

Fiscal Year

Start Year
2024

End Year
2024

Authority Budget of:
Cape May County Utilities Authority

State Filing Year

2024

For the Period:

January 1, 2024 to December 31, 2024

www.cmcmua.com

Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Cape May County Utilities Authority

AUTHORITY BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2024 PREPARER'S CERTIFICATION

Cape May County Utilities Authority

AUTHORITY BUDGET

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

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

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

Preparer's Signature:	donatorp@cmcmua.com
Name:	Robert P Donato
Title:	Chief Financial Officer
Address:	1523 Route 9 N Cape May Court House NJ 08210
Phone Number:	609-465-9026
Fax Number:	609-465-9025
E-mail Address:	donatorp@cmcmua.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying Compliance:	Ann M McDevitt
Title of Officer Certifying Compliance:	Assistant Corporate Secretary
Signature:	mcdevitt@cmcmua.com

2024 APPROVAL CERTIFICATION

Cape May County Utilities Authority

AUTHORITY BUDGET

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

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

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

Officer's Signature:	callinanpa@cmcmua.com
Name:	Patricia A Callinan
Title:	Corporate Secretary
Address:	1523 Route 9 N Cape May Court House NJ 08210
Phone Number:	609-465-9026
Fax Number:	609-465-9025
E-mail Address:	callinanpa@cmcmua.com

2024 AUTHORITY BUDGET RESOLUTION

Cape May County Utilities Authority

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

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$62,716,014.00, Total Appropriations including any Accumulated Deficit, if any, of \$62,716,014.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$34,328,900.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cape May County Utilities Authority, at an open public meeting held on October 18, 2023 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Cape May County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024, is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Cape May County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 20, 2023.

callinanpa@cmcmua.com

(Secretary's Signature)

10/18/2023

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
George W Betts	X			
Richard Rixey	X			
William G Burns Jr	X			
Patricia A Callinan				X
Carol A Heenan	X			
Zeth Matalucci	X			
Carol L Saduk	X			

2024 ADOPTION CERTIFICATION

Cape May County Utilities Authority

AUTHORITY BUDGET

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Cape May County Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on December 20, 2023.

Officer's Signature:	callinanpa@cmcmua.com		
Name:	Patricia A Callinan		
Title:	Corporate Secretary		
Address:	1523 Route 9 N Cape May Court House NJ 08210		
Phone Number:	609-465-9026	Fax:	609-465-9025
E-mail address:	callinanpa@cmcmua.com		

2024 ADOPTED BUDGET RESOLUTION

Cape May County Utilities Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Cape May County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Cape May County Utilities Authority at its open public meeting of December 20, 2023; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$62,716,014.00, Total Appropriations, including any Accumulated Deficit, if any, of \$62,716,014.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$34,328,900.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cape May County Utilities Authority at an open public meeting held on December 20, 2023 that the Annual Budget and Capital Budget/Program of the Cape May County Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

callinanpa@cmmua.com

(Secretary's Signature)

12/20/2023

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
George W Betts	X			
Richard Rixey	X			
William G Burns Jr	X			
Patricia A Callinan	X			
Carol A Heenan				X
Zeth Matalucci	X			
Carol L Saduk	X			

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cape May County Utilities Authority

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

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

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

The proposed budget covers the cost of operations and debt service of the CMCMUA's facilities at the four regional wastewater service areas and the sludge transfer facility. Operating and maintenance costs have increased approximately 7.51% over the 2023 adopted budget. Total revenues to be collected from the participating municipalities have increased approximately 2.00% over the 2023 adopted budget. However, the actual rate to be charged to each participant may vary due to variations between flow estimates used to calculate each participant's share versus actual flows recorded throughout the year.

The proposed budget also covers the cost of operations and debt service of the CMCMUA's sanitary landfill and solid waste transfer facility. Total expenses have increased approximately 1.81% over the adopted 2023 budget. Total solid waste operating revenues have decreased by 0.17% due to a slight decrease in estimated solid waste tons being delivered for disposal, compared to the 2023 adopted budget.

