200.00     |
| 54957 | EDWARD MAGAN                   | 45.00      |
| 54957 | EDWARD MAGAN                   | 45.00      |
| 54958 | MICHELE BARBARO                | 120.00     |
| 54959 | Idemia Identity & Security USA | 2,488.00   |
| 54960 | NORTH WILDWOOD BD OF EDUCATION | 638,259.00 |
| 54961 | NEHMAD DAVIS & GOLDSTIEN PC    | 210.00     |
| 54961 | NEHMAD DAVIS & GOLDSTIEN PC    | 455.00     |
| 54962 | THOMAS J RAIMO                 | 105.00     |
| 54963 | CITY OF WILDWOOD               | 123,940.58 |
| 54964 | WILLIAMS SCOTSMAN, INC         | 4,649.30   |

**REGULAR MEETING  
SEPTEMBER 5, 2023**



**COUNCIL:**

**CITY CLERK JETT** read the following letter:

Good morning Scott,

My name is Dave Schickling and I live at 314 W. 15<sup>th</sup> Ave. I am writing to ask that a stop sign be placed on 10<sup>th</sup> Ave, heading west, in front of the Surfing Pig.

My reasons for this request are:

- Pedestrian traffic walking across the street.
- Many cars do not stop on the north side of Delaware Ave at the stop sign.
- Difficulty seeing around the corner when cars are parked along Delaware Ave and 10<sup>th</sup> Ave.
- Corner property's golf cart has been hit numerous times.
- Safety concern and could potentially save a pedestrian from getting hit

The Surfing Pig is a very successful and busy establishment with a high volume of customers waiting for their seats. I believe a crosswalk, and this stop sign would prevent accidents from occurring as the restaurant only gets more popular. I have heard this recommendation has been made but has not been placed. I believe this would alleviate a lot of traffic and safety concerns.

I appreciate your time looking into this matter.

Thank you,  
Dave Schickling

**MAYOR ROSENELLO** inquired about the timeline for a zoning amendment ordinance to become effective, stating that it may be desirable to delay final adoption of Ordinance 1913 until the October 17 Council Meeting or later. City Clerk Jett provided explanation.

**PUBLIC:** None.

**ADJOURNMENT:**

On a motion by Tolomeo, seconded by Bishop, that there being no further business before Council, we do now adjourn. Carried. 5:31 PM.

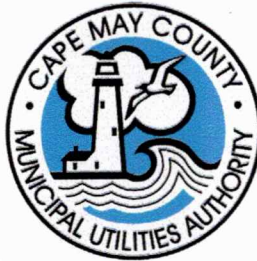
**APPROVED:**

\_\_\_\_\_  
Patrick T. Rosenello, Mayor

**ATTEST:**

\_\_\_\_\_  
W. Scott Jett, City Clerk

*This is a generalization of the meeting of September 5, 2023 and not a verbatim transcript.*



George W. Betts, Chairman  
Richard Rixey, Vice Chairman  
William G. Burns, Jr.  
Patricia A. Callinan  
Carol A. Heenan  
Zeth Matalucci  
Carol L. Saduk

## Cape May County Municipal Utilities Authority

1523 Route 9 North, Cape May Court House, NJ 08210  
Telephone: (609) 465-9026 • Telefax: (609) 465-9025  
[www.cmcma.com](http://www.cmcma.com)

September 11, 2023

Ms. Leslie L. Gimeno, Director  
CAPE MAY COUNTY PLANNING BOARD  
County Administration Building  
4 Moore Road  
Cape May Court House, NJ 08210

RE: Regional Pump Station Flows – August 2023

Dear Ms. Gimeno:

Enclosed please find the monthly meter and pump station flow calculation sheets for the Ocean City, Seven Mile Beach/Middle, Wildwood/Lower and Cape May Regional System.

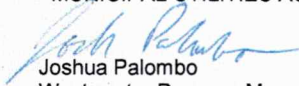
In addition to the flow meter details that have been provided in the past flow reports, a flow summary has been added to the first page of the report. The flow summary consists of two (2) tables which provide data in the form of the flow as a percentage of the total received by the Authority. The first table groups all flow meters associated with a billing party. The second table provides the same data with reference to each location to which the billing meter is associated. The tables have been sorted to show highest to lowest percent of total flow. Future reports will contain these tables as well as an additional table for Quarter 1 combined flow percentage, Quarters 1 and 2 combined flow percentage, Quarters 1, 2, and 3 combined flow percentage and then a year-end total flow percentage table.

The Authority will continue to send out an estimated reallocation of user charges letter after the Quarter 3 flows have been issued in October/November.

Please do not hesitate to call if you have any questions about this data.

Very truly yours,

CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY

  
Joshua Palombo  
Wastewater Program Manager

JP:amm

Attachments

cc: Ms. Patty Haigh  
Mr. John Feariheller  
Ms. Jacquelyn Weaver, NJ American Water Company  
Mr. Andrew Previti – Maser Consulting P.A.  
Mr. Ralph Petrella, Jr., V.P. - Van Note Harvey Associates  
Mr. James MacLaren, Operator/Consultant- NJ Turnpike Authority  
Ms. Lauren Purdom – County of Cape May  
The Public Works Departments of Avalon, Middle Township, North Wildwood, Sea Isle City, Stone Harbor, West Cape May and Wildwood  
The Administrators of Avalon, North Wildwood, Sea Isle City, Stone Harbor, West Wildwood and Wildwood  
The CFOs of Cape May, Middle Township and Wildwood Crest  
Mr. Ike Gandy, Committeeman – Township of Middle  
Mr. James Norris, Committeeman – Township of Middle  
Mr. Steven Mills, Superintendent, Middle Township Water & Sewer Dept.  
Ms. Christine Gundersen, Finance Department – City of Ocean City  
Mr. Mike Allegretto, City of Ocean City  
Mr. Don Teefy, Asst. Superintendent - Water and Sewer Dept. – City of Sea Isle City  
Mr. David Carrick, Supervisor – Water and Sewer Dept. – Borough of West Cape May  
Mr. Michael McIntyre – City of Wildwood  
Mr. Bill Staples – Sewer Utility Superintendent, Wildwood Sewer Utility  
The Mayors and Clerks of:  
Ocean City      Avalon      Sea Isle City  
Stone Harbor      North Wildwood      Wildwood  
West Wildwood      Wildwood Crest      Cape May  
West Cape May      Cape May Point      Middle Township

File



**CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
REGIONAL MONTHLY FLOW SUMMARY AND DETAILS REPORT**

Aug 2023

| Billing Party                 | Million Gallons | % of Total     |
|-------------------------------|-----------------|----------------|
| New Jersey American Water     | 125.562         | 25.99%         |
| City of Wildwood              | 53.840          | 11.14%         |
| City of North Wildwood        | 51.627          | 10.69%         |
| Borough of Wildwood Crest     | 51.443          | 10.65%         |
| City of Sea Isle City         | 48.977          | 10.14%         |
| Borough Avalon                | 44.275          | 9.16%          |
| City of Cape May              | 38.410          | 7.95%          |
| Middle Township               | 30.169          | 6.24%          |
| Borough of Stone Harbor       | 19.989          | 4.14%          |
| Borough of West Wildwood      | 6.144           | 1.27%          |
| Borough of West Cape May      | 5.187           | 1.07%          |
| Borough of Cape May Point     | 3.134           | 0.65%          |
| Lower Township MUA            | 2.404           | 0.50%          |
| Board of County Commissioners | 1.892           | 0.39%          |
| New Jersey Turnpike Authority | 0.090           | 0.02%          |
| <b>Total</b>                  | <b>483.143</b>  | <b>100.00%</b> |

| Location               | Million Gallons | % of Total     |
|------------------------|-----------------|----------------|
| Ocean City             | 125.562         | 25.99%         |
| Wildwood               | 53.840          | 11.14%         |
| North Wildwood         | 51.627          | 10.69%         |
| Wildwood Crest         | 51.443          | 10.65%         |
| Sea Isle               | 48.977          | 10.14%         |
| Avalon                 | 44.275          | 9.16%          |
| Cape May City          | 38.410          | 7.95%          |
| Stone Harbor           | 19.989          | 4.14%          |
| Rio Grande             | 11.347          | 2.35%          |
| Cape May Court House   | 10.874          | 2.25%          |
| West Wildwood          | 6.144           | 1.27%          |
| Court House South      | 5.483           | 1.13%          |
| West Cape May          | 5.187           | 1.07%          |
| Cape May Point         | 3.134           | 0.65%          |
| Shawcrest              | 2.404           | 0.50%          |
| Crest Haven            | 1.892           | 0.39%          |
| Stone Harbor Blvd      | 1.378           | 0.29%          |
| Avalon Manor           | 0.973           | 0.20%          |
| Harbor Bay Center      | 0.114           | 0.02%          |
| Oceanview Service Area | 0.090           | 0.02%          |
| <b>Total</b>           | <b>483.143</b>  | <b>100.00%</b> |



CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
YEAR TO DATE SUMMARY

Aug 2023

| Billing Party                 | YTD MG          | YTD % of Total |
|-------------------------------|-----------------|----------------|
| New Jersey American Water     | 729.542         | 27.63%         |
| City of Wildwood              | 269.972         | 10.22%         |
| City of North Wildwood        | 254.868         | 9.65%          |
| City of Sea Isle City         | 252.621         | 9.57%          |
| Borough Avalon                | 243.724         | 9.23%          |
| City of Cape May              | 229.239         | 8.68%          |
| Borough of Wildwood Crest     | 222.716         | 8.43%          |
| Middle Township               | 219.387         | 8.31%          |
| Borough of Stone Harbor       | 92.707          | 3.51%          |
| Borough of West Wildwood      | 44.678          | 1.69%          |
| Borough of West Cape May      | 33.291          | 1.26%          |
| Borough of Cape May Point     | 17.492          | 0.66%          |
| Board of County Commissioners | 16.567          | 0.63%          |
| Lower Township MUA            | 13.441          | 0.51%          |
| New Jersey Turnpike Authority | 0.438           | 0.02%          |
| <b>Total</b>                  | <b>2640.682</b> | <b>100.00%</b> |

| Location               | YTD MG          | YTD % of Total |
|------------------------|-----------------|----------------|
| Ocean City             | 729.542         | 27.63%         |
| Wildwood               | 269.972         | 10.22%         |
| North Wildwood         | 254.868         | 9.65%          |
| Sea Isle               | 252.621         | 9.57%          |
| Avalon                 | 243.724         | 9.23%          |
| Cape May City          | 229.239         | 8.68%          |
| Wildwood Crest         | 222.716         | 8.43%          |
| Stone Harbor           | 92.707          | 3.51%          |
| Cape May Court House   | 86.821          | 3.29%          |
| Rio Grande             | 78.937          | 2.99%          |
| West Wildwood          | 44.678          | 1.69%          |
| Court House South      | 39.081          | 1.48%          |
| West Cape May          | 33.291          | 1.26%          |
| Cape May Point         | 17.492          | 0.66%          |
| Crest Haven            | 16.567          | 0.63%          |
| Shawcrest              | 13.441          | 0.51%          |
| Stone Harbor Blvd      | 8.151           | 0.31%          |
| Avalon Manor           | 5.929           | 0.22%          |
| Harbor Bay Center      | 0.467           | 0.02%          |
| Oceanview Service Area | 0.438           | 0.02%          |
| <b>Total</b>           | <b>2640.682</b> | <b>100.00%</b> |

Report Month Aug  
Year 2023

Aug 2023  
AUTHORITY FLOW REPORT DETAIL FOR OCEAN CITY WTF

| Date      | 32nd Totalizer | 32nd Flow In<br>MG | 46th<br>Totalizer | 46th Flow In<br>MG | OC WTF<br>TOTAL FLOW<br>in MG | 32nd % of<br>Flow | 46th % of<br>Flow |
|-----------|----------------|--------------------|-------------------|--------------------|-------------------------------|-------------------|-------------------|
| 8/1/2023  | 2028336512     | 3.245              | 1131344000        | 0.689              | 3.93                          | 82.5%             | 17.5%             |
| 8/2/2023  | 2031581885     | 3.085              | 1132033000        | 0.692              | 3.78                          | 81.7%             | 18.3%             |
| 8/3/2023  | 2034667331     | 3.311              | 1132725000        | 0.691              | 4.00                          | 82.7%             | 17.3%             |
| 8/4/2023  | 2037978624     | 3.446              | 1133416000        | 0.785              | 4.23                          | 81.4%             | 18.6%             |
| 8/5/2023  | 2041424384     | 3.157              | 1134201000        | 0.781              | 3.94                          | 80.2%             | 19.8%             |
| 8/6/2023  | 2044581760     | 3.830              | 1134982000        | 0.781              | 4.61                          | 83.1%             | 16.9%             |
| 8/7/2023  | 2048412177     | 3.956              | 1135763000        | 0.781              | 4.74                          | 83.5%             | 16.5%             |
| 8/8/2023  | 2052368520     | 3.542              | 1136544000        | 0.667              | 4.21                          | 84.2%             | 15.8%             |
| 8/9/2023  | 2055910528     | 3.530              | 1137211000        | 0.674              | 4.20                          | 84.0%             | 16.0%             |
| 8/10/2023 | 2059440256     | 3.650              | 1137885000        | 0.685              | 4.33                          | 84.2%             | 15.8%             |
| 8/11/2023 | 2063089792     | 3.790              | 1138570000        | 0.801              | 4.59                          | 82.6%             | 17.4%             |
| 8/12/2023 | 2066879616     | 3.689              | 1139371000        | 0.790              | 4.48                          | 82.4%             | 17.6%             |
| 8/13/2023 | 2070568940     | 3.731              | 1140161000        | 0.758              | 4.49                          | 83.1%             | 16.9%             |
| 8/14/2023 | 2074299824     | 3.537              | 1140919000        | 0.679              | 4.22                          | 83.9%             | 16.1%             |
| 8/15/2023 | 2077837056     | 3.727              | 1141598000        | 0.696              | 4.42                          | 84.3%             | 15.7%             |
| 8/16/2023 | 2081564088     | 3.450              | 1142294000        | 0.629              | 4.08                          | 84.6%             | 15.4%             |
| 8/17/2023 | 2085014400     | 3.544              | 1142923000        | 0.667              | 4.21                          | 84.2%             | 15.8%             |
| 8/18/2023 | 2088558720     | 3.730              | 1143590000        | 0.756              | 4.49                          | 83.1%             | 16.9%             |
| 8/19/2023 | 2092289152     | 3.600              | 1144346000        | 0.715              | 4.31                          | 83.4%             | 16.6%             |
| 8/20/2023 | 2095889142     | 3.560              | 1145061000        | 0.729              | 4.29                          | 83.0%             | 17.0%             |
| 8/21/2023 | 2099448832     | 3.170              | 1145790000        | 0.589              | 3.76                          | 84.3%             | 15.7%             |
| 8/22/2023 | 2102619008     | 2.991              | 1146379000        | 0.553              | 3.54                          | 84.4%             | 15.6%             |
| 8/23/2023 | 2105609660     | 2.915              | 1146932000        | 0.555              | 3.47                          | 84.0%             | 16.0%             |
| 8/24/2023 | 2108524800     | 2.928              | 1147487000        | 0.545              | 3.47                          | 84.3%             | 15.7%             |
| 8/25/2023 | 2111452544     | 3.300              | 1148032000        | 0.643              | 3.94                          | 83.7%             | 16.3%             |
| 8/26/2023 | 2114752768     | 3.431              | 1148675000        | 0.674              | 4.11                          | 83.6%             | 16.4%             |
| 8/27/2023 | 2118184192     | 3.304              | 1149349000        | 0.662              | 3.97                          | 83.3%             | 16.7%             |
| 8/28/2023 | 2121488690     | 2.627              | 1150011000        | 0.499              | 3.13                          | 84.0%             | 16.0%             |
| 8/29/2023 | 2124115503     | 2.746              | 1150510000        | 0.527              | 3.27                          | 83.9%             | 16.1%             |
| 8/30/2023 | 2126861708     | 3.045              | 1151037000        | 0.569              | 3.61                          | 84.3%             | 15.7%             |
| 8/31/2023 | 2129907072     | 3.165              | 1151606000        | 0.564              | 3.73                          | 84.9%             | 15.1%             |

|       |  |         |  |        |         |
|-------|--|---------|--|--------|---------|
| Min   |  | 2.627   |  | 0.499  | 3.126   |
| Max   |  | 3.956   |  | 0.801  | 4.737   |
| Avg   |  | 3.379   |  | 0.672  | 4.050   |
| Total |  | 104.736 |  | 20.826 | 125.562 |

Aug 2023  
Comments

AUTHORITY FLOW REPORT DETAIL FOR OCEAN CITY WTF

No comments.



Report Month Aug 2023  
 Year 2023  
 Aug 2023  
 AUTHORITY FLOW REPORT DETAIL FOR CAPE MAY WTF

| Date      | Madison Totalizer | Madison Flow in MG | Claghorn Totalizer | Claghorn Flow in MG | West Cape May Totalizer | West Cape May Flow in MG | Coral Totalizer | Coral Flow in MG | Cape May City Flow in MG | CM WTF TOTAL FLOW in MG | Madison % of Flow | Claghorn % of Flow | West Cape May % of Flow | Cape May Point % of Flow |
|-----------|-------------------|--------------------|--------------------|---------------------|-------------------------|--------------------------|-----------------|------------------|--------------------------|-------------------------|-------------------|--------------------|-------------------------|--------------------------|
| 8/1/2023  | 28192945          | 1.040              | 957440574          | 0.496               | 1698391                 | 0.166                    | 32252296        | 0.106            | 1.370                    | 1.642                   | 63.3%             | 20.1%              | 10.1%                   | 6.5%                     |
| 8/2/2023  | 28203340          | 1.077              | 957936982          | 0.503               | 1700047                 | 0.169                    | 32358200        | 0.116            | 1.412                    | 1.696                   | 63.5%             | 19.7%              | 9.9%                    | 6.8%                     |
| 8/3/2023  | 28214110          | 0.936              | 958440291          | 0.470               | 1701735                 | 0.151                    | 32474382        | 0.090            | 1.255                    | 1.496                   | 62.6%             | 21.3%              | 10.1%                   | 6.0%                     |
| 8/4/2023  | 28223473          | 0.990              | 958910298          | 0.542               | 1703247                 | 0.183                    | 32564061        | 0.117            | 1.349                    | 1.649                   | 60.0%             | 21.7%              | 11.1%                   | 7.1%                     |
| 8/5/2023  | 28233373          | 0.984              | 959452165          | 0.577               | 1705079                 | 0.191                    | 32681371        | 0.113            | 1.370                    | 1.674                   | 58.8%             | 23.0%              | 11.4%                   | 6.8%                     |
| 8/6/2023  | 28243211          | 1.026              | 960028862          | 0.566               | 1706988                 | 0.187                    | 32794766        | 0.125            | 1.405                    | 1.717                   | 59.7%             | 22.1%              | 10.9%                   | 7.3%                     |
| 8/7/2023  | 28253467          | 1.088              | 960594928          | 0.606               | 1708856                 | 0.189                    | 32920008        | 0.137            | 1.504                    | 1.830                   | 59.4%             | 22.7%              | 10.4%                   | 7.5%                     |
| 8/8/2023  | 28264344          | 0.906              | 961200488          | 0.481               | 1710750                 | 0.164                    | 33056652        | 0.099            | 1.223                    | 1.485                   | 61.0%             | 21.4%              | 11.0%                   | 6.6%                     |
| 8/9/2023  | 28273399          | 1.049              | 961681606          | 0.566               | 1712388                 | 0.189                    | 33155282        | 0.126            | 1.425                    | 1.740                   | 60.2%             | 21.6%              | 10.9%                   | 7.3%                     |
| 8/10/2023 | 28283885          | 0.821              | 962247250          | 0.500               | 1714277                 | 0.161                    | 33281482        | 0.094            | 1.160                    | 1.415                   | 58.0%             | 24.0%              | 11.3%                   | 6.7%                     |
| 8/11/2023 | 28292095          | 1.020              | 962747168          | 0.548               | 1715882                 | 0.187                    | 33375644        | 0.118            | 1.381                    | 1.686                   | 60.5%             | 21.4%              | 11.1%                   | 7.0%                     |
| 8/12/2023 | 28302294          | 0.977              | 963295611          | 0.553               | 1717754                 | 0.204                    | 33493281        | 0.111            | 1.326                    | 1.641                   | 59.5%             | 21.3%              | 12.4%                   | 6.7%                     |
| 8/13/2023 | 28312065          | 0.889              | 963848932          | 0.508               | 1719796                 | 0.182                    | 33603864        | 0.099            | 1.216                    | 1.497                   | 59.4%             | 21.8%              | 12.1%                   | 6.6%                     |
| 8/14/2023 | 28320959          | 0.908              | 964357398          | 0.461               | 1721615                 | 0.157                    | 33703216        | 0.103            | 1.212                    | 1.472                   | 61.7%             | 20.6%              | 10.7%                   | 7.0%                     |
| 8/15/2023 | 28330042          | 0.947              | 964818630          | 0.521               | 1723189                 | 0.172                    | 33805767        | 0.088            | 1.295                    | 1.555                   | 60.9%             | 22.4%              | 11.1%                   | 5.6%                     |
| 8/16/2023 | 28339510          | 1.094              | 965339148          | 0.518               | 1724911                 | 0.174                    | 33899440        | 0.108            | 1.438                    | 1.721                   | 63.6%             | 20.0%              | 10.1%                   | 6.3%                     |
| 8/17/2023 | 28350449          | 0.905              | 965857542          | 0.476               | 1726650                 | 0.165                    | 34001788        | 0.090            | 1.216                    | 1.471                   | 61.5%             | 21.1%              | 11.2%                   | 6.1%                     |
| 8/18/2023 | 28359499          | 1.022              | 966333544          | 0.533               | 1728302                 | 0.184                    | 34091986        | 0.093            | 1.371                    | 1.648                   | 62.0%             | 21.2%              | 11.2%                   | 5.6%                     |
| 8/19/2023 | 28369720          | 0.882              | 966866704          | 0.458               | 1730145                 | 0.166                    | 34184632        | 0.099            | 1.175                    | 1.439                   | 61.3%             | 20.4%              | 11.5%                   | 6.9%                     |
| 8/20/2023 | 28378538          | 0.844              | 967325188          | 0.453               | 1731800                 | 0.157                    | 34283748        | 0.100            | 1.140                    | 1.397                   | 60.4%             | 21.2%              | 11.2%                   | 7.2%                     |
| 8/21/2023 | 28386980          | 0.866              | 967777974          | 0.431               | 1733365                 | 0.152                    | 34384140        | 0.099            | 1.145                    | 1.396                   | 62.1%             | 20.0%              | 10.9%                   | 7.1%                     |
| 8/22/2023 | 28395641          | 0.850              | 968208704          | 0.424               | 1734888                 | 0.143                    | 34482868        | 0.094            | 1.131                    | 1.368                   | 62.1%             | 20.6%              | 10.4%                   | 6.9%                     |
| 8/23/2023 | 28404140          | 0.964              | 968632762          | 0.461               | 1736315                 | 0.156                    | 34576808        | 0.098            | 1.270                    | 1.524                   | 63.3%             | 20.1%              | 10.2%                   | 6.5%                     |
| 8/24/2023 | 28413784          | 0.619              | 969094072          | 0.387               | 1737870                 | 0.136                    | 34675288        | 0.079            | 0.870                    | 1.085                   | 57.1%             | 23.1%              | 12.5%                   | 7.2%                     |
| 8/25/2023 | 28419977          | 0.855              | 969480932          | 0.432               | 1739228                 | 0.160                    | 34753804        | 0.099            | 1.127                    | 1.386                   | 61.7%             | 19.6%              | 11.6%                   | 7.2%                     |
| 8/26/2023 | 28428529          | 0.887              | 969912542          | 0.508               | 1740830                 | 0.201                    | 34853006        | 0.101            | 1.194                    | 1.496                   | 59.3%             | 20.5%              | 13.4%                   | 6.8%                     |
| 8/27/2023 | 28437402          | 0.886              | 970420370          | 0.459               | 1742840                 | 0.172                    | 34954192        | 0.093            | 1.173                    | 1.438                   | 61.6%             | 19.9%              | 12.0%                   | 6.5%                     |
| 8/28/2023 | 28446266          | 0.715              | 970879014          | 0.370               | 1744559                 | 0.126                    | 35047504        | 0.074            | 0.959                    | 1.159                   | 61.7%             | 21.0%              | 10.9%                   | 6.4%                     |
| 8/29/2023 | 28453417          | 0.797              | 971249166          | 0.429               | 1745823                 | 0.143                    | 35121720        | 0.081            | 1.084                    | 1.308                   | 61.0%             | 21.9%              | 10.9%                   | 6.2%                     |
| 8/30/2023 | 28461390          | 0.851              | 971678440          | 0.438               | 1747252                 | 0.145                    | 35202696        | 0.084            | 1.144                    | 1.374                   | 61.9%             | 21.4%              | 10.6%                   | 6.1%                     |
| 8/31/2023 | 28469901          | 0.785              | 972116922          | 0.440               | 1748703                 | 0.156                    | 35287144        | 0.099            | 1.069                    | 1.324                   | 59.3%             | 21.4%              | 11.8%                   | 7.5%                     |
| Min       |                   | 0.619              |                    | 0.370               |                         | 0.126                    |                 | 0.074            | 0.870                    | 1.085                   |                   |                    |                         |                          |
| Max       |                   | 1.094              |                    | 0.606               |                         | 0.204                    |                 | 0.137            | 1.504                    | 1.830                   |                   |                    |                         |                          |
| Avg       |                   | 0.919              |                    | 0.488               |                         | 0.167                    |                 | 0.101            | 1.239                    | 1.507                   |                   |                    |                         |                          |
| Total     |                   | 28.481             |                    | 15.116              |                         | 5.187                    |                 | 3.134            | 38.410                   | 46.731                  |                   |                    |                         |                          |

Aug 2023  
Comments

AUTHORITY FLOW REPORT DETAIL FOR CAPE MAY WTF

No comments



Report Month Aug  
Year 2023

Aug 2023  
AUTHORITY FLOW REPORT DETAIL FOR SEVEN MILE/MIDDLE WTF

| Date      | 69th Totalizer | Sea Isle Flow In MG | 81st Totalizer | Stone Harbor Flow In MG | 39th Totalizer | 39th Flow In MG | 15th Totalizer | 15th Flow In MG | Avalon City Flow In MG | Avalon Manor Totalizer | Avalon Manor Flow In MG | Stone Harbor Manor Totalizer | Stone Harbor Manor Flow In MG |
|-----------|----------------|---------------------|----------------|-------------------------|----------------|-----------------|----------------|-----------------|------------------------|------------------------|-------------------------|------------------------------|-------------------------------|
| 8/1/2023  | 2755376        | 1.569               | 10627616       | 0.667                   | 59337          | 0.789           | 42960          | 0.603           | 1.392                  | 40659                  | 0.036                   | 43220                        | 0.014                         |
| 8/2/2023  | 2756945        | 1.605               | 10628283       | 0.653                   | 60126          | 0.803           | 43563          | 0.616           | 1.419                  | 40695                  | 0.034                   | 43234                        | 0.021                         |
| 8/3/2023  | 2758550        | 1.674               | 10628936       | 0.701                   | 60929          | 0.863           | 44179          | 0.642           | 1.505                  | 40729                  | 0.034                   | 43256                        | 0.018                         |
| 8/4/2023  | 2760224        | 1.785               | 10629637       | 0.705                   | 61791          | 0.847           | 44821          | 0.686           | 1.533                  | 40763                  | 0.040                   | 43274                        | 0.018                         |
| 8/5/2023  | 2762009        | 2.105               | 10630342       | 0.962                   | 62638          | 1.092           | 45507          | 0.826           | 1.918                  | 40803                  | 0.046                   | 43291                        | 0.023                         |
| 8/6/2023  | 2764114        | 1.743               | 10631304       | 0.528                   | 63730          | 0.823           | 46333          | 0.793           | 1.616                  | 40849                  | 0.046                   | 43315                        | 0.016                         |
| 8/7/2023  | 2765858        | 1.788               | 10631832       | 0.754                   | 64553          | 0.932           | 47126          | 0.619           | 1.551                  | 40895                  | 0.040                   | 43331                        | 0.019                         |
| 8/8/2023  | 2767646        | 1.723               | 10632586       | 0.679                   | 65486          | 0.920           | 47745          | 0.715           | 1.635                  | 40935                  | 0.027                   | 43349                        | 0.018                         |
| 8/9/2023  | 2769369        | 1.560               | 10633265       | 0.677                   | 66405          | 0.860           | 48460          | 0.614           | 1.474                  | 40962                  | 0.031                   | 43368                        | 0.015                         |
| 8/10/2023 | 2770929        | 1.741               | 10633942       | 0.667                   | 67266          | 0.880           | 49074          | 0.665           | 1.545                  | 40993                  | 0.032                   | 43382                        | 0.015                         |
| 8/11/2023 | 2772670        | 1.797               | 10634609       | 0.761                   | 68145          | 0.868           | 49739          | 0.688           | 1.556                  | 41025                  | 0.040                   | 43397                        | 0.021                         |
| 8/12/2023 | 2774467        | 2.379               | 10635370       | 0.867                   | 69013          | 1.122           | 50427          | 0.930           | 2.052                  | 41065                  | 0.058                   | 43418                        | 0.022                         |
| 8/13/2023 | 2776846        | 1.483               | 10636237       | 0.684                   | 70135          | 0.777           | 51357          | 0.562           | 1.339                  | 41122                  | 0.030                   | 43440                        | 0.018                         |
| 8/14/2023 | 2778329        | 1.621               | 10636921       | 0.639                   | 70912          | 0.769           | 51919          | 0.608           | 1.377                  | 41152                  | 0.032                   | 43458                        | 0.017                         |
| 8/15/2023 | 2779950        | 1.583               | 10637560       | 0.725                   | 71681          | 0.820           | 52527          | 0.596           | 1.416                  | 41184                  | 0.032                   | 43475                        | 0.019                         |
| 8/16/2023 | 2781533        | 1.523               | 10638285       | 0.650                   | 72501          | 0.797           | 53123          | 0.584           | 1.381                  | 41216                  | 0.031                   | 43493                        | 0.017                         |
| 8/17/2023 | 2783056        | 1.541               | 10638935       | 0.635                   | 73298          | 0.810           | 53707          | 0.563           | 1.373                  | 41246                  | 0.026                   | 43511                        | 0.018                         |
| 8/18/2023 | 2784597        | 1.712               | 10639570       | 0.657                   | 74108          | 0.834           | 54270          | 0.626           | 1.460                  | 41272                  | 0.025                   | 43528                        | 0.017                         |
| 8/19/2023 | 2786309        | 1.840               | 10640227       | 0.691                   | 74942          | 0.899           | 54896          | 0.698           | 1.597                  | 41298                  | 0.036                   | 43545                        | 0.019                         |
| 8/20/2023 | 2788149        | 1.689               | 10640918       | 0.668                   | 75842          | 0.862           | 55594          | 0.628           | 1.490                  | 41334                  | 0.033                   | 43564                        | 0.016                         |
| 8/21/2023 | 2789838        | 1.406               | 10641586       | 0.571                   | 76704          | 0.723           | 56222          | 0.540           | 1.263                  | 41367                  | 0.024                   | 43580                        | 0.015                         |
| 8/22/2023 | 2791244        | 1.208               | 10642157       | 0.497                   | 77427          | 0.668           | 56762          | 0.474           | 1.142                  | 41390                  | 0.023                   | 43595                        | 0.014                         |
| 8/23/2023 | 2792452        | 1.204               | 10642654       | 0.469                   | 78095          | 0.628           | 57236          | 0.471           | 1.099                  | 41413                  | 0.022                   | 43609                        | 0.015                         |
| 8/24/2023 | 2793656        | 1.276               | 10643123       | 0.552                   | 78723          | 0.714           | 57707          | 0.488           | 1.202                  | 41436                  | 0.007                   | 43623                        | 0.015                         |
| 8/25/2023 | 2794932        | 1.378               | 10643675       | 0.542                   | 79437          | 0.690           | 58195          | 0.530           | 1.220                  | 41442                  | 0.007                   | 43638                        | 0.015                         |
| 8/26/2023 | 2796910        | 1.810               | 10644217       | 0.719                   | 80127          | 0.962           | 58725          | 0.687           | 1.649                  | 41449                  | 0.048                   | 43653                        | 0.019                         |
| 8/27/2023 | 2798120        | 1.337               | 10644936       | 0.537                   | 81089          | 0.691           | 59412          | 0.527           | 1.218                  | 41497                  | 0.026                   | 43672                        | 0.014                         |
| 8/28/2023 | 2799457        | 1.243               | 10645473       | 0.556                   | 81779          | 0.711           | 59939          | 0.506           | 1.217                  | 41524                  | 0.027                   | 43685                        | 0.014                         |
| 8/29/2023 | 2800699        | 1.142               | 10646029       | 0.496                   | 82490          | 0.681           | 60445          | 0.487           | 1.168                  | 41551                  | 0.024                   | 43700                        | 0.011                         |
| 8/30/2023 | 2801841        | 1.203               | 10646525       | 0.538                   | 83171          | 0.719           | 60932          | 0.515           | 1.234                  | 41575                  | 0.025                   | 43711                        | 0.013                         |
| 8/31/2023 | 2803044        | 1.308               | 10647063       | 0.542                   | 83890          | 0.695           | 61447          | 0.540           | 1.235                  | 41600                  | 0.032                   | 43724                        | 0.015                         |
| Min       |                | 1.142               |                | 0.469                   |                | 0.628           |                | 0.471           | 1.099                  |                        | 0.007                   |                              | 0.011                         |
| Max       |                | 2.379               |                | 0.962                   |                | 1.122           |                | 0.930           | 2.052                  |                        | 0.058                   |                              | 0.023                         |
| Avg       |                | 1.580               |                | 0.645                   |                | 0.814           |                | 0.614           | 1.428                  |                        | 0.031                   |                              | 0.017                         |
| Total     |                | 48.977              |                | 19.989                  |                | 25.248          |                | 19.027          | 44.275                 |                        | 0.973                   |                              | 0.518                         |

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 AUTHORITY FLOW REPORT DETAIL FOR SEVEN MILE/MIDDLE WTF

| Stone Harbor Blvd Totalizer | Stone Harbor Blvd Flow In MG | CMCH Totalizer | CMCH Flow In MG | Crest Haven Totalizer | Crest Haven Flow In MG | Burleigh Totalizer | Burleigh Flow In MG | Mayville Totalizer | Mayville Flow In MG | GSP Totalizer | GSP Flow In MG | Harbor Bay Totalizer | Harbor Bay Flow In MG |
|-----------------------------|------------------------------|----------------|-----------------|-----------------------|------------------------|--------------------|---------------------|--------------------|---------------------|---------------|----------------|----------------------|-----------------------|
| 70106                       | 0.043                        | 946225         | 0.344           | 111392                | 0.061                  | 208774             | 0.071               | 784949             | 0.235               | 4825509       | 0.003          | 933620               | 0.0045                |
| 70149                       | 0.044                        | 946569         | 0.360           | 111452                | 0.062                  | 208845             | 0.081               | 785184             | 0.086               | 4828268       | 0.002          | 938110               | 0.0039                |
| 70193                       | 0.053                        | 946930         | 0.414           | 111514                | 0.064                  | 208926             | 0.094               | 785270             | 0.185               | 4830388       | 0.003          | 941980               | 0.0037                |
| 70246                       | 0.043                        | 947344         | 0.314           | 111578                | 0.066                  | 209020             | 0.071               | 785455             | 0.144               | 4833679       | 0.003          | 945670               | 0.0026                |
| 70289                       | 0.059                        | 947658         | 0.408           | 111644                | 0.047                  | 209091             | 0.088               | 785599             | 0.186               | 4836645       | 0.006          | 948270               | 0.0045                |
| 70348                       | 0.043                        | 948066         | 0.337           | 111691                | 0.072                  | 209179             | 0.075               | 785785             | 0.154               | 4842184       | 0.004          | 952800               | 0.0043                |
| 70391                       | 0.047                        | 948403         | 0.404           | 111762                | 0.073                  | 209254             | 0.101               | 785939             | 0.201               | 4845750       | 0.002          | 957100               | 0.0038                |
| 70438                       | 0.047                        | 948807         | 0.375           | 111836                | 0.064                  | 209355             | 0.094               | 786140             | 0.187               | 4848216       | 0.002          | 960900               | 0.0037                |
| 70484                       | 0.048                        | 949182         | 0.358           | 111899                | 0.058                  | 209449             | 0.083               | 786327             | 0.176               | 4850379       | 0.002          | 964630               | 0.0031                |
| 70532                       | 0.033                        | 949540         | 0.269           | 111958                | 0.048                  | 209532             | 0.070               | 786503             | 0.140               | 4852625       | 0.003          | 967730               | 0.0036                |
| 70565                       | 0.060                        | 949809         | 0.405           | 112005                | 0.064                  | 209601             | 0.110               | 786643             | 0.218               | 4855159       | 0.003          | 971360               | 0.0048                |
| 70625                       | 0.056                        | 950214         | 0.368           | 112069                | 0.054                  | 209711             | 0.091               | 786861             | 0.194               | 4858625       | 0.007          | 976110               | 0.0000                |
| 70681                       | 0.051                        | 950582         | 0.375           | 112123                | 0.064                  | 209802             | 0.096               | 787055             | 0.205               | 4865161       | 0.003          |                      | 0.0000                |
| 70732                       | 0.044                        | 950957         | 0.353           | 112186                | 0.052                  | 209898             | 0.090               | 787260             | 0.191               | 4868397       | 0.002          |                      | 0.0123                |
| 70776                       | 0.047                        | 951310         | 0.374           | 112239                | 0.061                  | 209988             | 0.102               | 787451             | 0.200               | 4870771       | 0.002          | 988410               | 0.0041                |
| 70824                       | 0.049                        | 951684         | 0.352           | 112300                | 0.075                  | 210090             | 0.084               | 787651             | 0.175               | 4872379       | 0.002          | 992510               | 0.0027                |
| 70872                       | 0.045                        | 952036         | 0.351           | 112374                | 0.060                  | 210173             | 0.088               | 787826             | 0.183               | 4874800       | 0.003          | 995160               | 0.0036                |
| 70917                       | 0.046                        | 952387         | 0.330           | 112434                | 0.052                  | 210261             | 0.093               | 788009             | 0.184               | 4877526       | 0.004          | 998760               | 0.0033                |
| 70963                       | 0.043                        | 952717         | 0.301           | 112486                | 0.049                  | 210354             | 0.077               | 788193             | 0.159               | 4881150       | 0.004          | 1002020              | 0.0042                |
| 71006                       | 0.051                        | 953017         | 0.403           | 112535                | 0.064                  | 210432             | 0.091               | 788352             | 0.202               | 4885624       | 0.003          | 1006250              | 0.0035                |
| 71057                       | 0.040                        | 953420         | 0.351           | 112599                | 0.051                  | 210522             | 0.091               | 788554             | 0.183               | 4888819       | 0.003          | 1009790              | 0.0035                |
| 71097                       | 0.036                        | 953771         | 0.324           | 112650                | 0.061                  | 210614             | 0.077               | 788737             | 0.157               | 4891406       | 0.001          | 1013320              | 0.0030                |
| 71133                       | 0.038                        | 954095         | 0.309           | 112711                | 0.071                  | 210690             | 0.086               | 788894             | 0.166               | 4892870       | 0.003          | 1016270              | 0.0040                |
| 71171                       | 0.041                        | 954404         | 0.365           | 112782                | 0.070                  | 210776             | 0.083               | 789060             | 0.174               | 4895400       | 0.002          | 1020240              | 0.0029                |
| 71212                       | 0.041                        | 954770         | 0.338           | 112852                | 0.056                  | 210859             | 0.080               | 789234             | 0.163               | 4897378       | 0.003          | 1023180              | 0.0040                |
| 71253                       | 0.045                        | 955107         | 0.270           | 112908                | 0.055                  | 210939             | 0.087               | 789397             | 0.183               | 4899960       | 0.004          | 1027130              | 0.0041                |
| 71298                       | 0.041                        | 955378         | 0.357           | 112963                | 0.050                  | 211026             | 0.084               | 789580             | 0.180               | 4903644       | 0.003          | 1031210              | 0.0028                |
| 71339                       | 0.032                        | 955735         | 0.301           | 113013                | 0.065                  | 211110             | 0.077               | 789760             | 0.160               | 4906862       | 0.003          | 1033990              | 0.0037                |
| 71371                       | 0.034                        | 956036         | 0.360           | 113078                | 0.068                  | 211188             | 0.077               | 789920             | 0.164               | 4909523       | 0.001          | 1037720              | 0.0035                |
| 71405                       | 0.039                        | 956396         | 0.347           | 113146                | 0.070                  | 211264             | 0.081               | 790084             | 0.169               | 4911021       | 0.002          | 1041170              | 0.0040                |
| 71444                       | 0.041                        | 956742         | 0.357           | 113216                | 0.068                  | 211346             | 0.085               | 790253             | 0.179               | 4912750       | 0.002          | 1045120              | 0.0029                |
| Min                         | 0.032                        |                | 0.269           |                       | 0.047                  |                    | 0.070               |                    | 0.086               |               | 0.001          |                      | 0.000                 |
| Max                         | 0.060                        |                | 0.414           |                       | 0.075                  |                    | 0.110               |                    | 0.235               |               | 0.007          |                      | 0.012                 |
| Avg                         | 0.044                        |                | 0.351           |                       | 0.061                  |                    | 0.086               |                    | 0.177               |               | 0.003          |                      | 0.004                 |
| Total                       | 1.378                        |                | 10.874          |                       | 1.892                  |                    | 2.656               |                    | 5.483               |               | 0.090          |                      | 0.114                 |

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 AUTHORITY FLOW REPORT DETAIL FOR SEVEN MILE/MIDDLE WTF

| SM WTF TOTAL<br>FLOW In MG | 69th % of Flow | 81st % of Flow | 39th % of Flow | 15th % of Flow | Avalon Manor<br>% of Flow | Stone Harbor<br>Manor % of<br>Flow | Stone Harbor<br>Blvd % of Flow | CMCH % of<br>Flow | Crest Haven %<br>of Flow | Burleigh % of<br>Flow | Mayville % of<br>Flow | Harbor Bay % of<br>Flow | GSP % of Flow |
|----------------------------|----------------|----------------|----------------|----------------|---------------------------|------------------------------------|--------------------------------|-------------------|--------------------------|-----------------------|-----------------------|-------------------------|---------------|
| 4.354                      | 36.0%          | 15.3%          | 18.1%          | 13.8%          | 0.8%                      | 0.3%                               | 0.7%                           | 7.9%              | 1.4%                     | 1.6%                  | 3.8%                  | 0.10%                   | 0.06%         |
| 4.268                      | 37.6%          | 15.3%          | 18.8%          | 14.4%          | 0.8%                      | 0.5%                               | 0.5%                           | 8.4%              | 1.4%                     | 1.9%                  | 0.1%                  | 0.09%                   | 0.05%         |
| 4.637                      | 36.1%          | 15.1%          | 18.6%          | 13.8%          | 0.7%                      | 0.4%                               | 0.8%                           | 8.9%              | 1.4%                     | 2.0%                  | 2.0%                  | 0.08%                   | 0.07%         |
| 4.635                      | 38.5%          | 15.2%          | 18.3%          | 14.8%          | 0.9%                      | 0.4%                               | 0.5%                           | 6.8%              | 1.4%                     | 1.5%                  | 1.6%                  | 0.06%                   | 0.06%         |
| 5.743                      | 36.7%          | 16.8%          | 19.0%          | 14.4%          | 0.8%                      | 0.4%                               | 0.6%                           | 7.1%              | 0.8%                     | 1.5%                  | 1.7%                  | 0.08%                   | 0.10%         |
| 4.546                      | 38.3%          | 11.6%          | 18.1%          | 17.4%          | 1.0%                      | 0.4%                               | 0.6%                           | 7.4%              | 1.6%                     | 1.7%                  | 1.7%                  | 0.09%                   | 0.08%         |
| 4.865                      | 36.8%          | 15.5%          | 19.2%          | 12.7%          | 0.8%                      | 0.4%                               | 0.6%                           | 8.3%              | 1.5%                     | 2.1%                  | 2.0%                  | 0.08%                   | 0.05%         |
| 4.741                      | 36.3%          | 14.3%          | 19.4%          | 15.1%          | 0.6%                      | 0.4%                               | 0.6%                           | 7.9%              | 1.3%                     | 2.0%                  | 2.0%                  | 0.08%                   | 0.05%         |
| 4.387                      | 35.5%          | 15.4%          | 19.6%          | 14.0%          | 0.7%                      | 0.3%                               | 0.8%                           | 8.2%              | 1.3%                     | 1.9%                  | 2.1%                  | 0.07%                   | 0.05%         |
| 4.481                      | 38.9%          | 14.9%          | 19.6%          | 14.8%          | 0.7%                      | 0.3%                               | 0.4%                           | 6.0%              | 1.1%                     | 1.6%                  | 1.6%                  | 0.08%                   | 0.06%         |
| 4.909                      | 36.6%          | 15.5%          | 17.7%          | 14.0%          | 0.8%                      | 0.4%                               | 0.8%                           | 8.3%              | 1.3%                     | 2.2%                  | 2.2%                  | 0.10%                   | 0.07%         |
| 6.033                      | 39.4%          | 14.4%          | 18.6%          | 15.4%          | 1.0%                      | 0.4%                               | 0.6%                           | 6.1%              | 0.9%                     | 1.5%                  | 1.7%                  | 0.00%                   | 0.11%         |
| 4.233                      | 35.0%          | 16.2%          | 18.3%          | 13.3%          | 0.7%                      | 0.4%                               | 0.8%                           | 8.9%              | 1.5%                     | 2.3%                  | 2.6%                  | 0.00%                   | 0.08%         |
| 4.323                      | 37.5%          | 14.8%          | 17.8%          | 14.1%          | 0.7%                      | 0.4%                               | 0.6%                           | 8.2%              | 1.2%                     | 2.1%                  | 2.3%                  | 0.28%                   | 0.05%         |
| 4.445                      | 35.6%          | 16.3%          | 18.5%          | 13.4%          | 0.7%                      | 0.4%                               | 0.6%                           | 8.4%              | 1.4%                     | 2.3%                  | 2.2%                  | 0.09%                   | 0.04%         |
| 4.239                      | 35.9%          | 15.3%          | 18.8%          | 13.8%          | 0.7%                      | 0.4%                               | 0.7%                           | 8.3%              | 1.8%                     | 2.0%                  | 2.2%                  | 0.06%                   | 0.06%         |
| 4.220                      | 36.5%          | 15.0%          | 19.2%          | 13.3%          | 0.6%                      | 0.4%                               | 0.6%                           | 8.3%              | 1.4%                     | 2.1%                  | 2.2%                  | 0.09%                   | 0.06%         |
| 4.473                      | 38.3%          | 14.7%          | 18.7%          | 14.0%          | 0.6%                      | 0.4%                               | 0.6%                           | 7.4%              | 1.2%                     | 2.1%                  | 2.0%                  | 0.07%                   | 0.08%         |
| 4.726                      | 38.9%          | 14.6%          | 19.0%          | 14.8%          | 0.8%                      | 0.4%                               | 0.5%                           | 6.4%              | 1.0%                     | 1.6%                  | 1.7%                  | 0.09%                   | 0.09%         |
| 4.606                      | 36.7%          | 14.5%          | 18.7%          | 13.6%          | 0.7%                      | 0.4%                               | 0.8%                           | 8.7%              | 1.4%                     | 2.0%                  | 2.4%                  | 0.08%                   | 0.07%         |
| 3.895                      | 36.1%          | 14.7%          | 18.6%          | 13.9%          | 0.6%                      | 0.4%                               | 0.6%                           | 9.0%              | 1.3%                     | 2.3%                  | 2.4%                  | 0.09%                   | 0.07%         |
| 3.453                      | 35.0%          | 14.4%          | 19.3%          | 13.7%          | 0.7%                      | 0.4%                               | 0.7%                           | 9.4%              | 1.8%                     | 2.2%                  | 2.3%                  | 0.09%                   | 0.04%         |
| 3.384                      | 35.6%          | 13.9%          | 18.5%          | 13.9%          | 0.7%                      | 0.4%                               | 0.7%                           | 9.1%              | 2.1%                     | 2.5%                  | 2.4%                  | 0.12%                   | 0.07%         |
| 3.692                      | 34.6%          | 15.0%          | 19.3%          | 13.2%          | 0.2%                      | 0.4%                               | 0.7%                           | 9.9%              | 1.9%                     | 2.2%                  | 2.5%                  | 0.08%                   | 0.05%         |
| 3.751                      | 36.7%          | 14.4%          | 18.4%          | 14.1%          | 0.2%                      | 0.4%                               | 0.7%                           | 9.0%              | 1.5%                     | 2.1%                  | 2.2%                  | 0.11%                   | 0.07%         |
| 4.788                      | 37.8%          | 15.0%          | 20.1%          | 14.3%          | 1.0%                      | 0.4%                               | 0.6%                           | 5.6%              | 1.1%                     | 1.8%                  | 2.0%                  | 0.09%                   | 0.08%         |
| 3.752                      | 35.6%          | 14.3%          | 18.4%          | 14.0%          | 0.7%                      | 0.4%                               | 0.7%                           | 9.5%              | 1.3%                     | 2.2%                  | 2.6%                  | 0.07%                   | 0.09%         |
| 3.608                      | 34.4%          | 15.4%          | 19.7%          | 14.0%          | 0.8%                      | 0.4%                               | 0.5%                           | 8.3%              | 1.8%                     | 2.1%                  | 2.3%                  | 0.10%                   | 0.07%         |
| 3.460                      | 39.0%          | 14.3%          | 19.7%          | 14.1%          | 0.7%                      | 0.3%                               | 0.7%                           | 10.4%             | 2.0%                     | 2.2%                  | 2.5%                  | 0.10%                   | 0.04%         |
| 3.629                      | 38.2%          | 14.8%          | 19.8%          | 14.2%          | 0.7%                      | 0.4%                               | 0.7%                           | 9.6%              | 1.9%                     | 2.2%                  | 2.4%                  | 0.11%                   | 0.05%         |
| 3.768                      | 34.7%          | 14.4%          | 18.5%          | 14.3%          | 0.8%                      | 0.4%                               | 0.7%                           | 9.5%              | 1.8%                     | 2.3%                  | 2.5%                  | 0.08%                   | 0.06%         |

|         |
|---------|
| 3.384   |
| 6.033   |
| 4.324   |
| 134.045 |

Aug 2023  
Comments

AUTHORITY FLOW REPORT DETAIL FOR SEVEN MILE/MIDDLE WTF

No Comments



Report Month Aug  
Year 2023

Aug 2023  
AUTHORITY FLOW REPORT DETAIL FOR WILDWOOD/LOWER WTF

| Date      | Oak Totalizer | Oak Flow in MG | 10th Totalizer | 10th Flow in MG | North Wildwood Flow in MG | Neptune Totalizer | West Wildwood Flow in MG | Spicer Totalizer | Wildwood Flow in MG | Rosemary Totalizer | Wildwood Crest Flow in MG |
|-----------|---------------|----------------|----------------|-----------------|---------------------------|-------------------|--------------------------|------------------|---------------------|--------------------|---------------------------|
| 8/1/2023  | 234418        | 0.477          | 378950         | 1.217           | 1.694                     | 44946108          | 0.222                    | 723671           | 1.779               | 1008109            | 2.568                     |
| 8/2/2023  | 234895        | 0.463          | 380167         | 1.210           | 1.673                     | 45168056          | 0.209                    | 725450           | 1.744               | 1010677            | 0.894                     |
| 8/3/2023  | 235358        | 0.469          | 381377         | 1.227           | 1.696                     | 45376916          | 0.201                    | 727194           | 1.760               | 1011571            | 1.716                     |
| 8/4/2023  | 235827        | 0.514          | 382604         | 1.325           | 1.839                     | 45577740          | 0.221                    | 728954           | 1.795               | 1013287            | 1.753                     |
| 8/5/2023  | 236341        | 0.573          | 383929         | 1.479           | 2.052                     | 45798388          | 0.242                    | 730749           | 2.016               | 1015040            | 1.879                     |
| 8/6/2023  | 236914        | 0.540          | 385408         | 1.431           | 1.971                     | 46040112          | 0.224                    | 732765           | 1.969               | 1016919            | 1.792                     |
| 8/7/2023  | 237454        | 0.522          | 386839         | 1.431           | 1.953                     | 46264044          | 0.237                    | 734734           | 2.006               | 1018711            | 1.885                     |
| 8/8/2023  | 237976        | 0.546          | 388270         | 1.404           | 1.950                     | 46500920          | 0.258                    | 736740           | 1.981               | 1020596            | 1.858                     |
| 8/9/2023  | 238522        | 0.466          | 389674         | 1.225           | 1.691                     | 46758960          | 0.204                    | 738721           | 1.851               | 1022454            | 1.757                     |
| 8/10/2023 | 238988        | 0.481          | 390899         | 1.243           | 1.724                     | 46963228          | 0.200                    | 740572           | 1.767               | 1024211            | 1.733                     |
| 8/11/2023 | 239469        | 0.535          | 392142         | 1.389           | 1.924                     | 47163572          | 0.218                    | 742339           | 1.919               | 1025944            | 1.845                     |
| 8/12/2023 | 240004        | 0.578          | 393531         | 1.499           | 2.077                     | 47381840          | 0.230                    | 744258           | 2.058               | 1027789            | 1.937                     |
| 8/13/2023 | 240582        | 0.533          | 395030         | 1.443           | 1.976                     | 47611608          | 0.213                    | 746316           | 2.011               | 1029726            | 1.817                     |
| 8/14/2023 | 241115        | 0.438          | 396473         | 1.201           | 1.639                     | 47824704          | 0.176                    | 748327           | 1.737               | 1031543            | 1.763                     |
| 8/15/2023 | 241553        | 0.468          | 397674         | 1.348           | 1.816                     | 48000584          | 0.236                    | 750064           | 1.927               | 1033306            | 1.710                     |
| 8/16/2023 | 242021        | 0.484          | 399022         | 1.225           | 1.709                     | 48236200          | 0.239                    | 751991           | 1.781               | 1035016            | 1.663                     |
| 8/17/2023 | 242505        | 0.477          | 400247         | 1.214           | 1.691                     | 48475428          | 0.200                    | 753772           | 1.777               | 1036679            | 1.666                     |
| 8/18/2023 | 242982        | 0.505          | 401461         | 1.307           | 1.812                     | 48675792          | 0.206                    | 755549           | 1.808               | 1038345            | 1.749                     |
| 8/19/2023 | 243487        | 0.534          | 402768         | 1.381           | 1.915                     | 48881420          | 0.218                    | 757357           | 1.874               | 1040094            | 1.782                     |
| 8/20/2023 | 244021        | 0.505          | 404149         | 1.310           | 1.815                     | 49099396          | 0.204                    | 759231           | 1.824               | 1041876            | 1.692                     |
| 8/21/2023 | 244526        | 0.407          | 405459         | 1.100           | 1.507                     | 49303128          | 0.167                    | 761055           | 1.642               | 1043568            | 1.589                     |
| 8/22/2023 | 244933        | 0.354          | 406559         | 0.971           | 1.325                     | 49469668          | 0.147                    | 762697           | 1.545               | 1045157            | 1.466                     |
| 8/23/2023 | 245287        | 0.343          | 407530         | 0.951           | 1.294                     | 49616696          | 0.142                    | 764242           | 1.491               | 1046623            | 1.434                     |
| 8/24/2023 | 245630        | 0.354          | 408481         | 0.945           | 1.299                     | 49759064          | 0.143                    | 765733           | 1.476               | 1048057            | 1.406                     |
| 8/25/2023 | 245984        | 0.410          | 409426         | 1.091           | 1.501                     | 49902344          | 0.158                    | 767209           | 1.603               | 1049463            | 1.560                     |
| 8/26/2023 | 246394        | 0.466          | 410517         | 1.251           | 1.717                     | 50060504          | 0.188                    | 768812           | 1.745               | 1051023            | 1.668                     |
| 8/27/2023 | 246860        | 0.432          | 411768         | 1.156           | 1.588                     | 50248624          | 0.174                    | 770557           | 1.632               | 1052691            | 1.539                     |
| 8/28/2023 | 247292        | 0.346          | 412924         | 0.896           | 1.242                     | 50422540          | 0.149                    | 772189           | 1.378               | 1054230            | 1.346                     |
| 8/29/2023 | 247638        | 0.337          | 413820         | 0.867           | 1.204                     | 50571632          | 0.166                    | 773567           | 1.356               | 1055576            | 1.410                     |
| 8/30/2023 | 247975        | 0.321          | 414687         | 0.816           | 1.137                     | 50738016          | 0.167                    | 774923           | 1.320               | 1056986            | 1.300                     |
| 8/31/2023 | 248296        | 0.347          | 415503         | 0.849           | 1.196                     | 50905248          | 0.185                    | 776243           | 1.268               | 1058286            | 1.266                     |
| Min       |               | 0.321          |                | 0.816           | 1.137                     |                   | 0.142                    |                  | 1.268               |                    | 0.894                     |
| Max       |               | 0.578          |                | 1.499           | 2.077                     |                   | 0.258                    |                  | 2.058               |                    | 2.568                     |
| Avg       |               | 0.459          |                | 1.207           | 1.665                     |                   | 0.198                    |                  | 1.737               |                    | 1.659                     |
| Total     |               | 14.225         |                | 37.402          | 51.627                    |                   | 6.144                    |                  | 53.840              |                    | 51.443                    |

Aug 2023  
AUTHORITY FLOW REPORT DETAIL FOR WILDWOOD/LOWER WTF

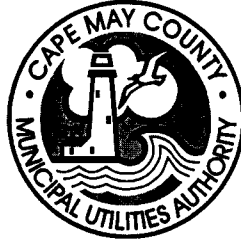
| Shawcrest<br>Totalizer | Shawcrest Flow<br>in MG | Rio Grande<br>Totalizer | Rio Grande Flow<br>in MG | WW WWTF<br>TOTAL FLOW<br>in MG | Oak % of<br>Flow | 10th % of<br>Flow | Neptune % of<br>Flow | Spicer % of<br>Flow | Rosemary % of<br>Flow | Shawcrest % of<br>Flow | Rio Grande %<br>of Flow |
|------------------------|-------------------------|-------------------------|--------------------------|--------------------------------|------------------|-------------------|----------------------|---------------------|-----------------------|------------------------|-------------------------|
| 2287058                | 0.162                   | 1033167                 | 0.347                    | 6.771                          | 7.0%             | 18.0%             | 3.3%                 | 26.3%               | 37.9%                 | 2.4%                   | 5.1%                    |
| 2288673                | 0.032                   | 1039514                 | 0.369                    | 4.920                          | 9.4%             | 24.6%             | 4.2%                 | 35.4%               | 18.2%                 | 0.6%                   | 7.5%                    |
| 2288989                | 0.094                   | 1033883                 | 0.335                    | 5.802                          | 8.1%             | 21.1%             | 3.5%                 | 30.3%               | 29.6%                 | 1.6%                   | 5.8%                    |
| 2289930                | 0.071                   | 1034218                 | 0.337                    | 6.015                          | 8.5%             | 22.0%             | 3.7%                 | 29.8%               | 29.1%                 | 1.2%                   | 5.6%                    |
| 2290635                | 0.083                   | 1034555                 | 0.405                    | 6.677                          | 8.6%             | 22.2%             | 3.6%                 | 30.2%               | 28.1%                 | 1.2%                   | 6.1%                    |
| 2291469                | 0.083                   | 1034960                 | 0.449                    | 6.488                          | 8.3%             | 22.1%             | 3.5%                 | 30.4%               | 27.6%                 | 1.3%                   | 6.9%                    |
| 2292295                | 0.100                   | 1035409                 | 0.392                    | 6.573                          | 7.9%             | 21.8%             | 3.6%                 | 30.5%               | 28.7%                 | 1.5%                   | 6.0%                    |
| 2293299                | 0.074                   | 1035801                 | 0.372                    | 6.493                          | 8.4%             | 21.6%             | 4.0%                 | 30.5%               | 28.6%                 | 1.1%                   | 5.7%                    |
| 2294036                | 0.058                   | 1036173                 | 0.357                    | 5.918                          | 7.9%             | 20.7%             | 3.5%                 | 31.3%               | 29.7%                 | 1.0%                   | 6.0%                    |
| 2294613                | 0.060                   | 1036530                 | 0.384                    | 5.868                          | 8.2%             | 21.2%             | 3.4%                 | 30.1%               | 29.5%                 | 1.0%                   | 6.5%                    |
| 2295212                | 0.064                   | 1036914                 | 0.380                    | 6.351                          | 8.4%             | 21.9%             | 3.4%                 | 30.2%               | 29.1%                 | 1.0%                   | 6.0%                    |
| 2295855                | 0.073                   | 1037294                 | 0.375                    | 6.750                          | 8.6%             | 22.2%             | 3.4%                 | 30.5%               | 28.7%                 | 1.1%                   | 5.6%                    |
| 2296586                | 0.067                   | 1037669                 | 0.381                    | 6.465                          | 8.2%             | 22.3%             | 3.3%                 | 31.1%               | 28.1%                 | 1.0%                   | 5.9%                    |
| 2297257                | 0.055                   | 1038050                 | 0.373                    | 5.743                          | 7.6%             | 20.9%             | 3.1%                 | 30.2%               | 30.7%                 | 1.0%                   | 6.5%                    |
| 2297811                | 0.082                   | 1038423                 | 0.381                    | 6.152                          | 7.6%             | 21.9%             | 3.8%                 | 31.3%               | 27.8%                 | 1.3%                   | 6.2%                    |
| 2298632                | 0.066                   | 1038804                 | 0.370                    | 5.829                          | 8.3%             | 21.0%             | 4.1%                 | 30.6%               | 28.5%                 | 1.1%                   | 6.3%                    |
| 2299296                | 0.064                   | 1039174                 | 0.368                    | 5.766                          | 8.3%             | 21.1%             | 3.5%                 | 30.8%               | 28.9%                 | 1.1%                   | 6.4%                    |
| 2299934                | 0.067                   | 1039542                 | 0.380                    | 6.022                          | 8.4%             | 21.7%             | 3.4%                 | 30.0%               | 29.0%                 | 1.1%                   | 6.3%                    |
| 2300603                | 0.071                   | 1039922                 | 0.371                    | 6.231                          | 8.6%             | 22.2%             | 3.5%                 | 30.1%               | 28.6%                 | 1.1%                   | 6.0%                    |
| 2301310                | 0.069                   | 1040293                 | 0.376                    | 5.980                          | 8.4%             | 21.9%             | 3.4%                 | 30.5%               | 28.3%                 | 1.2%                   | 6.3%                    |
| 2302000                | 0.059                   | 1040669                 | 0.374                    | 5.338                          | 7.6%             | 20.6%             | 3.1%                 | 30.8%               | 29.8%                 | 1.1%                   | 7.0%                    |
| 2302593                | 0.050                   | 1041043                 | 0.352                    | 4.885                          | 7.2%             | 19.9%             | 3.0%                 | 31.6%               | 30.0%                 | 1.0%                   | 7.2%                    |
| 2303093                | 0.044                   | 1041395                 | 0.338                    | 4.743                          | 7.2%             | 20.0%             | 3.0%                 | 31.4%               | 30.2%                 | 0.9%                   | 7.1%                    |
| 2303533                | 0.046                   | 1041733                 | 0.354                    | 4.724                          | 7.5%             | 20.0%             | 3.0%                 | 31.2%               | 29.8%                 | 1.0%                   | 7.5%                    |
| 2303995                | 0.057                   | 1042087                 | 0.356                    | 5.236                          | 7.8%             | 20.8%             | 3.0%                 | 30.6%               | 29.8%                 | 1.1%                   | 6.8%                    |
| 2304569                | 0.077                   | 1042443                 | 0.367                    | 5.762                          | 8.1%             | 21.7%             | 3.3%                 | 30.3%               | 28.9%                 | 1.3%                   | 6.4%                    |
| 2305335                | 0.087                   | 1042810                 | 0.347                    | 5.367                          | 8.0%             | 21.5%             | 3.2%                 | 30.4%               | 28.7%                 | 1.6%                   | 6.5%                    |
| 2306205                | 0.105                   | 1043157                 | 0.344                    | 4.564                          | 7.6%             | 19.6%             | 3.3%                 | 30.2%               | 29.5%                 | 2.3%                   | 7.5%                    |
| 2307250                | 0.123                   | 1043501                 | 0.328                    | 4.587                          | 7.3%             | 18.9%             | 3.6%                 | 29.6%               | 30.7%                 | 2.7%                   | 7.1%                    |
| 2308481                | 0.114                   | 1043829                 | 0.352                    | 4.390                          | 7.3%             | 18.6%             | 3.8%                 | 30.1%               | 29.6%                 | 2.6%                   | 8.0%                    |
| 2309623                | 0.147                   | 1044181                 | 0.333                    | 4.395                          | 7.9%             | 19.3%             | 4.2%                 | 28.8%               | 28.8%                 | 3.3%                   | 7.6%                    |

|       |       |  |        |         |
|-------|-------|--|--------|---------|
| Min   | 0.032 |  | 0.328  | 4.390   |
| Max   | 0.162 |  | 0.449  | 6.771   |
| Avg   | 0.078 |  | 0.366  | 5.703   |
| Total | 2.404 |  | 11.347 | 176.805 |

Aug 2023  
Comments

AUTHORITY FLOW REPORT DETAIL FOR WILDWOOD/LOWER WTF

No comment



## Cape May County Municipal Utilities Authority

1523 Route 9 North, Cape May Court House, NJ 08210  
Telephone: (609) 465-9026 • Telefax: (609) 465-9025  
[www.cmcmua.com](http://www.cmcmua.com)

September 12, 2023

RE: Proposed CMCMUA User Charge System – Rate Setting Report  
Wastewater Management Program, User Charges, Effective January 1, 2024

Dear Mayor/Participant:

In accordance with the provisions of Section 401 of the Service Agreement between the Cape May County Municipal Utilities Authority ("CMCMUA" or "Authority") and the various municipalities, municipal utilities authorities and corporations (the "Participants") relating to the treatment of wastewater delivered to Authority facilities, and in accordance with N.J.S.A. 40:14B-1 et seq., as amended, a Public Hearing on the Proposed Fiscal Year 2024 Annual Charges for the CMCMUA's Wastewater Management Program has been scheduled for Wednesday, October 4, 2023 at 6:30 p.m. The proposed CMCMUA User Charge System Rate Setting Report Wastewater Management Program User Charges for Fiscal Year 2024, along with any modifications deemed appropriate by the Members of the Authority following consideration of any public comments received by the Authority, are expected to be considered for adoption by the Members of the Authority at the October 4, 2023 regularly scheduled meeting of the CMCMUA and shall become effective on January 1, 2024.

Commencing September 12, 2023, a copy of the proposed CMCMUA User Charge System Rate Setting Report Wastewater Management Program User Charges for Fiscal Year 2024 will be available for public inspection at the principal office of each Participant (in the case of municipalities, in the office of the Municipal Clerk), the Lower Township, Borough of Avalon and Middle Township Branches of the Cape May County Library, and also at the above noted office of the CMCMUA. A copy of this document is also available for downloading at the CMCMUA's website at [www.cmcmua.com](http://www.cmcmua.com).

Written comments regarding the Authority's proposed CMCMUA User Charge System Rate Setting Report Wastewater Management Program User Charges for Fiscal Year 2024 can be submitted to the Authority at 1523 Route 9 North, Cape May Court House, NJ 08210 or placed in the drop box located at the Authority's Administration Building any time prior to the October 4, 2023 Public Hearing.

A certified verbatim transcript of the Public Hearing shall be made and a copy thereof shall be available upon request to any interested party for a reasonable fee.

If we can provide you with any assistance on this subject, or help explain the information contained in the report, please do not hesitate to contact me.

Very truly yours,

CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY

A handwritten signature in black ink, appearing to read "Josh Palombo".

Joshua Palombo  
Wastewater Program Manager

JP:amm

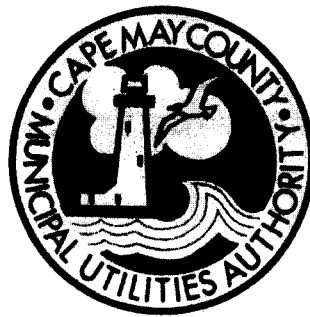
Attachments

cc: Clerk

Business Administrator  
Chief Financial Officer



**CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY**



**CMCMUA USER CHARGE SYSTEM  
RATE SETTING REPORT**

**WASTEWATER MANAGEMENT PROGRAM  
USER CHARGES**

**EFFECTIVE JANUARY 1, 2024  
(PROPOSED)**

**CMCMUA USER CHARGE SYSTEM  
RATE SETTING REPORT**

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## **Section I. Introduction**

## I. Introduction

The primary purpose of this Rate Setting Report is to present information to Participants of the Cape May County Municipal Utilities Authority's (hereinafter referred to as Authority or CMCMUA) Wastewater Management Program and the general public regarding the user charges which are proposed to go into effect commencing on January 1, 2024, for Fiscal Year 2024 (i.e. calendar year 2024).

The charges for wastewater conveyance and treatment services in Ocean City will be billed to New Jersey American Water which provides local sewage collection service within the City of Ocean City. In turn, New Jersey American Water will pass these costs onto the individual users of the system, along with New Jersey American Water's own cost for the operation of the local sewage collection system.

The charges for wastewater conveyance and treatment services in the City of Cape May, Borough of West Cape May, Borough of Cape May Point, Borough of Stone Harbor, City of Sea Isle City, Borough of Avalon, Township of Middle (including areas in Cape May Court House, Mayville, Burleigh, Rio Grande, Avalon Manor, Stone Harbor Manor/Boulevard. and Harbor Bay Center), City of North Wildwood, City of Wildwood, Borough of Wildwood Crest, Borough of West Wildwood, and the Shawcrest Area of the Township of Lower, will be billed by the CMCMUA directly to each Participant municipality or local sewerage agency, as appropriate. In turn, each Participant will pass the cost for regional service on to the individual users of the system, along with the Participant's own costs for the operation of the local sewage collection system.

The County of Cape May will be billed for the sewage received from the County Complex at Crest Haven. Likewise, the New Jersey Turnpike Authority will be billed for the sewage received from the Garden State Parkway's Ocean View Service Area and Swanton Maintenance Yard and Avalon State Police Barracks.

The CMCMUA has historically not received any high-strength waste from its Participants, and the proposed Fiscal Year 2024 Budget does not anticipate receiving any additional revenue from such waste. However, in order to accommodate the receipt of any high strength wastes from any sources within any of the Service Regions, as in past

years, this Report also proposes rates for a surcharge on high strength wastes for Fiscal Year 2024.

Due to damages incurred by a fire in one of the two reactors at the County-Wide Sludge Composting Facility in November 2015, the County-Wide Sludge Composting Facility is not currently in operation. In 2021, the Authority did not renew the operating permit for the facility, deeming the Sludge Composting Facility permanently closed. As all sewage sludges generated by the Authority are transported off-site for ultimate disposal, the site that was formerly known as the County-Wide Sludge Composting Facility has been renamed The Sludge Transfer Facility.

In addition, rates are proposed for the receipt and treatment of septage and landfill leachate at the Seven Mile Beach/Middle Regional Wastewater Treatment Facility during Fiscal Year 2024.

Rates are herein proposed for the conveyance and disposal of the treated effluent from the Lower Township Municipal Utilities Authority's Wastewater Treatment Facility. This rate has been calculated in accordance with the Service Agreement between the Authority and Lower Township Municipal Utilities Authority (LTMUA).

## **Section II. Background**

## II. Background

Created by resolution of the Cape May County Board of County Commissioners in 1972, CMCMUA was formed specifically for the purposes of planning, designing and implementing wastewater and solid waste management programs for the improvement, preservation, and protection of the natural and socio-economic environments of Cape May County.

### A. Regional Service Areas

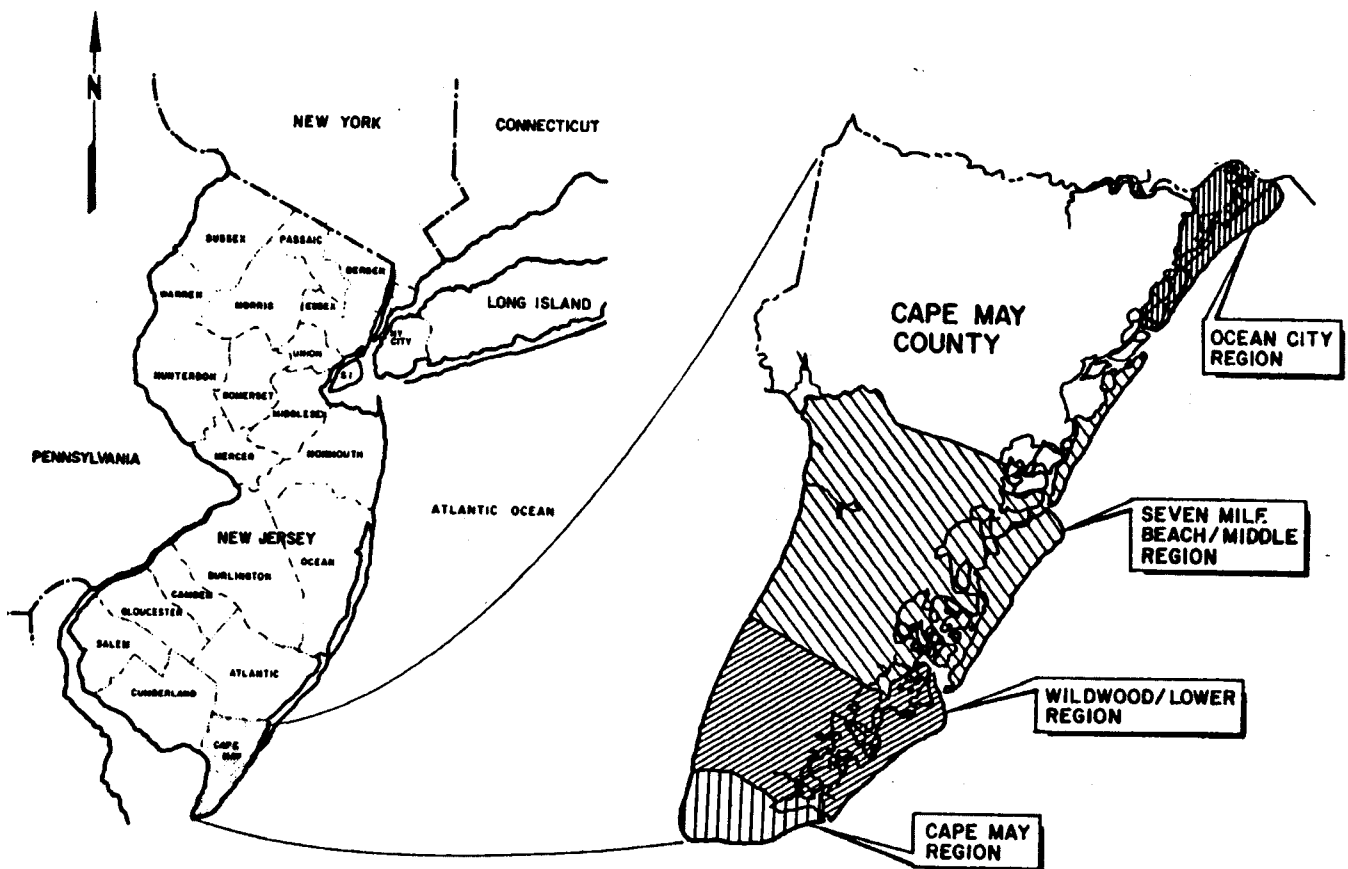
The CMCMUA, on November 16, 1977, officially adopted the "County-Wide Selected Plan", which established regional wastewater planning areas throughout Cape May County. This plan has been approved by the United States Environmental Protection Agency (USEPA) and New Jersey Department of Environmental Protection (NJDEP). The four (4) Regional Planning Areas delineated by this Selected Plan, for which facilities have been provided during the initial planning phase, are: the Ocean City, Cape May, Seven Mile Beach/Middle and Wildwood/Lower Service Regions. The general area of each region has been identified geographically, as shown in Figure 1, while Figure 2 lists the Participants within each Service Region currently serviced by the Regional Wastewater System. The Service Regions delineated in Figure 1 represent the study areas which were evaluated during the facilities planning process. Therefore, it should be recognized that large portions of the study areas, particularly on the mainland, are not slated to receive regional wastewater treatment services.

Wastewater collection, transmission, treatment and disposal facilities have been separately provided for in each of the four (4) Service Areas.

All Service Areas are currently operational. Management and administration of these regional facilities are centralized under the coordinated control of the CMCMUA. Within each Service Area, or Region, staffing is provided as necessary to operate and maintain the Wastewater Treatment Facilities. In addition, a Sludge Transfer Facility, located adjacent to the Seven Mile Beach/Middle Region Wastewater Treatment Facility, receives the sludge which is generated at the four (4) Regional Wastewater Treatment Plants. Descriptions of the CMCMUA's Wastewater and Sludge Treatment Facilities are briefly presented below:

**Figure 1**

**CMCMUA User Charge System  
Location of Participants by Region**





**Figure 2**  
**CMCMUA USER CHARGE SYSTEM**  
**LIST OF PARTICIPANTS BY REGION**

| <b><u>Region</u></b>    | <b><u>Participant</u></b>   |
|-------------------------|---|
| Ocean City              | - Ocean City (New Jersey-American Water Company)  |
| Cape May                | - West Cape May<br>- Cape May Point<br>- Cape May City (Includes the U.S. Coast Guard Base)   |
| Seven Mile Beach/Middle | - Stone Harbor<br>- Sea Isle City<br>- Avalon<br>- Cape May County (Crest Haven Complex)<br>- Middle Township - (Cape May Court House)<br>- Middle Township - (Avalon Manor)<br>- Middle Township - (Stone Harbor Manor/Stone Harbor Boulevard.)<br>- Middle Township - (Court House South)<br>- Middle Township - (Harbor Bay Center)<br>- New Jersey Turnpike Authority (Ocean View Service Area/Swainton Maintenance Yard and Avalon State Police Sub-Station) |
| Wildwood/Lower          | - Wildwood<br>- Wildwood Crest<br>- West Wildwood<br>- North Wildwood<br>- Middle Township - (Rio Grande)<br>- Lower Township Municipal Utilities Authority (Shawcrest)   |

1. Ocean City Region

An 8.24 million gallons per day (MGD) capacity Secondary Wastewater Treatment Facility for Ocean City has been in operation since February 1982. Transmission facilities consist of four (4) regional pumping stations and approximately 52,000 lineal feet of force mains. These Transmission Facilities terminate at the Regional Wastewater Treatment Facility located at the western end of 45th Street. Treated effluent is discharged through an outfall and diffuser system which extends approximately 6,000 lineal feet from the shoreline into the Atlantic Ocean, east of the treatment facility site.

2. Cape May Region

A 3.0 MGD capacity Secondary Wastewater Treatment Facility, located off Sunset Boulevard near Cape May Point, began operation in February 1984. Regional transmission facilities consist of three (3) pumping stations and approximately 20,000 lineal feet of force mains. The treated effluent is conveyed by force main to the Authority's Effluent Disposal Facility adjunct to the Lower Township Municipal Utilities Authority's Wastewater Treatment Facility, where it is combined with the effluent from the Lower Township Municipal Utilities Authority's Wastewater Treatment Facility and re-pumped to the effluent pumping station at the Wildwood/Lower Regional Wastewater Treatment Facility. The combined effluent from all three treatment plants is discharged into the Atlantic Ocean via the Wildwood/Lower Regional Ocean Outfall and diffuser system.

3. Seven Mile Beach/Middle Region

A 7.67 MGD capacity Secondary Wastewater Treatment Facility, located near the County Complex at Crest Haven in Middle Township, began operation in August 1987. Transmission facilities include ten (10) pumping stations and approximately 84,000 lineal feet of force main pipelines. Treated effluent is discharged into the Atlantic Ocean through an outfall and diffuser system consisting of 30,000 lineal feet of land-based pipeline and 5,200 lineal feet of marine outfall line.

In addition, facilities have been provided at the Seven Mile Beach/Middle Regional Wastewater Treatment Facility to receive and treat all of the septage waste, leachates and liquid sludges generated in Cape May County.

4. Wildwood/Lower Region

A 14.2 MGD capacity Secondary Wastewater Treatment Facility located on Route 47 east of Rio Grande, began operation in April 1988. Transmission facilities include seven (7) pumping stations and approximately 52,900 lineal feet of force mains. Effluent is discharged into the Atlantic Ocean through an ocean outfall and diffuser system.

The Wildwood/Lower's effluent disposal system also conveys the treated effluent from the Cape May Region and the Lower Township Municipal Utilities Authority Wastewater Treatment Facilities for discharge through the common ocean outfall and diffuser system into the Atlantic Ocean.

5. Sludge Transfer Facility

The Authority is evaluating its long-term sludge management options. Currently, the sewage sludges generated by the Authority are transported by the Authority to the Atlantic County Utilities Authority for processing at a rate of 50 dry tons per week during non-peak months and 84 dry tons per week during peak months. During peak months, the Authority currently relies upon a contract with an outside contractor to transport and dispose approximately 56 dry tons per week of excess sewage sludge generated by its facilities.

### **Section III. Factors Affecting User Charge System**

### III. Factors Affecting User Charge System

The terms of executed service agreements and bond covenants, as well as regulatory requirements and grant conditions, affect a user charge system. A discussion of each of these factors as they affect the CMCMUA user charge system is presented in the following subsections.

#### A. Service Agreement

A Service Agreement with the CMCMUA was entered into by Participant Cities, Boroughs, Townships, Sewerage Districts, and the New Jersey American Water (herein collectively referred to as "Participants") in order to identify applicable responsibilities and/or procedures regarding items such as:

1. The construction and operation of the Regional System
2. Connection to the Regional System
3. Charges and establishment of rates by the CMCMUA, and payments by Participants
4. Meters, records and local operations
5. Payment for abandoned Wastewater Treatment Facilities and their demolition

With respect to charges for wastewater treatment and disposal under Item 3, Section 401 of the Service Agreement states that the sum of annual charges to Participants "shall at all times be sufficient to pay or provide for the expenses of operation, repair and maintenance of the Regional System, including (without limitation of the foregoing) insurance, renewals and replacements, and the cost of all extensions and alterations of the Regional System not otherwise provided for, the principal of and interest on any and all bonds or other obligations of the Authority as the same become due, and to provide for any deficits of the Authority resulting from failure to receive sums payable to the Authority by any Participant or any other person, partnership, firm or corporation, or from any other cause, and to provide and maintain such reserves or sinking funds for any of the foregoing proposes as may be required by the terms of any contract or other obligation of the Authority."

In addition, Section 402 of the Service Agreement states that the annual charge "shall be computed and established by the Authority on the basis of the quantity, quality and

other characteristics of the sewage so delivered as shown by the records of the Authority, at the rate or rates prescribed by the Authority in accordance with this Article ...”

**B. CMCMUA Bond Covenants**

The CMCMUA user charge system's debt service for construction of facilities, beginning with the Ocean City Region, was set forth by the 1979 bond covenant, as contained in the "Official Statement Relating to \$17,000,000 CMCMUA County Agreement Sewer Revenue Bonds, Series 1979." These revenue bonds were structured to recover construction costs and the portion of the project development costs (i.e., regional planning, design and financing costs) attributable to these projects.

Similarly, additional financing for the Cape May Region, County-Wide Sludge Composting Facility, Seven Mile Beach/Middle Region, and Wildwood/Lower Region (with the exception of the Cape May Region/Lower Township Effluent Disposal System) was obtained through the issuance of additional Sewer Revenue Bonds.

In 2010, the Authority obtained low (2010 (A) Series) and (2010 (B) Series) interest loans from the New Jersey Environmental Infrastructure Trust (NJEIT) Loan Program. The proceeds from these loans financed the refurbishment of the Authority's force main in West Wildwood and other various projects.

Also, in 2010, the Authority obtained additional low interest and zero interest loans from the NJEIT (2010 (C) Series) for refurbishment of the force mains along Avalon Boulevard and other projects.

In 2012, the Authority obtained low (2012 (A-1) Series) and zero (2012 (A-2) Series) interest loans from the NJEIT Loan Program. The proceeds from these loans financed the purchase of replacement emergency generators, pumps, valving, control systems, property improvements, and heavy equipment.

In 2016, the Authority obtained a low (2016A) interest loan from the NJEIT Loan Program. The proceeds from this loan financed the construction of bypass pumping around the Authority's pumping stations for emergency pumping situations and for maintenance purposes.

C. Regulatory Requirements

All requirements of the USEPA and the NJDEP imposed as a result of grant conditions associated with the receipt of Federal and State grant funds for the construction of the CMCMUA's Regional Wastewater Program have been considered in design of the CMCMUA user charge system, including the adoption of a system of charges which ensures that each user (or class of users) pays its proportionate share of the Regional Facilities' construction, operation, maintenance and replacement costs. Proportionality encompasses such user characteristics as volume, strength and rate of flow. The concept of proportionality also includes all debt and administrative costs incurred by the CMCMUA as a result of the Cape May County regional planning, design and construction process. Additional regulatory requirements have been met with regards to potential customers subject to high strength wastewater surcharges and specific service charges.

#### **Section IV. The Regional Rate Setting Concept**



#### IV. The Regional Rate Setting Concept

In accordance with the requirements of N.J.S.A. 40:14B-22 and the terms of the Service Agreement with its Participants, the CMCMUA user charges will be uniform with respect to wastewater conveyance, treatment and disposal services.

The CMCMUA user charge system provides a rate structure and a methodology through which the actual rates can be adjusted periodically to ensure continued coverage of all wastewater, conveyance, treatment and disposal costs by revenue generated throughout the four (4) Regional Systems as each system or system extension is placed into operation.

It should be noted that the user charge system developed in this Report only addresses direct CMCMUA charges to the Participants. These projected annual charges, therefore, do not include any administrative, billing, or collection costs which will be incurred and passed along by the local Participants, as they distribute the cost for the Authority's regional wastewater conveyance and treatment services along with their own charges for the operation and maintenance of their local collection systems, to the individual customers receiving local sewage service.

## **Section V. Methodology for User Charge Cost Determinations**

## V. Methodology for User Charge Cost Determinations

Costs to be recovered from Participants through user charges include: debt service, operation, maintenance, replacement, and CMCMUA administrative cost. Each of these cost items is discussed in the following paragraphs.

The CMCMUA debt service costs are composed of several annual cost components. The major cost item is the debt service payments made on bonds issued for facilities' construction and refurbishing. The sale of these bonds provided the local share of the total capital requirement for planning, design, construction, and project financing activities. The term "local share" refers to the balance remaining after all Federal and State grants have been applied to the total capital cost.

Annual operation and maintenance (O & M) cost attributable to the conveyance systems, treatment facilities, solids handling facilities and effluent disposal systems maintained by the CMCMUA have been estimated for each Region. Upon examination, it has been found that many of these costs are essentially fixed in nature, in that they are not dependent on the total annual flow transmitted to the treatment plant. Examples of such costs include most of the wages and salaries of the permanent (i.e., year round) employees, heating costs, and general upkeep of the facility sites. These costs have been referred to as fixed O & M costs. The Authority's annual debt service obligations also represent a fixed cost.

Other costs, which vary with the actual volume of wastewater transported and treated, include electrical costs for pumping and aeration, chemical costs for flocculation and disinfection, and for various sludge handling, treatment and disposal costs. These costs have been referred to as variable O & M costs.

USEPA regulations require that the Grantee establish a provision for replacing large capital items whose service life falls short of the life expectancy of the treatment plant itself. An annual contribution to a replacement fund has been established to meet this requirement.

Annual costs associated with administration of the CMCMUA Regional Wastewater Treatment System have been incorporated into the rate projections.

The CMCMUA user charge rate structure consists of three (3) basic types of charges: A) specific service charges; B) high strength surcharges and; C) charges to Participants. Each of these charges is described as follows:

A. Specific Service Charges

These charges recover the costs which benefit a specific customer or class of customers (e.g. septage haulers). These specific services are charged directly to the customer(s) receiving the service in proportion to the estimated costs of providing these services.

For septage disposal, the projected service charge consists of the actual cost to treat the Biochemical Oxygen Demand (BOD) and Suspended Solids (SS) concentrations contained in the septage. To conform with the NJDEP's practice of categorizing septage tank pumpage as "sludge", the CMCMUA will apply the same charge for domestic septage, approved septage sludge, or raw wastewater originating from outside the regional sewerage system area in Cape May County. Likewise, specific service charges for landfill leachate disposal have also been calculated.

For the conveyance and disposal of the effluent from the LTMUA's Wastewater Treatment Facility, the Specific Service Charge is calculated in accordance with the existing Service Agreement between the two Authorities, utilizing the actual debt service and estimated operating and maintenance costs attributable to the Effluent Disposal System.

B. High-Strength Surcharges

High-strength surcharges, also referred to as specific surcharges, recover the costs for treatment of high-strength wastewaters. High-strength wastewaters are defined as discharges whose polluting characteristics; in terms of BOD and SS are greater than those associated with domestic wastewater from residential customers. The concentration limits, beyond which surcharges will be assessed, have been set at 350 milligrams per liter (mg/l) BOD, and 300 milligrams per liter (mg/l) SS, as per the Service

Agreement. No income revenue from high-strength surcharges is envisioned at this time and, therefore, no costs and/or incomes have been included in the projected User Rates.

C. Charges to Participants

The annual charge per Participant receiving wastewater treatment services recovers all costs for debt service, operations, maintenance and equipment replacement costs, and administrative services remaining after the collection of specific service charges, surcharges for high-strength wastes, grants, interest income and other revenues. Allocation of these costs among the Participants is based upon the projected flow from each Participant, expressed as a **percentage of the total flow** from all Participants. The costs which are fixed in nature (debt service plus fixed O&M costs) are allocated on the basis of the projected summer flow from each Participant. This methodology is used in an attempt to equitably distribute the fixed costs associated with the additional conveyance and treatment capacity necessitated by the increased flow rates resulting from the seasonal increase in population during the summer months in Cape May County.

The projected Fiscal Year 2024 annual charges per Participant developed herein do not include the recovery of any costs for wastewater collection and/or treatment services beyond the responsibility of the CMCMUA.

**Section VI. Methodology For Determination Of  
Projected Annual Charges By Participants**

## VI. Methodology for Determination of Projected Annual Charges by Participant

In order to determine the annual charges projected for each Participant, estimates for summer and non-summer flow rates were developed from actual CMCMUA flow measurements from each of the four (4) Regional Systems. As discussed previously, fixed charges (debt service plus fixed operating costs) were allocated based upon a proportioning of the total summer flow received from all Participants receiving regional sewerage service. Total summer flow is represented by the total flow received in the 90-day period from mid-June through mid-September.

The estimated "total summer flows" were tabulated with each Participant's contribution expressed as a percentage of the total of all of the "total summer flows" to be received from all Participant service areas during the Fiscal Year. The projected annual fixed charge for each Participant receiving service was then calculated by multiplying each Participant's percentage of the "total summer flow" by the total fixed costs to be recovered.

The determination of the projected annual charge to each Participant for the variable (or flow related) portion of the cost was based upon each Participant's percentage contribution to the total annual flow projected to be received from all Participants.

The total annual user charge, which will be billed to each Participant receiving service from the CMCMUA within any given fiscal year, combines the fixed and variable components of the user charge as described above. Table 1, contained in Section VII of this Report, presents the total annual user charge for each Participant projected to receive Regional wastewater conveyance, treatment, and disposal service during Fiscal Year 2024.

## **Section VII. Basis For Proposed Fiscal Year 2024 User Charges**



## VII. Basis for Proposed Fiscal Year 2024 User Charges

As noted earlier, the purpose of this Report is to present the proposed rates for wastewater conveyance, treatment, and disposal services in the CMCMUA's Ocean City, Cape May, Seven Mile Beach/Middle, and Wildwood/Lower Service Regions which will become effective for Fiscal Year 2024. A surcharge is also being proposed for the treatment of high-strength wastes at the Authority's treatment plants, and for the handling and treatment of septage and landfill leachate at these facilities during Fiscal Year 2024. In addition, a specific service charge for the Lower Township Municipal Utilities Authority's use of the Effluent Disposal System is proposed.

The rates adopted for Fiscal Year 2024, shall remain in effect until such time as the schedule of rates is proposed for further modification. Prior to any modification of the rates adopted by the CMCMUA for Fiscal Year 2024, the Authority will provide adequate public notice and conduct a public hearing for the purpose of receiving comments relative to any proposed modifications under consideration at that time.

Included within this section are the user charges proposed to go into effect in Fiscal Year 2024. They are presented in Table 1 of this section. Supplemental tables providing a further breakdown of the proposed user charges are also presented in this section of the Report. The Participants to be serviced in Fiscal Year 2024 will be billed in accordance with the executed Service Agreements.

The following factors were considered in the preparation of the projected user charges for Fiscal Year 2024:

- Projected year 2024 flow rates for all Participants are based on actual wastewater flows as measured by the Authority during the previous six (6) year period (with the exception of extreme storm flows or known groundwater pumping events).
- The actual flow from each Participant will be measured during calendar year 2024 and any adjustments to the fees collected from each Participant, based

on these actual flow records, will be made as necessary after final audit of the Fiscal Year 2024 operating expenses.

- Data Entry and Review: Flow meter totalizer readings are read daily by facility staff and entered into the Authority's process database and reviewed by Authority supervisors. Monthly Data is tabulated and distributed to all Participants.
- Billing Meter Certification: On three (3) separate occasions throughout the year, a qualified third party contractor reviews, calibrates, and certifies the operation of the Authority's billing flow meters.
- Meter Data and Estimates: On occasion, meter totalizer data cannot be obtained due to a malfunction or scheduled maintenance. When this occurs, notations are made on the corresponding monthly municipal flow report that is distributed to all Participants. Estimated flows are calculated during these periods using representative flow data which in the assessment of the Authority presents the most accurate estimate.
- O & M costs for the Regional Wastewater System and the proportioning of these costs into fixed or variable components were budgeted based upon actual experience in the four (4) operating Service Regions.
- Joint administrative costs are recorded in the Wastewater Management Program "Operations and Maintenance" expenditure category, with an associated "Management Fee" being charged to the Solid Waste Management Program for its proportionate share of joint administrative costs. The Operations & Maintenance Costs have increased 7.51% from Fiscal Year 2023. These increases are primarily attributable to increases in labor related costs, chemicals, fuel, and utilities.
- It is estimated that essentially all sewage sludge generated by the four (4) wastewater treatment facilities during calendar year 2024 will be processed at either the Atlantic County Utilities Authority or through a contract with a third-party collection and disposal company.
- Allocation of projected costs to treatment parameters (i.e., flow, BOD and SS) are based upon actual past experience.

- ° Projected interest income was estimated by the CMCMUA's Chief Financial Officer, based on an average 2.75% rate of return on investments. Total estimated interest income for Fiscal Year 2024 is \$2,000,000.
- ° All interest income anticipated for Fiscal Year 2024, will be used to offset debt service, operations and maintenance costs, and contributions to the Renewal and Replacement Fund, and is included in the above total.
- ° The specific service charge for the conveyance and disposal of the effluent from the LTMUA has been calculated in accordance with the existing Service Agreement between the LTMUA and CMCMUA utilizing the actual debt service and estimated operation and maintenance costs attributable to the CMCMUA's Effluent Disposal System. The proposed specific service charge for the LTMUA's use of the Effluent Disposal System in Fiscal year 2024 is in the amount of \$594,904.
- ° The projected volume of septage and landfill leachate for Fiscal Year 2024 is based on actual quantities received during the last several years.
- ° The quality of septage and leachate is based upon average values obtained from laboratory analyses for BOD and SS.
- ° The septage disposal charge is based upon an analysis of septage quality, the projected average cost to treat a pound of BOD, a pound of SS, and to handle 1,000 gallons of septage.
- ° Miscellaneous revenues in the amount of \$20,000 have been included in anticipation of insurance premium rebates and the sale of surplus equipment.
- ° The projected revenues from communication tower leases for Fiscal Year 2024 are \$105,000.

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
 USER CHARGE SYSTEM – RATE SETTING REPORT – FISCAL YEAR 2024

TABLE 1 - USER CHARGES INCLUDING SPECIFIC SERVICE CHARGES

USER CHARGES BY PARTICIPANT:

|                       | FIXED CHARGES: |              | VARIABLE CHARGES: |             | TOTAL:       |                         |
|-----------------------|----------------|--------------|-------------------|-------------|--------------|-------------------------|
|                       | PERCENT        | DOLLARS      | PERCENT           | DOLLARS     |              |                         |
|                       | (1)            |              | (1)               |             |              |                         |
| OCEAN CITY            | 27.28%         | \$8,754,522  | 27.98%            | \$1,693,186 | \$10,447,708 |                         |
| CITY OF CAPE MAY      | 7.82%          | \$2,509,544  | 8.35%             | \$505,293   | \$3,014,837  | NOTES: (1) From TABLE 7 |
| WEST CAPE MAY         | 1.05%          | \$336,959    | 1.28%             | \$77,458    | \$414,417    | (2) From TABLE 6        |
| CAPE MAY POINT        | 0.60%          | \$192,548    | 0.63%             | \$38,124    | \$230,672    | (3) From TABLE 5        |
|                       |                |              |                   |             |              | (4) From TABLE 4        |
| STONE HARBOR          | 4.19%          | \$1,344,628  | 3.44%             | \$208,169   | \$1,552,797  |                         |
| SEA ISLE CITY         | 9.86%          | \$3,164,208  | 9.17%             | \$554,915   | \$3,719,123  |                         |
| AVALON                | 9.68%          | \$3,106,443  | 9.67%             | \$585,172   | \$3,691,615  |                         |
| CREST HAVEN           | 0.40%          | \$128,365    | 0.64%             | \$38,729    | \$167,094    |                         |
| RIO GRANDE            | 2.27%          | \$728,474    | 2.99%             | \$180,937   | \$909,411    |                         |
| C. M. COURT HOUSE     | 2.27%          | \$728,474    | 3.57%             | \$216,035   | \$944,509    |                         |
| AVALON MANOR          | 0.21%          | \$67,392     | 0.22%             | \$13,313    | \$80,705     |                         |
| S. H. BOULEVARD       | 0.29%          | \$93,064     | 0.30%             | \$18,155    | \$111,219    |                         |
| COURT HOUSE SOUTH     | 1.09%          | \$349,796    | 1.47%             | \$88,956    | \$438,752    |                         |
| HARBOR BAY CENTER     | 0.02%          | \$6,418      | 0.02%             | \$1,210     | \$7,628      |                         |
| TOTAL MIDDLE TWP      | 6.15%          | \$1,973,618  | 8.57%             | \$518,606   | \$2,492,224  |                         |
| NJ TURNPIKE AUTHORITY | 0.02%          | \$6,418      | 0.02%             | \$1,210     | \$7,628      |                         |
| WILDWOOD              | 10.90%         | \$3,497,958  | 10.00%            | \$605,141   | \$4,103,099  |                         |
| WILDWOOD CREST        | 9.90%          | \$3,177,044  | 8.00%             | \$484,113   | \$3,661,157  |                         |
| WEST WILDWOOD         | 1.38%          | \$442,861    | 1.75%             | \$105,900   | \$548,761    |                         |
| NORTH WILDWOOD        | 10.32%         | \$3,311,828  | 10.00%            | \$605,141   | \$3,916,969  |                         |
| SHAWCREST (LTMUA)     | 0.45%          | \$144,411    | 0.50%             | \$30,257    | \$174,668    |                         |
| TOTALS (2):           | 100.00%        | \$32,091,355 | 100%              | \$6,051,414 | \$38,142,769 |                         |

SPECIFIC SERVICE CHARGES:

|  |           |
|--|-----------|
| L.T.M.U.A EFFLUENT DISPOSAL (3):                         | \$594,904 |
| HIGH STRENGTH SURCHARGES (4):                            |           |
| HIGH STRENGTH B.O.D. (\$/lb)                             | \$0.86    |
| HIGH STRENGTH S.S. (\$/lb)                               | \$1.37    |
| SEPTAGE/SLUDGE/RAW WASTE DISPOSAL (\$/1000 gallons) (3): | \$70.79   |
| LANDFILL LEACHATE DISPOSAL (\$/1000 gallons) (3):        | \$13.91   |