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

The economy in Cape May County is dependent on tourism, which can fluctuate from year to year. The extraordinary rate of inflation, the near doubling of the cost of fuel and chemicals, and a large increase in the cost of electricity, have caused certain 2024 budgeted expenses to increase more than usual. In spite of the large increases in the cost of construction materials, and supply chain issues across the spectrum, the Capital Programs remain in progress and will commence as planned, although with altered time lines for completion.

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

Not applicable

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cape May County Utilities Authority

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

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

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

Not applicable

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

There is no anticipated deficit from 2023 operations.

The deficit caused by the implementation of GASB 68 represents the Authority's share, among all participating employers, of the actuarial accrued liability of the Public Employees' Retirement System (PERS), presented by the State of New Jersey Division of Pension and Benefits, dated June 30, 2022. The reporting of this liability is a required disclosure by GASB 68 and Local Finance Notice 2015-24. The Authority is aware of the significance of the liability. However, there is no current plan to create a fund balance reserve for the liability/deficit. The Authority does make its Annual Pension Contribution timely and in full to PERS, as reflected in the annual PERS employer pension liability invoice for this location.

The deficit caused by the implementation of GASB 75 represents the Authority's share, among all participating employers, of the Total Collective Other Post-Employment Benefits (OPEB) actuarial accrued liability of the New Jersey State Health Benefits Retired Employee Plan, presented by the State of New Jersey Division of Pension and Benefits, dated June 30, 2021. The reporting of this liability is a required disclosure by GASB 75. The Authority is aware of the significance of the liability. However, there is no current plan to create a fund balance reserve for the liability/deficit.

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

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cape May County Utilities Authority

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

Answer the question below using the space provided.

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

The rate charged to participants in the Wastewater Program will increase by 2.00%

The tipping fee for most solid waste types delivered for disposal will increase by 2.00%

The Board of Commissioners held a public hearing on the 2024 Wastewater User Charge System Rate Setting Report and on the 2024 Solid Waste and Recycling User Fees and Surcharges at its regular scheduled meeting held on October 4, 2023; the Board formally approved same following the public hearing. We have forwarded the approving Resolutions to the Division under separate cover.

Cape May County Municipal Utilities Authority

RESOLUTION NO. 127-23

RESOLUTION APPROVING THE CMCMUA USER CHARGE SYSTEM, RATE SETTING REPORT, WASTEWATER MANAGEMENT PROGRAM USER CHARGES EFFECTIVE JANUARY 1, 2024

WHEREAS, the Cape May County Municipal Utilities Authority ("CMCMUA"/"Authority") entered into a Service Agreement with various municipalities, public entities and/or private corporations ("Participants") wherein the terms and conditions for providing wastewater conveyance, treatment and disposal services to such Participants are set forth; and,

WHEREAS, the CMCMUA provides wastewater services in its Ocean City Region, its Cape May Region, its Seven Mile Beach/Middle Region, and in its Wildwood/Lower Region (collectively "Regional System"); and,

WHEREAS, the CMCMUA must revise its system of charges in order to provide sufficient revenue to pay for the operation and expenses of the Regional System; and,

WHEREAS, copies of the proposed "CMCMUA User Charge System, Rate Setting Report, Wastewater Management Program User Charges Effective January 1, 2024 (Proposed)", were available to the public for inspection at the principal office of each Participant, the Lower Township and Middle Township branches of the Cape May County Library, the office of the Board of County Commissioners, the office of the Authority and on the Authority's website from September 12, 2023 through and including October 4, 2023; and,

WHEREAS, notice of the availability of the proposed "CMCMUA User Charge System, Rate Setting Report, Wastewater Management Program User Charges Effective January 1, 2024 (Proposed)", and the designated time and place of a Public Hearing was published in the official newspapers of the Authority, The Press of Atlantic City and the Daily Journal, both on September 12, 2023, respectively; and,

WHEREAS, the Public Hearing explaining the nature of the user charges and specific service charges, as set forth in the aforementioned Rate Setting Report, was held by the Authority on October 4, 2023; and,

WHEREAS, a record of the Public Hearing was made and a transcript will be available upon request to interested parties at a reasonable fee.