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
 USER CHARGE SYSTEM – RATE SETTING REPORT – FISCAL YEAR 2024

TABLE 2 -- OPERATING EXPENSE BUDGET BY FACILITY

| Sum of 2024 Proposed     |                         | Process Type      |          | Fixed / Variable     |           |                 |           |                   |           | Grand Total |
|--------------------------|-------------------------|-------------------|----------|----------------------|-----------|-----------------|-----------|-------------------|-----------|-------------|
| Facility Name            | Element Name            | Conveyance System |          | Wastewater Treatment |           | Solids Handling |           | Effluent Disposal |           |             |
|                          |                         | Fixed             | Variable | Fixed                | Variable  | Fixed           | Variable  | Fixed             | Variable  |             |
| Cape May Region          | Benefits and Taxes      |                   |          | \$401,891            |           |                 |           |                   |           | \$401,891   |
|                          | Chemicals               |                   |          |                      | \$20,000  |                 |           |                   |           | \$115,000   |
|                          | Equipment               | \$6,700           |          | \$22,700             |           |                 |           |                   |           | \$31,800    |
|                          | Fuels, Oils and Greases | \$12,500          |          | \$46,250             |           | \$1,700         | \$15,000  | \$700             | \$80,000  | \$58,750    |
|                          | Materials               |                   |          | \$200                |           |                 |           |                   |           | \$200       |
|                          | Outside Services        | \$10,200          |          | \$26,000             |           | \$500           | \$105,000 | \$200             |           | \$141,900   |
|                          | Rents and Leases        | \$42,000          |          | \$1,000              |           |                 |           |                   |           | \$43,000    |
|                          | Repair Parts            | \$6,900           |          | \$22,150             |           |                 |           |                   |           | \$33,550    |
|                          | Salaries and Wages      |                   |          | \$847,000            | \$26,000  | \$2,250         | \$0       | \$2,250           |           | \$873,000   |
|                          | Supplies                | \$2,500           |          | \$19,700             |           |                 |           |                   |           | \$22,200    |
|                          | Travel                  |                   |          | \$100                |           |                 |           |                   |           | \$100       |
| Utilities                | \$2,000                 | \$80,000          | \$2,000  | \$200,000            |           |                 |           |                   | \$284,000 |             |
| Ocean City Region        | Benefits and Taxes      |                   |          | \$584,498            |           |                 |           |                   |           | \$584,498   |
|                          | Chemicals               |                   |          |                      | \$248,000 |                 |           |                   |           | \$708,000   |
|                          | Equipment               | \$2,300           |          | \$35,500             |           |                 |           |                   |           | \$40,750    |
|                          | Fuels, Oils and Greases | \$10,000          |          | \$99,000             |           | \$2,200         | \$40,000  | \$750             | \$420,000 | \$109,500   |
|                          | Materials               |                   |          |                      |           |                 |           | \$500             |           | \$500       |
|                          | Outside Services        | \$13,500          |          | \$45,500             |           |                 |           | \$250             |           | \$96,250    |
|                          | Rents and Leases        | \$52,000          |          | \$1,000              |           |                 |           |                   |           | \$53,000    |
|                          | Repair Parts            | \$33,000          |          | \$48,000             |           |                 |           |                   |           | \$105,500   |
|                          | Salaries and Wages      |                   |          | \$1,102,000          | \$28,000  | \$14,500        |           | \$10,000          |           | \$1,130,000 |
|                          | Supplies                | \$2,000           |          | \$36,000             |           |                 |           |                   |           | \$38,000    |
|                          | Travel                  |                   |          | \$500                |           |                 |           |                   |           | \$500       |
| Utilities                | \$2,200                 | \$170,000         | \$19,000 | \$320,000            |           |                 |           |                   | \$511,200 |             |
| Wildwood Lower Region    | Benefits and Taxes      |                   |          | \$547,131            |           |                 |           |                   |           | \$547,131   |
|                          | Chemicals               |                   |          | \$25,000             |           |                 |           |                   |           | \$611,000   |
|                          | Equipment               | \$19,100          |          | \$36,500             |           |                 |           |                   |           | \$77,000    |
|                          | Fuels, Oils and Greases | \$40,000          |          | \$89,000             |           | \$14,000        | \$136,000 | \$7,400           | \$450,000 | \$138,500   |
|                          | Materials               |                   |          |                      |           |                 |           | \$1,500           |           | \$1,500     |
|                          | Outside Services        | \$35,500          |          | \$59,000             |           |                 |           |                   |           | \$119,500   |
|                          | Rents and Leases        | \$52,000          |          | \$1,000              |           |                 |           | \$8,000           |           | \$53,000    |
|                          | Repair Parts            | \$34,500          |          | \$45,100             |           |                 |           |                   |           | \$113,200   |
|                          | Salaries and Wages      |                   |          | \$1,277,000          | \$30,000  | \$18,100        |           | \$15,500          |           | \$1,307,000 |
|                          | Supplies                | \$2,500           |          | \$34,700             |           |                 |           | \$500             |           | \$37,700    |
|                          | Travel                  |                   |          | \$200                |           |                 |           |                   |           | \$200       |
| Utilities                | \$4,000                 | \$225,000         | \$9,000  | \$568,000            |           |                 | \$100     | \$75,000          | \$881,100 |             |
| Seven Mile Middle Region | Benefits and Taxes      |                   |          | \$689,048            |           |                 |           |                   |           | \$689,048   |
|                          | Chemicals               |                   |          |                      | \$110,000 |                 |           |                   |           | \$570,000   |
|                          | Equipment               | \$19,200          |          | \$37,500             |           |                 |           |                   |           | \$65,700    |
|                          | Fuels, Oils and Greases | \$57,500          |          | \$34,000             |           | \$4,000         | \$150,000 | \$5,000           | \$310,000 | \$226,500   |
|                          | Materials               | \$200             |          |                      |           | \$70,000        | \$50,000  | \$15,000          |           | \$200       |
|                          | Outside Services        | \$26,000          |          | \$61,500             |           |                 |           |                   |           | \$113,200   |
|                          | Rents and Leases        | \$52,000          |          | \$1,700              |           |                 |           |                   |           | \$53,700    |
|                          | Repair Parts            | \$28,500          |          | \$52,300             |           |                 |           |                   |           | \$89,800    |
|                          | Salaries and Wages      |                   |          | \$1,334,000          | \$29,000  | \$6,000         |           | \$3,000           |           | \$1,363,000 |
|                          | Supplies                | \$2,000           |          | \$40,900             |           |                 |           |                   |           | \$42,900    |
|                          | Travel                  |                   |          | \$100                |           |                 |           |                   |           | \$100       |
| Utilities                | \$12,000                | \$275,000         | \$19,000 | \$570,000            |           |                 |           |                   | \$876,000 |             |
| Project Crew             | Benefits and Taxes      |                   |          | \$733,582            |           |                 |           |                   |           | \$733,582   |
|                          | Equipment               |                   |          | \$33,000             |           |                 |           |                   |           | \$33,000    |
|                          | Fuels, Oils and Greases |                   |          | \$25,500             |           |                 |           |                   |           | \$25,500    |
|                          | Materials               |                   |          |                      |           |                 |           |                   |           |             |
|                          | Outside Services        | \$2,500           |          | \$5,500              |           |                 |           |                   |           | \$8,000     |
|                          | Rents and Leases        |                   |          | \$70,000             |           |                 |           |                   |           | \$70,000    |
|                          | Repair Parts            | \$8,000           |          | \$10,000             |           |                 |           |                   |           | \$18,000    |
|                          | Salaries and Wages      |                   |          | \$1,355,000          | \$0       |                 |           |                   |           | \$1,355,000 |
| Supplies                 |                         |                   | \$28,800 |                      |           |                 |           |                   | \$28,800  |             |
| Utilities                |                         |                   | \$75,000 |                      |           |                 |           |                   | \$75,000  |             |

|                            |                            |              |           |              |             |           |             |             |             |              |
|----------------------------|----------------------------|--------------|-----------|--------------|-------------|-----------|-------------|-------------|-------------|--------------|
| Laboratory                 | Benefits and Taxes         |              |           | \$91,297     |             |           |             | \$91,297    |             |              |
|                            | Equipment                  |              |           | \$5,500      |             |           |             | \$5,500     |             |              |
|                            | Materials                  |              |           |              |             |           |             |             |             |              |
|                            | Outside Services           |              |           | \$3,000      |             |           |             | \$3,000     |             |              |
|                            | Rents and Leases           |              |           | \$5,000      |             |           |             | \$5,000     |             |              |
|                            | Repair Parts               |              |           | \$1,500      |             |           |             | \$1,500     |             |              |
|                            | Salaries and Wages         |              |           | \$166,000    | \$1,000     |           |             | \$167,000   |             |              |
|                            | Supplies                   |              |           | \$18,200     |             |           |             | \$18,200    |             |              |
| Sludge Transfer            | Benefits and Taxes         |              |           |              |             | \$225,234 |             | \$225,234   |             |              |
|                            | Chemicals                  |              |           |              |             |           |             |             |             |              |
|                            | Equipment                  |              |           |              |             | \$5,000   |             | \$5,000     |             |              |
|                            | Fuels, Oils and Greases    |              |           |              |             | \$13,000  |             | \$13,000    |             |              |
|                            | Materials                  |              |           |              |             | \$1,000   |             | \$1,000     |             |              |
|                            | Outside Services           |              |           |              |             | \$54,500  | \$1,550,000 | \$1,604,500 |             |              |
|                            | Rents and Leases           |              |           |              |             | \$12,000  |             | \$12,000    |             |              |
|                            | Repair Parts               |              |           |              |             | \$51,800  |             | \$51,800    |             |              |
|                            | Salaries and Wages         |              |           |              |             | \$321,500 | \$21,500    | \$343,000   |             |              |
|                            | Supplies                   |              |           |              |             | \$9,900   |             | \$9,900     |             |              |
|                            | Travel                     |              |           |              |             | \$8,000   |             | \$8,000     |             |              |
| Wastewater Administration  | Utilities                  |              |           |              |             |           |             |             |             |              |
|                            | Advertising and Publicity  |              |           | \$2,000      |             |           |             | \$2,000     |             |              |
|                            | Benefits and Taxes         |              |           | \$206,623    |             |           |             | \$206,623   |             |              |
|                            | Dues and Subscriptions     |              |           | \$3,000      |             |           |             | \$3,000     |             |              |
|                            | Education                  |              |           | \$35,500     |             |           |             | \$35,500    |             |              |
|                            | Equipment                  |              |           | \$82,000     |             |           |             | \$82,000    |             |              |
|                            | Financial Management       |              |           | \$21,944     |             |           |             | \$21,944    |             |              |
|                            | Insurance                  |              |           | \$539,240    |             |           |             | \$539,240   |             |              |
|                            | Other Misc.                |              |           | \$500        |             |           |             | \$500       |             |              |
|                            | Outside Services           |              |           | \$345,500    |             |           |             | \$345,500   |             |              |
|                            | Permits and Fees           |              |           | \$229,000    |             |           |             | \$229,000   |             |              |
|                            | Professional Fees          |              |           | \$119,500    |             |           |             | \$119,500   |             |              |
|                            | Rents and Leases           |              |           | \$8,600      |             |           |             | \$8,600     |             |              |
|                            | Salaries and Wages         |              |           | \$542,000    |             |           |             | \$542,000   |             |              |
|                            | Supplies                   |              |           | \$4,100      |             |           |             | \$4,100     |             |              |
|                            | Tower Shared Services      |              |           | \$33,000     |             |           |             | \$33,000    |             |              |
|                            | Travel                     |              |           | \$2,100      |             |           |             | \$2,100     |             |              |
|                            | Utilities                  |              |           | \$75,000     |             |           |             | \$75,000    |             |              |
|                            | Joint Administrative Costs |              |           | \$6,869,890  |             |           |             | \$6,869,890 |             |              |
| Grand Total                |                            | \$593,300    | \$750,000 | \$19,500,044 | \$2,150,000 | \$839,884 | \$2,146,000 | \$75,150    | \$1,335,000 | \$27,389,378 |
| Total Fixed                |                            | \$21,008,378 |           |              |             |           |             |             |             |              |
| Total Variable             |                            | \$6,381,000  |           |              |             |           |             |             |             |              |
| Total                      |                            | \$27,389,378 |           |              |             |           |             |             |             |              |
| Total Conveyance           |                            | \$1,343,300  |           |              |             |           |             |             |             |              |
| Total Wastewater Treatment |                            | \$21,650,044 |           |              |             |           |             |             |             |              |
| Total Solids Handling      |                            | \$2,985,884  |           |              |             |           |             |             |             |              |
| Total Effluent Disposal    |                            | \$1,410,150  |           |              |             |           |             |             |             |              |
| Total                      |                            | \$27,389,378 |           |              |             |           |             |             |             |              |
| Cape May Total             |                            | \$2,005,391  |           |              |             |           |             |             |             |              |
| Ocean City Total           |                            | \$3,377,190  |           |              |             |           |             |             |             |              |
| Wildwood Total             |                            | \$3,886,331  |           |              |             |           |             |             |             |              |
| Seven Mile Total           |                            | \$4,090,140  |           |              |             |           |             |             |             |              |
| Lab Total                  |                            | \$291,497    |           |              |             |           |             |             |             |              |
| Project Crew Total         |                            | \$2,346,882  |           |              |             |           |             |             |             |              |
| Sludge Transfer Total      |                            | \$2,273,434  |           |              |             |           |             |             |             |              |
| Wastewater Admin Total     |                            | \$9,119,497  |           |              |             |           |             |             |             |              |
| Total                      |                            | \$27,389,378 |           |              |             |           |             |             |             |              |

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TABLE 3 – DEBT SERVICE REQUIREMENTS

|                      | PRINCIPAL | INTEREST  | TOTAL     | ALLOCATION   |           |               |         |          |   |
|----------------------|-----------|-----------|-----------|--|-----------|---------------|---------|----------|---|
|                      |           |           |           | CMCMUA PORTION                                     |           | LTMUA PORTION |         |          |   |
|                      |           |           |           | PERCENT  | DOLLARS   | PERCENT       | DOLLARS |          |   |
|                      |           |           |           | (see calculation of percentages at bottom of page) |           |               |         |          |   |
| 2010(A) SERIES (1)   | \$12,169  | \$844     | \$13,013  | 100.00%  | \$13,013  | 0.00%         | \$0     | NOTE (1) | NJ Environmental Trust<br>Financing Dated 2/22/2010 |
| 2010(B) SERIES (2)   | \$31,621  | \$8,056   | \$39,677  | 99.93%   | \$39,649  | 0.07%         | \$28    | NOTE (2) | NJ Environmental Trust<br>Financing Dated 12/2/2010 |
| 2010(C) SERIES (2)   | \$475,196 | \$84,140  | \$559,336 | 100.00%  | \$559,336 | 0.00%         | \$0     | NOTE (3) | NJ Environmental Trust<br>Financing Dated 5/3/2012  |
| 2012(A-1) SERIES (3) | \$40,182  | \$5,683   | \$45,865  | 100.00%  | \$45,865  | 0.00%         | \$0     | NOTE (4) | NJ Environmental Trust<br>Financing Dated 5/26/2016 |
| 2012(A-2) SERIES (3) | \$40,262  | \$2,959   | \$43,221  | 100.00%  | \$43,221  | 0.00%         | \$0     |          |   |
| 2016(A) SERIES (4)   | \$161,500 | \$15,483  | \$176,983 | 100.00%  | \$176,983 | 0.00%         | \$0     |          |   |
| SUBTOTAL             | \$760,930 | \$117,165 | \$878,095 |  | \$878,067 |               | \$28    |          |   |
| ABANDONED FACILITIES | \$0       | \$0       | \$0       |  | \$0       |               | \$0     |          |   |
| TOTALS               | \$760,930 | \$117,165 | \$878,095 | 100.00%  | \$878,067 | 0.00%         | \$28    |          |   |

NOTE (1) NJ Environmental Trust  
 Financing Dated 2/22/2010  
 NOTE (2) NJ Environmental Trust  
 Financing Dated 12/2/2010  
 NOTE (3) NJ Environmental Trust  
 Financing Dated 5/3/2012  
 NOTE (4) NJ Environmental Trust  
 Financing Dated 5/26/2016

Bond Issues 2010(B) include the cost of installing two 450 HP variable speed drives on the effluent pumps at the WW/L WTF, which is part of Subsystem 'C'. This part of the project represents \$32,000 / \$7,667,900 = 0.4% of the debt service.  
 LTMUA share of the use of Subsystem 'C' averages 15.8%  
 = 15.8% X 0.4% = 0.07%



CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
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TABLE 4 -- CALCULATION OF SPECIFIC COSTS

|                       | PROJECTED FLOW<br>(thousands of gallons) | AVERAGE STRENGTH (1) |              | TOTAL QUANTITY (2) |             |
|-----------------------|--|----------------------|--------------|--------------------|-------------|
|                       |  | BOD<br>(mg/l)        | SS<br>(mg/l) | BOD<br>(lbs)       | SS<br>(lbs) |
| WASTEWATER FROM USERS | 3,899,295                                | 225                  | 210          | 7,317,027          | 6,829,225   |
| SEPTAGE               | 15,600                                   | 3,800                | 3,200        | 494,395            | 416,333     |
| LANDFILL LEACHATE     | 12,000                                   | 450                  | 325          | 45,036             | 32,526      |
| TOTALS                | 3,926,895                                |                      |              | 7,856,458          | 7,278,084   |

NOTES:  
 (1) From Laboratory Data  
 (2) MG x mg/l x 8.34 lbs/gal  
 (3) Percent of construction cost  
 attributed to each component  
 (4) Total Debt + Project RR Contribution  
 - Use of Bond Reserve"  
 (5) From Table 2

COSTS TO BE RECOVERED

DEBT SERVICE: (4)  
 CONVEYANCE  
 WASTEWATER TREATMENT  
 SOLIDS HANDLING  
 EFFLUENT DISPOSAL  
 TOTAL

| TOTAL   |                  | VOLUME  |              | BOD    |             | SS     |             |
|---------|------------------|---------|--------------|--------|-------------|--------|-------------|
| (3)     |                  |         |              |        |             |        |             |
| 23.65%  | \$3,958,559      | 100.00% | \$3,958,559  | 0.00%  | \$0         | 0.00%  | \$0         |
| 24.89%  | \$4,166,112      | 60.00%  | \$2,499,667  | 20.00% | \$833,222   | 20.00% | \$833,222   |
| 20.50%  | \$3,431,310      | 0.00%   | \$0          | 25.00% | \$857,828   | 75.00% | \$2,573,483 |
| 30.96%  | \$5,182,114      | 100.00% | \$5,182,114  | 0.00%  | \$0         | 0.00%  | \$0         |
| 100.00% | \$16,738,095 (4) |         | \$11,640,340 |        | \$1,691,050 |        | \$3,406,705 |

OPERATING COSTS: (5)  
 CONVEYANCE  
 WASTEWATER TREATMENT  
 SOLIDS HANDLING  
 EFFLUENT DISPOSAL  
 TOTAL

|         |              |         |              |        |             |        |             |
|---------|--------------|---------|--------------|--------|-------------|--------|-------------|
|         | \$1,343,300  | 100.00% | \$1,343,300  | 0.00%  | \$0         | 0.00%  | \$0         |
|         | \$21,650,044 | 60.00%  | \$12,990,026 | 20.00% | \$4,330,009 | 20.00% | \$4,330,009 |
|         | \$2,985,884  | 0.00%   | \$0          | 25.00% | \$746,471   | 75.00% | \$2,239,413 |
|         | \$1,410,150  | 100.00% | \$1,410,150  | 0.00%  | \$0         | 0.00%  | \$0         |
|         | \$27,389,378 |         | \$15,743,476 |        | \$5,076,480 |        | \$6,569,422 |
| TOTALS: | \$44,127,473 |         | \$27,383,816 |        | \$6,767,530 |        | \$9,976,127 |

COST PER 1000 GALLONS  
 COST PER POUND OF BOD  
 COST PER POUND OF SS

\$6.97 per 1000 gallons  
 0.86 per lb BOD  
 \$1.37 per lb SS

TABLE 5 -- CALCULATION OF SPECIFIC SERVICE CHARGES

| WASTEWATER<br>TREATMENT<br>PARAMETER             | (1)<br>CHARACTERISTICS | UNITS<br>PER<br>1000 GAL | UNIT<br>COSTS | COST<br>PER<br>1000 GAL | NOTES: (1) From Table 4<br>(2) From Table 3<br>(3) Calculated per<br>Service Agreement |
|--|------------------------|--------------------------|---------------|-------------------------|--|
| <b>SEPTAGE:</b>                                  |                        |                          |               |                         |  |
| VOLUME   | 1,000 GALLONS          | 1.00                     | \$6.97        | \$6.97                  |  |
| BOD  | 3,800 MG/L             | 31.69                    | \$0.86        | \$27.26                 |  |
| SS   | 3,200 MG/L             | 26.69                    | \$1.37        | \$36.56                 |  |
| PROPOSED SEPTAGE DISPOSAL FEE (\$/1000 GAL)      |                        |                          |               | \$70.79                 |  |
| <b>LANDFILL LEACHATE:</b>                        |                        |                          |               |                         |  |
| VOLUME   | 1,000 GALLONS          | 1.00                     | \$6.97        | \$6.97                  |  |
| BOD  | 450 MG/L               | 3.75                     | \$0.86        | \$3.23                  |  |
| SS   | 325 MG/L               | 2.71                     | \$1.37        | \$3.71                  |  |
| PROPOSED LEACHATE DISPOSAL FEE (\$/1000 GALLONS) |                        |                          |               | \$13.91                 |  |

LOWER TOWNSHIP M.U.A. EFFLUENT DISPOSAL CHARGE:

|                                 |           |
|---------------------------------|-----------|
|                                 | TOTAL     |
| DEBT SERVICE (2):               | \$28      |
| OPERATING COSTS (3):            | \$594,876 |
| TOTAL EFFLUENT DISPOSAL CHARGE: | \$594,904 |

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TABLE 6 -- DETERMINATION OF TOTAL USER CHARGES

|  | TOTAL        | FIXED        | VARIABLE    | NOTES: (1) From Table 2<br>(2) From Table 3<br>(3) From Table 5 |
|--|--------------|--------------|-------------|---|
| EXPENSES AND COSTS:  |              |              |             |   |
| TOTAL OPERATING COSTS (1)                                      | \$27,389,378 | \$21,008,378 | \$6,381,000 |   |
| TOTAL DEBT SERVICE(2)  | \$878,095    | \$878,095    | \$0         |   |
| RENEWAL AND REPLACEMENT CONTRIBUTION                           | \$15,860,000 | \$15,413,330 | 446,670     |   |
| TOTAL EXPENSES AND COSTS                                       | \$44,127,473 | \$37,299,803 | \$6,827,670 |   |
| REVENUES AND INCOMES:  |              |              |             |   |
| INTEREST ON INVESTMENTS AND DEPOSITS:                          | \$2,000,000  | \$2,000,000  | \$0         |   |
| MANAGEMENT FEE   | \$2,164,800  | \$1,688,544  | \$476,256   |   |
| SEPTAGE DISPOSAL FEES:   | \$600,000    | \$500,000    | \$100,000   |   |
| LANDFILL LEACHATE DISPOSAL FEES:                               | \$300,000    | \$260,000    | \$40,000    |   |
| PROCESSING OF "OUTSIDE" SLUDGE                                 | \$200,000    | \$50,000     | \$150,000   |   |
| LOWER TOWNSHIP M.U.A. EFFLUENT DISPOSAL FEE(3):                | \$594,904    | \$594,904    | \$0         |   |
| TOWER RENTAL INCOME  | \$105,000    | \$105,000    | \$0         |   |
| MISCELLANEOUS REVENUES (INSURANCE REBATE, ETC)                 | \$20,000     | \$10,000     | \$10,000    |   |
| TOTAL REVENUES AND INCOMES:                                    | \$5,984,704  | \$5,208,448  | \$776,256   |   |
| AMOUNT TO BE COLLECTED FROM USERS:<br>(EXPENSES LESS REVENUES) | \$38,142,769 | \$32,091,355 | \$6,051,414 |   |

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
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TABLE 7 – ESTIMATED FLOWS (ON ANNUAL BASIS)

|                          | DAILY FLOWS:                         |  | TOTAL SUMMER FLOW (1):  |                    | TOTAL NON-SUMMER FLOW:  |                 | TOTAL YEARLY FLOW (2):  |                    |
|--------------------------|--------------------------------------|--|-------------------------|--------------------|-------------------------|-----------------|-------------------------|--------------------|
|                          | SUMMER<br>(Million<br>Gallons / Day) | TOTAL YEARLY<br>(Million Gallons /<br>Day) |                         |                    |                         |                 |                         |                    |
|                          |                                      |  | Thousands of<br>gallons | % of Total<br>Flow | Thousands of<br>gallons | % of Total Flow | Thousands of<br>gallons | % of Total<br>Flow |
| OCEAN CITY               | 4.244                                | 2.990                                      | 381,960                 | 27.28%             | 709,390                 | 28.38%          | 1,091,350               | 27.98%             |
| CITY OF CAPE MAY         | 1.216                                | 0.892                                      | 109,440                 | 7.82%              | 216,140                 | 8.65%           | 325,580                 | 8.35%              |
| WEST CAPE MAY            | 0.163                                | 0.137                                      | 14,670                  | 1.05%              | 35,335                  | 1.41%           | 50,005                  | 1.28%              |
| CAPE MAY POINT           | 0.093                                | 0.067                                      | 8,370                   | 0.60%              | 16,085                  | 0.64%           | 24,455                  | 0.63%              |
| STONE HARBOR             | 0.652                                | 0.368                                      | 58,680                  | 4.19%              | 75,640                  | 3.03%           | 134,320                 | 3.44%              |
| SEA ISLE CITY            | 1.534                                | 0.980                                      | 138,060                 | 9.86%              | 219,640                 | 8.79%           | 357,700                 | 9.17%              |
| AVALON                   | 1.506                                | 1.033                                      | 135,540                 | 9.68%              | 241,505                 | 9.66%           | 377,045                 | 9.67%              |
| CREST HAVEN              | 0.062                                | 0.068                                      | 5,580                   | 0.40%              | 19,240                  | 0.77%           | 24,820                  | 0.64%              |
| RIO GRANDE               | 0.353                                | 0.319                                      | 31,770                  | 2.27%              | 84,665                  | 3.39%           | 116,435                 | 2.99%              |
| C. M. COURT HOUSE        | 0.353                                | 0.381                                      | 31,770                  | 2.27%              | 107,295                 | 4.29%           | 139,065                 | 3.57%              |
| AVALON MANOR             | 0.033                                | 0.024                                      | 2,970                   | 0.21%              | 5,790                   | 0.23%           | 8,760                   | 0.22%              |
| S. H. BOULEVARD          | 0.045                                | 0.032                                      | 4,050                   | 0.29%              | 7,630                   | 0.31%           | 11,680                  | 0.30%              |
| COURT HOUSE SOUTH        | 0.170                                | 0.187                                      | 15,300                  | 1.09%              | 42,005                  | 1.68%           | 57,305                  | 1.47%              |
| <u>HARBOR BAY CENTER</u> | <u>0.002</u>                         | <u>0.002</u>                               | <u>270</u>              | <u>0.02%</u>       | <u>460</u>              | <u>0.02%</u>    | <u>730</u>              | <u>0.02%</u>       |
| TOTAL MIDDLE TWP.        | 0.957                                | 0.915                                      | 86,130                  | 6.15%              | 247,845                 | 9.92%           | 333,975                 | 8.57%              |
| NJ TURNPIKE AUTHORITY    | 0.003                                | 0.002                                      | 270                     | 0.02%              | 460                     | 0.02%           | 730                     | 0.02%              |
| WILDWOOD                 | 1.696                                | 1.068                                      | 152,640                 | 10.90%             | 237,180                 | 9.49%           | 389,820                 | 10.00%             |
| WILDWOOD CREST           | 1.540                                | 0.855                                      | 138,600                 | 9.90%              | 173,475                 | 6.94%           | 312,075                 | 8.00%              |
| WEST WILDWOOD            | 0.215                                | 0.187                                      | 19,350                  | 1.38%              | 48,905                  | 1.96%           | 68,255                  | 1.75%              |
| NORTH WILDWOOD           | 1.605                                | 1.068                                      | 144,450                 | 10.32%             | 245,370                 | 9.82%           | 389,820                 | 10.00%             |
| SHAWCREST (LTMUA)        | 0.070                                | 0.053                                      | 6,300                   | 0.45%              | 13,045                  | 0.52%           | 19,345                  | 0.50%              |
| TOTALS                   | 15.556                               | 10.683                                     | 1,400,040               | 100.00%            | 2,499,255               | 100.00%         | 3,899,295               | 100.00%            |

NOTES:  
All flows projected from past actual data.  
(1) Used for Fixed Charges  
(2) Used for Variable Charges

## **Section VIII. Future Projections Of User Charges**

### VIII. Future Projections of User Charges

Previously, during the public hearings on Proposed User Rates, the CMCMUA was asked to forecast user rates further into the future.

The following table shows the previously adopted 2021 through 2023 Budgeted Expenses and Revenues, the Fiscal Year 2024 Proposed Expenses and Revenues, and Projected Expenses and Revenues from 2025 through 2027. The following assumptions were made:

- ° Debt service includes all principal and interest due under the various bond issues.
- ° The Renewal and Replacement Contribution will be escalated in future years to provide adequate funds for the replacement of equipment and infrastructure beyond its designed useful life.
- ° Operational, Maintenance and Administration Costs have been escalated at rates between 3.75% and 4.37% from 2025 through 2027. Revenues from Septage and Leachate Disposal are projected to be \$900,000 each year for years 2025 through 2027.
- ° Interest Revenues remain constant. Short-term interest rates have been estimated at 2.7% for the period between 2025 and 2027.
- ° It should be pointed out that the projected increases are based upon an estimated total amount to be collected from all Participants. The actual User Rate billed to each individual Participant in each year will be based upon actual recorded sewage flow rates.

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
 USER CHARGE SYSTEM – RATE SETTING REPORT – FISCAL YEAR 2024

COMPARISON - 2021 through 2027 USER RATES

|                                   | 2021<br>BUDGET      | 2022<br>BUDGET      | 2023<br>BUDGET      | 2024<br>PROPOSED    | 2025<br>PROJECTED   | 2026<br>PROJECTED   | 2027<br>PROJECTED   |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EXPENSES</b>                   |                     |                     |                     |                     |                     |                     |                     |
| Debt Service                      | \$883,132           | \$879,449           | \$880,174           | \$878,095           | \$867,262           | \$867,500           | \$870,496           |
| Operations & Maintenance          | \$23,420,297        | \$24,044,867        | \$25,476,536        | \$27,389,378        | \$28,416,480        | \$29,658,280        | \$30,933,586        |
| INCREASE/DECREASE (O&M)           | \$154,886           | \$624,570           | \$1,431,669         | \$1,912,842         | \$1,027,102         | \$1,241,800         | \$1,275,306         |
|                                   | 0.67%               | 2.67%               | 5.95%               | 7.51%               | 3.75%               | 4.37%               | 4.30%               |
| Renwal & Replacement Contribution | <u>\$15,234,000</u> | <u>\$15,377,500</u> | <u>\$15,524,000</u> | <u>\$15,860,000</u> | <u>\$15,830,000</u> | <u>\$15,830,000</u> | <u>\$15,830,000</u> |
| TOTAL EXPENSES                    | \$39,537,429        | \$40,301,816        | \$41,880,710        | \$44,127,473        | \$45,113,742        | \$46,355,780        | \$47,634,082        |
| <b>REVENUES</b>                   |                     |                     |                     |                     |                     |                     |                     |
| Interest Income                   | \$100,000           | \$100,000           | \$600,000           | \$2,000,000         | \$1,950,000         | \$1,950,000         | \$1,950,000         |
| Management Fee                    | \$2,040,000         | \$2,080,800         | \$2,122,000         | \$2,164,800         | \$2,208,000         | \$2,252,160         | \$2,297,200         |
| Septage/Leachate Disposal         | \$900,000           | \$900,000           | \$900,000           | \$900,000           | \$900,000           | \$900,000           | \$900,000           |
| Lower Twp. Effluent Disposal      | \$491,501           | \$501,331           | \$539,198           | \$594,904           | \$618,700           | \$643,448           | \$669,186           |
| Processing of "Outside" Sludge    | \$200,000           | \$200,000           | \$200,000           | \$200,000           | \$215,000           | \$215,000           | \$215,000           |
| Tower Rental                      | \$105,000           | \$105,000           | \$105,000           | \$105,000           | \$105,000           | \$105,000           | \$105,000           |
| Miscellaneous                     | \$20,000            | \$20,000            | \$20,000            | \$20,000            | \$20,000            | \$20,000            | \$20,000            |
| TOTAL REVENUES                    | \$3,856,501         | \$3,907,131         | \$4,486,198         | \$5,984,704         | \$6,016,700         | \$6,085,608         | \$6,156,386         |
| NET FROM USERS                    | \$35,680,928        | \$36,394,685        | \$37,394,512        | \$38,142,769        | \$39,097,042        | \$40,270,172        | \$41,477,696        |
| INCREASE/DECREASE                 | \$351,696           | \$713,757           | \$999,827           | \$748,257           | \$954,273           | \$1,173,130         | \$1,207,524         |
| PERCENTAGE                        | 1.00%               | 2.00%               | 2.75%               | 2.00%               | 2.50%               | 3.00%               | 3.00%               |

**CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
NOTICE OF PUBLIC HEARING FOR  
PROPOSED CMCMUA USER CHARGE SYSTEM RATE SETTING REPORT  
WASTEWATER MANAGEMENT PROGRAM USER CHARGES FOR FISCAL YEAR 2024**

In accordance with the provisions of Section 401 of the Service Agreement between the Cape May County Municipal Utilities Authority ("CMCMUA" or "Authority") and the various municipalities, municipal utilities authorities and corporations (the "Participants") relating to the treatment of wastewater delivered to Authority facilities, and in accordance with N.J.S.A. 40:14B-1 et seq., as amended, the CMCMUA hereby gives notice that a public hearing will be held at the date and time noted below:

***Wednesday, October 4, 2023 at 6:30 p.m.***

At this hearing, the CMCMUA shall present its proposed CMCMUA User Charge Rate System Report Wastewater Management Program User Charges applicable with respect to services rendered by the Authority with regard to receipt, treatment and disposal of sewage received from Participants, and septage received from septage haulers during Fiscal Year 2024. The CMCMUA shall provide evidence at such public hearing in support of the CMCMUA User Charge Rate System Report Wastewater Management Program User Charges for Fiscal Year 2024, and shall provide an opportunity for cross-examination of its representatives.

Written comments regarding the Authority's proposed CMCMUA User Charge Rate System Report Wastewater Management Program User Charges for Fiscal Year 2024 can be submitted to the Authority at 1523 Route 9 North, Cape May Court House, NJ 08210 or placed in the drop box located at the CMCMUA's Administration Building any time prior to the October 4, 2023 public hearing.

The proposed CMCMUA User Charge Rate System Report Wastewater Management Program User Charges for Fiscal Year 2024, along with any modifications deemed appropriate by the Members of the Authority following consideration of any comments received in response to this Notice, are expected to be considered for adoption by the Members of the Authority at the October 4, 2023 regularly scheduled meeting of the CMCMUA and shall become effective on January 1, 2024.

Commencing September 12, 2023, a copy of the proposed CMCMUA User Charge Rate System Report Wastewater Management Program User Charges for Fiscal Year 2024 will be available for public inspection at the principal office of each Participant (in the case of municipalities, in the office of the Municipal Clerk), the Lower Township and Middle Township Branches of the Cape May County Library, and also at the above noted office of the CMCMUA. A copy of this document is also available for downloading at the CMCMUA's website at [www.cmcmua.com](http://www.cmcmua.com).

A certified verbatim transcript of the public hearing shall be made and a copy thereof shall be available upon request to any interested party for a reasonable fee.

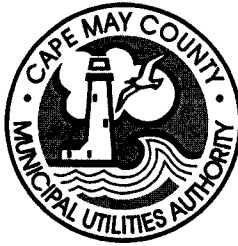
**BY: CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY**



Joshua Palombo  
Wastewater Program Manager

DATED: September 12, 2023





## Cape May County Municipal Utilities Authority

1523 Route 9 North, Cape May Court House, NJ 08210

Telephone: (609) 465-9026 • Telefax: (609) 465-9025

[www.cmcmua.com](http://www.cmcmua.com)

September 12, 2023

RE: Public Hearing Regarding the Proposed  
Cape May County Municipal Utilities Authority Solid Waste and  
Recycling User Fees and Surcharges – Effective January 1, 2024

Dear Mayor/Solid Waste Users/Haulers:

In accordance with and pursuant to the requirements of the N.J.S.A. 40:14B-1 et seq., as amended, a Public Hearing on the proposed 2024 Solid Waste and Recycling User Fees and Surcharges for the Solid Waste Management Program of the Cape May County Municipal Utilities Authority ("CMCMUA" or "Authority") will be conducted on Wednesday, October 4, 2023 at 6:30 p.m. The proposed 2023 Solid Waste and Recycling User Fees and Surcharges, along with any further modifications deemed appropriate by the Members of the Authority following consideration of any public comments received, are expected to be considered for adoption by the Members of the Authority at the October 4, 2023 regularly scheduled meeting of the CMCMUA and shall become effective on January 1, 2024.

Commencing September 12, 2023, a copy of the proposed 2024 Solid Waste and Recycling User Fees and Surcharges will be available for public inspection at the office of each Municipal Clerk, the Lower Township, Middle Township, Borough of Avalon and Upper Township Branches of the Cape May County Library, and also at the above noted office of the CMCMUA. A copy of the proposed 2024 Solid Waste and Recycling User Fees and Surcharges are also available for downloading at the CMCMUA's website at [www.cmcmua.com](http://www.cmcmua.com).

Written comments regarding the proposed 2024 Solid Waste and Recycling User Fees and Surcharges can be submitted to the Authority at 1523 Route 9 North, Cape May Court House, NJ 08210 or placed in the drop box located at the Authority's Administration Building any time prior to the October 4, 2023 Public Hearing.

A certified verbatim transcript of the Public Hearing shall be made and a copy thereof shall be available upon request to any interested party for a reasonable fee.

If you require further information or clarification regarding the attached document, please feel free to contact Ms. Katherine Robert, Business Services Supervisor, or me at any time.

Very truly yours,

CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY

  
John R. Conturo, P.E.  
Solid Waste Program Manager

JRC:amm

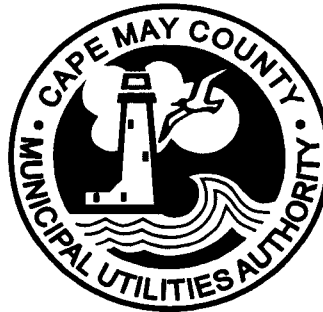
Attachments

cc: Clerk

Business Administrator

Chief Financial Officer

CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY  
SOLID WASTE AND RECYCLING USER FEES AND SURCHARGES



Proposed  
January 1, 2024

Effective 01/01/24

**CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
SOLID WASTE AND RECYCLING USER FEES AND SURCHARGES**

| SOLID WASTE TYPE | DESCRIPTION   | SANITARY LANDFILL | TRANSFER STATION   |
|------------------|---|-------------------|--|
| 10               | <b>MUNICIPAL WASTE</b><br>Household Garbage   | \$83.19 per ton   | \$83.19 per ton  |
| 10F              | <b>MUNICIPAL WASTE</b><br>Roadside litter & debris collected along County and State Roads by the CMC Road Department<br>(Excludes Construction and Demolition Waste)  | NO CHARGE         | NO CHARGE  |
| 13               | <b>DRY BULKY WASTE</b><br>Large items of mixed waste material, such as furniture and mattresses, not classified as Construction & Demolition Waste.   | \$83.19 per ton   | \$83.19 per ton<br>9,000 lb. gross scale weight limitation |
| 13C              | <b>CONSTRUCTION &amp; DEMOLITION WASTE</b><br>Building material and rubble resulting from construction, remodeling, and repair & demolition operations on houses, commercial buildings, pavement & other structures. (10 ft. length limitation) | \$98.34 per ton   | \$98.34 per ton<br>9,000 lb. gross scale weight limitation |
| 23               | <b>VEGETATIVE WASTE</b><br>(non-recyclable vegetative waste)  | \$83.19 per ton   | NOT ACCEPTED   |
| 25               | <b>ANIMAL &amp; FOOD PROCESSING WASTE</b>   | \$83.19 per ton   | NOT ACCEPTED   |
| 27               | <b>DRY INDUSTRIAL WASTE</b>   | \$82.13 per ton   | NOT ACCEPTED   |
| 27A              | <b>ASBESTOS CONTAINING WASTE</b><br>Includes loose asbestos, asbestos piping, asbestos sheetrock, shingles and tile. (request specific Advisory for detailed information)   | \$144.47 per ton  | NOT ACCEPTED   |

| RECYCLING TYPE | DESCRIPTION   | SANITARY LANDFILL                   | TRANSFER STATION   |
|----------------|---|-------------------------------------|--|
| SS             | <b>SINGLE STREAM (recyclable paper, cans and bottles)</b><br>Newspapers, magazines, paperback books, office paper, junk mail, cardboard and clean pizza boxes, paper bags, gift and powdered detergent boxes, dry food boxes (all liners removed), non-foil wrapping paper, clear, food and beverage bottles, jugs and jars, aluminum and steel (tin) food and beverage cans, plastic bottles and containers including food, health, beauty and cleaning product containers and other rigid plastic containers 2-1/2 gallons in size or less. | NO CHARGE                           | NO CHARGE  |
| 13SR           | <b>TIRES - PASSENGER</b><br>Clean loads of source-separated car & truck tires (less than 12 inches across the tread) delivered to the Landfill.   | \$375.00 per ton                    | Maximum of 5 tires per non NJDEP registered passenger vehicle @ \$4.00 per tire. |
| 13TL           | <b>TIRES-NON-PASSENGER/OVERSIZED</b><br>Includes lawnmower, wheelbarrow, golf cart, tires more than 4 ft. in diameter and 12 inches across.   | \$425.00 per ton                    | NOT ACCEPTED   |
| 13T            | <b>TIRES MIXED WITH DEBRIS</b>  | \$425.00 per ton                    | NOT ACCEPTED   |
| ELNC           | <b>NJ E-WASTE NON-COVERED ELECTRONICS DEVICES</b><br>(Includes DVD's, VCR's, radios, stereos, telephones, etc.)   | NO CHARGE                           | NO CHARGE  |
| ELF/ELCO       | <b>NJ E-WASTE COVERED ELECTRONICS DEVICES</b><br>(Desktop or personal computers, computer monitors, portable computers, desktop printers, desktop fax machines and televisions)   | NO CHARGE                           | NO CHARGE  |
| SM             | <b>SCRAP METAL</b><br>Includes source separated aluminum, iron, copper, and sheet metal.  | NO CHARGE                           | NO CHARGE  |
| 13WG           | <b>WHITE GOODS - NON CFC/FREON CONTAINING</b><br>Includes source separated washers, dryers, stoves & water heaters.   | NO CHARGE                           | NO CHARGE  |
| CFC            | <b>WHITE GOODS - CFC/FREON CONTAINING WHITE GOODS</b><br>Includes refrigerators, freezers & air conditioners.   | \$12.00 per unit                    | \$12.00 per unit   |
| TANK           | <b>PROPANE TANKS</b><br>Empty 20-30 lbs. or less.   | \$7.00 per tank                     | \$7.00 per tank  |
| 13WP           | <b>WOOD PALLETS</b><br>Consists of wood – no contaminants   | NO CHARGE                           | NO CHARGE  |
| 23BC           | <b>BED CLEANOUT</b><br>Existing flower bed cleanouts including old mulch (no trash accepted)  | \$40.00 per ton                     | NOT ACCEPTED   |
| 23C            | <b>LEAVES &amp; GRASS CLIPPINGS</b>   | \$14.00 per ton                     | NOT ACCEPTED   |
| 23H            | <b>BRUSH, TREE BRANCHES &amp; LIMBS</b>   | \$40.00 per ton                     | NOT ACCEPTED   |
| 23S            | <b>STUMPS &amp; TRUNKS</b><br>Clean loads of Stumps & Trunks not greater than 10 ft. in length.   | \$40.00 per ton                     | NOT ACCEPTED   |
| 23T            | <b>CHRISTMAS TREES (accepted 12/26-1/31)</b>  | NO CHARGE                           | NO CHARGE  |
| MOIL           | <b>USED MOTOR OIL/OIL FILTERS</b><br>Limit of 5 gals. & 5 filters per person per day<br>Motor oil may be mixed with kerosene and #2 heating oil.  | \$1.00 per gal<br>\$1.00 per filter | \$1.00 per gal<br>\$1.00 per filter  |
| ANTI           | <b>ANTIFREEZE</b><br>Antifreeze which is free of contaminants when delivered in quantities up to 5 gallons per day.   | NO CHARGE                           | NO CHARGE  |
| PAINT          | <b>PAINT RECYCLING PROGRAM FOR LATEX &amp; OIL-BASED PAINT</b>  | NOT ACCEPTED                        | \$3.00 per gal/\$13.00 per 5 gal   |
| FILM           | <b>PLASTIC FILM</b><br>Boat Shrink Wrap, Greenhouse Film & other pre-approved plastic film.   | NO CHARGE                           | NO CHARGE  |
| 27E            | <b>CONTAMINATED SOIL</b><br>Accepted with the appropriate classification letters as per the CMCMA Terms & Conditions for the Use of the CMCMA Solid Waste and Recycling Facilities.   | \$20.00 per ton                     | NOT ACCEPTED   |
|                | <b>MOBILE HOMES/OVERSIZED TRAILERS</b><br>Any mobile home, camping trailer or other oversized items too large to be weighed on the Authority's scales (Items over 12 feet wide and 60 feet in length) shall be charged a flat rate disposal fee of \$1,000.00.  | \$1,000.00 per flat rate fee        | NOT ACCEPTED   |

**Note: There is a minimum disposal charge of \$7.00 for all Solid Waste and Recycling Disposal having a per ton tipping fee.**  
 (Sanitary Landfill Location: 2050 Route 610, Woodbine, NJ 08270 / Transfer Station Location: 650 Shunpike Road, Burleigh, NJ 08210)  
 For Further Information, visit our website: [www.cmcma.com](http://www.cmcma.com) or call 609-466-9026

**SUMMARY OF SURCHARGES ESTABLISHED  
BY THE CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY**

1. **Prohibited Waste** - Includes unprepared asbestos, hazardous waste, sewage or septic wastes, infectious waste, medical waste (regulated) and out-of-County waste.

**SURCHARGE:**

1st Offense - Flat Rate of \$ 500.00 plus \$ 250.00 per ton

2nd Offense - Flat Rate of \$ 1,000.00 plus \$ 500.00 per ton

3rd Offense - Flat Rate of \$ 2,000.00 plus \$ 1,000.00 per ton

In addition to the above noted surcharges, any customer who disposes of waste material which is specifically prohibited by the CMCMUA shall also be liable for all costs associated with the removal, proper disposal and clean-up of such prohibited wastes, including any surcharges or penalties the CMCMUA receives from State and/or Federal regulatory agencies as a result of the specific violation. Furthermore, such violations may result in revocation of disposal privileges at all CMCMUA facilities.

2. **Assistance for Reloading Vehicles** – A minimum reloading fee of \$100.00 per incident will be charged to customers who unload unacceptable waste on the Secure Sanitary Landfill working face. If reloading the vehicle is not an option, the customer will be assessed a surcharge of \$200.00 per ton in addition to the applicable solid waste type tip fee.
3. **Excess Designated Recyclables in Loads of Solid Waste** – Loads of Solid Waste which contain designated recyclables in excess of 5% by volume of the total load will be assessed a surcharge of \$200.00 per ton in addition to the applicable solid waste type tip fee.
4. **Processing of Low Revenue Recyclables at the IPF**  
This low revenue recyclables surcharge will be assessed on any load of recyclables from which high value recyclables, such as aluminum or corrugated cardboard has been removed. The surcharge shall be established based on the composition and market value of the incoming recyclables delivered to the IPF plus a \$200.00 fee per incident.
5. **Contaminated Recyclables** - Recyclable material mixed with other waste types which cause the recyclables to be unprocessable shall be assessed a surcharge of \$200.00 per ton in addition to the applicable solid waste type tip fee to cover the Authority's cost for disposal of the contaminated recyclables and recover the loss of potential revenue from the sale of recyclable material.
6. **Assistance Fee for Unloading Vehicles** – A lump sum fee of \$100.00 per incident will be charged to customers whose vehicles experience a mechanical malfunction or are otherwise unable to discharge their load and request assistance from the CMCMUA in unloading their containers/vehicles. The CMCMUA and its employees shall not be held liable for any damage which results to the customer's vehicle or container while providing such assistance.
7. **Origin & Disposal Form Misrepresentation**  
Customers who misrepresent information on the CMCMUA's Origin & Disposal Form shall be assessed a per ton surcharge as follows:
- 1st Offense - \$ 100.00 per ton
- 2nd Offense - \$ 250.00 per ton
- 3rd Offense - \$ 500.00 per ton

**CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
NOTICE OF PUBLIC HEARING FOR  
PROPOSED SOLID WASTE AND RECYCLING  
USER FEES AND SURCHARGES FOR FISCAL YEAR 2024**

In accordance with and pursuant to the requirements of the N.J.S.A. 40:14B-1 et seq., as amended, a public hearing on the proposed 2024 Solid Waste and Recycling User Fees and Surcharges for the Cape May County Municipal Utilities Authority ("CMCMUA" or "Authority") will be held at the date and time noted below:

***Wednesday, October 4, 2023 at 6:30 p.m.***

At this hearing, the CMCMUA shall present its proposed 2024 Solid Waste and Recycling User Fees and Surcharges applicable with respect to services rendered by the Authority with regard to receipt and disposal of solid waste and the receipt of recyclable materials during Fiscal Year 2024. The Authority shall provide evidence at such public hearing in support of the proposed 2024 Solid Waste and Recycling User Fees and Surcharges and shall provide an opportunity for cross-examination of its representatives.

Written comments regarding the proposed 2024 Solid Waste and Recycling User Fees and Surcharges can be submitted to the Authority at 1523 Route 9 North, Cape May Court House, NJ 08210 or placed in the drop box located at the CMCMUA's Administration Building any time prior to the October 4, 2023 public hearing.

The proposed 2024 Solid Waste and Recycling User Fees and Surcharges, along with any further modifications deemed appropriate by the Members of the Authority following consideration of any comments received in response to this Notice, are expected to be considered for adoption by the Members of the Authority at the October 4, 2023 regularly scheduled meeting of the CMCMUA and shall become effective on January 1, 2024.

Commencing September 12, 2023, a copy of the proposed 2024 Solid Waste and Recycling User Fees and Surcharges will be available for public inspection at the office of each Municipal Clerk, the Lower Township, Middle Township and Upper Township Branches of the Cape May County Library, and also at the above noted office of the CMCMUA. A copy of the proposed 2024 Solid Waste and Recycling User Fees and Surcharges are also available for downloading at the CMCMUA's website at [www.cmcmua.com](http://www.cmcmua.com).

A certified verbatim transcript of the public hearing shall be made and a copy thereof shall be available upon request to any interested party for a reasonable fee.

BY: **CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY**



John R. Conturo, P.E.  
Solid Waste Program Manager

DATED: September 12, 2023

Leonard C. Desiderio  
Commissioner/Vice-Director

Jeffrey R. Lindsay  
County Counsel

Lauren F. Fogarty  
Assistant County Counsel

## CAPE MAY COUNTY DEPARTMENT OF LAW

4 Moore Road - DN 104  
Cape May Court House, NJ 08210-1654  
(609) 465-1122 Fax (609) 463-0705  
Jeffrey.Lindsay@co.cape-may.nj.us  
Lauren.Fogarty@co.cape-may.nj.us



September 7, 2023

W. Scott Jett, R.M.C., C.M.R.  
City Clerk  
City of North Wildwood  
901 Atlantic Avenue  
North Wildwood, NJ 08260

**Re: Crest Haven Nursing & Rehabilitation Center**

Dear Mr. Jett:

As you know, I serve as County Counsel for the County of Cape May. As you also may know from local reporting, the County of Cape May issued a request for proposals for experienced healthcare organizations to submit a proposal for the future operation of Crest Haven Nursing & Rehabilitation Center. In anticipation of awarding a contract effective January 1, 2024, the County will be laying off employees holding the following Civil Service Commission titles:

Head Nurse (RN)  
Senior Practical Nurse (LPN)  
Practical Nurse (LPN)  
Institutional Attendant (CNA)  
Social Worker Nursing Home  
Recreation Leader  
Recreation Aide  
Cook  
Assistant Cook  
Food Service Worker  
Stockhandler  
Laundry Worker

In an effort to ease the impact of these layoffs and assist our affected employees in finding replacement employment, I am writing you to determine if you have a need for employees holding any of the above titles. I ask that if you will have a need to fill such a position on or about January 1, 2024, and would be interested in interviewing one or more of these individuals, please contact Sara Maloney, the Director of the Cape May County Department of Human Resources, at [sara.maloney@co.cape-may.nj.us](mailto:sara.maloney@co.cape-may.nj.us).

I thank you for your time and assistance.

Very truly yours,

Jeffrey R. Lindsay, Esquire  
JRL:pn

cc: Kevin Lare, Administrator  
Ron Simone, Assistant Administrator  
Sara Maloney, Director of Human Resources

## W. Scott Jett

---

**From:** OP Email <owenspub@comcast.net>  
**Sent:** Tuesday, September 12, 2023 2:38 PM  
**To:** W. Scott Jett  
**Subject:** EXTERNALABC License Extension: HHN, Inc: Irish Fall Festival: Friday September 22, 2023 through Sunday September 24, 2023

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Scott!

In addition to the sketch I dropped off with you today, I would like to put in writing what this entails. On September 22 2023 to Sunday September 24 we would like to extend our our Liquor License by adding a 40 x 30 tent to the parking lot, to house Irish Entertainment to celebrate North Wildwoods Irish Fall Festival 2023. We would only have the Entertainment until 10pm each evening.

Thank you in advance for your help and consideration in the handling of this matter.

Sincerely  
Micheal Haldeman Sr  
Owner, Owen's Pub

> On Sep 12, 2023, at 11:10 AM, W. Scott Jett <sjett@northwildwood.com> wrote:

>

> Mike,

>

> I have the sketch you dropped off. I need you to submit something in writing for me to present to Council - see attached what you submitted last year ASAP.

>

> Call me with any questions.

>

> W. Scott Jett, RMC, CMR

> City Clerk

> City of North Wildwood, NJ

> 609-522-2030 ext. 1400

>

>

>

>

> -----Original Message-----

> From: OP Email <owenspub@comcast.net>

> Sent: Tuesday, September 5, 2023 1:55 PM

> To: W. Scott Jett <sjett@northwildwood.com>

> Subject: EXTERNALRe: ABC License Extension

>

> CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

>

>

> Hello Scott! So nice to see you the other day! Thanks for coming into the OP.

> Question, I know you mentioned the extension of Liquor License has been sent up to the State for approval, we were looking to extend out from outside addition with a tent with Irish entertainment for Irish Fall Festival can you help me with this - what do we need to get done. Really appreciate all your help!

> Take care and have a GREAT day!!

> Michael Haldeman

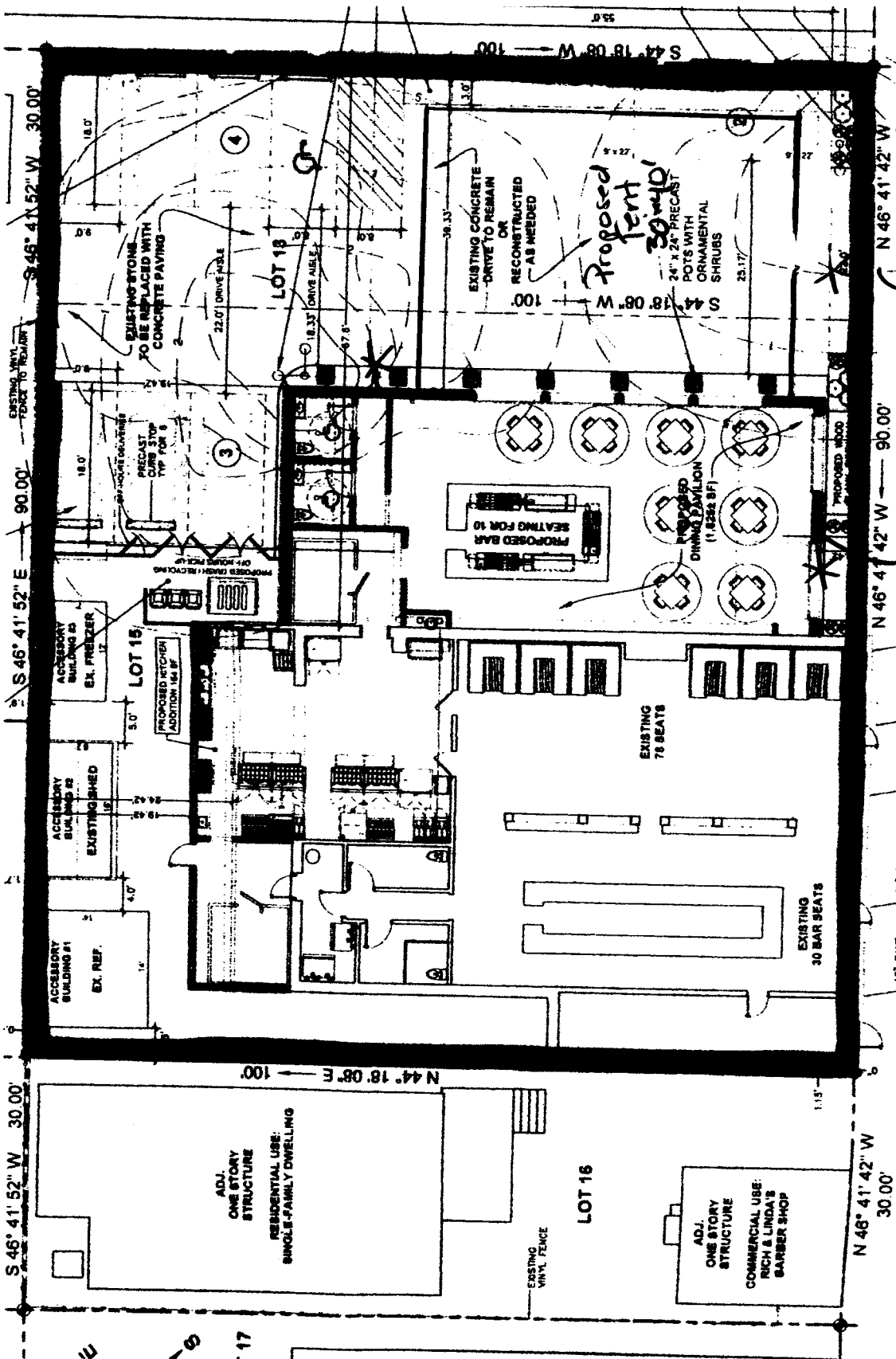
>

>

> <OwensPubOutdoorEvents.pdf>



\* Security Checkpoints



Security Checkpoint  
-ID

Security Checkpoint  
-ID

17th Avenue

Place-to-Place Transfer (Expansion of Licensed Premises)  
Approved July 18, 2023. Resolution No. 169-23

Existing  
Owen's Pub  
- Licensed Premise

Existing  
Owen's Pub  
Dining Pavilion

Security Set Up-

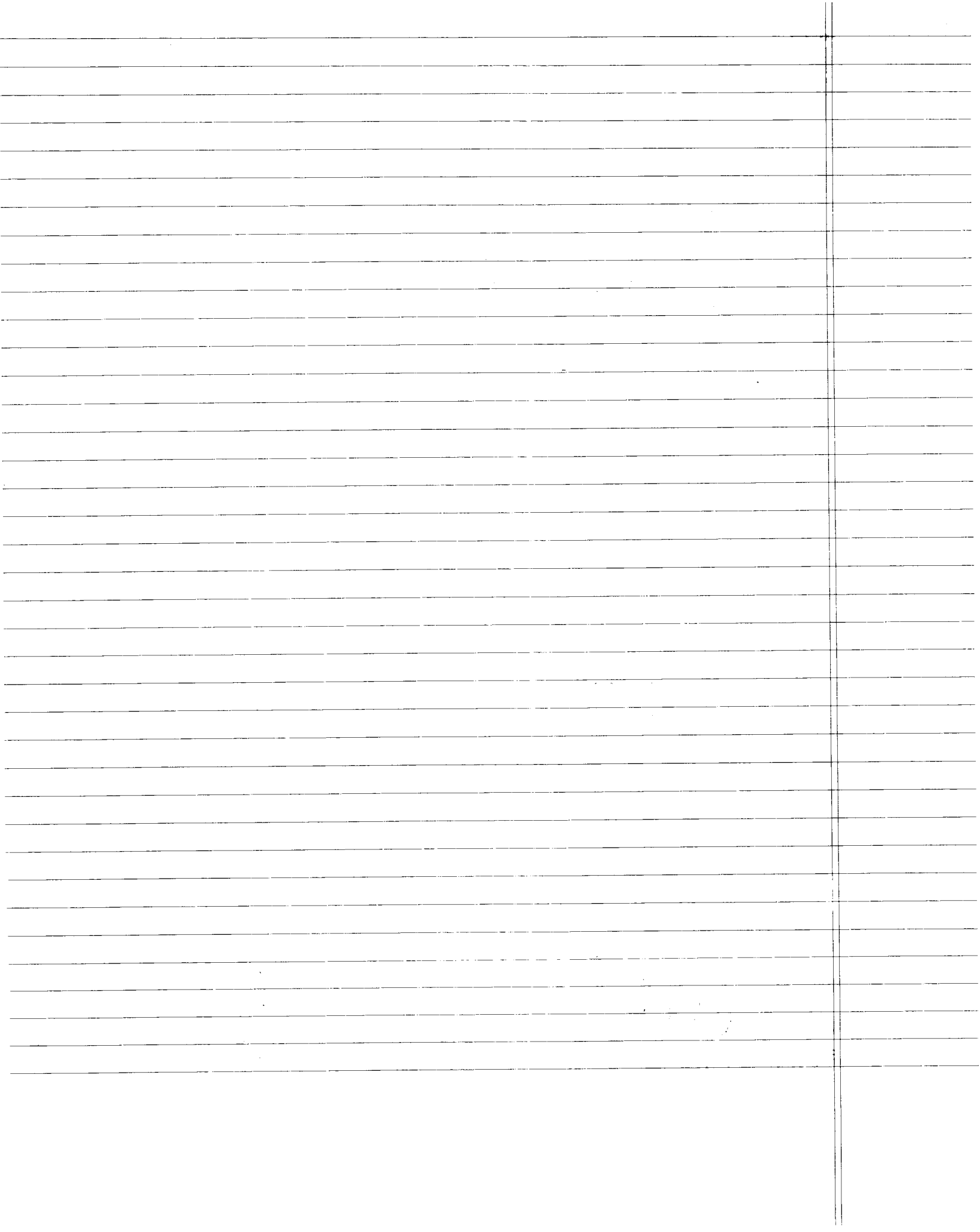
Proposed  
Tent Area  
(Existing Parking Lot)  
30'x40'

115 E. 17th Ave

Security Checkpoint  
ID Checkpoint

Security Set Up  
ID Checkpoint

17th Avenue



**CITY OF NORTH WILDWOOD**  
**COUNTY OF CAPE MAY, NEW JERSEY**

**ORDINANCE NO. 1919**

ORDINANCE AUTHORIZING VARIOUS IMPROVEMENTS  
OF THE CITY OF NORTH WILDWOOD, IN THE COUNTY OF  
CAPE MAY, NEW JERSEY, APPROPRIATING \$1,000,000  
THEREFOR FROM RESERVE TO PAY DEBT SERVICE FOR  
THE FINANCING THEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH WILDWOOD, IN THE COUNTY OF CAPE MAY, NEW JERSEY (not less than two-thirds of all members thereof affirmatively concurring) AS FOLLOWS:

Section 1. The improvement described in Section 2 of this ordinance is hereby authorized to be undertaken by the City of North Wildwood, in the County of Cape May, New Jersey (the “City”) as a general improvement. For the improvement or purpose described in Section 2, there is hereby appropriated the sum of \$1,000,000 from the City of North Wildwood Reserve to Pay Debt Service, said sum being inclusive of all appropriations heretofore made therefor.

Section 2. The improvements hereby authorized and the purpose of the appropriations is as follows:

- Providing for the improvement of various buildings and public property, and Beach Replenishment in the City of North Wildwood including all work and materials necessary therefor and incidental thereto for an amount not to exceed \$1,000,000.

Section 3. The following matters are hereby determined, declared, recited and stated:  
The improvement or purpose described in Section 2 of this bond ordinance is not a current expense. It is an improvement or purpose that the City may lawfully undertake as a general improvement, and no part of the cost thereof has been or shall be specially assessed on property specially benefitted thereby.

**CITY OF NORTH WILDWOOD**  
**REPORT OF AUDIT**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2022**

**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, 2022**





# FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

1535 HAVEN AVENUE • OCEAN CITY, NJ • 08226

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## **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, 2022 and 2021, 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, 2022 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, 2022 and 2021, 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, 2022 and 2021, 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, 2022 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 August 4, 2023, 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

**August 4, 2023**

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**EXHIBIT - A**  
**CURRENT FUND**

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

| <u>ASSETS</u>  | <u>2022</u>             | <u>2021</u>          |
|--|-------------------------|----------------------|
| Regular Fund:  |                         |                      |
| Cash:  |                         |                      |
| Cash Treasurer   | \$ 12,678,340.27        | 13,914,205.68        |
| Cash - Change  | 1,450.00                | 1,450.00             |
| Total Cash   | <u>12,679,790.27</u>    | <u>13,915,655.68</u> |
| Other Receivables:                                     |                         |                      |
| Due from State - Chapter 20 P.L. 1971                  | 1,373.77                | 2,052.74             |
| Total Other Receivables                                | <u>1,373.77</u>         | <u>2,052.74</u>      |
| Receivables and Other Assets with Full Reserves:       |                         |                      |
| Delinquent Property Taxes Receivable                   | 6,485.78                | -                    |
| Tax Title and Other Liens                              | 1,142.07                | 1,066.26             |
| Property Acquired for Taxes -<br>at Assessed Valuation | 4,300.00                | 4,300.00             |
| Revenue Accounts Receivable                            | 350,258.91              | 350,845.01           |
| Interfund Receivable:                                  |                         |                      |
| General Capital  | -                       | 4,636.03             |
| Trust - Other  | -                       | 4,878.98             |
| Animal Control   | 1,825.38                | 1,455.78             |
| Total Receivables and Other Assets                     | <u>364,012.14</u>       | <u>367,182.06</u>    |
| Total Regular Fund                                     | <u>13,045,176.18</u>    | <u>14,284,890.48</u> |
| Federal and State Grant Fund:                          |                         |                      |
| Cash   | -                       | -                    |
| Federal and State Grants Receivable                    | 2,045,971.90            | 2,195,706.19         |
| Due from Current Fund                                  | 109,318.46              | 143,900.54           |
| Total Federal and State Grant Fund                     | <u>2,155,290.36</u>     | <u>2,339,606.73</u>  |
| Total Current Fund                                     | <u>\$ 15,200,466.54</u> | <u>16,624,497.21</u> |

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

| <u>LIABILITIES, RESERVES AND FUND BALANCE</u> | <u>2022</u>             | <u>2021</u>          |
|---|-------------------------|----------------------|
| Regular Fund:                                 |                         |                      |
| Liabilities:                                  |                         |                      |
| Appropriation Reserves                        | \$ 1,271,460.19         | 1,601,347.43         |
| Reserve for Encumbrances                      | 305,279.72              | 328,985.33           |
| Accounts Payable                              | -                       | 2,433.54             |
| Prepaid Taxes                                 | 1,421,743.56            | 1,356,173.76         |
| Overpaid Taxes                                | 178,009.86              | 176,046.01           |
| Sewer Rent Overpayments                       | 58,783.86               | 75,399.07            |
| Local School Tax Payable                      | 1,323,570.63            | 2,559,387.10         |
| County Added Tax Payable                      | 31,863.14               | 38,561.43            |
| Special District Tax Payable                  | 257.83                  | 257.83               |
| Due to State:                                 |                         |                      |
| Marriage Licenses                             | -                       | 125.00               |
| Interfund Payable:                            |                         |                      |
| Federal and State Grant Fund                  | 109,318.46              | 143,900.54           |
| Tax Title Lien Redemption                     | 4,324.54                | 4,324.54             |
| Tourism                                       | 162.00                  | 162.00               |
| GWTIDA  | -                       | 3,745.00             |
| Other   |                         |                      |
| Reserve for Municipal Relief Fund             | 23,057.85               | -                    |
| Payroll Taxes Payable                         | 83,139.12               | 76,203.00            |
| Reserve for Hereford Park Improvements        | 9,001.00                | 9,001.00             |
| Reserve for Beach Repairs                     | 3,221.34                | 3,221.34             |
| Reserve for State Tax Appeal                  | 80,000.00               | 80,000.00            |
| Reserve for 1.85% Room Tax                    | 404,174.46              | 357,199.29           |
|   | <u>5,307,367.56</u>     | <u>6,816,473.21</u>  |
| Reserve for Receivables and Other Assets      | 364,012.14              | 367,182.06           |
| Fund Balance                                  | <u>7,373,796.48</u>     | <u>7,101,235.21</u>  |
| Total Regular Fund                            | <u>13,045,176.18</u>    | <u>14,284,890.48</u> |
| Federal and State Grant Fund:                 |                         |                      |
| Unappropriated Reserves                       | 62,810.37               | 246,403.20           |
| Appropriated Reserves                         | 1,976,314.28            | 1,922,463.34         |
| Encumbrances Payable                          | 116,165.71              | 170,740.19           |
| Total Federal and State Grant Fund            | <u>2,155,290.36</u>     | <u>2,339,606.73</u>  |
| Total Current Fund                            | <u>\$ 15,200,466.54</u> | <u>16,624,497.21</u> |

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

|   | 2022                 | 2021                 |
|---|----------------------|----------------------|
| Revenue and Other Income Realized         |                      |                      |
| Fund Balance                              | \$ 3,525,000.00      | 3,400,000.00         |
| Miscellaneous Revenue Anticipated         | 10,464,432.52        | 10,117,874.43        |
| Receipts from Delinquent Taxes            | 975.98               | 4,646.85             |
| Receipts from Current Taxes               | 39,007,886.04        | 37,307,807.38        |
| Non Budget Revenue                        | 590,022.48           | 956,976.40           |
| Other Credits to Income:                  |                      |                      |
| Unexpended Balance of Appropriation Res.  | 1,571,251.24         | 1,954,718.84         |
| Interfund Returned                        | 9,515.01             | -                    |
| Accounts Payable Cancelled                | -                    | 3,825.90             |
| Grant Appropriation Cancelled             | -                    | 12,602.79            |
| Total Income                              | <u>55,169,083.27</u> | <u>53,758,452.59</u> |
| Expenditures                              |                      |                      |
| Budget and Emergency Appropriations:      |                      |                      |
| Appropriations Within "CAPS"              |                      |                      |
| Operations:                               |                      |                      |
| Salaries and Wages                        | 10,672,244.81        | 10,117,778.28        |
| Other Expenses                            | 8,808,448.23         | 8,177,691.27         |
| Deferred Charges & Statutory Expenditures | 2,293,356.71         | 2,074,145.00         |
| Appropriations Excluded from "CAPS"       |                      |                      |
| Operations:                               |                      |                      |
| Other Expenses                            | 4,446,110.80         | 4,283,200.57         |
| Capital Improvements                      | 2,765,000.00         | 3,000,000.00         |
| Debt Service                              | 5,695,354.88         | 5,768,109.25         |
| Local District School Tax                 | 7,609,608.00         | 7,561,006.00         |
| County Tax                                | 8,986,785.43         | 8,197,945.63         |
| County Share of Added Tax                 | 31,863.14            | 38,561.43            |
| Interfund Created                         | -                    | 574.06               |
| Refund of Prior Year's Revenue            | 250.00               | -                    |
| Refund of Prior Year's Revenue - Taxes    | -                    | 398.90               |
| Other:                                    |                      |                      |
| Special District Taxes                    | 62,500.00            | 62,500.00            |
| Grant Receiveables Cancelled              | -                    | 9,515.01             |
| Total Expenditures                        | <u>51,371,522.00</u> | <u>49,291,425.40</u> |
| Excess/(Deficit) in Revenue               | <u>3,797,561.27</u>  | <u>4,467,027.19</u>  |



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

|  | <u>2022</u>            | <u>2021</u>         |
|--|------------------------|---------------------|
| Adjustments to Income before Fund Balance: |                        |                     |
| Expenditures included above which are by   |                        |                     |
| Statute Deferred Charges to Budgets of     |                        |                     |
| Succeeding Year                            |                        |                     |
| Emergency Appropriation                    | -                      | -                   |
|  | <u>-</u>               | <u>-</u>            |
| Total Adjustments                          | <u>-</u>               | <u>-</u>            |
| Statutory Excess to Fund Balance           | <u>3,797,561.27</u>    | <u>4,467,027.19</u> |
| Fund Balance January 1                     | <u>7,101,235.21</u>    | <u>6,034,208.02</u> |
|  | 10,898,796.48          | 10,501,235.21       |
| Decreased by:                              |                        |                     |
| Utilization as Anticipated Revenue         | <u>3,525,000.00</u>    | <u>3,400,000.00</u> |
| Fund Balance December 31                   | <u>\$ 7,373,796.48</u> | <u>7,101,235.21</u> |

**CURRENT FUND  
STATEMENT OF REVENUES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|  | Anticipated     |                 |              | Excess or  |
|--|-----------------|-----------------|--------------|------------|
|  | Budget          | N.J.S. 40A:4-87 | Realized     | (Deficit)  |
| Fund Balance Anticipated                                     | \$ 3,525,000.00 |                 | 3,525,000.00 | -          |
| Total Fund Balance Anticipated                               | 3,525,000.00    | -               | 3,525,000.00 | -          |
| Miscellaneous Revenues:                                      |                 |                 |              |            |
| Section A: Local Revenues                                    |                 |                 |              |            |
| Licenses:  |                 |                 |              |            |
| Alcoholic Beverages  | 53,000.00       |                 | 58,950.00    | 5,950.00   |
| Other  | 103,550.00      |                 | 111,429.50   | 7,879.50   |
| Fees and Permits   | 372,000.00      |                 | 713,428.83   | 341,428.83 |
| Fines and Costs:   |                 |                 |              |            |
| Municipal Court  | 200,000.00      |                 | 213,973.90   | 13,973.90  |
| Interest and Costs on Taxes                                  | 70,000.00       |                 | 70,395.60    | 395.60     |
| Interest Earned on Investments                               | 73,000.00       |                 | 134,836.71   | 61,836.71  |
| Parking Meters   | 1,000,000.00    |                 | 1,034,670.38 | 34,670.38  |
| Emergency Rescue Services                                    | 240,000.00      |                 | 294,339.27   | 54,339.27  |
| Fire Inspector Fees  | 210,000.00      |                 | 210,512.00   | 512.00     |
| Sewer Rents  | 5,060,000.00    |                 | 5,353,732.96 | 293,732.96 |
| Tram Car Lease   | 30,000.00       |                 | 37,500.00    | 7,500.00   |
| Rental of City Property                                      | 75,000.00       |                 | 134,751.00   | 59,751.00  |
| Total Section A: Local Revenues                              | 7,486,550.00    | -               | 8,368,520.15 | 881,970.15 |
| 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   | -          |

**CURRENT FUND  
STATEMENT OF REVENUES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|  | Anticipated  |                 | Realized      | Excess or<br>(Deficit) |
|--|--------------|-----------------|---------------|------------------------|
|  | Budget       | N.J.S. 40A:4-87 |               |                        |
| Section F: Special Items - Public and Private Programs       |              |                 |               |                        |
| Off-Set with Appropriations                                  |              |                 |               |                        |
| American Rescue Plan   |              | 393,553.77      | 393,553.77    | -                      |
| UEZ Security Camera Grant                                    |              | 40,755.00       | 40,755.00     | -                      |
| UEZ Infrastructure Repair Project                            |              | 34,097.00       | 34,097.00     | -                      |
| Firefighters Grant   |              | 87,765.71       | 87,765.71     | -                      |
| USDA Lucas Devices   |              | 28,400.00       | 28,400.00     | -                      |
| Recycling Tonnage Grant                                      | 13,093.27    |                 | 13,093.27     | -                      |
| Clean Communities Grant                                      | 36,533.05    |                 | 36,533.05     | -                      |
| Total Section F: Special Items - Public and Private Programs |              |                 |               |                        |
| Off-Set with Appropriations                                  | 49,626.32    | 584,571.48      | 634,197.80    | -                      |
| Section G: Other Special Items                               |              |                 |               |                        |
| Uniform Fire Safety Act                                      | 20,000.00    |                 | 34,721.88     | 14,721.88              |
| 1.85% Beach Maintenance                                      | 357,199.29   |                 | 357,199.29    | -                      |
| Capital Surplus  | 100,000.00   |                 | 100,000.00    | -                      |
| 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    |                 | 68,766.41     | 3,766.41               |
| Middle Township - Construction Code                          | 55,000.00    |                 | 54,999.99     | (0.01)                 |
| Total Section G: Other Special Items                         | 1,001,199.29 | -               | 1,019,687.57  | 18,488.28              |
| Total Miscellaneous Revenues:                                | 8,979,402.61 | 584,571.48      | 10,464,432.52 | 900,458.43             |

**CURRENT FUND  
STATEMENT OF REVENUES - REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

|  | Anticipated   |                 | Realized      | Excess or<br>(Deficit) |
|--|---------------|-----------------|---------------|------------------------|
|  | Budget        | N.J.S. 40A:4-87 |               |                        |
| Receipts from Delinquent Taxes                                     | -             | -               | 975.98        | 975.98                 |
| Amount to be Raised by Taxes for Support of Municipal Budget       |               |                 |               |                        |
| Local Tax for Municipal Purposes                                   | 22,178,720.96 | -               | 22,895,810.28 | 717,089.32             |
| Total Amount to be Raised by Taxes for Support of Municipal Budget | 22,178,720.96 | -               | 22,895,810.28 | 717,089.32             |
| Budget Totals  | 34,683,123.57 | 584,571.48      | 36,886,218.78 | 1,618,523.73           |
| Non- Budget Revenues:  |               |                 |               |                        |
| Other Non- Budget Revenues:  | -             | -               | 590,022.48    | 590,022.48             |
|  | 34,683,123.57 | 584,571.48      | 37,476,241.26 | 2,208,546.21           |

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

## 11

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

|                                      | Appropriations |                               | Expended           |            |            | (Over expended)<br>Unexpended<br>Balance<br>Cancelled |
|--------------------------------------|----------------|-------------------------------|--------------------|------------|------------|---|
|                                      | Budget         | Budget After<br>Modifications | Paid or<br>Charged | Encumbered | Reserved   |   |
| OPERATIONS WITHIN "CAPS"             |                |                               |                    |            |            |   |
| GENERAL GOVERNMENT:                  |                |                               |                    |            |            |   |
| General Administration               |                |                               |                    |            |            |   |
| Salaries and Wages                   | \$ 179,000.00  | 149,000.00                    | 121,804.29         |            | 27,195.71  | -   |
| Other Expenses                       | 152,700.00     | 152,700.00                    | 121,304.29         | 19,014.20  | 12,381.51  | -   |
| Mayor and Council                    |                |                               |                    |            |            |   |
| Salaries and Wages                   | 117,665.09     | 117,665.09                    | 115,294.58         |            | 2,370.51   | -   |
| Other Expenses                       | 7,500.00       | 7,500.00                      | 5,253.97           |            | 2,246.03   | -   |
| City Clerk                           |                |                               |                    |            |            |   |
| Salaries and Wages                   | 262,065.29     | 262,065.29                    | 249,014.44         |            | 13,050.85  | -   |
| Other Expenses                       | 85,000.00      | 85,000.00                     | 80,025.61          | 2,049.56   | 2,924.83   | -   |
| Financial Administration             |                |                               |                    |            |            |   |
| Salaries and Wages                   | 253,582.88     | 283,582.88                    | 273,818.10         |            | 9,764.78   | -   |
| Other Expenses                       | 77,185.00      | 75,585.00                     | 51,566.28          | 10,458.36  | 13,560.36  | -   |
| Ambulance Billing Administration Fee |                |                               |                    |            |            |   |
| Other Expenses                       | 24,000.00      | 24,000.00                     | 14,288.60          |            | 9,711.40   | -   |
| Audit Services                       |                |                               |                    |            |            |   |
| Other Expenses                       | 44,000.00      | 44,000.00                     | 44,000.00          |            | -          | -   |
| Assessment of Taxes                  |                |                               |                    |            |            |   |
| Salaries and Wages                   | 43,050.00      | 43,050.00                     | 37,706.77          |            | 5,343.23   | -   |
| Other Expenses                       | 111,600.00     | 111,600.00                    | 107,320.20         | 2,456.90   | 1,822.90   | -   |
| Collection of Taxes                  |                |                               |                    |            |            |   |
| Salaries and Wages                   | 196,425.68     | 196,425.68                    | 191,831.77         |            | 4,593.91   | -   |
| Other Expenses                       | 33,500.00      | 33,500.00                     | 23,926.95          | 6,052.72   | 3,520.33   | -   |
| Legal Services                       |                |                               |                    |            |            |   |
| Other Expenses                       | 250,000.00     | 250,000.00                    | 197,308.96         | 1,239.00   | 51,452.04  | -   |
| Engineering Services                 |                |                               |                    |            |            |   |
| Other Expenses                       | 200,000.00     | 200,000.00                    | 126,917.76         |            | 73,082.24  | -   |
| LAND USE ADMINISTRATION              |                |                               |                    |            |            |   |
| Zoning Board of Adjustment           |                |                               |                    |            |            |   |
| Salaries and Wages                   | 56,513.39      | 56,513.39                     | 55,475.54          |            | 1,037.85   | -   |
| Other Expenses                       | 32,750.00      | 32,750.00                     | 27,158.56          | 584.68     | 5,006.76   | -   |
| INSURANCE                            |                |                               |                    |            |            |   |
| General Liability                    | 275,200.00     | 275,200.00                    | 241,342.78         | 4,945.00   | 28,912.22  | -   |
| Workers Compensation Insurance       | 375,300.00     | 375,300.00                    | 375,300.00         |            | -          | -   |
| Employee Group Health                | 2,295,000.00   | 2,295,000.00                  | 2,180,255.36       |            | 114,744.64 | -   |
| Health Benefits Waiver               |                |                               |                    |            |            |   |
| Salaries and Wages                   | 16,000.00      | 16,000.00                     | 12,000.00          |            | 4,000.00   | -   |
| PUBLIC SAFETY                        |                |                               |                    |            |            |   |
| Fire                                 |                |                               |                    |            |            |   |
| Salaries and Wages                   | 1,744,561.00   | 1,744,561.00                  | 1,561,910.29       |            | 182,650.71 | -   |
| Other Expenses                       | 273,300.00     | 273,300.00                    | 165,041.97         | 79,978.33  | 28,279.70  | -   |
| Fire Safety Act                      |                |                               |                    |            |            |   |
| Salaries and Wages                   | 183,300.00     | 183,300.00                    | 180,250.07         |            | 3,049.93   | -   |
| Other Expenses                       | 25,500.00      | 25,500.00                     | 13,397.94          | 1,434.37   | 10,667.69  | -   |
| Aid to Volunteer Fire Company        |                |                               |                    |            |            |   |
| Other Expenses                       | 95,000.00      | 95,000.00                     | 89,518.00          |            | 5,482.00   | -   |
| Police                               |                |                               |                    |            |            |   |
| Salaries and Wages                   | 4,107,173.42   | 4,107,173.42                  | 4,016,479.84       |            | 90,693.58  | -   |
| Other Expenses                       | 381,747.23     | 381,747.23                    | 313,972.94         | 54,215.15  | 13,559.14  | -   |
| Emergency Management Services        |                |                               |                    |            |            |   |
| Salaries and Wages                   | 17,205.18      | 17,205.18                     | 10,706.32          |            | 6,498.86   | -   |
| Other Expenses                       | 20,900.00      | 20,900.00                     | 17,602.35          |            | 3,297.65   | -   |
| Municipal Court                      |                |                               |                    |            |            |   |
| Salaries and Wages                   | 181,549.61     | 181,549.61                    | 175,513.75         |            | 6,035.86   | -   |
| Other Expenses                       | 22,400.00      | 22,400.00                     | 13,627.50          | 453.54     | 8,318.96   | -   |
| Municipal Prosecutor                 |                |                               |                    |            |            |   |
| Other Expenses                       | 39,716.00      | 39,716.00                     | 39,716.00          |            | -          | -   |
| Public Defender                      |                |                               |                    |            |            |   |
| Other Expenses                       | 17,600.00      | 17,600.00                     | 17,600.00          |            | -          | -   |
| PUBLIC WORKS                         |                |                               |                    |            |            |   |
| Public Works Department              |                |                               |                    |            |            |   |
| Salaries and Wages                   | 1,450,539.72   | 1,450,539.72                  | 1,371,830.47       |            | 78,709.25  | -   |
| Other Expenses                       | 725,500.00     | 725,500.00                    | 689,209.51         | 29,344.92  | 6,945.57   | -   |
| Garbage and Trash                    |                |                               |                    |            |            |   |
| Other Expenses                       | 900,000.00     | 900,000.00                    | 786,873.99         | 43,453.66  | 69,672.35  | -   |
| Public Buildings and Grounds         |                |                               |                    |            |            |   |
| Salaries and Wages                   | 501,698.16     | 501,698.16                    | 444,225.21         |            | 57,472.95  | -   |
| Other Expenses                       | 304,450.00     | 304,450.00                    | 284,753.00         | 18,641.53  | 1,055.47   | -   |
| Fleet Maintenance                    |                |                               |                    |            |            |   |
| Other Expenses                       | 400,000.00     | 400,000.00                    | 344,272.74         | 4,649.30   | 51,077.96  | -   |
| HEALTH AND HUMAN SERVICES            |                |                               |                    |            |            |   |
| Dog Regulation Other Expenses        | 40,000.00      | 40,000.00                     | 27,825.91          |            | 12,174.09  | -   |

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

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

|  | Appropriations       |                               | Expended             |                   |                     | (Over expended)<br>Unexpended<br>Balance<br>Cancelled |
|--|----------------------|-------------------------------|----------------------|-------------------|---------------------|---|
|  | Budget               | Budget After<br>Modifications | Paid or<br>Charged   | Encumbered        | Reserved            |   |
| <b>PARKS AND RECREATION</b>  |                      |                               |                      |                   |                     |   |
| Lifeguards   |                      |                               |                      |                   |                     |   |
| Salaries and Wages   | 658,000.00           | 685,500.00                    | 685,458.00           |                   | 42.00               | -   |
| Other Expenses   | 60,800.00            | 33,300.00                     | 30,677.74            |                   | 2,622.26            | -   |
| Recreation Center  |                      |                               |                      |                   |                     |   |
| Salaries and Wages   | 490,515.39           | 490,515.39                    | 479,068.28           |                   | 11,447.11           | -   |
| Other Expenses   | 49,100.00            | 49,100.00                     | 34,731.22            | 5,239.69          | 9,129.09            | -   |
| <b>UNIFORM CONSTRUCTION CODE</b>   |                      |                               |                      |                   |                     |   |
| State Uniform Construction Code  |                      |                               |                      |                   |                     |   |
| Construction Official  |                      |                               |                      |                   |                     |   |
| Salaries and Wages   | 185,900.00           | 185,900.00                    | 185,115.90           |                   | 784.10              | -   |
| Other Expenses   | 17,000.00            | 17,000.00                     | 7,328.01             | 399.20            | 9,272.79            | -   |
| <b>UNCLASSIFIED</b>  |                      |                               |                      |                   |                     |   |
| Celebration of Public Events, Anniversary etc.                               |                      |                               |                      |                   |                     |   |
| Salaries and Wages   |                      | -                             |                      |                   | -                   | -   |
| Other Expenses   | 104,300.00           | 104,300.00                    | 83,010.25            | 1,100.00          | 20,189.75           | -   |
| <b>UTILITY EXPENSES AND BULK PURCHASES</b>                                   |                      |                               |                      |                   |                     |   |
| Electricity  | 190,000.00           | 190,000.00                    | 186,144.10           |                   | 3,855.90            | -   |
| Street Lighting  | 230,000.00           | 230,000.00                    | 200,947.65           |                   | 29,052.35           | -   |
| Telephone  | 101,000.00           | 101,000.00                    | 78,495.70            |                   | 22,504.30           | -   |
| Natural Gas  | 85,000.00            | 85,000.00                     | 62,912.88            |                   | 22,087.12           | -   |
| Water  | 170,000.00           | 170,000.00                    | 161,906.15           |                   | 8,093.85            | -   |
| Gasoline   | 180,000.00           | 180,000.00                    | 173,374.18           | 5,193.51          | 1,432.31            | -   |
| Traffic Lights   | 30,000.00            | 30,000.00                     | 24,999.79            |                   | 5,000.21            | -   |
| Cape May County MUA - Tipping Fees   | 410,000.00           | 410,000.00                    | 329,252.21           | 14,376.10         | 66,371.69           | -   |
| <b>TOTAL OPERATIONS WITHIN "CAPS"</b>  | <b>19,481,793.04</b> | <b>19,480,193.04</b>          | <b>17,940,664.67</b> | <b>305,279.72</b> | <b>1,234,248.65</b> | <b>-</b>  |
| Contingent   | 500.00               | 500.00                        | -                    | -                 | 500.00              | -   |
| <b>TOTAL OPERATIONS INCLUDING<br/>CONTINGENT WITHIN "CAPS"</b>               | <b>19,482,293.04</b> | <b>19,480,693.04</b>          | <b>17,940,664.67</b> | <b>305,279.72</b> | <b>1,234,748.65</b> | <b>-</b>  |
| Detail:  |                      |                               |                      |                   |                     |   |
| Salaries and Wages   | 10,644,744.81        | 10,672,244.81                 | 10,167,503.62        | -                 | 504,741.19          | -   |
| Other Expenses   | 8,837,548.23         | 8,808,448.23                  | 7,773,161.05         | 305,279.72        | 730,007.46          | -   |
| <b>DEFERRED CHARGES AND STATUTORY<br/>EXPENDITURES:</b>                      |                      |                               |                      |                   |                     |   |
| Statutory Expenditures:  |                      |                               |                      |                   |                     |   |
| Contributions to:  |                      |                               |                      |                   |                     |   |
| Public Employees' Retirement System  | 496,183.71           | 496,183.71                    | 496,183.71           |                   | -                   | -   |
| Social Security System (O.A.S.I.)  | 520,000.00           | 520,000.00                    | 509,457.65           |                   | 10,542.35           | -   |
| Police and Firemen's Retirement System                                       | 1,161,173.00         | 1,161,173.00                  | 1,161,173.00         |                   | -                   | -   |
| Unemployment Compensation Insurance  | 48,000.00            | 48,000.00                     | 46,885.95            |                   | 1,114.05            | -   |
| Lifeguard Pension  | 26,000.00            | 27,600.00                     | 27,511.12            |                   | 88.88               | -   |
| Retirement Reserve   | 39,000.00            | 39,000.00                     | 23,569.95            |                   | 15,430.05           | -   |
| Defined Contribution Retirement Program                                      | 1,400.00             | 1,400.00                      | 1,122.48             |                   | 277.52              | -   |
| <b>TOTAL DEFERRED CHARGES AND<br/>STATUTORY EXPENDITURES:</b>                | <b>2,291,756.71</b>  | <b>2,293,356.71</b>           | <b>2,265,903.86</b>  | <b>-</b>          | <b>27,452.85</b>    | <b>-</b>  |
| <b>TOTAL GENERAL APPROPRIATIONS FOR<br/>MUNICIPAL PURPOSES WITHIN "CAPS"</b> | <b>21,774,049.75</b> | <b>21,774,049.75</b>          | <b>20,206,568.53</b> | <b>305,279.72</b> | <b>1,262,201.50</b> | <b>-</b>  |
| <b>OPERATIONS - EXCLUDED FROM "CAPS"</b>                                     |                      |                               |                      |                   |                     |   |
| (A) Operations - Excluded from "CAPS"  |                      |                               |                      |                   |                     |   |
| Utilities Authority - Sewer Charges  | 3,766,913.00         | 3,766,913.00                  | 3,758,244.00         |                   | 8,669.00            | -   |
| Length of Service Award Program (LOSAP)                                      | 45,000.00            | 45,000.00                     | 44,410.31            |                   | 589.69              | -   |
|  | <b>3,811,913.00</b>  | <b>3,811,913.00</b>           | <b>3,802,654.31</b>  | <b>-</b>          | <b>9,258.69</b>     | <b>-</b>  |

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

|  | Appropriations          |                               | Expended             |                   |                     | (Over expended)<br>Unexpended<br>Balance<br>Cancelled |
|--|-------------------------|-------------------------------|----------------------|-------------------|---------------------|---|
|  | Budget                  | Budget After<br>Modifications | Paid or<br>Charged   | Encumbered        | Reserved            |   |
| (A) Public and Private Programs Off-Set by<br>Revenues                         |                         |                               |                      |                   |                     |   |
| Recycling Tonnage Grant  | 13,093.27               | 13,093.27                     | 13,093.27            |                   | -                   | -   |
| Clean Communities Program  | 36,533.05               | 36,533.05                     | 36,533.05            |                   | -                   | -   |
| American Rescue Plan   |                         | 393,553.77                    | 393,553.77           |                   | -                   | -   |
| UEZ Security Camera Grant  |                         | 40,755.00                     | 40,755.00            |                   | -                   | -   |
| UEZ Infrastructure Repair Project  |                         | 34,097.00                     | 34,097.00            |                   | -                   | -   |
| Firefighters Grant   |                         | 87,765.71                     | 87,765.71            |                   | -                   | -   |
| USDA Lucas Devices   |                         | 28,400.00                     | 28,400.00            |                   | -                   | -   |
| Total Public and Private Programs Off-Set by<br>Revenues                       | <u>49,626.32</u>        | <u>634,197.80</u>             | <u>634,197.80</u>    | <u>-</u>          | <u>-</u>            | <u>-</u>  |
| Total Operations - Excluded from "CAPS"  | 3,861,539.32            | 4,446,110.80                  | 4,436,852.11         | -                 | 9,258.69            | -   |
| Detail:  |                         |                               |                      |                   |                     |   |
| Salaries and Wages   | -                       | -                             | -                    | -                 | -                   | -   |
| Other Expenses   | 3,861,539.32            | 4,446,110.80                  | 4,436,852.11         | -                 | 9,258.69            | -   |
| (C) Capital Improvements   |                         |                               |                      |                   |                     |   |
| Capital Improvement Fund   | <u>2,765,000.00</u>     | <u>2,765,000.00</u>           | <u>2,765,000.00</u>  | <u>-</u>          | <u>-</u>            | <u>-</u>  |
| Total Capital Improvements   | <u>2,765,000.00</u>     | <u>2,765,000.00</u>           | <u>2,765,000.00</u>  | <u>-</u>          | <u>-</u>            | <u>-</u>  |
| (D) Debt Service   |                         |                               |                      |                   |                     |   |
| Payment of Bond Principal  | 3,365,000.00            | 3,365,000.00                  | 3,365,000.00         |                   | -                   | -   |
| Payment of Bond Anticipation Notes   |                         | -                             | -                    |                   | -                   | -   |
| Interest on Bonds  | 1,254,131.67            | 1,254,131.67                  | 1,254,131.65         |                   | -                   | 0.02  |
| Green Trust Loan Program:  |                         |                               |                      |                   |                     |   |
| Loan Repayments for Principal and Interest                                     | 7,461.98                | 7,461.98                      | 7,461.98             |                   | -                   | (0.00)  |
| 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   | 770,428.04              | 770,428.04                    | 761,929.25           |                   | -                   | 8,498.79  |
| Total Debt Service   | <u>5,703,853.69</u>     | <u>5,703,853.69</u>           | <u>5,695,354.88</u>  | <u>-</u>          | <u>-</u>            | <u>8,498.81</u>                                       |
| TOTAL GENERAL APPROPRIATIONS FOR<br>MUNICIPAL PURPOSES EXCLUDED<br>FROM "CAPS" | <u>12,330,393.01</u>    | <u>12,914,964.49</u>          | <u>12,897,206.99</u> | <u>-</u>          | <u>9,258.69</u>     | <u>8,498.81</u>                                       |
| SUBTOTAL GENERAL APPROPRIATIONS  | <u>34,104,442.76</u>    | <u>34,689,014.24</u>          | <u>33,103,775.52</u> | <u>305,279.72</u> | <u>1,271,460.19</u> | <u>8,498.81</u>                                       |
| (M) Reserve for Uncollected Taxes  | <u>578,680.81</u>       | <u>578,680.81</u>             | <u>578,680.81</u>    | <u>-</u>          | <u>-</u>            | <u>-</u>  |
| TOTAL GENERAL APPROPRIATIONS   | <u>\$ 34,683,123.57</u> | <u>35,267,695.05</u>          | <u>33,682,456.33</u> | <u>305,279.72</u> | <u>1,271,460.19</u> | <u>8,498.81</u>                                       |
| <br>Budget   |                         | 34,683,123.57                 |                      |                   | Cancelled           | 8,498.81  |
| Appropriations by 40A:4-87   |                         | 584,571.48                    |                      |                   | Overexpended        | (0.00)  |
|  |                         | <u>35,267,695.05</u>          |                      |                   |                     | <u>8,498.81</u>                                       |
| <br>Reserve for Uncollected Taxes  |                         |                               | 578,680.81           |                   |                     |   |
| Federal and State Grants   |                         |                               | 634,197.80           |                   |                     |   |
| Disbursements  |                         |                               | 32,469,577.72        |                   |                     |   |
|  |                         |                               | <u>33,682,456.33</u> |                   |                     |   |



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**EXHIBIT - B**  
**TRUST FUND**

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

|   | <u>2022</u>            | <u>2021</u>            |
|---|------------------------|------------------------|
| <u>Assets</u>                                   |                        |                        |
| <u>Animal Control Fund</u>                      |                        |                        |
| Cash and Investments                            | \$ 2,644.18            | \$ 2,239.58            |
|   | <u>2,644.18</u>        | <u>2,239.58</u>        |
| <u>Length of Service Award Programs (LOSAP)</u> |                        |                        |
| Investments                                     |                        |                        |
| Mutual Funds                                    | 612,814.10             | 723,002.54             |
| Employer Contribution Receivable                | 42,921.84              | 44,410.31              |
|   | <u>655,735.94</u>      | <u>767,412.85</u>      |
| <u>Other Funds</u>                              |                        |                        |
| Cash and Investments                            | 2,668,090.20           | 2,819,858.03           |
| Due from Current Fund                           | 4,324.54               | 4,324.54               |
|   | <u>2,672,414.74</u>    | <u>2,824,182.57</u>    |
|   | <u>\$ 3,330,794.86</u> | <u>\$ 3,593,835.00</u> |

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

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

|  | <u>2022</u>            | <u>2021</u>            |
|--|------------------------|------------------------|
| <u>Liabilities, Reserves and Fund Balance</u>    |                        |                        |
| <u>Animal Control Fund</u>                       |                        |                        |
| Reserve for Dog Expenditures                     | \$ 817.60              | \$ 778.40              |
| Due to Current Fund                              | 1,825.38               | 1,455.78               |
| Due to State of New Jersey                       | 1.20                   | 5.40                   |
|  | <u>2,644.18</u>        | <u>2,239.58</u>        |
| <u>Length of Service Award Programs (LOSAP)</u>  |                        |                        |
| Net Assets Available for Benefits                | <u>655,735.94</u>      | <u>767,412.85</u>      |
| <u>Other Funds</u>                               |                        |                        |
| Deposits for Redemption of Tax Sale Certificates | 18,555.56              | 40,090.23              |
| Premiums Received at Tax Sale                    | 529,400.00             | 911,800.00             |
| Due to Grant Fund                                | -                      | 4,878.98               |
| Reserve for Tourism Development                  | 43,546.53              | 40,930.07              |
| Reserve for Recreation                           | 91,149.48              | 111,184.45             |
| Reserve for Parking Offenses Adjudication Act    | 18,017.11              | 15,771.11              |
| Reserve for Public Defender                      | 15,994.52              | 15,744.52              |
| Reserve for Municipal Alliance                   | 19,147.65              | 19,147.27              |
| Reserve for D.A.R.E.                             | 154.18                 | 1,078.68               |
| Reserve for HEREFORD Lighthouse                  | 21,474.59              | 34,313.81              |
| Reserve for Forefeiture Trust                    | 8,758.24               | 7,954.80               |
| Reserve for Flex Savings                         | 508.56                 | 305.45                 |
| Reserve for Off Duty Police                      | 176,225.76             | 102,264.99             |
| Reserve for Recreation - Junior Lifeguards       | 3,957.48               | 3,789.21               |
| Reserve for Lifeguard Pension                    | 171,385.91             | 163,733.95             |
| Reserve for Fire Prevention                      | 24,469.92              | 22,087.28              |
| Reserve for Small Cities Escrow                  | 256,704.50             | 236,097.76             |
| Reserve for Municipal Parking Improvements       | 8,565.76               | 8,503.22               |
| Reserve for Developers' Escrow                   | 1,016,175.85           | 875,072.88             |
| Reserve for UEZ 2nd Generation Funds             | 15,100.00              | 15,000.00              |
| Reserve for Memorials/Beautification Enhancement | 39,070.37              | 75,381.14              |
| Reserve for UCC Third Party                      | 194,052.77             | 119,052.77             |
|  | <u>2,672,414.74</u>    | <u>2,824,182.57</u>    |
|  | <u>\$ 3,330,794.86</u> | <u>\$ 3,593,835.00</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>2022</u>             | <u>2021</u>          |
|---|-------------------------|----------------------|
| Cash  | \$ 5,603,677.78         | 2,385,481.63         |
| Deferred Charges to Future Taxation -             |                         |                      |
| Funded  | 54,045,669.80           | 58,162,975.79        |
| Unfunded  | 22,682,000.00           | 18,825,000.00        |
| Interfunds and Receivables                        |                         |                      |
| NJEIT Receivable - 2017/A                         | 65,841.00               | 65,841.00            |
|   | <u>82,397,188.58</u>    | <u>79,439,298.42</u> |
| <br><u>LIABILITIES, RESERVES AND FUND BALANCE</u> |                         |                      |
| Encumbrances Payable                              | 922,283.51              | 881,984.27           |
| Interfunds:                                       |                         |                      |
| Due to Federal & State Grant Fund                 | -                       | 4,636.03             |
| Bond Anticipation Notes Payable                   | 3,325,000.00            | -                    |
| Serial Bonds Payable                              | 37,060,000.00           | 40,425,000.00        |
| Wastewater Treatment Trust Bonds                  | 3,715,000.00            | 3,945,000.00         |
| Wastewater Treatment Trust Loan                   | 7,401,045.90            | 7,802,373.94         |
| Green Trust Loan Payable                          | 18,108.12               | 25,102.84            |
| U.S.D.A. Bonds Payable                            | 5,851,515.78            | 5,965,499.01         |
| Improvement Authorizations:                       |                         |                      |
| Funded  | 2,276,347.31            | 1,514,878.95         |
| Unfunded  | 19,192,496.40           | 18,452,979.70        |
| Reserve for ARP Funds                             | 0.01                    | -                    |
| Reserve for Equipment Purchases                   | 80,000.00               | -                    |
| Reserve for Debt Service                          | 1,934,969.43            | 241,683.77           |
| Capital Improvement Fund                          | 572,892.21              | 32,630.00            |
| Fund Balance                                      | 47,529.91               | 147,529.91           |
|   | <u>\$ 82,397,188.58</u> | <u>79,439,298.42</u> |

There were bonds and notes authorized but not issued at December 31

|      |               |
|------|---------------|
| 2021 | 18,825,000.00 |
| 2022 | 19,357,000.00 |

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

|                               | <u>2022</u>         | <u>2021</u>       |
|-------------------------------|---------------------|-------------------|
| Beginning Balance January 1   | \$ 147,529.91       | 387,529.91        |
| Decreased by:                 |                     |                   |
| 2022 Budget - Capital Surplus | 100,000.00          | 240,000.00        |
| Ending Balance December 31    | \$ <u>47,529.91</u> | <u>147,529.91</u> |

**EXHIBIT - D**  
**GENERAL FIXED ASSETS ACCOUNT GROUP**



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

|  | <u>2022</u>              | <u>2021</u>              |
|--|--------------------------|--------------------------|
| <u>General Fixed Assets</u>            |                          |                          |
| Land and Land Improvements             | \$ 100,571,985.00        | \$ 100,279,422.00        |
| Buildings                              | 18,731,786.00            | 18,865,271.00            |
| Machinery and Equipment                | 10,880,211.00            | 9,749,575.00             |
|  | <u>\$ 130,183,982.00</u> | <u>\$ 128,894,268.00</u> |
| <br>Investment in General Fixed Assets | <br>\$ 130,183,982.00    | <br>\$ 128,894,268.00    |
|  | <u>\$ 130,183,982.00</u> | <u>\$ 128,894,268.00</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, 2022 AND 2021**

**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, 2022 AND 2021**  
**(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, 2022 AND 2021  
(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, 2022 AND 2021**  
**(CONTINUED)**

**F. Recent Accounting Pronouncements Not Yet Effective**

In May 2019, the Governmental Accounting Standards Board (GASB) issued Statement No. 91, "Conduit Debt Obligations". This statement, which is effective for fiscal periods beginning after December 31, 2022, 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 fiscal years beginning after June 15, 2021, will not have any effect on the City's financial reporting.

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, "Accounting Changes and Error Corrections (an amendment of GASB Statement No. 62)". This statement, which is effective for fiscal years beginning after June 15, 2023, may have an effect on the City's financial reporting.

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, "Compensated Absences". This statement, which is effective for fiscal years beginning after December 15, 2023, will not have an effect on the City's financial statements.

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**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(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 2022 and 2021 statutory budgets included a reserve for uncollected taxes in the amount of \$578,680.81 and \$587,488.94. To balance the budget, the municipality is required to show a budgeted fund balance. The amount of fund balance budgeted to balance the 2022 and 2021 statutory budgets was \$3,525,000.00 and \$3,400,000.00

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 2022 and 2021 calendar years:

| <u>Current Fund</u>               | <u>2022</u> | <u>2021</u> |
|-----------------------------------|-------------|-------------|
| General Administration            |             |             |
| Salaries and Wages                | (30,000.00) |             |
| Financial Administration          |             |             |
| Salaries and Wages                | 30,000.00   |             |
| Lifeguards                        |             |             |
| Salaries and Wages                | 27,500.00   |             |
| Other Expenses                    | (27,500.00) |             |
| Public Building and Grounds       |             |             |
| Other Expenses                    |             | (32,420.04) |
| Garbage and Trash                 |             |             |
| Other Expenses                    |             | 1,465.79    |
| Cape May County Tipping Fees      |             | 3,656.25    |
| Utility Authority - Sewer Charges |             | 6,298.00    |
| Social Security System            |             | 21,000.00   |

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 2022 and 2021, the following significant budget insertions were approved:

| <u>Budget Category</u>                | <u>2021</u> | <u>2021</u>   |
|---------------------------------------|-------------|---------------|
| Small Cities CDBG                     |             | \$ 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     |
| American Rescue Plan                  | 393,553.77  | -             |
| Body Worn Camera Grant                |             | 101,900.00    |
| UEZ Security Camera Grant             | 40,755.00   | -             |
| UEZ Infrastructure Repair Project     | 34,097.00   | -             |
| Firefighters Grant                    | 87,765.71   |               |
| USDA Lucas Devices                    | 28,400.00   |               |



**NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021  
(CONTINUED)**

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 2022.

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 2022.

**NOTE 3: INVESTMENTS**

As of December 31, 2022 and 2021, 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, 2022 and 2021 amounted to \$612,814.10 and \$723,002.54, respectively.

**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, 2022, \$2,715,287.13 of the municipality's bank balance of \$21,315,342.77 was exposed to custodial credit risk.

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

**NOTE 5: FIXED ASSETS**

The following schedules are a summarization of the changes in general fixed assets for the calendar years ended December 31, 2022 and 2021:

|                         | Balance<br>12/31/2021    | Additions           | Retirements                 | Balance<br>12/31/2022 |
|-------------------------|--------------------------|---------------------|-----------------------------|-----------------------|
| Land                    | \$ 100,279,422.00        | 292,563.00          |                             | 100,571,985.00        |
| Building                | 18,865,271.00            |                     | 133,485.00                  | 18,731,786.00         |
| Equipment and Machinery | 9,749,575.00             | 1,278,098.00        | 147,462.00                  | 10,880,211.00         |
|                         | <u>\$ 128,894,268.00</u> | <u>1,570,661.00</u> | <u>280,947.00</u>           | <u>130,183,982.00</u> |
|                         | Balance<br>12/31/2020    | Additions           | Adjustments/<br>Retirements | Balance<br>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> |

**NOTE 6: SHORT-TERM OBLIGATIONS**

|                                     | Balance 12/31/21        | Issued              | Retired              | Balance<br>12/31/22 |
|-------------------------------------|-------------------------|---------------------|----------------------|---------------------|
| Bond Anticipation<br>Notes payable: |                         |                     |                      |                     |
| General                             | \$ -                    | 3,325,000.00        |                      | 3,325,000.00        |
|                                     | <u>\$ -</u>             | <u>3,325,000.00</u> | <u>-</u>             | <u>3,325,000.00</u> |
|                                     | Balance 12/31/20        | Issued              | Retired              | Balance<br>12/31/21 |
| Bond Anticipation<br>Notes payable: |                         |                     |                      |                     |
| General                             | \$ 20,326,000.00        | -                   | 20,326,000.00        | -                   |
|                                     | <u>\$ 20,326,000.00</u> | <u>-</u>            | <u>20,326,000.00</u> | <u>-</u>            |

There were two notes issued by the City of North Wildwood. The first note was in the amount of \$475,000.00 on 08/3/22 and is due and payable on 08/2/23 with interest at 4.00%.

The second note was in the amount of \$2,850,000 on 8/3/22 and is due and payable on 8/2/23 with interest at 4.00%.

As of December 31, 2022, the entity has authorized but not issued bonds in the amount of \$19,357,000.00 in the General Capital Fund.

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

**NOTE 7: LONG TERM DEBT**

Long-term debt as of December 31, 2022 and 2021 consisted of the following:

|                                 | Balance<br>12/31/2021 | Issued        | Retired      | Balance<br>12/31/2022 | Amounts<br>Due Within<br>*One Year |
|---------------------------------|-----------------------|---------------|--------------|-----------------------|------------------------------------|
| Bonds payable:                  |                       |               |              |                       |                                    |
| General                         | \$ 50,335,499.01      |               | 3,708,983.23 | 46,626,515.78         | 3,750,000.00                       |
| Total                           | \$ 50,335,499.01      | -             | 3,708,983.23 | 46,626,515.78         | 3,750,000.00                       |
| Other liabilities:              |                       |               |              |                       | *                                  |
| Loans Payable                   | \$ 7,827,476.78       |               | 408,322.76   | 7,419,154.02          | 315,512.22                         |
| Compensated<br>Absences Payable | 713,850.08            | 179,742.93    | 23,569.95    | 870,023.06            | -                                  |
| Total long-term<br>liabilities  | \$ 58,876,825.87      | 179,742.93    | 4,140,875.94 | 54,915,692.86         | 4,065,512.22                       |
|                                 |                       |               |              |                       |                                    |
|                                 | Balance<br>12/31/20   | Issued        | Retired      | Balance<br>12/31/21   | Amounts<br>Due Within<br>*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<br>Absences Payable | 692,859.79            | 180,422.73    | 159,432.44   | 713,850.08            | -                                  |
| Total long-term<br>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, 2022, 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, 2022 is \$3,550,000.00.

\$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, 2022 is \$11,080,000.00.

\$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, 2022 is \$4,085,000.00.

**NOTES TO FINANCIAL STATEMENTS**  
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**(CONTINUED)**

\$19,395,000.00 General Improvement Bonds, dated July 15, 2021, due in annual installments through August 1, 2033, bearing interest at 2.00%. The balance remaining as of December 31, 2022 is \$18,345,000.00.

\$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, 2022 is \$0.

\$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, 2022 is \$3,715,000.00.

\$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, 2022 is \$0.

\$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, 2022 is \$7,401,045.90.

\$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, 2022 is \$18,108.12.

**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, 2022, 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, 2022, is \$1,995,921.24.

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

|           | General Fund            |                     |
|-----------|-------------------------|---------------------|
| Year      | Principal               | Interest            |
| 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      | 3,360,000.00            | 758,737.50          |
| 2028-2032 | 15,295,000.00           | 2,233,237.50        |
| 2033-2037 | 3,605,000.00            | 930,381.28          |
| 2038-2042 | 1,635,000.00            | 606,275.02          |
| 2043-2047 | 1,680,000.00            | 244,975.00          |
| 2048-2051 | 180,000.00              | 9,000.00            |
|           | <u>\$ 40,775,000.00</u> | <u>9,048,531.30</u> |

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

(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).

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

| <u>Year</u> | <u>Principal</u>    | <u>Interest</u> |
|-------------|---------------------|-----------------|
| 2023        | 315,512.22          | 326.66          |
| 2024        | 315,655.64          | 183.25          |
| 2025        | 312,070.96          | 36.94           |
| 2026        | 308,376.90          | -               |
| 2027        | 308,376.90          | -               |
| 2028-2032   | 1,541,884.50        | -               |
| 2033-2037   | 1,541,884.50        | -               |
| 2038-2042   | 1,541,884.50        | -               |
| 2043-2046   | 1,233,507.90        | -               |
|             | <u>7,419,154.02</u> | <u>546.85</u>   |

As of December 31, 2022, 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 \$1,254,131.65.

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**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

| <u>Summary of Municipal Debt</u>                            | <u>Year 2022</u>        | <u>Year 2021</u>        | <u>Year 2020</u>        |
|---|-------------------------|-------------------------|-------------------------|
| <u>Issued:</u>  |                         |                         |                         |
| Serial Bonds Payable  | \$ 37,060,000.00        | \$ 40,425,000.00        | \$ 24,540,000.00        |
| Notes Payable   | 3,325,000.00            | -                       | 20,326,000.00           |
| NJEIT Bonds Payable   | 3,715,000.00            | 3,945,000.00            | 4,165,000.00            |
| NJEIT Loans Payable   | 7,401,045.90            | 7,802,373.94            | 8,204,687.71            |
| U.S.D.A. Loans Payable                                      | 5,851,515.78            | 5,965,499.01            | 6,075,906.15            |
| Green Trust Loans Payable                                   | 18,108.12               | 25,102.84               | 31,959.74               |
| Total Issued  | <u>57,370,669.80</u>    | <u>58,162,975.79</u>    | <u>63,343,553.60</u>    |
| <u>Less :</u>   |                         |                         |                         |
| Funds Temporarily Held to<br>Pay Bonds and Notes<br>General | \$ 1,934,969.43         | \$ 241,683.77           | \$ 313,260.94           |
| Total Deductions :  | <u>1,934,969.43</u>     | <u>241,683.77</u>       | <u>313,260.94</u>       |
| Net Debt Issued :   | <u>55,435,700.37</u>    | <u>57,921,292.02</u>    | <u>63,030,292.66</u>    |
| <u>Authorized but not issued:</u>                           |                         |                         |                         |
| General - Bonds and Notes                                   | \$ 19,357,000.00        | \$ 18,825,000.00        | \$ -                    |
| Total Authorized But Not Issued                             | <u>19,357,000.00</u>    | <u>18,825,000.00</u>    | <u>-</u>                |
| Total Bonds & Notes Issued and<br>Authorized But Not Issued | <u>\$ 74,792,700.37</u> | <u>\$ 76,746,292.02</u> | <u>\$ 63,030,292.66</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 2.266%.

|                            | <u>Gross Debt</u>       | <u>Deductions</u>      | <u>Net Debt</u>         |
|----------------------------|-------------------------|------------------------|-------------------------|
| Local School District Debt | \$ 4,110,000.00         | 4,110,000.00           | -                       |
| General Debt               | 76,727,669.80           | 1,934,969.43           | 74,792,700.37           |
|                            | <u>\$ 80,837,669.80</u> | <u>\$ 6,044,969.43</u> | <u>\$ 74,792,700.37</u> |

Net Debt \$74,792,700.37 ÷ Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended,  
\$3,300,019,643.67 = 2.266%.

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

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

|   |    |                      |
|---|----|----------------------|
| 3 1/2 % of Equalized Valuation Basis ( Municipal) | \$ | 115,500,688.00       |
| Net Debt  |    | 74,792,700.37        |
| Remaining Borrowing Power                         | \$ | <u>40,707,987.63</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: LEASE OBLIGATIONS**

Operating Leases

The City entered into lease agreements for vehicles with Enterprise Fleet Management. The leases range in dates from April 2019 to September 2022. Each lease is for a term of 60 months.

In September 2022, the City entered into an agreement to lease a postage machine for City Hall. The term for the lease is 60 months. The total monthly payment for the lease is \$252.00.

In December 2019, the City entered into an agreement to lease a copiers for City Hall. The term for the lease is 60 months. The total monthly payment for the lease is \$1,049.15.

In January 2020, the City entered into an agreement to lease a trailer for Public Works. The term for the lease is 60 months. The total monthly payment for the lease is \$553.30.

The following is a schedule of the future minimum lease payments under these leases and the net minimum lease payments at December 31, 2022.

| Year                                    |    | Operating         |
|---|----|-------------------|
| 2023                                    | \$ | 219,032.52        |
| 2024                                    |    | 180,196.60        |
| 2025                                    |    | 114,517.37        |
| 2026                                    |    | 83,450.44         |
| 2027                                    |    | <u>23,056.12</u>  |
| Total minimum lease payments            |    | 620,253.05        |
| Less amount representing interest       |    | -                 |
| Present value of minimum lease payments | \$ | <u>620,253.05</u> |

**NOTE 9: FUND BALANCES APPROPRIATED**

Fund balance at December 31, 2022 and 2021, which were appropriated and included as anticipated revenue in the current fund for the year ending December 31, 2023 and 2022 were as follows:

|              |    |              |              |
|--------------|----|--------------|--------------|
|              |    | <u>2023</u>  | <u>2022</u>  |
| Current Fund | \$ | 3,767,000.00 | 3,525,000.00 |

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

**NOTE 10: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS**

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2022, the City had no deferred charges reflected on the balance sheets.

**NOTE 11: 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:

|                | 12/31/2022             | 12/31/2021             |
|----------------|------------------------|------------------------|
| Balance of Tax | \$ 3,803,358.13        | \$ 5,039,174.60        |
| Deferred       | 2,479,787.50           | 2,479,787.50           |
| Tax Payable    | <u>\$ 1,323,570.63</u> | <u>\$ 2,559,387.10</u> |

**NOTE 12: 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 12/31/22</u> | <u>Balance 12/31/21</u> |
|---|-------------------------|-------------------------|
| Prepaid Taxes                                 | \$ 1,421,743.56         | \$ 1,356,173.76         |
| Cash Liability for Taxes Collected in Advance | <u>\$ 1,421,743.56</u>  | <u>\$ 1,356,173.76</u>  |

**NOTE 13: 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.



**NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021  
(CONTINUED)**

*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.

*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, 2022, 2021, and 2020 were \$489,393.00, \$472,270.00, and \$402,507.00.

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, 2022, 2021, and 2020 were \$1,161,173.00, \$1,011,575.00, and \$946,327.64.

The total payroll for the year ended December 31, 2022, 2021 and 2020 was \$10,382,867.06, \$9,555,378.92, and \$8,959,613.36. 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, 2022, 2021, and 2020 was \$27,511.12, \$19,585.28, and \$20,500.68. The City's trust for the Lifeguard Pension at December 31, 2022 was \$171,385.91. Currently there are eleven individuals receiving benefits. The benefits paid by the trust for the year ended December 31, 2022, 2021 and 2020 were \$48,476.98, \$70,871.06, and \$48,951.68.

*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 ¼ 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.

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

- 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).

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 1/60<sup>th</sup> from 1/55<sup>th</sup>, 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 1/7<sup>th</sup> 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.

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

**NOTE 14: 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, 2021:

**Public Employees' Retirement System**

The Municipality has a liability of \$4,950,485 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 that was rolled forward to June 30, 2021. 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, 2021, the Municipality's proportion would be 0.04178859360%, which would be an decrease of 3.20% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Municipality would have recognized pension expense of (\$619,051). At December 31, 2021, the Municipality would report deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected & actual experience                                    | \$ 78,076                         | \$ 35,440                        |
| Changes of assumptions  | 25,782                            | 1762405                          |
| Changes in proportion   | 494,935                           | 292,352                          |
| Net difference between projected and actual earnings<br>on pension plan investments |                                   | 1,304,088                        |
| Total   | <u>\$ 598,793</u>                 | <u>\$ 3,394,285</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<br>June 30, |                     |
|------------------------|---------------------|
| 2022                   | \$ 1,089,169        |
| 2023                   | 777,664             |
| 2024                   | 530,234             |
| 2025                   | 398,579             |
| 2026                   | (155)               |
| Total                  | <u>\$ 2,795,492</u> |

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

**Actuarial Assumptions**

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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%                                     |

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-2021.

The actuarial assumptions used in the July 1, 2020 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, 2021) 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, 2021 are summarized in the following table:

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

| Asset Class                       | Target Allocation | Long-Term Expected Real Rate of Return |
|-----------------------------------|-------------------|--|
| US equity                         | 27.00%            | 8.09%                                  |
| Non-U.S. developed markets equity | 13.50%            | 8.71%                                  |
| Emerging markets equity           | 5.50%             | 10.96%                                 |
| Private equity                    | 13.00%            | 11.30%                                 |
| Real estate                       | 8.00%             | 9.15%                                  |
| Real assets                       | 3.00%             | 7.40%                                  |
| High yield                        | 2.00%             | 3.75%                                  |
| Private Credit                    | 8.00%             | 7.60%                                  |
| Investment grade credit           | 8.00%             | 1.68%                                  |
| Cash equivalents                  | 4.00%             | 0.50%                                  |
| U.S. Treasuries                   | 5.00%             | 0.95%                                  |
| Risk mitigation strategies        | 3.00%             | 3.35%                                  |

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 100% 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 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 in determining the total pension liability.

*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 as disclosed above, 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 or 1-percentage point higher than the current rate:

|   | 1% Decrease<br>(6.00%) | Current Discount Rate<br>(7.00%) | 1% Increase<br>(8.00%) |
|---|------------------------|----------------------------------|------------------------|
| Municipality's proportionate share of the net pension liability | \$ 6,059,385           | \$ 4,950,485                     | \$ 4,010,622           |

*Pension plan fiduciary net position.*

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

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**Police and Firemen's Retirement System**

The Municipality has a liability of \$7,282,239 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2020 that was rolled forward to June 30, 2021. 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, 2021, the Municipality's proportion would be 0.09963179360%, which would be an increase of 10.03% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Municipality would have recognized pension expense of (\$587,135). At December 31, 2021, the Municipality would have reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected & actual experience                                    | \$ 83,082                         | \$ 872,337                       |
| Changes of assumptions  | 38,749                            | 218,245                          |
| Changes in proportion   | 1,487,961                         | 118,537                          |
| Net difference between projected and actual earnings<br>on pension plan investments |                                   | 3,103,199                        |
| Total   | <u>\$ 1,609,792</u>               | <u>\$ 6,276,527</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<br>June 30, |                     |
|------------------------|---------------------|
| 2022                   | \$ 1,494,000        |
| 2023                   | 1,121,461           |
| 2024                   | 962,292             |
| 2025                   | 948,937             |
| 2026                   | 119,696             |
| Thereafter             | 20,348              |
| Total                  | <u>\$ 4,666,735</u> |

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**Actuarial Assumptions**

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following assumptions, applied to all periods in the measurement:

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

Employee 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. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96% adjustment for females. Disability rates were based on the Pub-2010 amount-weighted mortality table with a 152% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) 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, 2021 are summarized in the following table:

| Asset Class                       | Target Allocation | Long-Term Expected Real Rate of Return |
|-----------------------------------|-------------------|--|
| US equity                         | 27.00%            | 8.09%                                  |
| Non-U.S. developed markets equity | 13.50%            | 8.71%                                  |
| Emerging markets equity           | 5.50%             | 10.96%                                 |
| Private equity                    | 13.00%            | 11.30%                                 |
| Real estate                       | 8.00%             | 9.15%                                  |
| Real assets                       | 3.00%             | 7.40%                                  |
| High yield                        | 2.00%             | 3.75%                                  |
| Private credit                    | 8.00%             | 7.60%                                  |
| Investment grade credit           | 8.00%             | 1.68%                                  |
| Cash equivalents                  | 4.00%             | 0.50%                                  |
| U.S. Treasuries                   | 5.00%             | 0.95%                                  |
| Risk mitigation strategies        | 3.00%             | 3.35%                                  |

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**(CONTINUED)**

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 on 100% 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 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.

*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, 2021, 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<br>(6.00%) | Rate<br>(7.00%) | Increase<br>(8.00%) |
|--|---------------------|-----------------|---------------------|
| Municipality's proportionate share of<br>the net pension liability | 10,290,740.66       | 7,282,239.00    | 4,777,940.52        |

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, 2021 State special funding situation net pension liability amount of \$2,036,258,082.00 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, 2021 State special funding situation pension expense of \$228,944,734.00 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2021. 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 2021, 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 0.09963179360% for 2021. The net pension liability amount allocated to the Municipality was \$2,048,128. For the fiscal year ending June 30, 2021 State special funding situation pension expense of \$228,102.00 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.



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**NOTE 15: 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.

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

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(CONTINUED)**

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.

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, which 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, 2022 vary according to the type of coverage selected by the retiree and range from \$1,199.66 to \$2,975.20 monthly per retiree.

The City of North Wildwood contributions to SHBP for post-retirement benefits for the year ended December 31, 2022, 2021, and 2020 were \$395,984.34, \$270,060.94, and \$235,796.56 respectively, which equaled the required contribution for the year.

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**(CONTINUED)**

**NOTE 16 – 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) Annual Comprehensive Financial Report (ACFR), which can be found at:

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

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

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Municipality 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, 2021 were \$3,872,142,278 and \$14,177,910,609, 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, 2020 through June 30, 2021. Employer and non-employer allocation percentages have been rounded for presentation purposes.

*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, 2021 is as follows:

|   | June 30, 2021            |                        |
|---|--------------------------|------------------------|
|   | Collective<br>Total      | Proportionate<br>Share |
| Total OPEB Liability  | \$ 18,050,052,887        | \$ 21,376,317          |
| Plan Fiduciary Net Position   | 50,271,652               | 59,536                 |
| Net OPEB Liability  | <u>\$ 17,999,781,235</u> | <u>\$ 21,316,781</u>   |
| Plan Fiduciary Net Position<br>as a Percentage of the<br>Total OPEB Liability | 0.28%                    | 0.28%                  |

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At June 30, 2021 the City's proportionate share of the Collective Net OPEB Liability was \$21,316,781. The State's proportionate share for the Special Funding Situation that is associated with the City is \$4,039,830. The City's proportion of the Collective Net OPEB Liability was 0.118428% which was an increase from the prior year of 60.26%. The State's proportionate share attributable to the City of the Collective Net OPEB Liability for the Special Funding Situation was 0.104622% which was a decrease from the prior year of 57.64%.

|  |    |                   |
|--|----|-------------------|
| City's Proportionate Share of Collective Net OPEB Liability  | \$ | 21,316,781        |
| State's proportionate share that is associated with the City |    | 4,039,830         |
| Total  | \$ | <u>25,356,611</u> |

For the Year ended June 30, 2021 the City's Total OPEB Expense was \$1,498,286 and the State of New Jersey realized Total OPEB Expense in the amount of -\$64,850 for its proportionate share of Total OPEB Expense that is associated with the Municipality.

The total OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. 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% |
| Mortality:   |                 |
| PERS: Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021 |                 |
| PFRS: Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021  |                 |

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

Actuarial assumptions used in the July 1, 2020 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.

*Discount Rate*

The discount rate for June 30, 2021 was 2.16%. 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

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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.

*Sensitivity of Net OPEB Liability to Changes in the Discount Rate*

The following presents the Net OPEB liability as of June 30, 2021, 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<br>(1.16%) |    | Discount Rate<br>(2.16%) |    | 1% Increase<br>(3.16%) |
|---------------------|----|------------------------|----|--------------------------|----|------------------------|
| Collective          |    |                        |    |                          |    |                        |
| Net OPEB Liability  | \$ | 21,182,289,882         | \$ | 17,999,781,235           | \$ | 15,447,574,697         |
| Proportionate Share |    |                        |    |                          |    |                        |
| Net OPEB Liability  | \$ | 25,085,762             | \$ | 21,316,781               | \$ | 18,294,254             |

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

The following presents the net OPEB liability as of June 30, 2021, 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<br>Trend Rate |    | 1% Increase    |
|---------------------|----|----------------|----|-------------------------------|----|----------------|
| Collective          |    |                |    |                               |    |                |
| Net OPEB Liability  | \$ | 15,017,879,689 | \$ | 17,999,781,235                | \$ | 21,890,793,528 |
| Proportionate Share |    |                |    |                               |    |                |
| Net OPEB Liability  | \$ | 17,785,375     | \$ | 21,316,781                    | \$ | 25,924,829     |

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

At June 30, 2021, the State reported deferred outflows of resources and deferred inflows of resources related to retired employees' OPEB from the following sources:

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|   | Collective Totals                 |                                  | Proportionate Share               |                                  |
|---|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|
|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
| Differences between expected and actual experience  | \$ 403,893,589                    | \$ (3,765,820,027)               | \$ 10,193                         | \$ (4,459,785)                   |
| Changes of assumptions  | 2,589,322,345                     | (3,181,672,721)                  | 3,066,483                         | (3,767,991)                      |
| Net difference between projected and actual earnings<br>on OPEB plan investments                        | 8,606,416                         |                                  | 478,323                           |                                  |
| Changes in proportion and differences between<br>contributions and proportionate share of contributions | 5,534,468,995                     | (5,534,468,995)                  | 9,224,135                         | (1,124,863)                      |
| Total   | \$ 8,536,291,345                  | \$ (12,481,961,743)              | \$ 12,779,134                     | \$ (9,352,639)                   |

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<br>June 30, | Collective Totals  | Proportionate<br>Share |
|------------------------|--------------------|------------------------|
| 2022                   | \$ (1,074,753,405) | 933,336                |
| 2023                   | (1,076,167,210)    | 934,564                |
| 2024                   | (1,077,459,075)    | 935,686                |
| 2025                   | (769,416,743)      | 668,176                |
| 2026                   | (129,344,414)      | 112,325                |
| Thereafter             | 181,470,449        | (157,592)              |
| Total                  | \$ (3,945,670,398) | \$ 3,426,495           |

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, 2021 are as follows:

|  |                |
|--|----------------|
| Service cost   | \$ 846,075,674 |
| Interest on Total OPEB Liability   | 413,837,061    |
| Expected Investment Return   | (2,381,937)    |
| Administrative Expenses  | 11,334,383     |
| Changes of Benefit Terms   | 2,029,119      |
| Current Period Recognition (Amortization) of Deferred Inflow s/<br>Outflow s of Resources: |                |
| Differences between Expected and Actual Experience   | (703,565,089)  |
| Changes in Assumptions   | (375,284,907)  |
| Differences between Projected and Actual Investment<br>Earnings on OPEB Plan Investments   | 4,971,262      |
| Total Collective OPEB Expense  | \$ 197,015,566 |

*Schedule of City's Share of Net OPEB Liability*

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**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

|   | <u>2021</u>   | <u>2020</u>   | <u>2019</u>  | <u>2018</u>   |
|---|---------------|---------------|--------------|---------------|
| City's Proportionate Share of Net OPEB Liability  | \$ 0.11843%   | 0.07390%      | 0.07333%     | 0.08111%      |
| City's Share of Net OPEB Liability  | 21,316,781.00 | 13,262,008.00 | 9,932,657.00 | 12,707,194.00 |
| City's Covered Payroll  | 7,683,427.00  | 6,432,789.00  | 6,287,748.00 | 5,922,555.00  |
| City's Proportionate Share of the Net OPEB Liability<br>as a Percentage of its Covered-Employee Payroll | 277.44%       | 206.16%       | 157.97%      | 214.56%       |
| Plan Fiduciary Net Position as a Percentage of the<br>Total OPEB Liability                              | 0.28%         | 0.97%         | 1.97%        | 1.98%         |

**NOTE 17: 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 \$870,023.06 in 2021 and \$713,850.08 in 2021. 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 18: ECONOMIC DEPENDENCY**

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

**NOTE 19: 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, 2022 and 2021 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.



**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2022 AND 2021**  
**(CONTINUED)**

**NOTE 20: 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

**NOTE 21: 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 22: INTERFUND BALANCES**

During the most current calendar year ended December 31, 2022, the following inter-funds were included on the balance sheets of the various funds of the City of North Wildwood:

|                               | Due<br>From          | Due<br>To         |
|-------------------------------|----------------------|-------------------|
| Current Fund:                 |                      |                   |
| Animal Control Fund           | \$ 1,825.38          |                   |
| Trust -TTL Redemption         |                      | 4,324.54          |
| Grant Fund                    |                      | 109,318.46        |
| Grant Fund:                   |                      |                   |
| Current Fund                  | 109,318.46           |                   |
| Trust Fund:                   |                      |                   |
| Current - Animal Control Fund |                      | 1,825.38          |
| Current - TTL Redemption      | 4,324.54             |                   |
|                               | \$ <u>115,468.38</u> | <u>115,468.38</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.

**NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2022 AND 2021  
(CONTINUED)**

**NOTE 23: 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, 2022 is \$80,000.00.

**NOTE 24: 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 \$45,000.00 and \$40,000.00 in 2022 and 2021 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 25: SUBSEQUENT EVENTS**

The entity has evaluated subsequent events through August 4, 2023, the date which the financial statements were available to be issued and identified no events requiring disclosure.

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## **SUPPLEMENTARY INFORMATION**



# FORD - SCOTT

& ASSOCIATES, L.L.C.

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**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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 4, 2023, 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

August 4, 2023

**CITY OF NORTH WILDWOOD**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDING DECEMBER 31, 2022**

**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?      | <b>NO</b> |
| 2) Significant Deficiency identified? | <b>NO</b> |

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 2022.

**STATUS OF PRIOR YEAR FINDINGS**

There were no prior year audit findings.

**CURRENT FUND  
SCHEDULE OF CASH - TREASURER**

|   | <u>Current Fund</u>            | <u>Grant Fund</u> |
|---|--------------------------------|-------------------|
| Balance December 31, 2021                     | \$ 13,914,205.68               |                   |
| Increased by Receipts:                        |                                |                   |
| Tax Collector                                 | 44,424,435.77                  |                   |
| Homestead Rebate                              | 31,887.55                      |                   |
| Revenue Accounts Receivable                   | 4,048,906.87                   |                   |
| Miscellaneous Revenue Not Anticipated         | 590,022.48                     |                   |
| Due from State - Veterans and Senior Citizens | 57,364.72                      |                   |
| Payroll Deductions Payable                    | 10,789,233.51                  |                   |
| Reserve for Municipal Relief Fund             | 23,057.85                      |                   |
| Marriage License Fees Due to State            | 475.00                         |                   |
| Reserve for 1.85% Room Tax                    | 404,174.46                     |                   |
| Due from Trust                                | 4,878.98                       |                   |
| Due from General Capital                      | 4,636.03                       |                   |
| Due to Current Fund                           |                                | 34,582.08         |
| Federal and State Unappropriated              |                                | 259,587.26        |
| Federal and State Receivables                 |                                | 340,752.00        |
|   | <u>60,379,073.22</u>           | <u>634,921.34</u> |
|   | 74,293,278.90                  | 634,921.34        |
| Decreased by Disbursements:                   |                                |                   |
| Current Year Appropriation                    | 32,469,577.72                  |                   |
| Prior Year Appropriations                     | 359,081.52                     |                   |
| County Taxes                                  | 8,986,785.43                   |                   |
| County Added and Omitted Taxes                | 38,561.43                      |                   |
| Local District School Taxes                   | 8,845,424.47                   |                   |
| Special District Taxes                        | 62,500.00                      |                   |
| Payroll Deductions Paid                       | 10,782,297.39                  |                   |
| Accounts Payable                              | 2,433.54                       |                   |
| Refund of Tax Overpayments                    | 29,100.05                      |                   |
| Refund of Sewer Overpayments                  |                                |                   |
| Refund of Prior Year Revenue                  | 250.00                         |                   |
| Due to State - Marriage Licenses              | 600.00                         |                   |
| Due to Federal and State Grant Fund           | 34,582.08                      |                   |
| Due to GWTIDA                                 | 3,745.00                       |                   |
| Federal and State Disbursements               |                                | 634,921.34        |
|   | <u>61,614,938.63</u>           | <u>634,921.34</u> |
| Balance December 31, 2022                     | \$ <u><u>12,678,340.27</u></u> | <u><u>-</u></u>   |



**CURRENT FUND  
SCHEDULE OF CURRENT CASH - COLLECTOR**

|                             |                     |    |                      |
|-----------------------------|---------------------|----|----------------------|
| Balance December 31, 2021   |                     | \$ | -                    |
| Increased by Receipts:      |                     |    |                      |
| Prepaid Taxes               | 1,421,743.56        |    |                      |
| Overpaid Taxes              | 56,510.42           |    |                      |
| Taxes Receivable            | 37,538,668.44       |    |                      |
| Sewer Overpaymnets          | 96,891.89           |    |                      |
| Revenue Accounts Receivable | <u>5,310,621.46</u> |    |                      |
|                             |                     |    | <u>44,424,435.77</u> |
|                             |                     |    | 44,424,435.77        |
| Payments to Treasurer       |                     |    | <u>44,424,435.77</u> |
| Balance December 31, 2022   |                     | \$ | <u><u>-</u></u>      |

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

| Year                                     | Balance<br>Dec. 31, 2021 | Current<br>Year Levy             | Added Taxes   | Collections by Cash |               | Adjustments                   | Transferred<br>To Tax<br>Title Lien | Balance<br>Dec. 31, 2022 |
|--|--------------------------|----------------------------------|---------------|---------------------|---------------|-------------------------------|-------------------------------------|--------------------------|
|  |                          |                                  |               | 2021                | 2022          |                               |                                     |                          |
| Arrears                                  | \$                       |                                  |               |                     | 975.98        | (975.98)                      |                                     | -                        |
|  | -                        | -                                | -             | -                   | 975.98        | (975.98)                      | -                                   | -                        |
| 2022                                     |                          | 38,912,970.15                    | 137,162.52    | 1,356,173.76        | 37,651,712.28 | 35,685.04                     | 75.81                               | 6,485.78                 |
|  | \$                       | -                                | 38,912,970.15 | 137,162.52          | 1,356,173.76  | 37,652,688.26                 | 34,709.06                           | 75.81                    |
|  |                          |                                  |               |                     | 37,538,668.44 | Cash Receipts                 |                                     |                          |
|  |                          |                                  |               |                     | 56,685.75     | Senior Citizens and Veterans  |                                     |                          |
|  |                          |                                  |               |                     | 31,887.55     | Homestead Rebate              |                                     |                          |
|  |                          |                                  |               |                     | 25,446.52     | Overpayments applied/recorded |                                     |                          |
|  |                          |                                  |               |                     | 37,652,688.26 |                               |                                     |                          |
| <u>Analysis of Current Year Tax Levy</u> |                          |                                  |               |                     |               |                               |                                     |                          |
|  |                          | Tax Yield:                       |               |                     |               |                               |                                     |                          |
|  |                          | General Property Tax             |               |                     | 38,912,970.15 |                               |                                     |                          |
|  |                          | Special District Taxes           |               |                     | 62,500.00     |                               |                                     |                          |
|  |                          | Added Taxes (54:4-63.1 et. Seq.) |               |                     | 137,162.52    |                               |                                     |                          |
|  |                          |                                  |               |                     |               | 39,112,632.67                 |                                     |                          |
|  |                          | Tax Levy:                        |               |                     |               |                               |                                     |                          |
|  |                          | General County Taxes             |               |                     | 7,566,299.48  |                               |                                     |                          |
|  |                          | County Library Taxes             |               |                     | 1,097,699.90  |                               |                                     |                          |
|  |                          | County Open Space Taxes          |               |                     | 322,786.05    |                               |                                     |                          |
|  |                          | Special District Tax             |               |                     | 62,500.00     |                               |                                     |                          |
|  |                          | County Added and Omitted Taxes   |               |                     | 31,863.14     |                               |                                     |                          |
|  |                          | Total County Taxes               |               |                     |               | 9,081,148.57                  |                                     |                          |
|  |                          | Local School District Tax        |               |                     |               | 7,609,608.00                  |                                     |                          |
|  |                          | Local Tax for Municipal Purposes |               |                     | 22,178,720.96 |                               |                                     |                          |
|  |                          | Add: Additional Tax Levied       |               |                     | 243,155.14    |                               |                                     |                          |
|  |                          |                                  |               |                     |               | 22,421,876.10                 |                                     |                          |
|  |                          |                                  |               |                     |               | 39,112,632.67                 |                                     |                          |

See Accompanying Auditor's Report

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

|  |       |    |                        |
|--|-------|----|------------------------|
| Balance December 31, 2021                                  |       | \$ | 1,066.26               |
| Increased by:  |       |    |                        |
| Transfers from Taxes Receivable                            | 75.81 |    |                        |
| Interest and Costs Accrued by Sale<br>of December 29, 2021 |       |    |                        |
|  | <hr/> |    | <hr/>                  |
|  |       |    | 75.81                  |
| Balance December 31, 2022                                  |       | \$ | <u><u>1,142.07</u></u> |

**CURRENT FUND**  
**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

|                                       | Balance<br>Dec. 31, 2021 | Accrued<br>in 2022   | Collected by                        |                     | Balance<br>Dec. 31, 2022 |
|---------------------------------------|--------------------------|----------------------|-------------------------------------|---------------------|--------------------------|
|                                       |                          |                      | Collector                           | Treasurer           |                          |
| Licenses:                             |                          |                      |                                     |                     |                          |
| Alcoholic Beverages                   | \$                       | 58,950.00            |                                     | 58,950.00           | -                        |
| Other                                 |                          | 111,429.50           |                                     | 111,429.50          | -                        |
| Fees and Permits                      |                          | 713,428.83           |                                     | 713,428.83          | -                        |
| Fines and Costs:                      |                          |                      |                                     |                     |                          |
| Municipal Court                       | 12,833.44                | 209,263.58           |                                     | 213,973.90          | 8,123.12                 |
| Interest and Costs on Taxes           |                          | 70,395.60            | 70,395.60                           |                     | -                        |
| Interest Earned on Investments        |                          | 134,836.71           |                                     | 134,836.71          | -                        |
| Parking Meters                        |                          | 1,034,670.38         |                                     | 1,034,670.38        | -                        |
| Emergency Rescue Services             |                          | 294,339.27           |                                     | 294,339.27          | -                        |
| Fire Inspection Fees                  |                          | 210,512.00           |                                     | 210,512.00          | -                        |
| County Debt Service                   |                          | 290,000.00           |                                     | 290,000.00          | -                        |
| Sewer Rents                           | 338,011.57               | 5,244,350.08         | 5,240,225.86                        |                     | 342,135.79               |
| Tram Car Lease                        |                          | 37,500.00            |                                     | 37,500.00           | -                        |
| Rental of City Property               |                          | 134,751.00           |                                     | 134,751.00          | -                        |
| Energy Receipts Tax                   |                          | 442,027.00           |                                     | 442,027.00          | -                        |
| Reserve to Pay Debt Service           |                          | 114,000.00           |                                     | 114,000.00          | -                        |
| Middle Township - Municipal Court     |                          | 54,999.99            |                                     | 54,999.99           | -                        |
| Wildwood Crest - Municipal Courts     |                          | 68,766.41            |                                     | 68,766.41           | -                        |
| Uniform Fire Safety                   |                          | 34,721.88            |                                     | 34,721.88           | -                        |
| 1.85% Beach Maintenance               |                          | 357,199.29           |                                     | 357,199.29          | -                        |
| Capital Surplus                       |                          | 100,000.00           |                                     | 100,000.00          | -                        |
| Miscellaneous Revenue Not Anticipated |                          | 590,022.48           |                                     | 590,022.48          | -                        |
|                                       | <u>\$ 350,845.01</u>     | <u>10,306,164.00</u> | <u>5,310,621.46</u>                 | <u>4,996,128.64</u> | <u>350,258.91</u>        |
|                                       |                          |                      | Cash                                | 4,638,929.35        |                          |
|                                       |                          |                      | Reserve for 1.85% Beach Maintenance | 357,199.29          |                          |
|                                       |                          |                      | Total                               | <u>4,996,128.64</u> |                          |

See Accompanying Auditor's Report

**CURRENT FUND**  
**SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR**

|   | Balance<br>Dec. 31, 2021 | Balance<br>After<br>Transfers | Paid or<br>Charges | Balance<br>Lapsed |
|---|--------------------------|-------------------------------|--------------------|-------------------|
| <b>OPERATIONS WITHIN "CAPS"</b>         |                          |                               |                    |                   |
| <b>GENERAL GOVERNMENT:</b>              |                          |                               |                    |                   |
| General Administration                  |                          |                               |                    |                   |
| Salaries and Wages                      | \$ 7,133.95              | 7,133.95                      |                    | 7,133.95          |
| Other Expenses                          | 14,214.50                | 14,214.50                     | 13,639.39          | 575.11            |
| Mayor and Council                       |                          |                               |                    |                   |
| Salaries and Wages                      | 744.73                   | 744.73                        |                    | 744.73            |
| Other Expenses                          | 269.05                   | 269.05                        |                    | 269.05            |
| Municipal Clerk                         |                          |                               |                    |                   |
| Salaries and Wages                      | 4,690.36                 | 4,690.36                      |                    | 4,690.36          |
| Other Expenses                          | 5,164.52                 | 5,164.52                      | 1,929.96           | 3,234.56          |
| Financial Administration                |                          |                               |                    |                   |
| Salaries and Wages                      | 7,224.68                 | 7,224.68                      |                    | 7,224.68          |
| Other Expenses                          | 25,471.21                | 25,471.21                     | 927.49             | 24,543.72         |
| Ambulance Billing Administration Fee    |                          |                               |                    |                   |
| Other Expenses                          | 9,715.15                 | 9,715.15                      | 1,450.52           | 8,264.63          |
| Tax Assessment Administration           |                          |                               |                    |                   |
| Salaries and Wages                      | 670.57                   | 670.57                        |                    | 670.57            |
| Other Expenses                          | 36,683.62                | 36,683.62                     | 1,795.85           | 34,887.77         |
| Revenue Administration (Tax Collection) |                          |                               |                    |                   |
| Salaries and Wages                      | 1,366.05                 | 1,366.05                      |                    | 1,366.05          |
| Other Expenses                          | 11,101.13                | 11,101.13                     | 2,080.49           | 9,020.64          |
| Legal Services                          |                          |                               |                    |                   |
| Other Expenses                          | 23,521.70                | 23,521.70                     | 14,388.76          | 9,132.94          |
| Engineering Services and Costs          |                          |                               |                    |                   |
| Other Expenses                          | 2,334.02                 | 2,334.02                      |                    | 2,334.02          |
| <b>LAND USE ADMINISTRATION</b>          |                          |                               |                    |                   |
| Zoning Board of Adjustment              |                          |                               |                    |                   |
| Salaries and Wages                      | 210.40                   | 210.40                        |                    | 210.40            |
| Other Expenses                          | 14,335.13                | 14,335.13                     | 10,000.00          | 4,335.13          |

See Accompanying Auditor's Report

**CURRENT FUND**  
**SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR**

|                                 | Balance<br>Dec. 31, 2021 | Balance<br>After<br>Transfers | Paid or<br>Charges | Balance<br>Lapsed |
|---------------------------------|--------------------------|-------------------------------|--------------------|-------------------|
| <b>INSURANCE</b>                |                          |                               |                    |                   |
| General Liability               | 34,677.00                | 34,677.00                     |                    | 34,677.00         |
| Employee Group Health Insurance | 239,211.50               | 239,211.50                    |                    | 239,211.50        |
| <b>PUBLIC SAFETY</b>            |                          |                               |                    |                   |
| Fire Department                 |                          |                               |                    |                   |
| Salaries and Wages              | 145,505.92               | 145,505.92                    |                    | 145,505.92        |
| Other Expenses                  | 58,014.97                | 58,014.97                     | 54,638.87          | 3,376.10          |
| Fire Safety Act                 |                          |                               |                    |                   |
| Salaries and Wages              | 16,102.47                | 16,102.47                     |                    | 16,102.47         |
| Other Expenses                  | 12,542.76                | 12,542.76                     | 3,057.08           | 9,485.68          |
| Aid to Volunteer Fire Company   |                          |                               |                    |                   |
| Other Expenses                  | 3,000.00                 | 3,000.00                      | 3,000.00           | -                 |
| Police Department               |                          |                               |                    |                   |
| Salaries and Wages              | 158,510.07               | 158,510.07                    |                    | 158,510.07        |
| Other Expenses                  | 84,186.35                | 84,186.35                     | 50,167.70          | 34,018.65         |
| Office of Emergency Management  |                          |                               |                    |                   |
| Salaries and Wages              | 2,614.76                 | 2,614.76                      |                    | 2,614.76          |
| Other Expenses                  | 8,488.39                 | 8,488.39                      | 3,020.34           | 5,468.05          |
| Municipal Court                 |                          |                               |                    |                   |
| Salaries and Wages              | 7,319.72                 | 7,319.72                      |                    | 7,319.72          |
| Other Expenses                  | 5,877.87                 | 5,877.87                      | 72.00              | 5,805.87          |
| <b>PUBLIC WORKS</b>             |                          |                               |                    |                   |
| Public Works Department         |                          |                               |                    |                   |
| Salaries and Wages              | 183,409.39               | 183,409.39                    |                    | 183,409.39        |
| Other Expenses                  | 53,960.50                | 53,960.50                     | 32,416.43          | 21,544.07         |
| Garbage and Trash               |                          |                               |                    |                   |
| Other Expenses                  | 7,652.00                 | 7,652.00                      | 7,650.00           | 2.00              |
| Public Buildings and Grounds    |                          |                               |                    |                   |
| Salaries and Wages              | 88,882.60                | 88,882.60                     |                    | 88,882.60         |
| Other Expenses                  | 207,875.18               | 207,875.18                    | 97,974.72          | 109,900.46        |
| Fleet Maintenance               |                          |                               |                    |                   |
| Other Expenses                  | 124,108.98               | 124,108.98                    | 32,520.17          | 91,588.81         |

**CURRENT FUND**  
**SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR**

|  | Balance<br>Dec. 31, 2021 | Balance<br>After<br>Transfers | Paid or<br>Charges | Balance<br>Lapsed |
|--|--------------------------|-------------------------------|--------------------|-------------------|
| <b>HEALTH AND HUMAN SERVICES</b>                     |                          |                               |                    |                   |
| Dog Regulation                                       |                          |                               |                    |                   |
| Other Expenses                                       | 19,573.55                | 19,573.55                     | 180.00             | 19,393.55         |
| <b>PARKS AND RECREATION</b>                          |                          |                               |                    |                   |
| Lifeguards   |                          |                               |                    |                   |
| Salaries and Wages                                   | 49,074.31                | 49,074.31                     |                    | 49,074.31         |
| Other Expenses                                       | 6,767.82                 | 6,767.82                      |                    | 6,767.82          |
| Recreation Center                                    |                          |                               |                    |                   |
| Salaries and Wages                                   | 15,087.83                | 15,087.83                     |                    | 15,087.83         |
| Other Expenses                                       | 2,623.68                 | 2,623.68                      | 1,741.73           | 881.95            |
| <b>UNIFORM CONSTRUCTION CODE</b>                     |                          |                               |                    |                   |
| Construction Official                                |                          |                               |                    |                   |
| Salaries and Wages                                   | 7,558.27                 | 7,558.27                      |                    | 7,558.27          |
| Other Expenses                                       | 7,546.76                 | 7,546.76                      | 2,355.00           | 5,191.76          |
| <b>UNCLASSIFIED</b>                                  |                          |                               |                    |                   |
| Celebration of Public Events, Anniversary or Holiday |                          |                               |                    |                   |
| Other Expenses                                       | 21,131.60                | 21,131.60                     | 1,003.00           | 20,128.60         |
| <b>UTILITY EXPENSES AND BULK PURCHASES</b>           |                          |                               |                    |                   |
| Electric   | 2,504.78                 | 2,504.78                      |                    | 2,504.78          |
| Street Lighting                                      | 98,725.60                | 98,725.60                     | 13,539.56          | 85,186.04         |
| Telephone  | 35,484.49                | 35,484.49                     | 1,810.41           | 33,674.08         |
| Natural Gas  | 20,145.36                | 20,145.36                     | 6,687.65           | 13,457.71         |
| Water  | 7,368.50                 | 7,368.50                      |                    | 7,368.50          |
| Gasoline   | 7,173.17                 | 7,173.17                      | 1,034.40           | 6,138.77          |
| Traffic Lights                                       | 4.41                     | 4.41                          |                    | 4.41              |
| <b>LANDFILL / SOLID WASTE DISPOSAL COSTS</b>         |                          |                               |                    |                   |
| Contingent   | 500.00                   | 500.00                        |                    | 500.00            |

**CURRENT FUND**  
**SCHEDULE OF APPROPRIATION RESERVES - PRIOR YEAR**

|   | Balance<br>Dec. 31, 2021 | Balance<br>After<br>Transfers | Paid or<br>Charges | Balance<br>Lapsed   |
|---|--------------------------|-------------------------------|--------------------|---------------------|
| <b>STATUTORY EXPENDITURES</b>           |                          |                               |                    |                     |
| Contribution to:                        |                          |                               |                    |                     |
| Social Security System (O.A.S.I.)       | 1,611.47                 | 1,611.47                      |                    | 1,611.47            |
| Unemployment Compensation Insurance     | 3,279.30                 | 3,279.30                      |                    | 3,279.30            |
| Lifeguard Pension                       | 4,414.72                 | 4,414.72                      |                    | 4,414.72            |
| Retirement Reserve                      | 9,000.00                 | 9,000.00                      |                    | 9,000.00            |
| Defined Contribution Retirement Program | 220.44                   | 220.44                        |                    | 220.44              |
| <b>OPERATIONS EXCLUDED FROM "CAPS"</b>  |                          |                               |                    |                     |
| Length of Service Award Program (LOSAP) | 3,745.50                 | 3,745.50                      |                    | 3,745.50            |
|   | <u>1,930,332.76</u>      | <u>1,930,332.76</u>           | <u>359,081.52</u>  | <u>1,571,251.24</u> |
|   | \$                       |                               |                    |                     |



**CURRENT FUND  
SCHEDULE OF LOCAL DISTRICT SCHOOL TAX**

|  |                     |                        |
|--|---------------------|------------------------|
| Balance December 31, 2021                                    |                     |                        |
| School Tax Payable   | \$ 2,559,387.10     |                        |
| School Tax Deferred  | <u>2,479,787.50</u> |                        |
|  |                     | \$ 5,039,174.60        |
| Increased by:  |                     |                        |
| Levy - School Year July 1 to June 30                         |                     | <u>7,609,608.00</u>    |
|  |                     | 12,648,782.60          |
| Decreased by:  |                     |                        |
| Payments   |                     | <u>8,845,424.47</u>    |
| Balance December 31, 2022                                    |                     |                        |
| School Tax Payable   | 1,323,570.63        |                        |
| School Tax Deferred  | <u>2,479,787.50</u> |                        |
|  |                     | <u>3,803,358.13</u>    |
| Current Year Liability for Local School District School Tax: |                     |                        |
| Tax Paid   |                     | 8,845,424.47           |
| Tax Payable Ending   |                     | <u>1,323,570.63</u>    |
|  |                     | 10,168,995.10          |
| Less: Tax Payable Beginning                                  |                     | <u>2,559,387.10</u>    |
| Amount charged to Current Year Operations                    |                     | <u>\$ 7,609,608.00</u> |

**CURRENT FUND**  
**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

| <u>Purpose</u>  | <u>Balance<br/>Dec. 31, 2021</u> | <u>Transferred<br/>From 2022<br/>Revenues</u> | <u>Received</u>   | <u>Balance<br/>Dec. 31, 2022</u> |
|---|----------------------------------|---|-------------------|----------------------------------|
| <b>FEDERAL GRANTS:</b>                                  |                                  |   |                   |                                  |
| 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                       |
| FEMA Firefighters Grant                                 |                                  | 87,765.71                                     |                   | 87,765.71                        |
| USDA Lucas Devices                                      |                                  | 28,400.00                                     |                   | 28,400.00                        |
| 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   | <u>1,246,756.19</u>              | <u>116,165.71</u>                             | <u>28,000.00</u>  | <u>1,334,921.90</u>              |
| <b>STATE GRANTS:</b>                                    |                                  |   |                   |                                  |
| 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                          | 46,250.00                        |   |                   | 46,250.00                        |
| 2021/2022 - East 5th Avenue                             | 200,000.00                       |   |                   | 200,000.00                       |
| UEZ Security Camera Grant                               |                                  | 40,755.00                                     | 40,755.00         | 3,366,093.80                     |
| UEZ Infrastructure Repair Project                       |                                  | 34,097.00                                     | 34,097.00         | -                                |
| Sustainable New Jersey 2019-2020                        | 5,000.00                         |   |                   | 5,000.00                         |
| LEAP - Challenge - Shore Communities 2020-2021          | 95,800.00                        |   | 86,000.00         | 9,800.00                         |
| Body Worn Camera 2021-2022                              | 101,900.00                       |   | 101,900.00        | -                                |
| Total State   | <u>948,950.00</u>                | <u>74,852.00</u>                              | <u>312,752.00</u> | <u>4,077,143.80</u>              |
|   | <u>\$ 2,195,706.19</u>           | <u>191,017.71</u>                             | <u>340,752.00</u> | <u>5,412,065.70</u>              |

See Accompanying Auditor's Report

**CURRENT FUND**  
**SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS**

|   | Balance December 31, 2021 |                             | 2022<br>Appropriations | Disbursed  | Encumbrances | Balance<br>Dec. 31, 2022 |
|---|---------------------------|-----------------------------|------------------------|------------|--------------|--------------------------|
|   | Appropriated              | Reserve for<br>Encumbrances |                        |            |              |                          |
| <b>FEDERAL GRANTS:</b>                              |                           |                             |                        |            |              |                          |
| Small Cities Block Grant :                          |                           |                             |                        |            |              |                          |
| CDBG 2019 - Lou Booth Amphitheater                  | \$                        | 400,000.00                  |                        |            |              | 400,000.00               |
| CDBG 2020 - 22nd Avenue ADA Beach & Boardwa         |                           | 400,000.00                  |                        |            |              | 400,000.00               |
| CDBG 2021 - Veterans Park ADA Improvements          |                           | 400,000.00                  |                        |            |              | 400,000.00               |
| FEMA - Assistance to Firefighters Grant - 2021-2022 |                           | 64.13                       | 18,692.06              | 18,692.06  |              | 64.13                    |
| COPS in Shops - 2020 - 2021                         |                           | 2,595.48                    |                        |            |              | 2,595.48                 |
| FEMA Firefighters Grant                             |                           |                             | 87,765.71              |            | 87,765.71    | -                        |
| USDA Lucas Devices                                  |                           |                             | 28,400.00              |            | 28,400.00    | -                        |
| American Rescue Plan Act of 2021                    |                           |                             | 393,553.77             | 393,553.77 |              | -                        |
| Total Federal                                       | \$                        | 1,202,659.61                | 509,719.48             | 412,245.83 | 116,165.71   | 1,202,659.61             |
| <b>STATE GRANTS:</b>                                |                           |                             |                        |            |              |                          |
| 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               |
| 2021/2022 - East 5th Avenue                         |                           | 200,000.00                  |                        |            |              | 200,000.00               |
| LEAP - Challenge - Shore Communities 2020-2021      |                           | 9,800.00                    | 34,400.00              | 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                             |                           |                             | 13,093.27              |            |              | 13,093.27                |
| Clean Communities - 2019 - 2020                     |                           |                             | 15,748.13              | 15,748.13  |              | -                        |
| Clean Communities - 2021 - 2022                     |                           | 34,311.66                   |                        | 34,311.66  |              | -                        |
| Clean Communities - 2022 - 2023                     |                           |                             | 36,533.05              |            |              | 36,533.05                |
| UEZ Security Camera Grant                           |                           |                             | 40,755.00              |            |              | 40,755.00                |
| UEZ Infrastructure Repair Project                   |                           |                             | 34,097.00              | 34,097.00  |              | -                        |
| 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   | \$                        | 719,803.73                  | 124,478.32             | 222,675.51 | -            | 773,654.67               |
|   | \$                        | 1,922,463.34                | 634,197.80             | 634,921.34 | 116,165.71   | 1,976,314.28             |

**CURRENT FUND**  
**SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES**

| <u>Purpose</u>                   | <u>Balance<br/>Dec. 31, 2021</u> | <u>Transferred<br/>To 2022<br/>Appropriations</u> | <u>Received</u>   | <u>Balance<br/>Dec. 31, 2022</u> |
|----------------------------------|----------------------------------|---|-------------------|----------------------------------|
| <b>STATE GRANTS:</b>             |                                  |   |                   |                                  |
| Clean Communitites 2022-2023     |                                  |   | 36,682.65         | 36,682.65                        |
| Clean Communitites 2021-2022     | 36,533.05                        | 36,533.05   |                   | -                                |
| American Rescue Plan Act of 2021 | 196,776.88                       | 393,553.77  | 196,776.89        | -                                |
| Body Armor - 2022                |                                  |   | 3,557.16          | 3,557.16                         |
| Seatbelt Initiative              |                                  |   | 6,720.00          | 6,720.00                         |
| Recycling Tonnage                | 13,093.27                        | 13,093.27   | 15,850.56         | 15,850.56                        |
| <b>Total State</b>               | <u>246,403.20</u>                | <u>443,180.09</u>                                 | <u>259,587.26</u> | <u>62,810.37</u>                 |
| <b>\$</b>                        | <u>246,403.20</u>                | <u>443,180.09</u>                                 | <u>259,587.26</u> | <u>62,810.37</u>                 |

**TRUST FUND**  
**SCHEDULE OF ANIMAL CONTROL CASH - TREASURER**

|   |    |        |                        |
|---|----|--------|------------------------|
| Balance December 31, 2021                 |    | \$     | 2,239.58               |
| Increased By Receipts:                    |    |        |                        |
| Dog Licenses Fees - City Share            | \$ | 408.80 |                        |
| Dog Licenses Fees Collected - State Share |    | 213.00 |                        |
|   |    |        | <u>621.80</u>          |
|   |    |        | 2,861.38               |
| Decreased By Disbursements:               |    |        |                        |
| State of New Jersey                       |    | 217.20 |                        |
| Due to Current Fund                       |    |        |                        |
|   |    |        | <u>217.20</u>          |
| Balance December 31, 2022                 |    | \$     | <u><u>2,644.18</u></u> |

**TRUST FUND**  
**SCHEDULE OF OTHER TRUST CASH - TREASURER**

|   | Other        |              |
|---|--------------|--------------|
| Balance December 31, 2021                     | \$           | 2,819,858.03 |
| Increased By Receipts:                        |              |              |
| Tourism Development                           | \$ 45,722.50 |              |
| Recreation                                    | 229,751.68   |              |
| Public Defender                               | 250.00       |              |
| Municipal Alliance                            | 0.38         |              |
| HEREFORD Lighthouse                           | 49,796.00    |              |
| Memorials/Beautification Enhancement          | 39,030.00    |              |
| Off Duty Police                               | 115,308.52   |              |
| D.A.R.E. Program                              | 425.00       |              |
| Recreation - Junior Lifeguards                | 11,605.00    |              |
| Fire Prevention                               | 2,382.64     |              |
| Lifeguard Pension                             | 56,128.94    |              |
| Forfeited Property                            | 803.44       |              |
| Tax Premiums                                  | 378,300.00   |              |
| Tax Title Liens                               | 701,546.70   |              |
| Small Cities Escrow                           | 20,606.74    |              |
| Developers Escrow                             | 496,849.70   |              |
| Municipal Parking Capital Improvement Account | 62.54        |              |
| UCC Third Party                               | 526,622.00   |              |
| Flex Savings                                  | 1,690.00     |              |
| Due from POAA - Current                       | 2,246.00     |              |
| UEZ 2nd Generation Funds                      | 100.00       |              |
|   |              | 2,679,227.78 |
|   |              | 5,499,085.81 |
| Decreased by Disbursements:                   |              |              |
| Tourism Development                           | 43,106.04    |              |
| Recreation                                    | 249,786.65   |              |
| Off Duty Police                               | 41,347.75    |              |
| D.A.R.E. Program                              | 1,349.50     |              |
| Recreation - Junior Lifeguards                | 11,436.73    |              |
| HEREFORD Lighthouse                           | 62,635.22    |              |
| Memorials/Beautification Enhancement          | 75,340.77    |              |
| UCC Third Party                               | 451,622.00   |              |
| Lifeguard Pension                             | 48,476.98    |              |
| Developers Escrow                             | 355,746.73   |              |
| Tax Premiums                                  | 760,700.00   |              |
| Tax Title Liens                               | 723,081.37   |              |
| Flex Savings                                  | 1,486.89     |              |
| Due to Grant Fund Fund                        | 4,878.98     |              |
|   |              | 2,830,995.61 |
| Balance December 31, 2022                     | \$           | 2,668,090.20 |

See Accompanying Auditor's Report

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

|  |    |               |                      |
|--|----|---------------|----------------------|
| Balance December 31, 2021                |    | \$            | 778.40               |
| Increased By:                            |    |               |                      |
| Dog Licenses Fees Collected - City Share | \$ | 408.80        |                      |
|  |    | <u>408.80</u> | <u>408.80</u>        |
| Decreased By:                            |    |               |                      |
| Statutory Excess Due to Current Fund     |    | <u>369.60</u> |                      |
|  |    |               | <u>369.60</u>        |
| Balance December 31, 2022                |    | \$            | <u><u>817.60</u></u> |

## License Fees Collected

Year

|      |    |                      |
|------|----|----------------------|
| 2020 | \$ | 389.20               |
| 2021 |    | <u>428.40</u>        |
|      | \$ | <u><u>817.60</u></u> |

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

|                           |               |                           |
|---------------------------|---------------|---------------------------|
| Balance December 31, 2021 |               | \$ 1,455.78               |
| Increased By:             |               |                           |
| Due to Current Fund       | 369.60        |                           |
|                           | <u>369.60</u> | <u>1,825.38</u>           |
| Decreased By:             |               |                           |
| Due from Current Fund     |               | <u>-</u>                  |
| Balance December 31, 2022 |               | \$ <u><u>1,825.38</u></u> |

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

|                             |               |                       |
|-----------------------------|---------------|-----------------------|
| Balance December 31, 2021   |               | \$ 5.40               |
| Increased By:               |               |                       |
| Collected in 2022           | \$ 213.00     |                       |
|                             | <u>213.00</u> | <u>218.40</u>         |
| Decreased By:               |               |                       |
| Paid to State of New Jersey | 217.20        |                       |
|                             | <u>217.20</u> | <u>1.20</u>           |
| Balance December 31, 2022   |               | \$ <u><u>1.20</u></u> |



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

|                                     |              |                               |
|-------------------------------------|--------------|-------------------------------|
| Balance December 31, 2021           |              | \$ 2,385,481.63               |
| Increased by:                       |              |                               |
| Due from Current Fund               |              |                               |
| Budget Appropriation :              |              |                               |
| Capital Improvement Fund            | 2,765,000.00 |                               |
| Reserve to Pay Debt Service         | 3,407,285.66 |                               |
| Bond Anticipation Note Issued       | 3,325,000.00 |                               |
| American Rescue Plan                | 393,553.77   |                               |
| Reserve for Equipment Purchases     | 80,000.00    |                               |
|                                     | <hr/>        | <hr/> 9,970,839.43            |
|                                     |              | 12,356,321.06                 |
| Decreased by:                       |              |                               |
| Improvement Authorizations          | 6,534,007.25 |                               |
| Due to Federal & State Grant Fund   | 4,636.03     |                               |
| Budget: Reserve to Pay Debt Service | 114,000.00   |                               |
| Capital Surplus - General Budget    | 100,000.00   |                               |
|                                     | <hr/>        | <hr/> 6,752,643.28            |
| Balance December 31, 2022           |              | \$ <u><u>5,603,677.78</u></u> |

**GENERAL CAPITAL FUND  
ANALYSIS OF CASH**

|                                       | Balance<br>Dec. 31, 2021 | Receipts            |                     | Disbursements                 |                   | Transfers           |                     | Balance<br>Dec. 31, 2022 |
|---------------------------------------|--------------------------|---------------------|---------------------|-------------------------------|-------------------|---------------------|---------------------|--------------------------|
|                                       |                          | Miscellaneous       | Debt Issued         | Improvement<br>Authorizations | Miscellaneous     | From                | To                  |                          |
| Fund Balance                          | \$ 147,529.91            |                     |                     |                               | 100,000.00        |                     |                     | 47,529.91                |
| Capital Improvement Fund              | 32,630.00                | 2,765,000.00        |                     |                               |                   | 2,224,737.79        |                     | 572,892.21               |
| Reserve for Debt Service              | 241,683.77               | 3,407,285.66        |                     |                               | 114,000.00        | 1,600,000.00        |                     | 1,934,969.43             |
| Encumbrances Payable                  | 881,984.27               |                     |                     |                               |                   | 881,984.27          | 922,283.51          | 922,283.51               |
| Due from Federal & State Grant Fund   | 4,636.03                 |                     |                     |                               | 4,636.03          |                     |                     | -                        |
| Reserve for Equipment Purchases       |                          | 80,000.00           |                     |                               |                   |                     |                     | 80,000.00                |
| American Rescue Plan Funds            |                          | 393,553.77          |                     |                               |                   | 393,553.76          |                     | 0.01                     |
| NJEIT 2017-A Receivable               | (65,841.00)              |                     |                     |                               |                   |                     |                     | (65,841.00)              |
| <b>Improvement Authorizations:</b>    |                          |                     |                     |                               |                   |                     |                     |                          |
| 1530 Utility Reconstruction 12th Ave  |                          |                     |                     |                               |                   | 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                   |
| 1624 Beach Replenishment              |                          |                     |                     |                               |                   | 1,020.61            | 1,020.61            | -                        |
| 1648 Various Improvements             | 2,239.65                 |                     |                     | 720.00                        |                   |                     |                     | 1,519.65                 |
| 1667 Various Improvements             |                          |                     |                     |                               |                   | 50,896.00           | 50,896.00           | -                        |
| 1692 Various Capital Improvements     | 800.00                   |                     |                     |                               |                   |                     |                     | 800.00                   |
| 1707 Various Capital Improvements     |                          |                     |                     |                               |                   | 58,997.88           | 58,997.88           | -                        |
| 1711 Various Capital Improvements     |                          |                     |                     |                               |                   | 1,156.81            | 1,156.81            | -                        |
| 1738 Various Capital Improvements     | 729.54                   |                     |                     |                               |                   |                     |                     | 729.54                   |
| 1771 Various Capital Improvements     |                          |                     |                     |                               |                   | 11,774.40           | 11,774.40           | -                        |
| 1818 Various Capital Improvements     | 422,746.27               |                     |                     | 505,894.38                    |                   |                     | 157,666.49          | 74,518.38                |
| 1826 Various Capital Improvements     | (278,533.37)             |                     |                     | 139,335.16                    |                   |                     |                     | (417,868.53)             |
| 1830 Various Capital Improvements     | 559,253.48               |                     |                     | 128,869.81                    |                   |                     | 1,000.00            | 431,383.67               |
| 1839 Various Capital Improvements     | 116,594.60               |                     |                     | 116,594.60                    |                   |                     |                     | (0.00)                   |
| 1841 Various Capital Improvements     | 25,000.00                |                     | 475,000.00          | 435,002.20                    |                   |                     |                     | 64,997.80                |
| 1849 Various Capital Improvements     | 314,311.24               |                     |                     | 141,489.38                    |                   |                     |                     | 172,821.86               |
| 1852 Various Capital Improvements     | (93,486.93)              |                     | 2,850,000.00        | 2,236,145.94                  |                   | -                   | 200,000.00          | 720,367.13               |
| 1863 Various Capital Improvements     |                          |                     |                     | 1,957,939.38                  |                   | 22,085.00           | 2,000,000.00        | 19,975.62                |
| 1868 Fire Apparatus                   |                          |                     |                     | 560,000.00                    |                   |                     | 28,000.00           | (532,000.00)             |
| 1876 Dual Band Radios                 |                          |                     |                     |                               |                   | 376,880.73          | 415,291.55          | 38,410.82                |
| 1879 Various Capital Improvements     |                          |                     |                     |                               |                   |                     | 1,000,000.00        | 1,000,000.00             |
| 1883 Various Capital Improvements     |                          |                     |                     |                               |                   |                     | 175,000.00          | 175,000.00               |
| 1884 Heavy Equipment                  |                          |                     |                     | 312,016.40                    |                   |                     | 600,000.00          | 287,983.60               |
|                                       | <u>\$ 2,385,481.63</u>   | <u>6,645,839.43</u> | <u>3,325,000.00</u> | <u>6,534,007.25</u>           | <u>218,636.03</u> | <u>5,626,795.52</u> | <u>5,626,795.52</u> | <u>5,603,677.78</u>      |

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

|                                   |              |                             |
|-----------------------------------|--------------|-----------------------------|
| Balance December 31, 2021         |              | \$ 32,630.00                |
| Increased by:                     |              |                             |
| Current Fund Budget Appropriation | 2,765,000.00 |                             |
|                                   | <hr/>        | <hr/>                       |
|                                   |              | 2,765,000.00                |
|                                   |              | 2,797,630.00                |
| Decreased by:                     |              |                             |
| Improvement Authorizations Funded | 2,224,737.79 |                             |
|                                   | <hr/>        | <hr/>                       |
|                                   |              | 2,224,737.79                |
| Balance December 31, 2022         |              | \$ <u><u>572,892.21</u></u> |

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

|                           |              |    |                             |
|---------------------------|--------------|----|-----------------------------|
| Balance December 31, 2021 |              | \$ | 58,162,975.79               |
| Increased by:             |              |    |                             |
| None                      |              |    |                             |
|                           | <hr/>        |    | <hr/>                       |
|                           |              |    | -                           |
|                           |              |    | <hr/>                       |
|                           |              |    | 58,162,975.79               |
| Decreased by:             |              |    |                             |
| Serial Bonds Paid         | 3,365,000.00 |    |                             |
| Wastewater Bonds Paid     | 230,000.00   |    |                             |
| Wastewater Loan Payments  | 401,328.04   |    |                             |
| Green Trust Loan Payments | 6,994.72     |    |                             |
| USDA Bonds Paid           | 113,983.23   |    |                             |
|                           | <hr/>        |    | <hr/>                       |
|                           |              |    | 4,117,305.99                |
|                           |              |    | <hr/>                       |
| Balance December 31, 2022 |              | \$ | <u><u>54,045,669.80</u></u> |

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

| Ord #                               | Improvement Description      | Balance<br>Dec. 31, 2021 | 2022<br>Authorizations | Balance<br>Dec. 31, 2022 | Analysis of Balance           |                   |   |
|-------------------------------------|------------------------------|--------------------------|------------------------|--------------------------|-------------------------------|-------------------|---|
|                                     |                              |                          |                        |                          | Bond<br>Anticipation<br>Notes | Expenditures      | Unexpended<br>Improvement<br>Authorizations |
| 1826                                | Various Capital Improvements | \$ 15,500,000.00         |                        | 15,500,000.00            |                               | 417,868.53        | 15,082,131.47                               |
| 1841                                | Various Capital Improvements | 475,000.00               |                        | 475,000.00               | 475,000.00                    |                   | -   |
| 1852                                | Various Capital Improvements | 2,850,000.00             |                        | 2,850,000.00             | 2,850,000.00                  |                   | -   |
| 1868                                | Various Capital Improvements |                          | 532,000.00             | 532,000.00               |                               | 532,000.00        | -   |
| 1883                                | Various Capital Improvements |                          | 3,325,000.00           | 3,325,000.00             |                               | -                 | 3,325,000.00                                |
|                                     |                              | <u>\$ 18,825,000.00</u>  | <u>3,857,000.00</u>    | <u>22,682,000.00</u>     | <u>3,325,000.00</u>           | <u>949,868.53</u> | <u>18,407,131.47</u>                        |
| Improvement Authorizations Unfunded |                              |                          |                        |                          |                               |                   | 19,192,496.40                               |
| Less:                               |                              |                          |                        |                          |                               |                   |   |
| Unexpended Proceeds of Bond         |                              |                          |                        |                          |                               |                   |   |
| Anticipation Notes Issued:          |                              |                          |                        |                          |                               |                   |   |
|                                     |                              |                          |                        | <u>Ord. Number</u>       |                               |                   |   |
|                                     |                              |                          |                        | 1841                     |                               | \$ 64,997.80      |   |
|                                     |                              |                          |                        | 1852                     |                               | 720,367.13        |   |
|                                     |                              |                          |                        |                          |                               |                   | <u>785,364.93</u>                           |
|                                     |                              |                          |                        |                          |                               |                   | <u>\$ 18,407,131.47</u>                     |

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**GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

| Ord # | Improvement Description      | Intro<br>Ord.<br>Date | Amount        | Balance December 31, 2021 |                      | Capital<br>Improvement<br>Fund | Authorizations      |  | Paid or<br>Charged/<br>Canceled | Balance December 31, 2022 |                      |
|-------|------------------------------|-----------------------|---------------|---------------------------|----------------------|--------------------------------|---------------------|--|---------------------------------|---------------------------|----------------------|
|       |                              |                       |               | Funded                    | Unfunded             |                                | Other<br>Funding    | Deferred<br>Charges to<br>Future<br>Taxation |                                 | Funded                    | Unfunded             |
| 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                    |                      |
| 1648  | Various Improvements         | 5/6/2014              | 600,000.00    | 2,239.65                  |                      |                                |                     |  | 720.00                          | 1,519.65                  |                      |
| 1692  | Various Capital Improvements | 3/15/2016             | 1,900,000.00  | 800.00                    |                      |                                |                     |  |                                 | 800.00                    |                      |
| 1738  | Various Capital Improvements | 2/6/2018              | 4,500,000.00  | 729.54                    |                      |                                |                     |  |                                 | 729.54                    |                      |
| 1818  | Various Capital Improvements | 10/6/2020             | 1,930,000.00  | 422,746.27                |                      |                                |                     |  | 348,227.89                      | 74,518.38                 |                      |
| 1826  | Various Capital Improvements | 2/2/2021              | 15,500,000.00 |                           | 15,221,466.63        |                                |                     |  | 139,335.16                      |                           | 15,082,131.47        |
| 1830  | Various Capital Improvements | 2/16/2021             | 1,863,000.00  | 559,253.48                |                      |                                |                     |  | 127,869.81                      | 431,383.67                |                      |
| 1839  | Various Capital Improvements | 4/20/2021             | 612,000.00    | 116,594.60                |                      |                                |                     |  | 116,594.60                      | (0.00)                    |                      |
| 1841  | Various Capital Improvements | 6/15/2021             | 500,000.00    | 25,000.00                 | 475,000.00           |                                |                     |  | 435,002.20                      |                           | 64,997.80            |
| 1849  | Various Capital Improvements | 8/17/2021             | 350,000.00    | 314,311.24                |                      |                                |                     |  | 141,489.38                      | 172,821.86                | -                    |
| 1852  | Various Capital Improvements | 9/7/2021              | 3,000,000.00  |                           | 2,756,513.07         |                                |                     |  | 2,036,145.94                    |                           | 720,367.13           |
| 1863  | Various Capital Improvements | 1/18/2022             | 2,000,000.00  |                           |                      | 2,000,000.00                   |                     |  | 1,980,024.38                    | 19,975.62                 |                      |
| 1868  | Various Capital Improvements | 3/1/2022              | 560,000.00    |                           |                      | 28,000.00                      |                     | 532,000.00                                   | 560,000.00                      |                           | -                    |
| 1876  | Dual Band Radios             | 4/5/2022              | 415,271.55    |                           |                      | 21,737.79                      | 393,553.76          |  | 376,880.73                      | 38,410.82                 |                      |
| 1879  | Various Capital Improvements | 5/3/2022              | 1,000,000.00  |                           |                      |                                | 1,000,000.00        |  |                                 | 1,000,000.00              |                      |
| 1883  | Various Capital Improvements | 7/19/2022             | 3,500,000.00  |                           |                      | 175,000.00                     |                     | 3,325,000.00                                 |                                 | 175,000.00                | 3,325,000.00         |
| 1884  | Heavy Equipment              | 7/19/2022             | 600,000.00    |                           |                      |                                | 600,000.00          |  | 312,016.40                      | 287,983.60                |                      |
|       |                              |                       |               | <u>\$ 1,514,878.95</u>    | <u>18,452,979.70</u> | <u>2,224,737.79</u>            | <u>1,993,553.76</u> | <u>3,857,000.00</u>                          | <u>6,574,306.49</u>             | <u>2,276,347.31</u>       | <u>19,192,496.40</u> |
|       |                              |                       |               |                           |                      |                                |                     |  | Paid                            | 6,534,007.25              |                      |
|       |                              |                       |               |                           |                      |                                |                     |  | Encumbrances Payable 12/31/22   | 922,283.51                |                      |
|       |                              |                       |               |                           |                      |                                |                     |  | Encumbrances Payable 12/31/21   | (881,984.27)              |                      |
|       |                              |                       |               |                           |                      |                                |                     |  |                                 | <u>6,574,306.49</u>       |                      |

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**GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS**

| Purpose                          | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding<br>December 31, 2022 |              | Interest Rate | Balance<br>Dec. 31, 2021 | Decreased    | Balance<br>Dec. 31, 2022 |
|----------------------------------|---------------|--------------------------|--|--------------|---------------|--------------------------|--------------|--------------------------|
|                                  |               |                          | Date   | Amount       |               |                          |              |                          |
| General Obligation Bonds of 2013 | 8/1/2013      | 11,400,000.00            | 8/1/2023   | 1,150,000.00 | 3.000%        | 4,700,000.00             | 1,150,000.00 | 3,550,000.00             |
|                                  |               |                          | 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            | 8/1/2023   | 1,125,000.00 | 5.000%        | 12,115,000.00            | 1,035,000.00 | 11,080,000.00            |
|                                  |               |                          | 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%        |                          |              |                          |

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**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, 2021 | Decreased  | Balance Dec. 31, 2022 |
|--|---------------|--------------------------|---------------------------------|------------|---------------|-----------------------|------------|-----------------------|
|  |               |                          | December 31, 2022               |            |               |                       |            |                       |
|  |               |                          | Date                            | Amount     |               |                       |            |                       |
| General Obligation Refunding Bonds of 2019 | 1/31/2019     | 4,630,000.00             | 9/1/2023                        | 135,000.00 | 5.000%        | 4,215,000.00          | 130,000.00 | 4,085,000.00          |
|  |               |                          | 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%        |                       |            |                       |

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**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, 2021 | Decreased    | Balance Dec. 31, 2022 |
|----------------------------------|---------------|--------------------------|---------------------------------|--------------|---------------|-----------------------|--------------|-----------------------|
|                                  |               |                          | December 31, 2022               |              |               |                       |              |                       |
|                                  |               |                          | Date                            | Amount       |               |                       |              |                       |
| General Obligation Bonds of 2021 | 7/15/2021     | 19,395,000               | 8/1/2023                        | 1,240,000.00 | 2.000%        | 19,395,000.00         | 1,050,000.00 | 18,345,000.00         |
|                                  |               |                          | 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%        |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
|                                  |               |                          |                                 |              |               |                       |              |                       |
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**GENERAL CAPITAL FUND  
SCHEDULE OF WASTEWATER TREATMENT TRUST BONDS**

| Purpose                                  | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding |            | Interest Rate | Balance Dec. 31, 2021 | Decreased  | Balance Dec. 31, 2022 |
|--|---------------|--------------------------|---------------------------------|------------|---------------|-----------------------|------------|-----------------------|
|  |               |                          | December 31, 2022               |            |               |                       |            |                       |
|  |               |                          | Date                            | Amount     |               |                       |            |                       |
| Wastewater Treatment Fund Bonds of 2003A | 10/15/2002    | 1,745,000.00             |                                 |            | 5.000%        | 135,000.00            | 135,000.00 | -                     |
| Wastewater Treatment Fund Bonds of 2017A | 5/25/2017     | 4,150,000.00             | 8/1/2023                        | 100,000.00 | 5.000%        | 3,810,000.00          | 95,000.00  | 3,715,000.00          |
|  |               |                          | 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%        |                       |            |                       |
|  |               |                          |                                 |            |               | \$ 3,945,000.00       | 230,000.00 | 3,715,000.00          |

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 December 31, 2022 |            | Interest Rate | Balance Dec. 31, 2021 | Decreased  | Balance Dec. 31, 2022 |
|---|---------------|--------------------------|---|------------|---------------|-----------------------|------------|-----------------------|
|   |               |                          | Date  | Amount     |               |                       |            |                       |
| Wastewater Treatment Fund Loan of 2003A | 10/15/2002    | 1,843,735.00             |   |            | N/A           | 92,951.14             | 92,951.14  | -                     |
| Wastewater Treatment Fund Loan of 2014A | 5/25/2017     | 9,148,515.00             | 2/1/2023  | 102,792.30 | N/A           | 7,709,422.80          | 308,376.90 | 7,401,045.90          |
|   |               |                          | 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 |               |                       |            |                       |

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**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, 2021 | Decreased    | Balance Dec. 31, 2022 |
|--|---------------|--------------------------|---------------------------------|------------|-----------------|-----------------------|--------------|-----------------------|
|  |               |                          | December 31, 2022               |            |                 |                       |              |                       |
|  |               |                          | Date                            | Amount     |                 |                       |              |                       |
| Wastewater Treatment Fund Loan of 2014A (cont) |               |                          | 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 |                 |                       |              |                       |
|  |               |                          | 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 |                 |                       |              |                       |
|  |               |                          |                                 |            | \$ 7,802,373.94 | 401,328.04            | 7,401,045.90 |                       |

**GENERAL CAPITAL FUND  
SCHEDULE OF GREEN TRUST LOAN PAYABLE**

| Purpose         | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding<br>December 31, 2022 |          | Interest Rate | Balance<br>Dec. 31, 2021 | Decreased       | Balance<br>Dec. 31, 2022 |
|-----------------|---------------|--------------------------|--|----------|---------------|--------------------------|-----------------|--------------------------|
|                 |               |                          | Date   | Amount   |               |                          |                 |                          |
| Skateboard Park | 4/19/2005     | 120,000.00               | 2023   | 7,135.32 | 2.000% \$     | 25,102.84                | 6,994.72        | 18,108.12                |
|                 |               |                          | 2024   | 7,278.74 |               |                          |                 |                          |
|                 |               |                          | 2025   | 3,694.06 |               |                          |                 |                          |
|                 |               |                          |  |          |               |                          |                 |                          |
|                 |               |                          |  |          | \$            | <u>25,102.84</u>         | <u>6,994.72</u> | <u>18,108.12</u>         |

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

| Improvement Description      | Ordinance<br>Number | Date of<br>Original<br>Issue | Date of<br>Issue | Date of<br>Maturity | Interest<br>Rate | Balance<br>Dec. 31, 2021 | Increased           | Balance<br>Dec. 31, 2022 |
|------------------------------|---------------------|------------------------------|------------------|---------------------|------------------|--------------------------|---------------------|--------------------------|
| Various Capital Improvements | 1841                | 8/3/2022                     | 8/3/2022         | 8/2/2023            | 4.000%           | \$                       | 475,000.00          | 475,000.00               |
| Various Capital Improvements | 1852                | 8/3/2022                     | 8/3/2022         | 8/2/2023            | 4.000%           |                          | 2,850,000.00        | 2,850,000.00             |
|                              |                     |                              |                  |                     |                  | <u>\$</u>                | <u>3,325,000.00</u> | <u>3,325,000.00</u>      |
|                              |                     |                              |                  |                     |                  | <u>-</u>                 | <u>3,325,000.00</u> | <u>3,325,000.00</u>      |

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

| Ordinance<br>Number | Improvement Description      | Balance<br>Dec. 31, 2021 | 2022<br>Authorizations | Debt<br>Issued      | Balance<br>Dec. 31, 2022 |
|---------------------|------------------------------|--------------------------|------------------------|---------------------|--------------------------|
| 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        | -                        |
| 1868                | Various Capital Improvements |                          | 532,000.00             |                     | 532,000.00               |
| 1883                | Various Capital Improvements |                          | 3,325,000.00           |                     | 3,325,000.00             |
|                     |                              | <u>\$ 18,825,000.00</u>  | <u>3,857,000.00</u>    | <u>3,325,000.00</u> | <u>19,357,000.00</u>     |

See Accompanying Auditor's Report

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**CITY OF NORTH WILDWOOD**

**PART II**

**GENERAL COMMENTS AND RECOMMENDATIONS**

**FOR THE YEAR ENDED**

**DECEMBER 31, 2022**

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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 4, 2022 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, 2022 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 31<sup>st</sup> of the last three years:

| <u>Year</u> | <u>Number</u> |
|-------------|---------------|
| 2022        | 4             |
| 2021        | 4             |
| 2020        | 5             |

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 2022 and 2023 Taxes       | 5                    |
| Current Water and Sewer Utility Rents | 5                    |
| Delinquent Water and Sewer Rents      | 5                    |
| Total                                 | <u>15</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<br/>Cash<br/>Collections</u> | <u>Percentage of<br/>Collections</u> |
|-------------|-----------------|---|--------------------------------------|
| 2022 \$     | 39,112,632.67   | 39,007,886.04                             | 99.73%                               |
| 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%                               |

### Comparative Schedule of Tax Rate Information

|                            | <u>2022</u>   | <u>2021</u>   | <u>2020</u>   | <u>2019</u>   | <u>2018</u>   |
|----------------------------|---------------|---------------|---------------|---------------|---------------|
| Tax Rate                   | \$ 1.458      | 1.401         | 1.351         | 1.306         | 1.269         |
| Apportionment of Tax Rate: |               |               |               |               |               |
| Municipal                  | 0.833         | 0.804         | 0.775         | 0.745         | 0.718         |
| County                     | 0.339         | 0.311         | 0.293         | 0.281         | 0.272         |
| Local School               | 0.286         | 0.286         | 0.283         | 0.28          | 0.279         |
| Assessed Valuation         | 2,664,641,300 | 2,646,726,500 | 2,620,112,600 | 2,606,307,000 | 2,594,025,877 |

### 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<br/>Tax Title<br/>Liens</u> | <u>Amount of<br/>Delinquent<br/>Taxes</u> | <u>Total<br/>Delinquent</u> | <u>Percentage<br/>Of Tax<br/>Levy</u> |
|-------------|--|---|-----------------------------|---------------------------------------|
| 2022 \$     | 1,142.07                                 | 6,485.78                                  | 7,627.85                    | 0.02%                                 |
| 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%                                 |

### 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

August 4, 2023



# 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](http://www.ford-scott.com)

August 4, 2023

The Honorable Mayor and  
Members of the City Council  
City of North Wildwood, New Jersey

Dear Mayor and Council:

We have audited the financial statements of the City of North Wildwood for the fiscal year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance and OMB 15-08, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of North Wildwood are described in Notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the City of North Wildwood unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City of North Wildwood's financial statements were:

Management's estimate of the Compensated Absences liability is based on the termination payment method, whereby the liability is calculated based on the amount of vacation time which the employee has earned, sick leave and any compensatory time which was earned and is eligible for payment upon termination of any employee. The City estimates its accrued compensated absences liability based on the accumulated sick, vacation days, and compensatory time at the balance sheet date by those employees who are currently eligible to receive termination payments. The estimated value of compensated absences as of December 31, 2022 is \$870,023.06.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 4, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of North Wildwood's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Matters*

We were engaged to report on supplementary information described in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of North Wildwood's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

This information is intended solely for the use of the City Council and management of the City of North Wildwood and is not intended to be and should not be used by anyone other than these specified parties.

We would also like to present, to the Mayor and Council Members, the following comments and recommendations regarding the operations of the City. Our comments are not to be taken as criticisms of any individual (s), but to disclose matters that we believe could adversely affect the operations of the City, if not given specific attention.



Our comments and recommendations are as follows, but not necessarily listed in terms of importance:

**1. Lifeguard Pension\*\***

The City maintains a Lifeguard Pension Fund that is required to have an actuarial analysis of the Pension Liability in accordance with GASB Statement 73.

We recommend that the City contract to have a GASB 73 Actuarial Analysis performed in its Lifeguard Pension Fund for disclosure in next year's Audit Report.

\*\* Represents comment (s) repeated from prior management letters.

As stated earlier, our comments are not to be taken as criticisms of any individual(s) or department(s). We would like to extend our thanks to all the City staff for their full cooperation and amicable assistance. We would be pleased to discuss this letter at any time, and hope our mutually beneficial relationship will continue.

Respectfully submitted,

**FORD, SCOTT & ASSOCIATES, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS**

*Leon P. Costello*

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

## ANNUAL AUDIT REPORT

FOR THE YEAR

2022

MUNICIPAL COURT OF:

CITY OF NORTH WILDWOOD

COUNTY OF:

COUNTY OF CAPE MAY

### COURT INFORMATION:

ADDRESS: 901 Atlantic Avenue

PHONE: (609) 522-0932

North Wildwood, NJ 08260

COUNTY: Cape May

JUDGE: Louis J. Belasco, Jr.

COURT  
DIRECTOR: N/A

COURT  
ADMINISTRATOR: Angela DeRitis

### REPORT COMPLETED BY

NAME: Leon P. Costello, CPA

RMA NUMBER: 393

SIGNED BY: *Leon P. Costello*

DATE: August 4, 2023

ADDRESS: Ford, Scott, & Associates, L.L.C.

1535 Haven Avenue

Ocean City, NJ 08226

# RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING

12/31/2022

| AGENCY                 | ENDING<br>BALANCE AS OF<br>12/31/2021 | RECEIPTS   | DISBURSEMENTS | ENDING<br>BALANCE AS OF<br>12/31/2022 |
|------------------------|---------------------------------------|------------|---------------|---------------------------------------|
| STATE OF NEW JERSEY    | 2,620.56                              | 86,385.81  | 85,980.49     | 3,025.88                              |
| COUNTY                 | 1,462.00                              | 25,443.25  | 25,483.25     | 1,422.00                              |
| MUNICIPALITY           | 12,833.44                             | 208,219.94 | 212,930.26    | 8,123.12                              |
| MUNICIPALITY-POAA      | 12.00                                 | 2,474.00   | 2,246.00      | 240.00                                |
| COUNTY LAB             | -                                     | 102.00     | 102.00        | -                                     |
| CONDITIONAL DISCHARGE  | -                                     | 27.00      | 27.00         | -                                     |
| FISH & GAME            | 100.00                                | 7,765.00   | 7,865.00      | -                                     |
| WEIGHTS & MEASURES     | -                                     | -          | -             | -                                     |
| CONDITIONAL DISMISSAL  | 200.00                                | 525.00     | 725.00        | -                                     |
| RESTITUTION            | 50.00                                 | 3,700.14   | 3,650.14      | 100.00                                |
| INTEREST - GENERAL     | -                                     | 203.46     | 203.46        | -                                     |
| INTEREST - BAIL        | -                                     | 15.71      | 15.71         | -                                     |
| PEDESTRIAN SAFETY FUND | 129.39                                | 100.00     | 229.39        | -                                     |
| WEB FEE                | -                                     | 6,733.23   | 6,521.76      | 211.47                                |
| BAIL                   | 1,500.00                              | 14,184.00  | 15,534.00     | 150.00                                |
| SPCA                   | -                                     |            |               | -                                     |
| TOTAL                  | 34,416.93                             | 355,878.54 | 361,513.46    | 13,272.47                             |

\* Was the ending balance disbursed by the 15th of the next month?

Yes

If not, explain?

## GENERAL MUNICIPAL COURT INFORMATION

1. Does this municipal court serve more than one municipality? No If so, please list:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. Amount paid or charged from 1/1/2022 to 12/31/2022 appropriations for salary of judge(s) \$ 75,846.95  
Other staff \$ 99,666.80 And expenses \$ 189,594.79
3. Is an approved statewide violations bureau schedule of fines prominently posted in the place where fines are to be paid to the violations clerk? Yes
4. Does the court have an approved supplemental Local Violations Bureau Schedule Yes  
If so, is it prominently posted in the place where fines are to be paid to the violations clerk? Yes
5. List staff members that are bonded:
- |               |                             |                |                     |
|---------------|-----------------------------|----------------|---------------------|
| Judge         | <u>Louis J. Belasco Jr.</u> | Amount of Bond | \$ <u>1,000,000</u> |
| Ct. Dir.      | _____                       | Amount of Bond | \$ _____            |
| Ct. Adm.      | <u>Angela DeRitis</u>       | Amount of Bond | \$ <u>1,000,000</u> |
| Dep. Ct. Adm. | <u>Theresa Viall</u>        | Amount of Bond | \$ <u>1,000,000</u> |
| Other staff   | _____                       | Amount of Bond | \$ _____            |
|               | _____                       | Amount of Bond | \$ _____            |
|               | _____                       | Amount of Bond | \$ _____            |
6. When does the Judge's term expire? 12/31/2023
7. Are uniform traffic tickets serially numbered, properly controlled and accounted for Yes
8. Are tickets eligible for destruction disposed of in a timely and proper manner Yes

## FINANCIAL PROCEDURES

### Daily Financial Procedures

1. Are separate cash boxes maintained for each employee that receipts money? Yes
2. Who is responsible for completing the Daily Bank Deposit? All Staff
3. Who is responsible for transporting the Daily Deposit to the bank? Courier Service

4. What procedures are followed to transport the monies to the bank (i.e., security)  
Locked bank bag which is transported by Bank provided Courier Service
5. Are deposits made within 48 hours of receipt? YES If no, please explain \_\_\_\_\_
6. Do the above cash handling procedures provide for adequate security and separation of responsibilities? YES
7. Do the deposit slips match the totals provided by the Daily Batch and Criminal Journal?  
 YES If no, please explain \_\_\_\_\_
8. Do the deposit slips match the daily totals displayed on the ATS Monthly Cashbook  
 If no, please explain YES
9. Are the deposit slips attached to the ATS Daily Batch Report and Criminal Journal? YES
10. As of what date or dates was cash counted, reconciliation made and bank balance confirmed? December 31, 2022 and June 30, 2023

#### Monthly Financial Procedures

11. Are separate general/bail accounts maintained? YES
12. Is the court utilizing the ATS/ACS monthly cashbook? YES If no, please explain \_\_\_\_\_
13. Who is responsible for the municipal court financial procedures (name and title)?  
Angela DeRitis Court Administrator
14. Do the monthly disbursement checks equal account totals on Part V of the ATS Monthly Cash Book? YES If no, please explain \_\_\_\_\_
15. Are monies turned over to the proper agencies on or before the 15th of each month  
 If no, please explain YES
16. Does the general account accrue interest? YES Bail account? YES  
 Is the interest turned over to the municipality on a monthly basis? YES
17. Are overpayment checks written on a monthly basis? YES Interest ? YES
18. Is the Bank reconciliation page of the Monthly Cash Book completed and balanced? NO  
 If no, explain The Bail Account reconciliation page is completed and balanced
19. Are the Fiscal Records kept in a safe place? YES

***Bail Procedures***

20. Is the bail collected by the police department properly and promptly turned over to the municipal court ? YES
21. Are bail refunds done in a timely manner? YES Are the refund checks made out to the surety? YES
22. Are bail forfeitures done in a timely manner? YES
23. Are the cash balances on the Monthly Bail on Account Report equal to the account balance in the Bail Account? Yes

**COMMENTS:**

None.

**RECOMMENDATIONS:**

None.

**CITY OF NORTH WILDWOOD  
SUMMARY OR SYNOPSIS OF AUDIT REPORT FOR PUBLICATION**

Attention is directed to the fact that a summary or synopsis of the audit report, together with the recommendations, is the minimum required to be published pursuant to N.J.S.A. 40A:5-7.

**COMBINED COMPARATIVE BALANCE SHEET**

| <b><u>ASSETS</u></b>                                     | <b><u>December 31, 2022</u></b> | <b><u>December 31, 2021</u></b> |
|--|---------------------------------|---------------------------------|
| Cash and Investments                                     | \$ 21,567,016.53                | \$ 19,846,237.46                |
| Taxes, Assessments & Liens Receivable                    | 7,627.85                        | 1,066.26                        |
| Property Acquired for Taxes-<br>Assessed Valuation       | 4,300.00                        | 4,300.00                        |
| Accounts Receivable                                      | 2,621,835.80                    | 437,774.18                      |
| Deferred Charges   | 76,727,669.80                   | 76,987,975.79                   |
| General Fixed Assets                                     | <u>130,183,982.00</u>           | <u>128,894,268.00</u>           |
| <b>TOTAL ASSETS</b>                                      | <b>\$ <u>231,112,431.98</u></b> | <b>\$ <u>226,171,621.69</u></b> |
| <br><b><u>LIABILITIES, RESERVES AND FUND BALANCE</u></b> |                                 |                                 |
| Serial Bonds & Bond Anticipation Notes                   | \$ 57,370,669.80                | \$ 58,162,975.79                |
| Improvement Authorizations                               | 21,468,843.71                   | 19,967,858.65                   |
| Other Liabilities & Special Funds                        | 4,625,034.98                    | 5,286,106.28                    |
| Reserve for Certain Assets<br>Receivable                 | 10,042,575.10                   | 6,611,647.85                    |
| Fund Balance   | 7,421,326.39                    | 7,248,765.12                    |
| Investment in General Fixed Assets                       | <u>130,183,982.00</u>           | <u>128,894,268.00</u>           |
| <b>TOTAL LIABILITIES, RESERVES<br/>AND FUND BALANCE</b>  | <b>\$ <u>231,112,431.98</u></b> | <b>\$ <u>226,171,621.69</u></b> |



**COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN**  
**FUND BALANCE - CURRENT FUND**

|  | <u>December 31, 2022</u> | <u>December 31, 2021</u> |
|--|--------------------------|--------------------------|
| <b>Revenue and Other Income Realized</b>                   |                          |                          |
| Fund Balance Utilized                                      | \$ 3,525,000.00          | \$ 3,400,000.00          |
| Miscellaneous From Other than<br>Local Property Tax Levies | 12,635,221.25            | 13,045,998.36            |
| Collection of Delinquent Taxes and<br>Tax Title Liens      | 975.98                   | 4,646.85                 |
| Collection of Current Tax Levy                             | <u>39,007,886.04</u>     | <u>37,307,807.38</u>     |
| Total Income   | <u>55,169,083.27</u>     | <u>53,758,452.59</u>     |
| <b>Expenditures</b>  |                          |                          |
| Budget Expenditures:                                       |                          |                          |
| Municipal Purposes   | 34,680,515.43            | 33,420,924.37            |
| County Taxes   | 9,018,648.57             | 8,236,507.06             |
| Local School Taxes   | 7,609,608.00             | 7,561,006.00             |
| Special District Taxes                                     | 62,500.00                | 62,500.00                |
| Other Expenditures   | <u>250.00</u>            | <u>10,487.97</u>         |
| Total Expenditures   | 51,371,522.00            | 49,291,425.40            |
| Less: Expenditures to be Raised<br>by Future Taxation      | <u>-</u>                 | <u>-</u>                 |
| Total Adjusted Expenditures                                | <u>51,371,522.00</u>     | <u>49,291,425.40</u>     |
| Excess in Revenue  | 3,797,561.27             | 4,467,027.19             |
| Fund Balance January 1                                     | <u>7,101,235.21</u>      | <u>6,034,208.02</u>      |
|  | 10,898,796.48            | 10,501,235.21            |
| Less: Utilization as Anticipated<br>Revenue                | <u>3,525,000.00</u>      | <u>3,400,000.00</u>      |
| Fund Balance December 31                                   | <u>\$ 7,373,796.48</u>   | <u>\$ 7,101,235.21</u>   |

**RECOMMENDATIONS:**

1. None.

The above summary or synopsis was prepared from the report of the audit of the City of North Wildwood, County of Cape May, for the calendar year 2022. This report of audit submitted by Leon P. Costello, Registered Municipal Accountant, of Ford, Scott & Associates, L.L.C., CPA's, is on file at the Municipal Clerk's office and may be inspected by any interested person.

If applicable, a corrective action plan, which outlines actions the City of North Wildwood will take to correct the finding listed above, will be prepared in accordance with federal and state guidelines. A copy of it will be on file and available for public inspection with the Municipal Clerk in the City of North Wildwood no later than October 3, 2023 in compliance with directives from the Division of Local Government Services.

---

W. Scott Jett, Municipal Clerk

Section 4. The capital budget of the City is hereby amended to conform with the provisions of this ordinance to the extent of any inconsistency herewith. The resolution in the form promulgated by the Local Finance Board showing full detail of the amended capital budget and capital program as approved by the Director of the Division of Local Government Services is on file with the Clerk and is available there for public inspection.

Section 5. This bond ordinance shall take effect upon its publication and passage in the manner provided by law.

---

Patrick T. Rosenello, Mayor

---

W. Scott Jett, City Clerk

Introduced: September 19, 2023  
Advertised: September 27, 2023  
Hearing/Final: October 17, 2023  
Advertised: October 25, 2023

**CITY OF NORTH WILDWOOD**  
**COUNTY OF CAPE MAY, NEW JERSEY**

**ORDINANCE NO. 1918**

**AN ORDINANCE AMENDING AND SUPPLEMENTING SECTION 3-50 OF THE  
CODE OF THE CITY OF NORTH WILDWOOD, PERTAINING TO THE CITY FIXED  
ASSET INVENTORY**

**WHEREAS**, the threshold for non-expendable, tangible personal property as defined in N.J.A.C. 5:30-5.6, "Accounting for Governmental Fixed Assets," has been increased to \$5,000.00 for municipalities, bringing the threshold to a level comparative with the federal government; and

**WHEREAS**, a local unit may establish a threshold not exceeding \$5,000.00 items on the municipality's Fixed Asset Inventory; and

**WHEREAS**, the Chief Financial Officer and the Qualified Purchasing Agent have determined that a threshold be established for the City of North Wildwood in the amount of \$5,000.00.

**THEREFORE, 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 portion of Ordinance 980, adopted December 17, 1987, as amended, that has been codified in §3-50 of the Code of the City of North Wildwood is hereby amended and supplemented by the addition of a paragraph which shall be codified as §3-50D(2) and which shall read as follows:

- (2) The Fixed Asset limit for local governmental assets held by the City of North Wildwood is hereby set at \$5,000.00.

**Section Two.** 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 Three.** 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 Four.** This Ordinance shall take effect immediately upon final passage and publication as provided by law.

---

Patrick T. Rosenello, Mayor

---

W. Scott Jett, City Clerk

|                       |                    |
|-----------------------|--------------------|
| Introduced:           | September 19, 2023 |
| Advertised:           | September 27, 2023 |
| Public Hearing/Final: | October 17, 2023   |
| Advertised:           | October 25, 2023   |

**CITY OF NORTH WILDWOOD**  
**COUNTY OF CAPE MAY, NEW JERSEY**

**ORDINANCE NO. 1917**

**AN ORDINANCE AMENDING ORDINANCE 360, AS AMENDED AND CODIFIED IN  
SECTION 292-4 OF THE CODE OF THE CITY OF NORTH WILDWOOD,  
PERTAINING TO MERCANTILE LICENSE FEES**

**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 portion of Ordinance 360, as amended, and/or the portions of any other ordinance, that has been codified in §292-4 of the Code of the City of North Wildwood is hereby amended in the following manner:

- A. The reference to “Gardeners and/or landscapers \$75” shall be deleted.
- B. The reference to “Lawn Maintenance \$50” shall be deleted.

**Section Two.** 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 Three.** 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 Four.** This Ordinance shall take effect immediately upon final passage and publication as provided by law.

---

Patrick T. Rosenello, Mayor

---

W. Scott Jett, City Clerk

|                       |                    |
|-----------------------|--------------------|
| Introduced:           | September 19, 2023 |
| Advertised:           | September 27, 2023 |
| Public Hearing/Final: | October 17, 2023   |
| Advertised:           | October 25, 2023   |

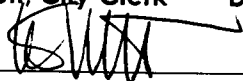
# City Clerk's Report

## August 2023

|                                       |                     |                 |
|---------------------------------------|---------------------|-----------------|
| Alcoholic Beverages                   | 3,000.00            | 9-01-08-103-000 |
| Mercantile License                    | 1,300.00            | 9-01-08-104-001 |
| Room License                          | 832.00              | 9-01-08-104-002 |
| NW Tourism                            | 1,128.50            | -               |
| GWTIDA                                | 11,645.00           | -               |
| Cat License                           | .00                 | -               |
| Dog License (City)                    | .00                 | -               |
| Dog License (State)                   | .00                 | -               |
| Pilot Clinic Fund                     | .00                 | -               |
| Animal Population Control             | .00                 | -               |
| Boardwalk Games                       | 1,000.00            | 9-01-08-104-005 |
| Legalized Bingo                       | .00                 | 9-01-08-104-003 |
| Raffle                                | 20.00               | 9-01-08-104-004 |
| Street Inspection Fees                | 2,250.00            | 9-01-08-105-016 |
| Street/Trench Permit                  | .00                 | 9-01-08-105-016 |
| Appliance Pick Up                     | 380.00              | 9-01-08-105-001 |
| Photo Copies                          | 103.10              | 9-01-16-510-004 |
| Parking Permits                       | 700.00              | 9-01-08-105-009 |
| City Properties                       | 22,000.00           | 9-01-08-128-001 |
| Gun Permits                           | 375.00              | 9-01-08-105-002 |
| Beach Permits                         | 680.00              | 9-01-08-105-003 |
| Planning Board                        | 1,315.00            | 9-01-08-105-004 |
| Zoning Permits                        | 435.00              | 9-01-08-105-017 |
| Zoning Board                          | 20.00               | 9-01-08-105-005 |
| Assessments/Improvements              | .00                 | 9-01-16-510-003 |
| Election Salary/Rent                  | .00                 | 9-01-08-128-001 |
| Special Events                        | .00                 | 9-01-08-104-001 |
| Late Fees                             | .00                 | 9-01-16-569-001 |
| Miscellaneous (incl/Dumpster Permits) | 221.00              | 9-01-16-569-001 |
|                                       | .00                 |                 |
| <b>Totals</b>                         | <b>\$ 47,404.60</b> |                 |

|  |                     |
|--|---------------------|
| <b>Disbursements:</b>  |                     |
| Ck # NJ Dept. of Health-Dogs   | .00                 |
| Ck # N.W. Dog Trust  | .00                 |
| Ck # 1434 N.W. Tourism   | 1,124.50            |
| Ck # 1435 N.W. Treasurer   | 34,590.10           |
| <b>GWTIDA</b>  | 11,345.00           |
| Ck # 1433 – Margaret Boehs – Paid Room License Twice – (8-Rooms; 4-NWTourism; 300-GWTIDA) August 2, 2023           | 312.00              |
| Ck # 1436 (Marriage License Credit Card to CFO General Fund) August 7, 2023, Dolan/Keenan Marriage License (Misc.) | 28.00               |
| Monthly Fee Credit Card Machine (Misc.)  | 5.00                |
| <b>Total</b>   | <b>\$ 47,404.60</b> |

W. Scott Jeff, City Clerk      Date: 9/11/2023



# Vital Statistics Monthly Report

## August 2023

|                       |    |        |
|-----------------------|----|--------|
| Birth Certificates    | \$ | 0.00   |
| Marriage Certificates | \$ | 30.00  |
| Marriage License      | \$ | 0.00   |
| Death Certificates    | \$ | 455.00 |
| Total                 | \$ | 485.00 |

### TOTALS IN NORTH WILDWOOD FOR MONTH

| Births | Marriage | Deaths |
|--------|----------|--------|
| 0      | 2        | 6      |

Sincerely,



Jennifer VanSant, CMR



City of North Wildwood  
Fire Department  
400-A New Jersey Ave.  
North Wildwood, NJ 08260

**Monthly Report for Fires, Emergency & Inspections  
July 2023**

**Incidents and Inspections**

|                        |            |
|------------------------|------------|
| Local Fire Alarms      | 270        |
| General Fire Alarms    | 29         |
| Fire Drills            | 2          |
| Emergency Medical Runs | 290        |
| Knox Box Installations | 6          |
| Housing Inspections    | 245        |
| <b>Total:</b>          | <b>842</b> |

**Additional Man Hours in Service**

|                    |            |
|--------------------|------------|
| Overtime Hours     | 614        |
| Special Assignment | 1          |
| Training Hours     | 60         |
| <b>Total:</b>      | <b>675</b> |

**Monies Collected**

|                             |                    |
|-----------------------------|--------------------|
| Ambulance Billing           | \$33,041.31        |
| 2023 Qtr SLCHIP Rebates     | \$4,306.00         |
| <b>Totals to Treasurer:</b> | <b>\$33,041.31</b> |

**Breakdown of EMS Incidents**

|                                   |    |
|-----------------------------------|----|
| Altered Mental Status/Mental Eval | 13 |
| Assault                           | 9  |
| Cardiac Emergency/Chest Pain      | 11 |
| Fall Victims                      | 44 |
| Intoxicated                       | 17 |
| Motor Vehicle Accidents           | 9  |
| Overdose                          | 8  |
| Pedestrian Struck                 | 23 |
| Patient Assists                   | 27 |
| Respiratory Emergency             | 9  |
| Sick Person (unclassified)        | 13 |
| Traumatic Injuries                | 13 |
| Unconscious Unresponsive          | 3  |
| Other EMS Responses               | 91 |

**Breakdown of Fire Calls**

|  |     |
|--|-----|
| Fires  | 5   |
| Hazardous Condition (no fire)                      | 19  |
| Calls for Service                                  | 29  |
| Good Intent/False Calls/Alarm Activation (no fire) | 234 |
| Other Fire Responses                               | 12  |

Respectfully submitted:

*Dominick J. McClain*

Dominick McClain, Fire Chief



# NORTH WILDWOOD POLICE DEPARTMENT

901 ATLANTIC AVENUE  
NORTH WILDWOOD, NJ 08260



PHONE : 609.522.2411  
WEBSITE : [WWW.NWPD.ORG](http://WWW.NWPD.ORG)

The following is a report of the activities of the North Wildwood Police Department for the month of JULY 2023

**PATRICK T. ROSENELLO**  
DIRECTOR OF PUBLIC SAFETY

**JOHN A. STEVENSON**  
CHIEF OF POLICE

**WILLIAM J. ETSSELL**  
DEPUTY CHIEF

**JUSTIN R. ROBINSON**  
CAPTAIN

**KATHERINE C. MADDEN**  
CAPTAIN

**ADAM B. MCGRAW**  
LIEUTENANT

## CRIMES

|                         |    |
|-------------------------|----|
| Arson/Suspicious Fires  | 0  |
| Assault - Aggravated    | 0  |
| Assault - Simple        | 9  |
| Burglary                | 1  |
| Drug Offenses           | 3  |
| Fraud                   | 4  |
| Murder                  | 0  |
| Possess Stolen Property | 1  |
| Rape                    | 0  |
| Robbery                 | 0  |
| Theft                   | 37 |
| Weapon Offenses         | 0  |

## DISORDERLY COMPLAINTS

|                             |    |
|-----------------------------|----|
| Disorderly Acts/ Complaints | 53 |
| Malicious Property Damage   | 13 |

## PERSONNEL INJURY

|                  |   |
|------------------|---|
| Officer Injuries | 0 |
|------------------|---|

## MOTOR VEHICLE

|                     |     |
|---------------------|-----|
| Drunk Driving       | 6   |
| MV Accidents        | 48  |
| MV Complaints, Misc | 449 |
| MV Theft            | 1   |
| Summonses Issued    | 311 |

## SERVICES

|                             |     |
|-----------------------------|-----|
| Ambulance/Medical Assists   | 182 |
| Assist Other Agencies       | 35  |
| Beach/Boardwalk Permits     | 0   |
| Residential Property Checks | 226 |
| Scheduled Business Checks   | 698 |

## MISCELLANEOUS COMPLAINTS

|                       |    |
|-----------------------|----|
| Animal                | 16 |
| False Burglary Alarms | 17 |
| False Fire Alarms     | 79 |

## ARRESTS

|          |    |
|----------|----|
| Adult    | 58 |
| Juvenile | 8  |

Total number of Incidents handled by the Department for the Month 4742

Total Monies turned over to the City Clerk \$ 401.90

Respectfully,

 #234

John A. Stevenson  
Chief of Police

**JULY 2023**

**Police Reports: 76.90**

**Beach/Board Permits: 0**

**Firearms: 325.00**

**GRAND TOTAL: 401.90**

# NORTH WILDWOOD POLICE DEPARTMENT

901 ATLANTIC AVENUE  
NORTH WILDWOOD, NJ 08260



PHONE : 609.522.2411  
WEBSITE : [WWW.NWPD.ORG](http://WWW.NWPD.ORG)

The following is a report of the activities of the North Wildwood Police Department for the month of AUGUST 2023

**PATRICK T. ROSENELLO**  
DIRECTOR OF PUBLIC SAFETY

**JOHN A. STEVENSON**  
CHIEF OF POLICE

**WILLIAM J. ETSSELL**  
DEPUTY CHIEF

**JUSTIN R. ROBINSON**  
CAPTAIN

**KATHERINE C. MADDEN**  
CAPTAIN

**ADAM B. MCGRAW**  
LIEUTENANT

## CRIMES

|                         |    |
|-------------------------|----|
| Arson/Suspicious Fires  | 0  |
| Assault - Aggravated    | 1  |
| Assault - Simple        | 4  |
| Burglary                | 0  |
| Drug Offenses           | 1  |
| Fraud                   | 3  |
| Murder                  | 0  |
| Possess Stolen Property | 0  |
| Rape                    | 0  |
| Robbery                 | 0  |
| Theft                   | 31 |
| Weapon Offenses         | 0  |

## DISORDERLY COMPLAINTS

|                             |    |
|-----------------------------|----|
| Disorderly Acts/ Complaints | 31 |
| Malicious Property Damage   | 4  |

## PERSONNEL INJURY

|                  |   |
|------------------|---|
| Officer Injuries | 1 |
|------------------|---|

## MOTOR VEHICLE

|                     |     |
|---------------------|-----|
| Drunk Driving       | 5   |
| MV Accidents        | 29  |
| MV Complaints, Misc | 421 |
| MV Theft            | 0   |
| Summonses Issued    | 230 |

## SERVICES

|                             |     |
|-----------------------------|-----|
| Ambulance/Medical Assists   | 140 |
| Assist Other Agencies       | 17  |
| Beach/Boardwalk Permits     | 1   |
| Residential Property Checks | 241 |
| Scheduled Business Checks   | 754 |

## MISCELLANEOUS COMPLAINTS

|                       |    |
|-----------------------|----|
| Animal                | 26 |
| False Burglary Alarms | 6  |
| False Fire Alarms     | 16 |

## ARRESTS

|          |    |
|----------|----|
| Adult    | 54 |
| Juvenile | 5  |

Total number of Incidents handled by the Department for the Month 3710

Total Monies turned over to the City Clerk \$ 1050.55

Respectfully,

John A. Stevenson  
Chief of Police

# AUGUST 2023

Police Reports: 95.55

Beach/Board Permits: 680.00

Firearms: 275.00

**Grand Total: 1050.55**

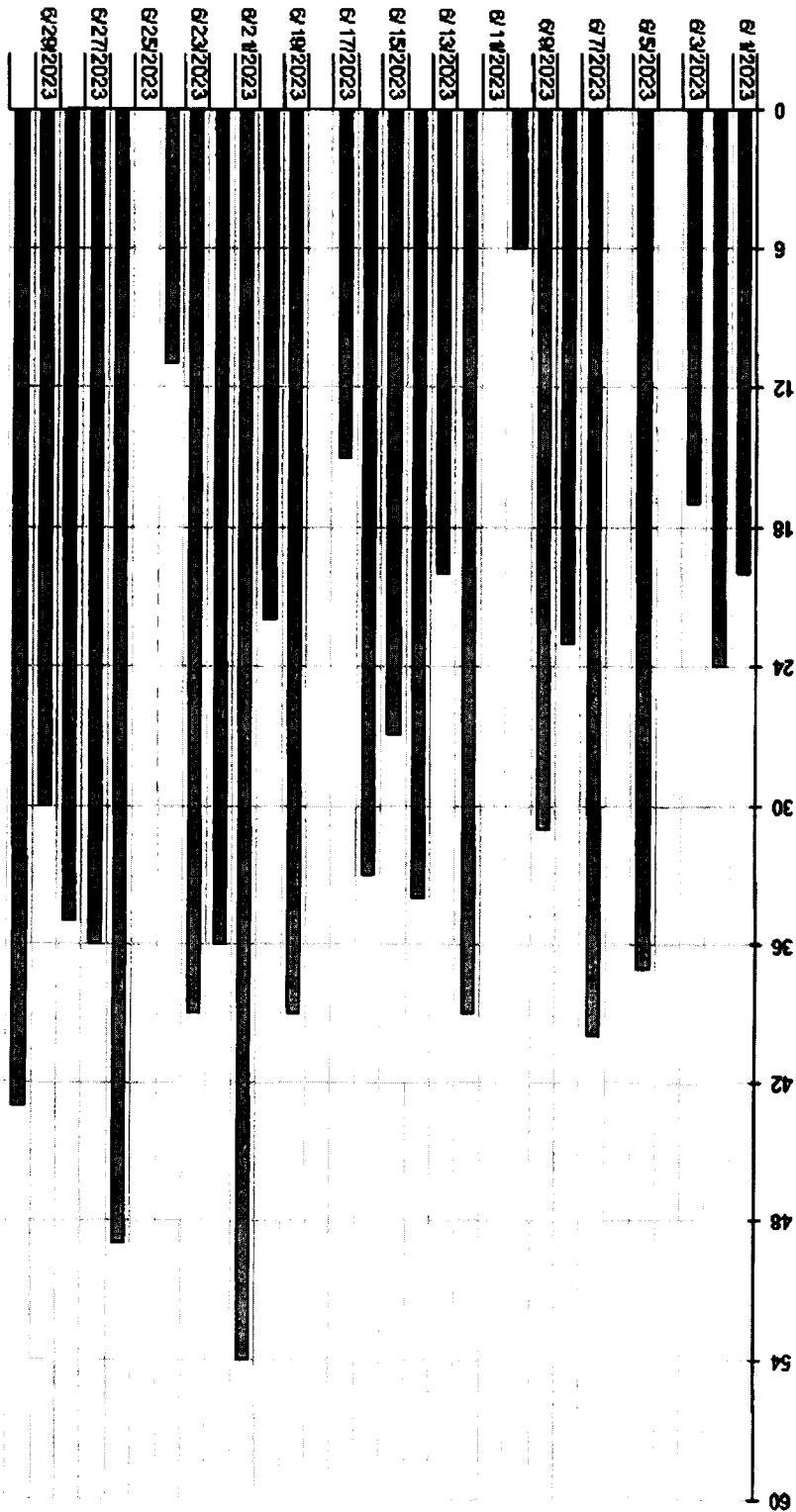
**Building Usage- Monthly**

**2023**

January  
February  
March  
April  
May  
June  
July  
August  
September  
October  
November  
December  
TOTALS:

| Adults<br>7:30am-2pm | Adults<br>2pm-7pm | Open Rec 1-6<br>Day | Open Rec 1-6<br>Friday Night | Open Rec 7-12<br>Day - No School | Open Rec 7-12<br>Evening | Adults<br>6pm-9pm | Bldg<br>Ttl |
|----------------------|-------------------|---------------------|------------------------------|----------------------------------|--------------------------|-------------------|-------------|
|                      |                   |                     |                              |                                  |                          |                   | 1,294       |
|                      |                   |                     |                              |                                  |                          |                   | 1,055       |
|                      |                   |                     |                              |                                  |                          |                   | 1,410       |
|                      |                   |                     |                              |                                  |                          |                   | 940         |
|                      |                   |                     |                              |                                  |                          |                   | 1,095       |
| 685                  | 161               | 0                   | 0                            | 0                                | 0                        | 2                 | 848         |
|                      |                   |                     |                              |                                  |                          |                   | 0           |
|                      |                   |                     |                              |                                  |                          |                   | 0           |
|                      |                   |                     |                              |                                  |                          |                   | 0           |
|                      |                   |                     |                              |                                  |                          |                   | 0           |
|                      |                   |                     |                              |                                  |                          |                   | 0           |
| 2,925                | 537               | 2,374               | 188                          | 55                               | 345                      | 221               | 6,845       |

Visitor - Basic Main Location



JUNE - 2023

North Wildwood Recreation Center  
BUILDING USAGE - OTHER 2023

|   | WEEK 1<br>TOTALS | WEEK 2<br>TOTALS | WEEK 3<br>TOTALS | WEEK 4<br>TOTALS | WEEK 5<br>TOTALS | WEEK 6<br>TOTALS | MONTHLY<br>TOTALS |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 1 AA - Friday Nights                              | 19               | 33               | 24               | 21               | 33               | 0                | 130               |
| 2 AI-Anon   | 7                | 5                | 10               | 4                | 7                | 0                | 33                |
| 3 AA Special Event - ??                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 4 Buckets Basketball Clinics                      | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 5 B-Ball All Leagues Summer (Inside)              | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 6 B-Ball Games - MMS (boys & girls)               | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 7 B-Ball Practices - MMS (boys & girls)           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 8 B-Ball Practices/Games - WCA (boys & girls)     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 9 B-Ball Travel Girls Practices/Games (Sharks)    | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 10 Camps - Buckets Basketball                     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 11 Camps - N. W. Soccer                           | 0                | 0                | 0                | 0                | 475              | 0                | 475               |
| 12 Camps - Marine Science                         | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 13 Class - Line Dancing                           | 0                | 14               | 22               | 20               | 15               | 0                | 71                |
| 14 Class - Meditation & Yoga                      | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 15 Class - Zumba                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 16 Class - Zumbini                                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 17 Class - Sunset Yoga                            | 0                | 0                | 0                | 8                | 7                | 0                | 15                |
| 18 Coast Guard Flotilla #83                       | 0                | 0                | 15               | 0                | 0                | 0                | 15                |
| 19 City-Dept Meeting/Training - ??                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 20 City-Dept Meeting/Training - ??                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 21 City-Dept Meeting/Training - ??                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 22 City-Dept Meeting/Training - ??                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 23 Cheerleading - WCA                             | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 24 Cheerleading - ??                              | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 25 CMC Dept. of Aging - Senior Citizen Meals      | 61               | 141              | 144              | 147              | 180              | 0                | 643               |
| 26 Condo Meeting - Anglesca Condo Mtg             | 0                | 5                | 0                | 0                | 0                | 0                | 5                 |
| 27 Condo Meeting - ????                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 28 Condo Meeting - ????                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 29 Condo Meeting - ????                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 30 Condo Meeting - ????                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 31 Condo Meeting - ????                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 32 Crime Watch/Community Meeting                  | 0                | 0                | 22               | 0                | 0                | 0                | 22                |
| 33 Department Head Meetings                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 34 ELECTIONS                                      | 0                | 337              | 0                | 0                | 0                | 0                | 337               |
| 35 Event - ??                                     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 36 Event - ??                                     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 37 Event - ??                                     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 38 Event - ??                                     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 39 Event - ??                                     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 40 Event - ??                                     | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 41 Facility Rental - Hoop Island Bball Tournament | 1,375            | 0                | 0                | 0                | 0                | 0                | 1,375             |
| 42 Facility Rental - Premier 1 Bball Tournament   | 0                | 1,215            | 0                | 0                | 0                | 0                | 1,215             |
| 43 Facility Rental - T-John 3v3 Bball Tournament  | 0                | 0                | 156              | 0                | 0                | 0                | 156               |
| 44 Facility Rental - SJ Jazz Bball Tournament     | 0                | 0                | 0                | 1,463            | 0                | 0                | 1,463             |
| 45 Facility Rental - Red Cross Blood Drive        | 0                | 0                | 0                | 0                | 28               | 0                | 28                |
| 46 Karate Class                                   | 0                | 38               | 33               | 34               | 50               | 0                | 155               |
| 47 Meeting Various - MMS Boys Bball Pizza Party   | 0                | 14               | 0                | 0                | 0                | 0                | 14                |
| 48 Meeting Various - Democratic Club Meetings     | 0                | 0                | 0                | 8                | 0                | 0                | 8                 |
| 49 Meeting Various - ??                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 50 Meeting Various - ??                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 51 Meeting Various - ??                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 52 Pickleball - Indoor                            | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 53 Rec Department Staff Meetings/Training         | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 54 Recreation Commission Meetings                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 55 Republican Club Meetings                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 56 Safety Committee Meetings                      | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 57 Scrabble Club                                  | 0                | 8                | 6                | 6                | 6                | 0                | 26                |
| 58 Soccer Shots - Indoor                          | 23               | 0                | 0                | 0                | 0                | 0                | 23                |
| 59 Special Event - Pre/Post-Event Meetings        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 60 Tourism Development Commission Meetings        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 61 Tot-Time                                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 62 Volleyball - Indoor                            | 0                | 12               | 16               | 12               | 11               | 0                | 51                |
| 63 MISC - Wildwood Girls Bball                    | 0                | 6                | 7                | 0                | 0                | 0                | 13                |
| 64 MISC - ????                                    | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| 65 MISC - ????                                    | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| <b>WEEKLY TOTALS:</b>                             | <b>1,485</b>     | <b>1,828</b>     | <b>455</b>       | <b>1,723</b>     | <b>782</b>       | <b>0</b>         | <b>6,273</b>      |

**RECREATION DEPARTMENT  
MONTHLY TRANSMITTAL SUMMARY  
JUNE 2023**

|                                       | WEEK 1<br>TOTALS | WEEK 2<br>TOTALS | WEEK 3<br>TOTALS | WEEK 4<br>TOTALS | WEEK 5<br>TOTALS | WEEK 6<br>TOTALS | MONTHLY<br>TOTALS |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 5th St. Park Lot                      |                  |                  |                  |                  |                  |                  |                   |
| <i>Irish Festival</i>                 | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| 5th St. PL - Subtotal:                | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Boat Ramp                             |                  |                  |                  |                  |                  |                  |                   |
| <i>Launches</i>                       | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>Permits</i>                        | \$150.00         | \$150.00         | \$0.00           | \$0.00           | \$150.00         | \$0.00           | \$450.00          |
| Boat Ramp - Subtotal:                 | \$150.00         | \$150.00         | \$0.00           | \$0.00           | \$150.00         | \$0.00           | \$450.00          |
| Buckets Basketball Camp Registrations |                  |                  |                  |                  |                  |                  |                   |
| <i>Week 1</i>                         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>Week 2</i>                         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>Week 3</i>                         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Buckets Basketball Camp - Subtotal:   | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| BUCKETS BASKETBALL CLINIC             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Donations                             |                  |                  |                  |                  |                  |                  |                   |
| <i>Bordentown Elks</i>                | \$0.00           | \$0.00           | \$0.00           | \$100.00         | \$0.00           | \$0.00           | \$100.00          |
| <i>7</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>3</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>4</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>5</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>6</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Donations - Subtotal:                 | \$0.00           | \$0.00           | \$0.00           | \$100.00         | \$0.00           | \$0.00           | \$100.00          |
| Facility Rentals                      |                  |                  |                  |                  |                  |                  |                   |
| Hockey                                |                  |                  |                  |                  |                  |                  |                   |
| <i>Cool Hockey Events</i>             | \$500.00         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$500.00          |
| Karate                                |                  |                  |                  |                  |                  |                  |                   |
| <i>Busch Hammer</i>                   | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$250.00         | \$0.00           | \$250.00          |
| Rugby Clinic                          |                  |                  |                  |                  |                  |                  |                   |
| <i>Phila Whitmarsh</i>                | \$0.00           | \$0.00           | \$0.00           | \$500.00         | \$0.00           | \$0.00           | \$500.00          |
| Soccer Shots                          |                  |                  |                  |                  |                  |                  |                   |
| <i>Fighting Persons Athletics</i>     | \$0.00           | \$0.00           | \$0.00           | \$750.00         | \$0.00           | \$0.00           | \$750.00          |
| Henley Park                           |                  |                  |                  |                  |                  |                  |                   |
| <i>CD Alumni Soccer</i>               | \$0.00           | \$0.00           | \$0.00           | \$200.00         | \$0.00           | \$0.00           | \$200.00          |
| Condo Mtg                             |                  |                  |                  |                  |                  |                  |                   |
| <i>Anglesse Colony Garden</i>         | \$0.00           | \$0.00           | \$0.00           | \$100.00         | \$0.00           | \$0.00           | \$100.00          |
| <i>7</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>8</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>9</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>10</i>                             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Facility Rental - Subtotal:           | \$500.00         | \$0.00           | \$0.00           | \$1,550.00       | \$250.00         | \$0.00           | \$2,300.00        |
| FISHING TOURNAMENT                    | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Fitness Classes                       |                  |                  |                  |                  |                  |                  |                   |
| <i>Boot Camp</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>Total Body Cardio</i>              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$35.00          | \$0.00           | \$35.00           |
| <i>Dance Creativity</i>               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>Line Dancing</i>                   | \$0.00           | \$70.00          | \$110.00         | \$100.00         | \$75.00          | \$0.00           | \$355.00          |
| <i>Meditation &amp; Yoga</i>          | \$0.00           | \$90.00          | \$0.00           | \$0.00           | \$35.00          | \$0.00           | \$125.00          |
| <i>Yoga</i>                           | \$0.00           | \$0.00           | \$0.00           | \$40.00          | \$205.00         | \$0.00           | \$245.00          |
| <i>Zumba</i>                          | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>Zumbini</i>                        | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Fitness Classes - Subtotal:           | \$0.00           | \$160.00         | \$110.00         | \$140.00         | \$350.00         | \$0.00           | \$760.00          |
| Hockey League Registrations           |                  |                  |                  |                  |                  |                  |                   |
| <i>2nd - 4th</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>5th - 6th</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Hockey - Subtotal:                    | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| KAYAK PERMITS                         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| LOOMING CLASS                         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| PICKLEBALL CLINICS                    | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Soccer Camp Registrations             |                  |                  |                  |                  |                  |                  |                   |
| <i>Week 1</i>                         | \$200.00         | \$0.00           | \$50.00          | \$400.00         | \$0.00           | \$0.00           | \$930.00          |
| <i>Week 2</i>                         | \$250.00         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$330.00          |
| Soccer Camp - Subtotal:               | \$450.00         | \$0.00           | \$50.00          | \$400.00         | \$0.00           | \$0.00           | \$1,260.00        |
| Sponsorships - All Leagues            |                  |                  |                  |                  |                  |                  |                   |
| Grade School                          |                  |                  |                  |                  |                  |                  |                   |
| <i>Shawnee Good Eats</i>              | \$250.00         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$250.00          |
| Grade School                          |                  |                  |                  |                  |                  |                  |                   |
| <i>Alumni Grill</i>                   | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$250.00         | \$0.00           | \$250.00          |
| Men's League                          |                  |                  |                  |                  |                  |                  |                   |
| <i>Billy's Beach Service</i>          | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$200.00         | \$0.00           | \$200.00          |
| Grade School                          |                  |                  |                  |                  |                  |                  |                   |
| <i>NW Flea Market</i>                 | \$0.00           | \$0.00           | \$250.00         | \$0.00           | \$0.00           | \$0.00           | \$250.00          |
| Grade School                          |                  |                  |                  |                  |                  |                  |                   |
| <i>Curran's</i>                       | \$0.00           | \$250.00         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$250.00          |
| <i>6</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>7</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>8</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>9</i>                              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>10</i>                             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>11</i>                             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>12</i>                             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>13</i>                             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>14</i>                             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>15</i>                             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Sponsorships - Subtotal:              | \$250.00         | \$250.00         | \$250.00         | \$0.00           | \$450.00         | \$0.00           | \$1,200.00        |
| Summer B-ball Registrations           |                  |                  |                  |                  |                  |                  |                   |
| <i>E-2</i>                            | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>J-5</i>                            | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>6-8</i>                            | \$0.00           | \$0.00           | \$0.00           | \$40.00          | \$0.00           | \$0.00           | \$40.00           |
| <i>HS Boys</i>                        | \$120.00         | \$0.00           | \$0.00           | \$0.00           | \$30.00          | \$0.00           | \$390.00          |
| Summer B-ball - Subtotal:             | \$120.00         | \$0.00           | \$0.00           | \$120.00         | \$30.00          | \$0.00           | \$430.00          |
| Travel B-ball Registrations           |                  |                  |                  |                  |                  |                  |                   |
| <i>7-8 Girls (Sharks)</i>             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>5-6 Girls (Sharks)</i>             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>3-4 Girls (Sharks)</i>             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| <i>Sponsorships/Donations</i>         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Travel B-ball - Subtotal:             | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |

| WEEKLY TOTALS | Week 1<br>TOTALS | Week 2<br>TOTALS | Week 3<br>TOTALS | Week 4<br>TOTALS | Week 5<br>TOTALS | Week 6<br>TOTALS | MONTHLY<br>TOTAL |
|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|               | \$1,470.00       | \$720.00         | \$490.00         | \$2,590.00       | \$1,230.00       | \$0.00           | \$6,500.00       |

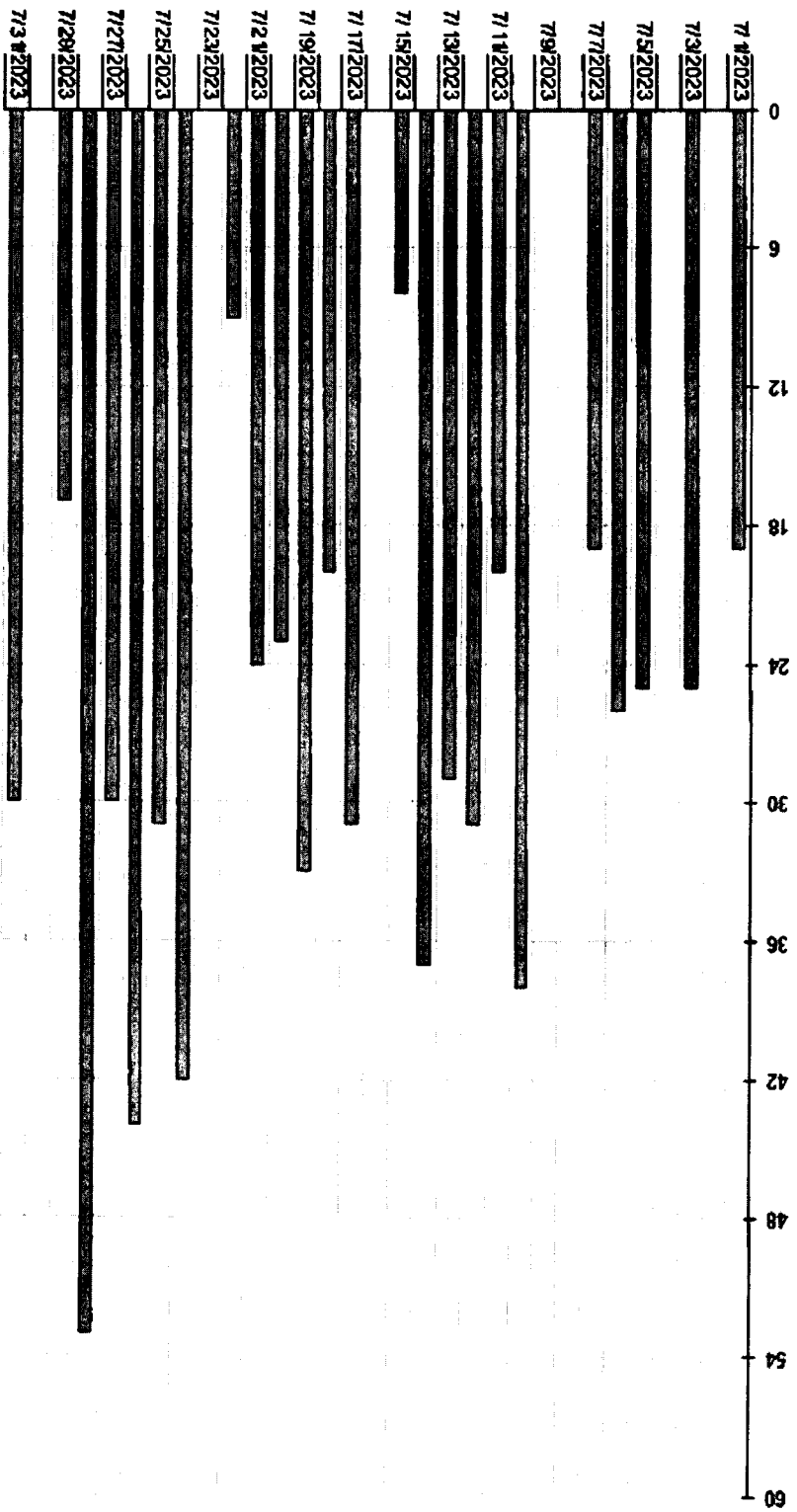


# **Building Usage- Monthly**

**2023**

**January**  
**February**  
**March**  
**April**  
**May**  
**June**  
**July**  
**August**  
**September**  
**October**  
**November**  
**December**  
**TOTALS:**

| Adults<br>7:30am-2pm | Adults<br>2pm-7pm | Open Rec 1-6<br>Day | Open Rec 1-6<br>Friday Night | Open Rec 7-12<br>Day - No School | Open Rec 7-12<br>Evening | Adults<br>6pm-9pm | Bldg<br>Ttls |
|----------------------|-------------------|---------------------|------------------------------|----------------------------------|--------------------------|-------------------|--------------|
|                      |                   |                     |                              |                                  |                          |                   | 1 294        |
|                      |                   |                     |                              |                                  |                          |                   | 1 055        |
|                      |                   |                     |                              |                                  |                          |                   | 1 410        |
|                      |                   |                     |                              |                                  |                          |                   | 940          |
|                      |                   |                     |                              |                                  |                          |                   | 1 095        |
|                      |                   |                     |                              |                                  |                          |                   | 848          |
| 670                  | 101               | 0                   | 0                            | 0                                | 0                        | 0                 | 771          |
|                      |                   |                     |                              |                                  |                          |                   | 0            |
|                      |                   |                     |                              |                                  |                          |                   | 0            |
|                      |                   |                     |                              |                                  |                          |                   | 0            |
|                      |                   |                     |                              |                                  |                          |                   | 0            |
|                      |                   |                     |                              |                                  |                          |                   | 0            |
| 3,595                | 638               | 2,374               | 188                          | 55                               | 345                      | 221               | 7,416        |



Visitor - Basic Main Location

**RECREATION DEPARTMENT  
MONTHLY TRANSMITTAL SUMMARY  
JULY 2023**

|                                       |                               | WEEK 1<br>TOTALS | WEEK 2<br>TOTALS | WEEK 3<br>TOTALS | WEEK 4<br>TOTALS | WEEK 5<br>TOTALS | WEEK 6<br>TOTALS | MONTHLY<br>TOTALS |
|---------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| 5th St. Park Lot                      |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>Irish Festival</i>         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| 5th St. PL - Subtotal:                |                               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Boat Ramp                             |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>Launches</i>               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>Permits</i>                | \$0.00           | \$300.00         | \$0.00           | \$0.00           | \$150.00         | \$0.00           | \$450.00          |
| Boat Ramp - Subtotal:                 |                               | \$0.00           | \$300.00         | \$0.00           | \$0.00           | \$150.00         | \$0.00           | \$450.00          |
| Buckets Basketball Camp Registrations |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>Week 1</i>                 | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>Week 2</i>                 | \$0.00           | \$0.00           | \$175.00         | \$875.00         | \$0.00           | \$0.00           | \$1,050.00        |
|                                       | <i>Week 3</i>                 | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$875.00         | \$875.00          |
| Buckets Basketball Camp - Subtotal:   |                               | \$0.00           | \$0.00           | \$175.00         | \$875.00         | \$0.00           | \$875.00         | \$1,925.00        |
| BUCKETS BASKETBALL CLINIC             |                               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Donations                             |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>1</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>2</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>3</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>4</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>5</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>6</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Donations - Subtotal:                 |                               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Facility Rentals                      |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>Celtic Flame</i>           | \$0.00           | \$100.00         | \$0.00           | \$0.00           | \$150.00         | \$0.00           | \$250.00          |
|                                       | <i>MP Party</i>               | \$0.00           | \$0.00           | \$375.00         | \$0.00           | \$0.00           | \$0.00           | \$375.00          |
|                                       | <i>Gym</i>                    | \$0.00           | \$0.00           | \$0.00           | \$1,500.00       | \$0.00           | \$0.00           | \$1,500.00        |
|                                       | <i>Table/Chairs</i>           | \$0.00           | \$0.00           | \$0.00           | \$40.00          | \$0.00           | \$0.00           | \$40.00           |
|                                       | <i>Condo Mtg</i>              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$262.50         | \$262.50          |
|                                       | <i>Karate</i>                 | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$250.00         | \$250.00          |
|                                       | <i>Henley Park</i>            | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$200.00         | \$200.00          |
|                                       | <i>8</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>9</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>10</i>                     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Facility Rental - Subtotal:           |                               | \$0.00           | \$100.00         | \$375.00         | \$1,540.00       | \$150.00         | \$712.50         | \$2,877.50        |
| FISHING TOURNAMENT                    |                               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Fitness Classes                       |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>Boot Camp</i>              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>Total Body Cardio</i>      | \$0.00           | \$20.00          | \$75.00          | \$30.00          | \$40.00          | \$0.00           | \$165.00          |
|                                       | <i>Dance Creativity</i>       | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>Line Dancing</i>           | \$0.00           | \$100.00         | \$45.00          | \$80.00          | \$60.00          | \$0.00           | \$305.00          |
|                                       | <i>Meditation &amp; Yoga</i>  | \$0.00           | \$0.00           | \$40.00          | \$85.00          | \$70.00          | \$0.00           | \$215.00          |
|                                       | <i>Yoga</i>                   | \$130.00         | \$390.00         | \$355.00         | \$285.00         | \$320.00         | \$50.00          | \$1,530.00        |
|                                       | <i>Zumba</i>                  | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>Zumini</i>                 | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Fitness Classes - Subtotal:           |                               | \$130.00         | \$510.00         | \$355.00         | \$480.00         | \$510.00         | \$50.00          | \$2,235.00        |
| Hockey League Registrations           |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>2nd - 4th</i>              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>5th - 6th</i>              | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Hockey - Subtotal:                    |                               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | KAYAK PERMITS                 | \$0.00           | \$0.00           | \$300.00         | \$0.00           | \$0.00           | \$0.00           | \$300.00          |
|                                       | LOOMING CLASS                 | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | PICKLEBALL CLINICS            | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Soccer Camp Registrations             |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>Week 1</i>                 | \$0.00           | \$0.00           | \$300.00         | \$0.00           | \$0.00           | \$0.00           | \$300.00          |
|                                       | <i>Week 2</i>                 | \$0.00           | \$750.00         | \$350.00         | \$0.00           | \$0.00           | \$0.00           | \$1,100.00        |
| Soccer Camp - Subtotal:               |                               | \$0.00           | \$750.00         | \$650.00         | \$0.00           | \$0.00           | \$0.00           | \$1,400.00        |
| Sponsorships - All Leagues            |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>Men's</i>                  | \$0.00           | \$400.00         | \$0.00           | \$350.00         | \$0.00           | \$0.00           | \$750.00          |
|                                       | <i>Grade School</i>           | \$0.00           | \$0.00           | \$250.00         | \$0.00           | \$0.00           | \$0.00           | \$250.00          |
|                                       | <i>Grade School</i>           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$250.00         | \$0.00           | \$250.00          |
|                                       | <i>Grade School</i>           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$250.00         | \$0.00           | \$250.00          |
|                                       | <i>Men's</i>                  | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$400.00         | \$0.00           | \$400.00          |
|                                       | <i>6</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>7</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>8</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>9</i>                      | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>10</i>                     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>11</i>                     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>12</i>                     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>13</i>                     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>14</i>                     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>15</i>                     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Sponsorships - Subtotal:              |                               | \$0.00           | \$400.00         | \$250.00         | \$350.00         | \$1,100.00       | \$0.00           | \$2,100.00        |
| Summer B-ball Registrations           |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>K-2</i>                    | \$0.00           | \$40.00          | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$40.00           |
|                                       | <i>3-5</i>                    | \$0.00           | \$40.00          | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$40.00           |
|                                       | <i>6-8</i>                    | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>JHS Boys</i>               | \$0.00           | \$40.00          | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$120.00          |
| Summer B-ball - Subtotal:             |                               | \$0.00           | \$120.00         | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$200.00          |
| Travel B-ball Registrations           |                               |                  |                  |                  |                  |                  |                  |                   |
|                                       | <i>7-8 Girls (Sharks)</i>     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>5-6 Girls (Sharks)</i>     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>3-4 Girls (Sharks)</i>     | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
|                                       | <i>Sponsorships/Donations</i> | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |
| Travel B-ball - Subtotal:             |                               | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00           | \$0.00            |

| WEEKLY TOTALS | WEEK 1<br>TOTALS | WEEK 2<br>TOTALS | WEEK 3<br>TOTALS | WEEK 4<br>TOTALS | WEEK 5<br>TOTALS | WEEK 6<br>TOTALS | MONTHLY<br>TOTAL |
|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|               | \$130.00         | \$2,180.00       | \$2,385.00       | \$3,245.00       | \$1,990.00       | \$1,637.50       | \$11,567.50      |

**North Wildwood Recreation Center**  
**BUILDING USAGE - OTHER 2023**

10,978  
10,978

| DATE                       | TIME     | ACO      | CALLER            | NUMBER  | ADDRESS          | MUNICIPALITY   | REASON  | RESOLUTION  |
|----------------------------|----------|----------|-------------------|---------|------------------|----------------|---|---|
| Thursday, August 3, 2023   | 10:03 AM | GENTILE  | JESSICA TEDESCO   | 123     | HEIDI            | NORTH WILDWOOD | FOLLOW UP DALO hound Willow on vacation   | She picked up from PD station. Advised her to put tags on while on vacation |
| Thursday, August 17, 2023  | 9:34 PM  | SBARBARO | LAUREN MOREY      | 531W    | PIKE ST BOARDWAL | NORTH WILDWOOD | FOLLOW UP DALO out of town  | JS responded to PD station dog escaped out side gate                        |
| Thursday, August 3, 2023   | 9:46 AM  | GENTILE  | WILL              | 3501 K  |                  | NORTH WILDWOOD | FOLLOW UP FD female at ragn waters  | Dog was rat to owner  |
| Thursday, August 17, 2023  | 9:20 PM  | SBARBARO | NW PD CROWLEY, ED |         |                  | NORTH WILDWOOD | FOLLOW UP FD have owner   | JS is 2 mins away   |
| Wednesday, August 30, 2023 | 12:22 PM | SBARBARO | CLIPPER, JOHN     | 102     | MARINA HOFFMAN   | NORTH WILDWOOD | FOLLOW UP TNR he is a feeder giving us permission to trap. he will not leave food out | Ret call Imom   |
| Tuesday, August 29, 2023   | 3:15 PM  | SBARBARO |                   | 203 AVE |                  | NORTH WILDWOOD | FOLLOW UP TNR set 2 traps   | JS will follow up with him next week for trapping                           |
| Wednesday, August 2, 2023  |          | SBARBARO |                   | 111W    | 26TH             | NORTH WILDWOOD |   | Nothing caught  |
| Thursday, August 24, 2023  | 11:35 AM | SBARBARO | SHAW, JACK        | 203     | HOFFMAN          | NORTH WILDWOOD | FOLLOW UP WPCCC neighbor feeds cats has attracted skunk                               | Added to WW to do list  |
| Tuesday, August 1, 2023    | 10:18 PM | SBARBARO | ACO JOYCE         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to KIM gave emergency contact info                                    |
| Wednesday, August 2, 2023  | 9:59 PM  | SBARBARO | ACO JOYCE         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to RENNA gave emergency contact info                                  |
| Thursday, August 3, 2023   | 10:14 PM | GENTILE  | ACO LINDA         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to RENNA gave emergency contact info                                  |
| Saturday, August 5, 2023   | 10:45 PM | GENTILE  | ACO LINDA         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to KIM gave emergency contact info                                    |
| Sunday, August 6, 2023     | 9:30 PM  | SBARBARO | ACO JOYCE         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to KIM gave emergency contact info                                    |
| Monday, August 7, 2023     | 9:15 PM  | SBARBARO | ACO JOYCE         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to KAREN gave emergency contact info                                  |
| Tuesday, August 8, 2023    | 9:38 PM  | SBARBARO | ACO JOYCE         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to KAREN gave emergency contact info                                  |
| Wednesday, August 9, 2023  | 9:18 PM  | SBARBARO | ACO JOYCE         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to KAREN gave emergency contact info                                  |
| Thursday, August 10, 2023  | 10:05 PM | GENTILE  | ACO LINDA         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to KIM gave emergency contact info                                    |
| Saturday, August 12, 2023  | 11:10 PM | GENTILE  | ACO LINDA         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to RENNA gave emergency contact info                                  |
| Wednesday, August 16, 2023 | 10:03 PM | SBARBARO | ACO JOYCE         |         |                  | NORTH WILDWOOD | Night shift protocol  | Spoke to 712619 gave emergency contact info                                 |

|                            |          |          |                   |       |                |                |   |  |
|----------------------------|----------|----------|-------------------|-------|----------------|----------------|---|--|
| Thursday, August 17, 2023  | 9:59 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to KAREN gave emergency contact info         |
| Friday, August 18, 2023    | 8:48 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to KAREN gave emergency contact info         |
| Sunday, August 20, 2023    | 9:00 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to KAREN gave emergency contact info         |
| Monday, August 21, 2023    | 8:33 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to RENNA gave emergency contact info         |
| Tuesday, August 22, 2023   | 8:52 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to RENNA gave emergency contact info         |
| Wednesday, August 23, 2023 | 8:42 AM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to FRNECHFIELD gave emergency contact info   |
| Thursday, August 24, 2023  | 9:59 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to FRNECHFIELD gave emergency contact info   |
| Friday, August 25, 2023    | 9:22 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to FRNECHFIELD gave emergency contact info   |
| Saturday, August 26, 2023  | 9:12 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to RENNA gave emergency contact info         |
| Sunday, August 27, 2023    | 9:15 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to RENNA gave emergency contact info         |
| Monday, August 28, 2023    | 8:58 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to KIM gave emergency contact info           |
| Tuesday, August 29, 2023   | 8:21 PM  | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to KIM gave emergency contact info           |
| Wednesday, August 30, 2023 | 11:06 PM | SBARBARO | ACO JOYCE         |       |                | NORTH WILDWOOD | Night shift protocol                          | Spoke to KIM gave emergency contact info           |
| Thursday, August 17, 2023  | 12:33 PM | GENTILE  | SHEILA            | 215E  | 13TH           | NORTH WILDWOOD | WP baby bunnies hit by lawn mower still alive | JS will pick up                                    |
| Wednesday, August 2, 2023  | 3:41 PM  | GENTILE  | DAVISON, COURTNEY | 9TH   | CENTRAL        | NORTH WILDWOOD | WP baby seagull                               | Was picked up                                      |
| Monday, August 7, 2023     | 10:35 AM | GENTILE  | DOUGHERTY, JANICE | 222E  | 8TH AVE        | NORTH WILDWOOD | WP inj Baby Bunny                             | Transported to wildlife aid                        |
| Monday, August 21, 2023    | 12:53 PM | GENTILE  | MARISSA           | 22W   | PINE AVE       | NORTH WILDWOOD | WP inj bird                                   | JS responded picked up for transport to rehab      |
| Saturday, August 5, 2023   | 10:54 AM | GENTILE  | ROSE              | 1ST   | ATLANTIC       | NORTH WILDWOOD | WP inj bird on seawall                        | No longer there will call back if she sees again   |
| Thursday, August 31, 2023  | 11:09 AM | SBARBARO | GORMAN, LINDA     |       | 98 SEA SPRAY   | NORTH WILDWOOD | WP inj bunny                                  | Bunny passed                                       |
| Tuesday, August 1, 2023    | 12:27 PM | GENTILE  |                   |       |                | NORTH WILDWOOD | WP inj gull acme parking lot                  | JS could not locate                                |
| Friday, August 18, 2023    | 3:33 PM  | GENTILE  | OSLER, MARY       | 206E  | 11TH AVE       | NORTH WILDWOOD | WP inj rabbit                                 | Rabbit was deceased                                |
| Friday, August 11, 2023    | 9:11 AM  | GENTILE  | MCCELHAUGH, JAMES | 110W  | WALNUT AVE     | NORTH WILDWOOD | WP INJ seagull                                | JS picked up                                       |
| Thursday, August 31, 2023  | 10:09 AM | SBARBARO | KLINGES, COLETTE  | 109E  | 24TH           | NORTH WILDWOOD | WP inj seagull                                | JS picked up                                       |
| Wednesday, August 2, 2023  | 1:57 PM  | GENTILE  | HOFFMAN, MARGARET | 313W  | 20TH           | NORTH WILDWOOD | WP INJ seagull in pool                        | Removed  |
| Tuesday, August 1, 2023    | 3:19 PM  | GENTILE  | NUSSLEIN, MEGAN   |       | 1805 NEW YORK  | NORTH WILDWOOD | WP nest of newborn babies                     | Advised to leave mother will come back             |
| Tuesday, August 15, 2023   | 10:40 AM | GENTILE  | SHIFFER, SANDRA   | 203E  | MARINA UNIT B8 | NORTH WILDWOOD | WP rabbits                                    | Advised to contact wildlife aide                   |
| Tuesday, August 1, 2023    | 12:33 PM | GENTILE  | ZIJADIN, KIKA     | 115W  | 26TH           | NORTH WILDWOOD | WP raccoons                                   | JS did wildlife assessment                         |
| Tuesday, August 8, 2023    | 10:20 AM | GENTILE  |                   |       | HOFFMAN AVE    | NORTH WILDWOOD | WP sea turtle stuck on fishing line           | Advised to call Marine Mammal Stranding ctr        |
| Tuesday, August 8, 2023    | 2:05 PM  | GENTILE  | RON               | 111 W | 25TH           | NORTH WILDWOOD | WP skunk                                      | Did wildlife assessment                            |
| Tuesday, August 15, 2023   | 4:26 PM  | GENTILE  | KRUC, RYAN        | 109W  | 23RD ave       | NORTH WILDWOOD | WP skunk                                      | Did wildlife assessment                            |
| Wednesday, August 16, 2023 | 2:52 PM  | GENTILE  | MOORE, DENISE     | 109W  | 26TH AVE       | NORTH WILDWOOD | WP skunk                                      | Did wildlife assessment will call back if persists |

|                           |          |         |                             |      |                  |                   |  |                         |
|---------------------------|----------|---------|-----------------------------|------|------------------|-------------------|--|-------------------------|
| Monday, August 21, 2023   | 10:52 AM | GENTILE | WALKER,<br>JOHN             | 105N | CENTRAL<br>AVE   | NORTH<br>WILDWOOD | WP skunk                                     | Did wildlife assessment |
| Tuesday, August 15, 2023  | 3:43 PM  | GENTILE | PATRIARCH,<br>SUSAN         | 318E | 14TH AVE<br>Rear | NORTH<br>WILDWOOD | WP skunk under neighbor shed near their door | Did wildlife assessment |
| Monday, August 7, 2023    | 9:11 AM  | GENTILE | BURKETT,<br>CHRIS           | 936  | ASH AVE          | NORTH<br>WILDWOOD | WP snake in utility closet                   | Ret call snake was gone |
| Wednesday, August 2, 2023 | 10:41 AM | GENTILE |                             |      |                  | NORTH<br>WILDWOOD | WP squirrel                                  | Ret call                |
| Wednesday, August 2, 2023 | 10:01 AM | GENTILE | NWW-CODE<br>ENFOR-<br>FRANK | 23RD | BOARDWAL<br>K    | NORTH<br>WILDWOOD | WP squirrel chases people                    | Ret call                |

**North Wildwood Beach Patrol  
Daily Rept Summary  
Summer 2023**

| Period                             | Week Ending | Preventions  | Resuces    | Minor<br>Medicals | Major<br>Medicals | Lost<br>Children | Surf<br>Chairs | Transports | Complaints | Comments  |
|------------------------------------|-------------|--------------|------------|-------------------|-------------------|------------------|----------------|------------|------------|---|
| Week 1                             | May 29      | 105          | 0          | 5                 | 0                 | 1                | 54             | 22         | 2          | Memorial Day Weekend. cold Weekednd   |
| Week 2                             | June 4      | 24           | 0          | 0                 | 0                 | 0                | 5              | 5          | 0          | Rookie Test weekend.. Cold Wndy and not a beach weekend   |
| Week 3                             | June 11     | 111          | 0          | 5                 | 0                 | 0                | 54             | 13         | 2          | cold windy and rainy  |
| Week 4                             | June 18th   | 401          | 6          | 3                 | 0                 | 2                | 65             | 38         | 1          | First week Full time; Poor Weather, Country Music Festival  |
| Week 5                             | June 25th   | 335          | 5          | 5                 | 3                 | 2                | 71             | 29         | 0          | June 20-22 was bad weather mostly trucks  |
| Week 6                             | July 2nd    | 963          | 15         | 15                | 3                 | 9                | 125            | 47         | 1          | Family Fun Day June 30; NWBP Full Staff friday June 30th (21 chairs)  |
| Week 7                             | July 9th    | 1399         | 16         | 45                | 11                | 14               | 131            | 56         | 1          | 4th of July Week also power outage  |
| Week 8                             | July 16th   | 1405         | 15         | 19                | 7                 | 12               | 142            | 55         | 0          | Beshan/cCallahan week, 3 Lifeguard Competitions. Rough Surf/Power Outage/ rain day also                       |
| Week 9                             | July 23rd   | 2961         | 38         | 18                | 5                 | 12               | 151            |            | 2          | Kerr's/Lonport Race.Christmas in July   |
| Week 10                            | July 30th   | 2739         | 14         | 18                | 13                | 14               | 154            | 59         | 3          | Hoffman's/Stolz swim/ very hot week   |
| Week 11                            | August 6th  | 1797         | 9          | 9                 | 16                | 17               | 169            | 73         | 1          | stormy weather/margates/navy seal challenge/jimmy o'connor memorial/ bamberski retirement/dougherty electric/ |
| <b>Totals</b>                      |             | <b>12240</b> | <b>118</b> | <b>142</b>        | <b>58</b>         | <b>83</b>        | <b>1121</b>    | <b>397</b> | <b>13</b>  |   |
| After Hour Calls                   |             |              |            |                   |                   |                  |                |            |            |   |
| 17                                 |             |              |            |                   |                   |                  |                |            |            |   |
| Smoking Reminder Cards Distributed |             |              |            |                   |                   |                  |                |            |            |   |
| 70                                 |             |              |            |                   |                   |                  |                |            |            |   |



**North Wildwood Beach Patrol**  
**Daily Reprt Summary**  
**Summer 2023**

| Period                             | Week Ending | Preventions | Resuces | Minor<br>Medicals | Major<br>Medicals | Lost<br>Children | Surf<br>Chairs | Transports | Complaints | Comments  |
|------------------------------------|-------------|-------------|---------|-------------------|-------------------|------------------|----------------|------------|------------|---|
| Week 1                             | May 29      | 105         | 0       | 5                 | 0                 | 1                | 54             | 22         | 2          | Memorial Day Weekend. cold Weekednd   |
| Week 2                             | June 4      | 24          | 0       | 0                 | 0                 | 0                | 5              | 5          | 0          | Rookie Test weekend.. Cold Wndy and not a beach weekend   |
| Week 3                             | June 11     | 111         | 0       | 5                 | 0                 | 0                | 54             | 13         | 2          | cold windy and rainy  |
| Week 4                             | June 18th   | 401         | 6       | 3                 | 0                 | 2                | 65             | 38         | 1          | First week Full time; Poor Weather, Country Music Festival  |
| Week 5                             | June 25th   | 335         | 5       | 5                 | 3                 | 2                | 71             | 29         | 0          | June 20-22 was bad weather mostly trucks  |
| Week 6                             | July 2nd    | 963         | 15      | 15                | 3                 | 9                | 125            | 47         | 1          | Family Fun Day June 30, NWBP Full Staff friday June 30th (21 chairs)  |
| Week 7                             | July 9th    | 1399        | 16      | 45                | 11                | 14               | 131            | 56         | 1          | 4th of July Week also power outage  |
| Week 8                             | July 16th   | 1405        | 15      | 19                | 7                 | 12               | 142            | 55         | 0          | Beshan/cCallahan week. 3 Lifegaurd Competitions. Rough Surf/Power Outage/ rain day also                       |
| Week 9                             | July 23rd   | 2961        | 38      | 18                | 5                 | 12               | 151            |            | 2          | Kerr's/Lonport Race.Christmas in July   |
| Week 10                            | July 30th   | 2739        | 14      | 18                | 13                | 14               | 154            | 59         | 3          | Hoffman's/Stolz swim/ very hot week   |
| Week 11                            | August 6th  | 1797        | 9       | 9                 | 16                | 17               | 169            | 73         | 1          | stormy weather/margates/navy seal challenge/jimmy o'connor memorial/ bamberski retirement/dougherty electric/ |
| <b>Totals</b>                      |             | 12240       | 118     | 142               | 58                | 83               | 1121           | 397        | 13         |   |
| After Hour Calls                   |             |             |         |                   |                   |                  |                |            |            |   |
| 17                                 |             |             |         |                   |                   |                  |                |            |            |   |
| Smoking Reminder Cards Distributed |             |             |         |                   |                   |                  |                |            |            |   |
| 70                                 |             |             |         |                   |                   |                  |                |            |            |   |

## Adoptions/Reclaims/Intakes

| Adoption/Reclaim | Name             | Address    | Town | I.D. Number |
|------------------|------------------|------------|------|-------------|
|                  |                  |            |      |             |
| 6/23/2023        | Lucille DeHorsey | 314 E 14th | NWW  | 23110       |

W. Scott Jett

From: Gurdgiel, Christina <christina.gurdgiel@cmcsheriff.net>  
Sent: Thursday, August 31, 2023 8:58 AM  
To: W. Scott Jett  
Subject: EXTERNALJuly 2023 month animal report

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Adoptions/Reclaims/intakes

| Adoption/Reclaim | Name             | Address                | Town | Phone #      | Canine/Feline | I.D. Number | Intake Date | Adoption/Reclaim Date |
|------------------|------------------|------------------------|------|--------------|---------------|-------------|-------------|-----------------------|
| Adoption         | Alex Ravitz      | 429 E 9th ave unit 100 | NWW  | 908-346-0875 | feline        | 22937       | 5/16/2023   | 7/6/2023              |
|                  | Maria Mattera    | 103 Seaview ct         | NWW  | 827-4528     | canine        | 22806       | 3/28/2023   | 7/20/2023             |
|                  | Sandy Marranzini | 101 W Sprice ave #313  | NWW  | 729-1971     | feline        | 22883       | 4/26/2023   | 7/7/2023              |

Intakes

| Monthly intake | dogs | cats |
|----------------|------|------|
| Animal control | 0    | 0    |
| Surrender      | 0    | 0    |
| Other          | 0    | 0    |

source                      address                      town                      feline/canine                      id #                      date

*Chrissy Gurdziel*

Cape May County Animal Shelter

110 Shelter Rd

CMCH, NJ 08210

609-465-8923



CITY OF NORTH WILDWOOD
Cape May County, New Jersey

RESOLUTION

REFUND FOR OVERPAYMENT OF SEWER TAXES

WHEREAS, the Tax Collector reports that the following persons or associations of persons have overpaid and/or paid in error sewer taxes as set forth on the schedule below.

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 that refunds be given to the following persons or associations of persons in the amounts set forth:

Table with 3 columns: PROPERTY, PAYEE, AMOUNT. Row 1: 224 W 10TH AVE, VASYL OR MARIA KAVATSIUK, \$100.84. Row 2: 449 MOUNTAIN AVE, BERKELEY HTS, NJ 07922. Row 3: TOTAL, \$100.84.

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 SECONDDED 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 19th day of S 2023.

Dated: September 19, 2023

Signed: W Scott Jett, City Clerk

Approved: Kellyann Tolomeo, President pro tempore of Council

Table with 10 columns for voting members: Tolomeo, Rullo, Kane, Del Conte, Koehler, Bishop, Zampirri, and four empty columns for Aye, Nay, Abstain, Absent.

City of North Wildwood  
Cape May County, New Jersey

RESOLUTION

AUTHORIZING REFUND OF DUMPSTER PERMIT FEES

WHEREAS, Robert Lees applied for and obtained 30-day Dumpster Permit #25076 in September 2023 for 508 W. Oak Avenue in the City of North Wildwood, the cost of which is \$250; and

WHEREAS, the dumpster company was able to place the dumpster on the property, which if Mr. Lees had known prior to placement he would not have been in need of a dumpster permit.

WHEREAS, Mr. Lees has requested that a refund be provided of \$250; and

WHEREAS, Council deems it appropriate that a refund of \$250.00 be paid to Robert Lees.

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 refund Robert Lees the amount of \$250.00.
- 3. The Chief Financial Officer and such other officials as are necessary are 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: \_\_\_\_\_  
\*\*\*\*\*

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 19<sup>th</sup> day of September, 2023.

Dated: Septmeber 19, 2023 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 |     |     |         |        |          |     |     |         |        |

CITY OF NORTH WILDWOOD
Cape May County, New Jersey
RESOLUTION

AUTHORIZATION TO ADVERTISE FOR QUALIFICATIONS AND PROPOSALS FOR VARIOUS
2024 PROFESSIONAL SERVICES CONTRACTS

WHEREAS, the City of North Wildwood presently has professional services contracts with various individuals or firms which will expire on December 31, 2023; and

WHEREAS, upon reorganization in January 2024, the City will have the need to enter into various professional services agreements for the year 2024; and

WHEREAS, the Local Public Contracts Law, N.J.S.A. 40A:11-1, et seq., provides that contracts for professional services can be awarded without public advertising but, on January 1, 2006, a series of statutes found at N.J.S.A. 19:44A-20.4, et seq became effective and those statutes provide that municipal contracts having a value in excess of \$17,500.00 must either be awarded pursuant to a "fair and open" process or pursuant to a "non-fair and open" process; and

WHEREAS, it is deemed to be in the best interest of the City of North Wildwood that, as to the subject 2024 professional services contracts, a "fair and open" process be utilized.

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 incorporated herein by this reference thereto as though the same were set forth at length.
- 2) The City Clerk and City Solicitor, along with such other officials as may be necessary and proper, be and they hereby are authorized to prepare a Notice of Requests for Proposals and Qualifications as to each of the following 2024 professional services agreements:

- Grants Coordinator
- City Solicitor
- Labor Counsel – Collective Bargaining
- Labor Counsel – Personnel
- Bond Counsel
- City Auditor
- Special Projects Planner
- Special Projects Engineer
- Public Defender
- Special Legal Counsel
- Municipal Prosecutor
- Employee Assistance Program
- IT Services
- Risk Management Consultant
- Environmental Consulting/Applications
- Telecommunications Management

3) Upon preparation of an appropriate Notice, the City Clerk is authorized to post all Notices and Specifications on the City’s website and the City Clerk be and he hereby is authorized to receive proposals for each of the aforementioned professional services agreements and, upon the opening of proposals on the date indicated in the subject Notice, is directed to forward proposals received to the Mayor and Administration Committee for review.

OFFERED BY: SECONDDED 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 19th day of September, 2023.

Dated: September 19, 2023 Signed:
W. Scott Jett, City Clerk

APPROVED:
Patrick T. Rosenello, Mayor

Table with 2 columns: Names (Tolomeo, Rullo, Kane, Del Conte, Koehler, Bishop, Zampirri) and Voting Options (Aye, Naye, Abstain, Absent).

CITY OF NORTH WILDWOOD
Cape May County, New Jersey

RESOLUTION

AUTHORIZING ADVERTISEMENT FOR REQUESTS FOR PROPOSALS – 3RD PARTY PLUMBING AND ELECTRICAL INSPECTIONS FOR CONSTRUCTION OFFICE

BE IT RESOLVED by the Mayor and Council of the City of North Wildwood that the City Clerk is hereby authorized to advertise to receive Requests For Proposals (RFP) for 3rd Party Plumbing and Electrical Inspections for the Construction Office of the City of North Wildwood.

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 statement is a correct and true copy of Resolution adopted by the Mayor and Council of the City of North Wildwood at a meeting duly held on the 19th day of September, 2023.

Dated: September 19, 2023 Signed: W. Scott Jett, City Clerk

APPROVED: Patrick T. Rosenello, Mayor

Table with 10 columns: Name, Aye, Nay, Abstain, Absent, Name, Aye, Nay, Abstain, Absent. Rows include Tolomeo, Rullo, Kane, Del Conte, Koehler, Bishop, and Zampirri.



CITY OF NORTH WILDWOOD
Cape May County, New Jersey

RESOLUTION

ACCEPTING IMPROVEMENTS AND AUTHORIZING RELEASE OF PERFORMANCE GUARANTEE

WHEREAS, LJ Property Management, the developer of the project at 102-106 E. 18th Avenue, Block 202, Lots 2 and 3, had placed a performance guarantee with the City of North Wildwood in accordance with the provisions of N.J.S.A. 40:55D-53 and §276-68D of the Code of the City of North Wildwood; and

WHEREAS, pursuant to Planning Board Resolution P-19-3-1 the developer was required to submit said guarantee and complete other improvements on the subject property; and

WHEREAS, as required by N.J.S.A. 40:55D-53 and §276-68G of the Code of the City of North Wildwood, the City Engineer reported, on August 30, 2023, that “there are no issues from an engineering standpoint;” and therefore the City would be able to authorize the release of the performance guarantee.

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 incorporated herein by this reference thereto as though the same were set forth at length.
- 2) Subject to certification by the Chief Financial Officer of the City of North Wildwood that any outstanding escrow deficiencies have been reconciled by the developer, all of the public improvements of the subject development are approved as complete and satisfactory.
- 3) Upon satisfaction of the condition that is set forth in the preceding paragraph, the performance guarantee posted by the developer shall be released.
- 4) The City Clerk, the City Engineer and all other appropriate municipal officials be and they hereby are authorized to take all necessary and proper actions to effectuate the purposes and intent of this Resolution, the adoption of which is intended to comply with the provisions of N.J.S.A. 40:55D-53e(1) and §276-68G of the Code of the City of North Wildwood.

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 19th day of September 2023.

Dated: September 19, 2023 Signed: W. Scott Jett, City Clerk

APPROVED: Patrick T. Rosenello, Mayor

Table with 10 columns: Name, Aye, Nay, Abstain, Absent, Name, Aye, Nay, Abstain, Absent. Rows include Tolomeo, Koehler, Rullo, Bishop, Kane, Zampirri, and Del Conte.

CITY OF NORTH WILDWOOD
Cape May County, New Jersey

RESOLUTION

AUTHORIZING A SHARED SERVICES AGREEMENT WITH THE CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY FOR SOLID WASTE DISPOSAL AND RECYCLING SERVICES

WHEREAS, the Cape May County Municipal Utilities Authority ("CMCMUA"/"Authority") owns and operates a solid waste system ("System") which presently serves the entire County of Cape May in the State of New Jersey for the disposal, transfer, and recycling of solid waste; and

WHEREAS, the CMCMUA's System is comprised of the CMCMUA's Secure Sanitary Landfill, Solid Waste Transfer Station, and Intermediate Processing Facility, as well as several recycling operations and programs; and

WHEREAS, the City of North Wildwood has utilized and desires to continue to utilize the services of the CMCMUA's System; and

WHEREAS, there presently exists a contract between the City of North Wildwood and the Authority for the use of the CMCMUA's System for the disposal, transfer, and recycling of solid waste which will expire on December 31, 2023 entitled "Shared Services Agreement for Solid Waste Disposal and Recycling Services" (the "Existing Agreement"); and

WHEREAS, the City of North Wildwood and the Authority desire to enter into a new agreement and to fix the expiration date of the said Agreement to occur on December 31, 2025; and

WHEREAS, the Authority has offered the "Shared Services Agreement for Solid Waste Disposal and Recycling Services" to the City of North Wildwood in order to more effectively provide and continue to offer municipalities within Cape May County the use of the CMCMUA's Solid Waste System from January 1, 2024 through December 31, 2025; and

WHEREAS, the Authority has submitted the same proposed form of Agreement to all Cape May County Municipalities which will provide for both solid waste disposal and certain recycling services through December 31, 2025; and

WHEREAS, N.J.S.A. 40A:65-1 et seq. authorizes a municipality to enter into a contract with any other local unit for the sharing of governmental services.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of North Wildwood, in the County of Cape May, State of New Jersey, that the Mayor and City Clerk are hereby authorized to execute a Shared Services Agreement for Solid Waste Disposal and Recycling Services, which shall be attached to and made part of this resolution, with the Cape May County Municipal Utilities Authority, and which shall become effective on January 1, 2024 and maintained on file in the Office of the City Clerk.

OFFERED BY: SECONDED BY: \*\*\*\*\*

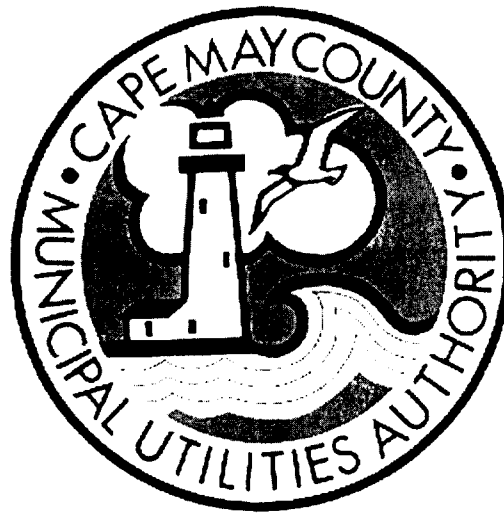
I, W. Scott Jett, City Clerk of the City of North Wildwood, in the County of Cape May, State of New Jersey, do hereby certify that the foregoing is a correct and true copy of a Resolution adopted by the Mayor and Council of the City of North Wildwood at a meeting duly held on the 19th day of September, 2023.

Dated: September 19, 2023 Signed: W. Scott Jett, City Clerk

APPROVED: Patrick T. Rosenello, Mayor

Table with 2 rows and 4 columns: Aye, Naye, Abstain, Absent. Row 1: Tolomeo, Rullo, Kane, Del Conte. Row 2: Koehler, Bishop, Zampirri.

**SHARED SERVICES  
AGREEMENT FOR  
SOLID WASTE DISPOSAL AND RECYCLING  
SERVICES**



**Between  
CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY  
and  
CITY OF NORTH WILDWOOD**

**Effective  
January 1, 2024**

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**SHARED SERVICES AGREEMENT**  
**FOR SOLID WASTE DISPOSAL AND RECYCLING SERVICES**  
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**SHARED SERVICES AGREEMENT**  
**FOR SOLID WASTE DISPOSAL AND RECYCLING SERVICES**

This Agreement, is made and dated as of this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY, (the "CMCMUA"), a body corporate and politic of the State of New Jersey and the CITY OF NORTH WILDWOOD hereinafter called ("Municipality").

**WITNESSETH:**

**WHEREAS**, the CMCMUA has designed, financed, acquired, constructed, expanded and currently operates a solid waste management system to serve the County of Cape May; and

**WHEREAS**, N.J.S.A. 40:14B-49 empowers municipalities and utilities authorities to enter into contracts for the collection, disposal, recycling, processing and treatment of solid waste by means of the solid waste system of the municipal utilities authority, which term includes recycling facilities; and

**WHEREAS**, the Municipality wishes to enter into a "Shared Services Agreement for Solid Waste Disposal and Recycling Services" ("Agreement") with the CMCMUA for a period ending on December 31, 2025; and

**WHEREAS**, the CMCMUA and the Municipality are permitted in accordance with N.J.S.A. 40A:65-1 et seq., the Uniform Shared Services and Consolidation Act ("Act"), to enter into an Agreement, subject to confirmation by Resolution of the governing body of the Authority and by Ordinance of the governing body of the Municipality, to provide jointly, or through each respective agency itself, such services authorized by the Act, including areas of shared services and the like.

**NOW, THEREFORE**, in consideration of the terms, conditions, mutual benefits and covenants set forth in this Agreement, the CMCMUA and the Municipality agree as follows:

## **Article I. Definitions**

“Parties” shall mean the CMCMUA and the Municipality.

“Party” shall mean the CMCMUA or the Municipality.

“Single Stream Recyclable Material” shall consist of all Single Stream Recyclable Material as defined in the “*Cape May County Solid Waste Management Plan*”, as amended, the “*Cape May County Municipal Utilities Authority Terms and Conditions for the Use of the CMCMUA Solid Waste and Recycling Facilities*”, as amended, and as summarized in Exhibit “A”.

“Solid Waste” shall consist of “Type 10 - Municipal Solid Waste”, “Type 13 – Bulky Waste”, “Type 23 – Vegetative Waste”, “Type 25 - Animal and Food Processing Waste”, and “Type 27 – Dry Industrial Waste (non-hazardous)” as defined in N.J.A.C. 7:26-2.13(g)(1) or any successor regulation governing the definition of said solid waste types.

“Source Separated Recyclable Material” shall consist of all source separated materials as defined in the “*Cape May County Solid Waste Management Plan*”, as amended, the “*Cape May County Municipal Utilities Authority Terms and Conditions for the Use of the CMCMUA Solid Waste and Recycling Facilities*”, as amended, and as summarized in Exhibit “B”.

## **Article II. Commencement and Term**

This Agreement shall become effective upon its execution by both Parties with a commencement date of January 1, 2024 and shall remain in effect through December 31, 2025.

## **Article III. Municipality Responsibilities**

During the term of this Agreement and in accordance with the terms and conditions of this Agreement, the “*Cape May County Solid Waste Management Plan*”, as amended, (hereinafter the “Plan”) and the “*Cape May County Municipal Utilities Authority Terms and Conditions for the Use of the CMCMUA Solid Waste and Recycling Facilities*”, as amended, (hereinafter the “Terms and Conditions”), the Municipality shall maintain a community-wide recycling program and shall cause all Solid Waste and Single Stream Recyclable Material generated within its corporate boundaries and collected by, or on behalf of, the Municipality to be delivered to the CMCMUA.

The Municipality shall be responsible for all Single Stream Recyclable Material and Source Separated Recyclable Material designated by the Plan or the Terms and Conditions delivered to the CMCMUA to be free from all contaminants.

Loads of Single Stream Recyclable Material and Source Separated Recyclable Material found to contain contaminants will initially be subject to a warning, an explanation of the contamination problem and, when applicable, recommendations on how to eliminate contaminants from future loads. Subsequent contaminated loads shall be subject to rejection or a surcharge by the CMCMUA.

#### **Article IV. CMCMUA Responsibilities**

The CMCMUA shall accept for disposal all Solid Waste, Single Stream Recyclable Material, and Source Separated Recyclable Material delivered by, or on behalf of, the Municipality consistent with the requirements as set forth in Article III of this Agreement.

During the term of this Agreement, and consistent with the terms of this Agreement, the CMCMUA shall continue to make its existing Solid Waste Transfer Station available as a Solid Waste and/or Single Stream Recyclable Material and Source Separated Recyclable Material drop-off location for each Municipality that enters into this Agreement.

Prior to making any substantive amendments to the current Terms and Conditions, the CMCMUA shall provide notice to the Municipality and schedule a public hearing to afford an opportunity for comment by the Municipality and the general public.

The CMCMUA shall also provide the services enumerated in Exhibit "A" and Exhibit "B" to this Agreement without imposition of fees to the Municipality for their sole and exclusive benefit through the term of this Agreement.

#### **Article V. Ownership of Single Stream Recyclable Material and Source Separated Recyclable Material**

All Single Stream Recyclable Material and Source Separated Recyclable Material delivered by, or on behalf of, the Municipality and accepted by the CMCMUA shall become the sole property of the CMCMUA.

**Article VI. Solid Waste Disposal Rates<sup>31,32,33, 34</sup>**

The CMCMUA shall charge the Municipality a Solid Waste tipping fee for all Type 10 - Municipal Solid Waste, Type 13 - Bulky Waste, Type 23 - Vegetative Waste, Type 25 - Animal and Food Processing Waste, and Type 27 - Dry Industrial Waste (non-hazardous) delivered by, or on behalf of, the Municipality to the CMCMUA in an amount as established by the "*Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges*" ("User Fees") as amended by the CMCMUA from time to time. For Calendar Year 2024, the Solid Waste tipping fees for the above referenced Solid Waste types may increase by no more than two percent (2%) from the Solid Waste tipping fees as established in the User Fees, effective January 1, 2023. For Calendar Year 2025, the Solid Waste tipping fees for the above referenced Solid Waste types may increase by no more than two percent (2%) from the Solid Waste tipping fees as established in the User Fees, effective January 1, 2024. The Solid Waste tipping fees shall be inclusive of all CMCMUA costs for disposal of the Municipality's Solid Waste including, but not limited to, the operating costs for the CMCMUA's Sanitary Landfill and Solid Waste Transfer Station; all debt incurred by the CMCMUA in the planning and development of the solid waste management system including, if applicable, enforcement/collection of such costs; expenses of the CMCMUA associated with the amendment and/or enforcement of the provisions of the Plan; all current State mandated Solid Waste taxes and other mandatory charges; and, the cost of providing the services to the Municipality enumerated in Exhibits A and B of this Agreement.

The CMCMUA reserves the right to further amend the Solid Waste tipping fees, as provided for herein, in the event that the current Solid Waste taxes, fees or other mandatory charges are increased during the term of this Agreement by any federal, state or local agencies

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<sup>31</sup> The maximum Solid Waste tipping fees referred to in this provision shall not apply to the disposal of Type 13C – Construction and Demolition Waste.

<sup>32</sup> Tires shall not be mixed with any waste type accepted by the CMCMUA for disposal pursuant to this provision.

<sup>33</sup> Loads of source separated tires shall continue to be accepted by the CMCMUA for recycling; however, the maximum Solid Waste tipping fees referred to in this provision shall not apply to either tires accepted for recycling or to loads that contain tires mixed with other Solid Waste types for disposal.

<sup>34</sup> Asbestos and/or asbestos containing materials shall continue to be accepted by the CMCMUA for disposal; however, the maximum Solid Waste tipping fees referred to in this provision shall not apply to the disposal of asbestos and/or asbestos containing materials.



having jurisdiction over the CMCMUA's disposal of Solid Waste. In such event, the Municipality will be notified of the reason for, and the amount of, such increase.

The CMCMUA shall determine, propose and adopt Solid Waste tipping fees annually, which fees shall be applicable to the disposal of various categories of Solid Waste generated within Cape May County, pursuant to the CMCMUA's budgetary process; however, in no event shall the Solid Waste tipping fees proposed and/or adopted by the CMCMUA, applicable to the Solid Waste delivered to the CMCMUA for disposal by the Municipality in accordance with the terms of this Agreement, exceed the Solid Waste tipping fees established pursuant to the provisions of this Section of this Agreement.

The CMCMUA shall notify the Municipality of any changes proposed to the CMCMUA's then current Solid Waste tipping fees, resulting from the CMCMUA's annual budgetary process. Notwithstanding the CMCMUA's budgetary process, however, any changes proposed to the CMCMUA's then current Solid Waste tipping fees shall not result in an increase in the Solid Waste tipping fees, applicable to the Municipality, which are in excess of the Solid Waste tipping fees described herein. The CMCMUA shall notify the Municipality of any proposed changes to the then current Solid Waste tipping fees, which shall be applicable to the Municipality for the succeeding Calendar Year, by November 15th, as applicable.

In the event the CMCMUA's annual debt service payments are decreased, as a result of the CMCMUA's receipt of supplemental grant funding for the purpose of debt reduction from the State of New Jersey, or any other source, said decrease shall be judiciously applied by the CMCMUA in accordance with the CMCMUA's annual budgetary process, thereby reducing the debt component of the Solid Waste tipping fee from year to year until all such funds have been fully applied for this purpose <sup>35</sup>.

The Solid Waste tipping fees, as set forth in this Section, shall only apply to the Municipalities that execute this Agreement and that comply with all other provisions recited herein.

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<sup>35</sup> The CMCMUA will utilize all such supplemental funding which it receives, if any, for the purpose of debt reduction over a multi-year period to ensure rate stability.

**Article VII. Single Stream Recyclable Material Disposal Rates**

The receipt of Single Stream Recyclable Material generated within and collected by, or on behalf of, the Municipality shall be provided to the Municipality at no charge provided that the CMCMUA is the sole market utilized for all Single Stream Recyclable Material generated within and/or collected by, or on behalf of, the Municipality and further provided that the Municipality performs in accordance with all substantive terms and conditions of this Agreement, the Plan, and the Terms and Conditions.

**Article VIII. Billing and Payments**

The CMCMUA shall invoice the Municipality at the beginning of each month for the total quantity of Solid Waste and/or, if applicable, any Single Stream Recyclable Material which are subject to a tipping fee and/or surcharge, delivered to the CMCMUA by, or on behalf of, the Municipality during the preceding month.

**Article IX. Single Stream Recyclable Material Reports**

The CMCMUA shall provide monthly and annual reports to the Municipality specifying and certifying the quantity of Single Stream Recyclable Material delivered to the CMCMUA.

**Article X. Technical and Educational Assistance**

The CMCMUA shall provide assistance with continuing education programs and promotional activities to encourage and expand recycling in Cape May County.

The CMCMUA shall provide technical support and assistance for recycling programs and collection services that the Municipality provides to its residents.

**Article XI. Ordinances**

The Municipality shall adopt, enforce, and periodically review and renew anti-scavenging ordinances and mandatory source separation ordinances as required by the New Jersey Mandatory Source Separation and Recycling Act and/or the Plan as amended from time to time.

The Municipality shall also inform residents and businesses of their obligation to participate in the Municipality's Single Stream Recyclable Material collection program, as

required by the New Jersey Mandatory Source Separation and Recycling Act (N.J.S.A. 13:1E-99.16).

**Article XII. CMCMUA Solid Waste Facilities Dates and Hours of Operation**

The CMCMUA Solid Waste Facilities shall accept the delivery of Municipal Solid Waste, Single Stream Recyclable Material, and Source Separated Recyclable Material as applicable, six (6) days per week. The operating hours, including Holiday hours, for said facilities shall be consistent with the current hours of operation and as approved by the New Jersey Department of Environmental Protection. The CMCMUA shall post the dates and hours of operation of its Solid Waste Facilities on the CMCMUA's website, [www.cmcmua.com](http://www.cmcmua.com). CMCMUA Solid Waste Facilities shall be closed on Sundays.

**Article XIII. Licensing of Transporters**

Each Solid Waste hauler/transporter who delivers Solid Waste, Single Stream Recyclable Material, and/or Source Separated Recyclable Material to the CMCMUA on behalf of the Municipality under the terms of this Agreement must be licensed under, and in accordance with the laws of the State of New Jersey. Annually, the Municipality shall advise the CMCMUA as to the identity of each Solid Waste hauler/transporter utilized by the Municipality, as well as their respective collection schedules.

**Article XIV. Monitoring of Solid Waste Disposal Activities**

The CMCMUA and the Municipality agree to cooperate in the monitoring of waste disposal activities within the Municipality in order to ensure that all Solid Waste generated within the Municipality is properly disposed of and, if applicable, to ensure that all Solid Waste generators and Solid Waste haulers/transporters operating within the Municipality comply with the provisions of the Plan and all applicable New Jersey Statutes and/or Regulations. In this regard, the Municipality and the CMCMUA agree to share information regarding Solid Waste disposal activities within the Municipality.

The Municipality shall utilize its best efforts to obtain from any applicant/contractor applying for a permit to perform construction/demolition work and/or Asbestos Containing Material ("ACM") removal work within the Municipality the identity and location of the proposed disposal facility for all Solid Waste and/or ACM generated as a result of the on-site

construction/demolition or removal activities. All such information shall be promptly forwarded by the Municipality to the CMCMUA.

In addition, the Municipality shall also utilize its best efforts to obtain copies of all receipts for the disposal of waste material generated as a result of any construction/demolition or ACM removal activities within the Municipality.

**Article XV. Failure of the Municipality to Perform**

In the event that the Municipality fails to perform in accordance with any or all of the substantive terms and conditions of this Agreement, the CMCMUA shall assess a surcharge for the processing of low revenue Single Stream Recyclable Material. The amount of the aforementioned surcharges shall be determined each month by the CMCMUA based upon the value of the incoming Single Stream Recyclable Material delivered to the CMCMUA (adjusted for measured or estimated composition and the prior month's actual market revenues per ton) plus composition sampling fees. The CMCMUA shall reserve the right, at its sole discretion, to discontinue, temporarily, or permanently, the acceptance of Single Stream Recyclable Material from the Municipality upon thirty (30) days written notice if the Municipality fails to cure the delivery breach within thirty (30) days of the first violation.

In the event that the Municipality fails to deliver or fails to have delivered to the CMCMUA all Solid Waste generated and/or collected for disposal within its corporate boundaries, the CMCMUA shall establish and charge a tipping fee to the Municipality for all Single Stream Recyclable Material delivered to the CMCMUA by, or on behalf of, the Municipality which shall be equal to the CMCMUA's actual cost of processing Single Stream Recyclable Material. In addition, the CMCMUA reserves the right to exercise any or all of the measures described above.

**Article XVI. Failure of the CMCMUA to Perform**

In the event that the CMCMUA fails to perform in accordance with any of the substantive terms and conditions of this Agreement, the Municipality shall provide written notification to the CMCMUA describing the specific Agreement breach. The CMCMUA shall have thirty (30) days from actual receipt of the written notification to cure the identified Agreement breach. In the event the CMCMUA does not cure the breach within the allowable

timeframe, the Municipality may terminate this Agreement at any time upon thirty (30) days prior written notice to the CMCMUA.

**Article XVII. Disputes**

All disputes between the Municipality and the CMCMUA shall be resolved by direct and timely negotiations between both Parties. In the event that such disputes cannot be mutually resolved, arbitration may be considered by both Parties or litigation may be pursued. In such action the Party which does not prevail in such arbitration or litigation shall pay all reasonable legal and other costs associated with such action as may be incurred by both Parties.

**Article XVIII. Force Majeure**

The performance of this Agreement may be suspended and the obligations thereunder excused, in the event and during the period that such performance is prevented by a cause or causes beyond the control of either Party. Such causes shall include failure of the CMCMUA to receive anticipated quantities of non-recycled solid waste, acts of God, acts of war, riot, fire, explosion, accident, flood or sabotage; lack of adequate fuel, power or raw materials; or prohibition of the solid waste or recycling operations envisioned by this Agreement by judicial order, administrative or governmental laws, regulations, rules, requirements, orders or actions, including refusal to issue, cancellation, suspension or revocation of any permit, license or other authorization necessary for the operations envisioned by this Agreement; or national defense requirements; labor strike, lockout or injunction. Notwithstanding any provision herein to the contrary, reasonable notice will be provided to the Municipality upon suspension of services herein.

**Article XIX. Excusable Termination of Agreement**

This Agreement may be terminated by either Party, without penalty, for the reasons set forth in the Force Majeure clause above. Notwithstanding any provision to the contrary, the CMCMUA shall give as much notice of termination as is reasonable under the circumstances, except that in the case of failure of the CMCMUA to receive anticipated quantities of non-recycled Solid Waste, the CMCMUA shall give the Municipality at least sixty (60) days notice of termination.

**Article XX.           Penalty**

In the event of a breach of this Agreement by either Party which is not excused under Articles XVIII or XIX, the other Party shall have the right to seek specific performance, compensatory and/or incidental damages.

**Article XXI.           Governing Law**

This Agreement shall be governed by the laws of the State of New Jersey, and shall be in all respects governed, construed, and applied and enforced in accordance with the laws of this State and the Parties to this Agreement hereby agree to service of process for any claim or controversy arising out of this Agreement. Any actions, claims or suits shall be adjudicated and venued in the Superior Court of New Jersey, Cape May County.

**Article XXII.          Severability**

The provisions of this Agreement shall be deemed to be severable and the invalidity or unenforceability of any provision shall not affect the validity and enforceability of any other provisions hereof.

In the event that any provisions of this Agreement shall, for any reason, be determined to be invalid, illegal or unenforceable in any respect, the Parties hereto shall negotiate in good faith and agree to such amendments, modifications or supplements of or to this Agreement, or such other appropriate actions as to the maximum extent practicable in light of such determination, in order to implement and give effect to the intentions of the Parties reflected herein, and the other provisions of this Agreement shall, as so amended, modified, supplemented or otherwise affected by such action, remain in full force and effect, to the extent possible.

**Article XXIII.         Successors and Assigns**

Each reference to the CMCMUA herein shall be deemed to include its successors and assigns in whose favor the provisions of this Agreement shall inure. This Agreement shall also be binding on the successors and assigns of the Municipality.

**Article XXIV. Notices**

All notices given under this Agreement shall be deemed properly served if delivered in writing personally to the CMCMUA Administrative Offices located at 1523 Route 9 North, Cape May Court House, New Jersey, or sent by certified mail addressed to:

**In the Case of the CMCMUA:**

Executive Director  
Cape May County Municipal Utilities Authority  
1523 Route 9 North  
Cape May Court House, New Jersey 08210; and

**In the case of the Municipality addressed to:**

Mayor Patrick T. Rosenello  
City of North Wildwood  
901 Atlantic Avenue  
North Wildwood, NJ 08260

**Article XXV. Successor Agreement**

Following execution of this Agreement by the Municipality and the CMCMUA, effective January 1, 2024, this Agreement shall supersede and replace any and all prior Shared Services Agreement for Solid Waste Disposal and Recycling Service Agreements between the Parties hereto.

**Article XXVI. Entire Agreement**

This Agreement contains the entire agreement between the CMCMUA and the Municipality and cannot be changed orally. Any further amendment to the provisions of this Agreement must be in writing and approved by both the Municipality and the CMCMUA. Any omission or delay by either Party to this Agreement in exercising any right hereunder shall not operate as a waiver, and a waiver in one instance shall not act as a waiver in any other instance and the single or partial exercise of any such right or rights shall not preclude any other or further exercise thereof.

**Article XXVII. Favored Municipality Status**

The Parties agree that the terms and conditions of this Agreement are the same as the terms and conditions of any other agreements which apply to the CMCMUA's provision of Solid Waste disposal and Recycling services offered to and/or accepted by all other municipalities in Cape May County, New Jersey. In the event that any agreements with such other municipalities in Cape May County, New Jersey contain more favorable terms and conditions to such other Municipalities, either presently or at any time during the term of this Agreement, the terms of this Agreement shall be modified so that they contain such favorable terms and conditions. In the event that the Authority does not offer to modify this Agreement accordingly, the Municipality shall have the right to terminate this Agreement, or seek specific performance thereof, upon providing the CMCMUA thirty (30) days' notice. This provision shall apply, notwithstanding any other terms and conditions set forth in this Agreement.

\_\_\_\_\_  
**CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY**

**ATTEST:**

\_\_\_\_\_  
**ASST. CORP. SECRETARY**

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**CITY OF NORTH WILDWOOD**

**ATTEST:**

\_\_\_\_\_  
**MUNICIPAL CLERK**

\_\_\_\_\_  
**DATE**



## EXHIBIT "A"

### TO THE SHARED SERVICES AGREEMENT FOR SOLID WASTE DISPOSAL AND RECYCLING SERVICES

#### CAPE MAY COUNTY SINGLE STREAM RECYCLING PROGRAM

| <u>Single Stream Recyclable Material</u>  | <u>Disposition</u>   |
|---|--|
| <ul style="list-style-type: none"><li>◦ <b><u>Paper Products</u></b> - Newspaper with inserts, magazines, office paper, junk mail, telephone and paperback books, corrugated cardboard boxes, brown paper bags, non-foil wrapping paper, chipboard packaging (including but not limited to dry food boxes such as cereal, rice, pasta, cookie, cracker, etc. with liner bags removed and thrown into the trash), gift boxes, shoe boxes, tissue boxes, powdered detergent boxes, paper towel rolls, clean pizza boxes (no food debris), and soda and beer carriers. All food contaminated paper and waxed-coated cardboard containers (gable-top milk and juice cartons) and/or boxes shall be disposed of as trash.</li></ul>  | Curbside collection provided by municipality. Some municipalities provide a drop off depot. Delivered to the Sanitary Landfill Complex or Transfer Station at no charge for participating municipalities. <sup>1</sup> |
| <ul style="list-style-type: none"><li>◦ <b><u>Glass Food &amp; Beverage Containers</u></b> – Rinsed and clean clear, green and brown food and beverage bottles, jugs and jars. Excluding blue bottles, window glass, ceramic cups and dishes, and light bulbs. Caps and lids shall be removed from containers and disposed of as trash.</li></ul>   | Curbside collection provided by municipality. Some municipalities provide a drop off depot. Delivered to the Sanitary Landfill Complex or Transfer Station at no charge for participating municipalities. <sup>1</sup> |
| <ul style="list-style-type: none"><li>◦ <b><u>Metal Food &amp; Beverage Cans</u></b> – Rinsed and clean aluminum and steel food and beverage cans, 2.5 gallons or less in size. Excluding paint cans, cookware, or flatware. Caps and lids shall be removed from cans and disposed of as trash.</li></ul>   | Curbside collection provided by municipality. Some municipalities provide a drop off depot. Delivered to the Sanitary Landfill Complex or Transfer Station at no charge for participating municipalities. <sup>1</sup> |
| <ul style="list-style-type: none"><li>◦ <b><u>Plastic Bottles, Jars, Jugs, and Containers</u></b> - Rinsed and clean plastic bottles, jars, jugs, and other hard plastic containers, regardless of color, 2.5 gallons or less in size. Including plastic bottles, jars, jugs, and containers used in food, beverage, health, beauty and cleaning products. Examples include, but are not limited to; margarine tubs, microwave trays, yogurt containers. Excluding Styrofoam packaging, plastic Solo® cups, empty medicine bottles, polystyrene egg cartons, beverage cups, PVC pipe, and plastic film (i.e. shopping bags). Excluding plastic bottles, jars, jugs, and containers that contained chemicals or hazardous products, such as motor oil or pesticide. Caps and lids shall be removed from containers and disposed of as trash.</li></ul> | Curbside collection provided by municipality. Some municipalities provide a drop off depot. Delivered to the Sanitary Landfill Complex or Transfer Station at no charge for participating municipalities. <sup>1</sup> |

<sup>1</sup> Participating Municipalities executed a Shared Services Agreement for Solid Waste Disposal and Recycling Services with the CMCMUA.

## **EXHIBIT "B"**

### **TO THE SHARED SERVICES AGREEMENT FOR SOLID WASTE DISPOSAL AND RECYCLING SERVICES**

#### **CAPE MAY COUNTY SOURCE SEPARATED RECYCLING PROGRAM**

| <b>Source Separated Recyclable Material</b>   | <b>Disposition</b>  |
|---|---|
| <ul style="list-style-type: none"><li>◦ <b><u>Computers and Consumer Electronics</u></b> – Computers and associated hardware including keyboards, modems, printers, scanners and fax machines, monitors, flat panel displays. Also includes televisions, cell phones, VCR's, DVD players, radios and landline telephones.</li></ul> | Delivered to the Sanitary Landfill Complex or Transfer Station at no charge for participating municipalities, businesses, non-profits, and residents. <sup>1</sup> Some municipalities provide curbside collection or a container at their drop off depot.  |
| <ul style="list-style-type: none"><li>◦ <b><u>"White Goods" not containing "CFC"</u></b> – Bulky household metals including washers, dryers, ovens, and water heaters.</li></ul>  | Delivered to the Sanitary Landfill Complex or Transfer Station at no charge. <sup>1</sup>   |
| <ul style="list-style-type: none"><li>◦ <b><u>"White Goods" containing "CFC"</u></b> – refrigerators, freezers, air conditioners, water coolers, and other "CFC" appliances.</li></ul>  | Delivered to the Sanitary Landfill Complex or Transfer Station at no charge. "CFC's" will be removed free of charge. <sup>1</sup>   |
| <ul style="list-style-type: none"><li>◦ <b><u>All ferrous and non-ferrous scrap</u></b> – metal, sheet metal, metal piping, aluminum siding, old metal tools, and cookware. Excluding auto and truck bodies, chain link fencing, wire, cable and mattress springs.</li></ul>  | Delivered to the Sanitary Landfill Complex or Transfer Station at no charge. <sup>1</sup>   |
| <ul style="list-style-type: none"><li>◦ <b><u>Leaves</u></b></li></ul>  | Delivered to leaf compost staging area at the Sanitary Landfill Complex only at no charge. <sup>1</sup>   |
| <ul style="list-style-type: none"><li>◦ <b><u>Grass Clippings and Christmas Trees</u></b></li></ul>   | Grass clippings are to be delivered to and accepted at the Sanitary Landfill Complex only at no charge. Christmas trees are accepted at the Sanitary Landfill Complex and the Transfer Station at no charge only through January 31 <sup>st</sup> . <sup>1</sup>  |
| <ul style="list-style-type: none"><li>◦ <b><u>Wood Pallets</u></b></li></ul>  | Delivered to the Multi-Class Recycling Center at the Sanitary Landfill Complex and the Transfer Station at no charge. <sup>1</sup>  |
| <ul style="list-style-type: none"><li>◦ <b><u>Film Plastic</u></b> - including clear, white and blue boat shrink wrap, greenhouse film and other pre-approved non-printed film plastics</li></ul>   | Delivered to the Sanitary Landfill Complex or Transfer Station at no charge. <sup>1</sup>   |
| <ul style="list-style-type: none"><li>◦ <b><u>Street Sweepings</u></b></li></ul>  | Delivered to the Sanitary Landfill Complex at no charge. <sup>1</sup>   |
| <ul style="list-style-type: none"><li>◦ <b><u>Catch Basin Clean Out (dewatered)</u></b></li></ul>   | Delivered to the Sanitary Landfill Complex at no charge. <sup>1</sup>   |
| <ul style="list-style-type: none"><li>◦ <b><u>Household Hazardous Waste Collection Days</u></b></li></ul>   | The Authority will continue to provide this service by scheduling two (2) collection days each year and accepting household hazardous waste from residents and other non-regulated generators within the Municipality at no charge (limited to quantities up to 25 gallons and/or up to 100 pounds per customer). |

<sup>1</sup> Participating Municipalities executed a Shared Services Agreement for Solid Waste Disposal and Recycling Services with the CMCMUA.

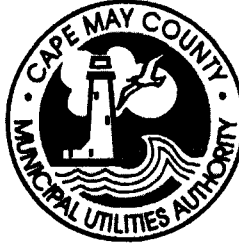
**EXHIBIT "B"**

**TO THE SHARED SERVICES AGREEMENT FOR SOLID WASTE DISPOSAL AND RECYCLING SERVICES**

**CAPE MAY COUNTY SOURCE SEPARATED RECYCLING PROGRAM**

| <b><u>Source Separated Recyclable Material</u></b>   | <b><u>Disposition</u></b>  |
|--|--|
| ° <b><u>Litter Abatement Program</u></b>   | The Authority will continue to provide four (4) days of free Bulky Waste Disposal for Municipalities that participate in the "Litter Abatement Partnership Program".   |
| ° <b><u>Abandoned Buildings</u></b>  | This service will allow free disposal of Type 13C solid waste resulting from municipal demolition of abandoned and/or fire damaged buildings up to an annual maximum amount equal to 1% of the billable tons (Types 10, 13 & 13C) delivered by or on behalf of Municipality; i.e., those tons directly paid for by the Municipality during the preceding calendar year. A representative from the CMCMUA Solid Waste Department must pre-approve any structures being demolished under this provision, and a five (5) days prior notice to the CMCMUA is required for free disposal of demolition material by the Municipality. No asbestos or asbestos containing materials will be accepted as part of this free disposal service. |
| ° <b><u>Lead Acid Batteries</u></b> - including motor vehicle, aviation, marine and SLA (sealed lead acid) batteries | Delivered to the Sanitary Landfill Complex or Transfer Station at no charge.   |
| ° <b><u>Antifreeze</u></b> – which is free of contaminants   | Delivered to the Sanitary Landfill Complex or Transfer Station at no cost (limited to 5 gallons per day per customer).   |

<sup>1</sup> Participating Municipalities executed a Shared Services Agreement for Solid Waste Disposal and Recycling Services with the CMCMUA.



## Cape May County Municipal Utilities Authority

1523 Route 9 North, Cape May Court House, NJ 08210  
Telephone: (609) 465-9026 • Telefax: (609) 465-9025  
[www.cmcmua.com](http://www.cmcmua.com)

September 6, 2023

Mayor Patrick T. Rosenello  
CITY OF NORTH WILDWOOD  
901 Atlantic Avenue  
North Wildwood, NJ 08260

RE: Proposed Shared Services Agreement for Solid Waste Disposal and Recycling Services

Dear Mayor Rosenello:

The Cape May County Municipal Utilities Authority ("CMCMUA" and/or "Authority") offers the enclosed proposed "Shared Services Agreement for Solid Waste Disposal and Recycling Services" ("Agreement") for consideration by you and members of the governing body. The CMCMUA is presenting this proposed Agreement to all 16 municipalities within Cape May County.

Below is a summary of the proposed Agreement:

1. The proposed Agreement term is two (2) years. The term commences on January 1, 2024 and terminates on December 31, 2025.
2. The Municipality shall cause all Solid Waste, Single Stream Recyclable Material, and Source Separated Recyclable Material generated within its corporate boundaries and collected by, or on behalf of the Municipality to be delivered to the Authority.
3. For calendar year 2024, the Authority may increase Solid Waste tipping fees covered under the proposed Agreement by no greater than two percent (2%) from the calendar year 2023 Solid Waste tipping fees as established in the "*Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges*". For calendar year 2025, the Authority may increase Solid Waste tipping fees covered under the proposed Agreement by no greater than two percent (2%) from the calendar year 2024 Solid Waste tipping fees as established in the "*Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges*". This provision will only apply to those Municipalities that execute the proposed Agreement.
4. The Authority will continue to accept, at no charge, an extensive list of recyclable materials from participating Municipalities as detailed in Exhibits "A" and "B" of the proposed Agreement.

# Cape May County Municipal Utilities Authority

September 6, 2023

Page 2

5. Municipalities that execute the Agreement will be able to continue to take advantage of the free disposal offered by the Authority for an extensive expanded list of Solid Waste materials.

I am enclosing the following documents for consideration by the governing body of your municipality:

- Certified Resolution as adopted by the CMCMUA authorizing the execution of the "Shared Services Agreement for Solid Waste Disposal and Recycling Services";
- Two (2) original copies of the "Shared Services Agreement for Solid Waste Disposal and Recycling Services" for execution by your Municipality; and,
- A draft Resolution which authorizes your Municipality's execution of the proposed Agreement.

Should you have any questions or comments regarding the enclosed documents, please feel free to call me at any time. If you believe that it would be helpful to have an Authority representative attend a public meeting in your municipality when the enclosed Agreement is being considered, I would be pleased to do so.

Very truly yours,

CAPE MAY COUNTY  
MUNICIPAL UTILITIES AUTHORITY



Joseph V. Rizzuto  
Executive Director

## Enclosures

cc: Mr. W. Scott Jett, Clerk  
Mr. Nicholas Long, City Administrator  
Mr. Todd N. Burkey, Chief Financial Officer

# Cape May County Municipal Utilities Authority

## RESOLUTION NO. 105-23

### RESOLUTION AUTHORIZING SHARED SERVICES AGREEMENT FOR SOLID WASTE DISPOSAL AND RECYCLING SERVICES

**WHEREAS**, the Cape May County Municipal Utilities Authority ("CMCMUA"/"Authority") owns and operates a solid waste system ("System") which presently serves the entire County of Cape May in the State of New Jersey, for the disposal, transfer, and recycling of solid waste; and,

**WHEREAS**, there presently exists an agreement between various municipalities within Cape May County (hereinafter the "Municipalities") and the CMCMUA for the use of the System for the disposal, transfer, and recycling of solid waste for a one (1) year period ending on December 31, 2023 entitled "Shared Services Agreement for Solid Waste Disposal and Recycling Services" ("Agreement"); and,

**WHEREAS**, the CMCMUA now desires to offer to each municipality within Cape May County the opportunity to enter into a new two (2) year Agreement and to fix the expiration date of said Agreement to occur on December 31, 2025; and,

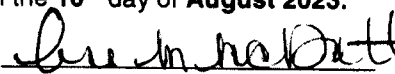
**WHEREAS**, N.J.S.A. 40A:65-1 et seq. authorizes a municipality to enter into a contract with any other local unit for sharing of governmental services.

**NOW, THEREFORE, BE IT RESOLVED** by the Cape May County Municipal Utilities Authority, a body corporate and politic, as follows:

1. The Cape May County Municipal Utilities Authority hereby approves the "Shared Services Agreement for Solid Waste Disposal and Recycling Services", in substantially the same form as currently on file with the Authority's Office Manager with such minor revisions as may be determined to be appropriate by the Authority's Executive Director and/or General Counsel.
2. The Authority's Executive Director, or Deputy Director, is hereby authorized to execute said Agreement with each municipality within Cape May County.

|               | Motion | Second | Yes | No | Abstain | Absent |
|---------------|--------|--------|-----|----|---------|--------|
| Mr. Burns     | X      |        | X   |    |         |        |
| Ms. Callinan  |        |        | X   |    |         |        |
| Ms. Heenan    |        |        | X   |    |         |        |
| Mr. Matalucci |        |        | X   |    |         |        |
| Mr. Rixey     |        | X      | X   |    |         |        |
| Ms. Saduk     |        |        |     |    |         | X      |
| Mr. Betts     |        |        | X   |    |         |        |

I hereby certify the foregoing to be a true and correct copy of Resolution No. 105-23 adopted by the Cape May County Municipal Utilities Authority at its Regular Meeting on the 16<sup>th</sup> day of August 2023.

  
Assistant Corporate Secretary

CITY OF NORTH WILDWOOD  
Cape May County, New Jersey  
RESOLUTION

AUTHORIZING THE SUBMISSION AND ACCEPTANCE OF A NJDCA  
BOARDWALK PRESERVATION FUND GRANT FOR BOARDWALK  
RECONSTRUCTION PROJECT

WHEREAS, the City of North Wildwood desires to apply for and obtain a grant from the New Jersey Department of Community Affairs Boardwalk Preservation Fund for a Boardwalk Reconstruction Project.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the City of North Wildwood, County of Cape May, State of New Jersey:

- 1. That the City of North Wildwood does hereby authorize the application for such a grant.
- 2. That the City of North Wildwood recognizes and accepts that the Department may offer a lesser or greater amount and therefore, upon receipt of the grant agreement from the New Jersey Department of Community Affairs, does further authorize the execution of any such grant agreement; and also, upon receipt of the fully executed agreement from the Department, does further authorize the expenditure of funds pursuant to the terms of the agreement between the City of North Wildwood and the New Jersey Department of Community Affairs.

BE IT FURTHER RESOLVED, that the persons whose names, titles and signatures appear below are authorized to sign the application, and that they or their successors in said titles, are authorized to sign the agreement, and any other documents necessary in connection therewith:

Patrick T. Rosenello, Mayor

W. Scott Jett, City Clerk

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 19<sup>th</sup> day of September 2023.

Dated: September 19, 2023 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 |     |     |         |        |          |     |     |         |        |