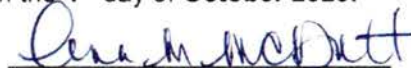
NOW, THEREFORE BE IT RESOLVED by the Cape May County Municipal Utilities Authority, a body corporate and politic of the State of New Jersey as follows:

1. The methodology and system of charges as set forth by the Cape May County Municipal Utilities Authority in its report entitled "CMCMUA User Charge System, Rate Setting Report, Wastewater Management Program User Charges Effective January 1, 2024 (Proposed)", is hereby found to comply with the terms of the Service Agreement between the Cape May County Municipal Utilities Authority and the various Participants and is adopted by the Cape May County Municipal Utilities Authority.
2. Said system of charges shall be the basis for charging all Participants who deliver wastewater into the Authority's Regional System.

3. The user charges set forth in the aforementioned Rate Setting Report, effective January 1, 2024, are specifically adopted and shall be the basis for billing the services provided to the City of Ocean City, the City of Cape May, the Borough of West Cape May, the Borough of Cape May Point, the Borough of Stone Harbor, the Borough of Avalon, the City of Sea Isle City, the Township of Middle, the County of Cape May (Crest Haven Complex), the City of North Wildwood, the City of Wildwood, the Borough of Wildwood Crest, the Borough of West Wildwood, the Township of Lower Municipal Utilities Authority (Shawcrest area of Lower Township), the New Jersey-American Water Company, the New Jersey Turnpike Authority, and any other users of the services provided by the Cape May County Municipal Utilities Authority, effective January 1, 2024.
4. The specific service charges, including effluent disposal services provided to the Township of Lower Municipal Utilities Authority, and also including surcharges for high strength wastes, specific service charges for disposal of septage, sludge and trucked raw wastewater, and landfill leachate disposal, as shown in the report entitled "CMCMUA User Charge System, Rate Setting Report, Wastewater Management Program User Charges Effective January 1, 2024 (Proposed)", are hereby adopted, effective January 1, 2024.
5. The user charges and specific service charges 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 modification under consideration at that time.

	Motion	Second	Yes	No	Abstain	Absent
Mr. Burns	X		X			
Ms. Callinan		X	X			
Ms. Heenan			X			
Mr. Matalucci			X			
Mr. Rixey			X			
Mr. Saduk			X			
Mr. Betts			X			

I hereby certify the foregoing to be a true and correct copy of Resolution No. **127-23** adopted by the Cape May County Municipal Utilities Authority at its Regular Meeting on the **4th** day of **October 2023**.


Assistant Corporate Secretary

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

COMPARISON - 2021 through 2027 USER RATES

	2021	2022	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	PROPOSED	PROJECTED	PROJECTED	PROJECTED
EXPENSES							
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	\$29,678,171	\$30,933,558
INCREASE/DECREASE (O&M)	\$154,886	\$624,570	\$1,431,669	\$1,912,842	\$1,027,102	\$1,261,692	\$1,255,387
	0.67%	2.67%	5.95%	7.51%	3.75%	4.44%	4.23%
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	\$46,375,671	\$47,634,054
REVENUES							
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	\$6,105,608	\$6,156,386
NET FROM USERS	\$35,680,928	\$36,394,685	\$37,394,512	\$38,142,769	\$39,097,042	\$40,270,063	\$41,477,668
INCREASE/DECREASE	\$351,696	\$713,757	\$999,827	\$748,257	\$954,273	\$1,173,022	\$1,207,605
PERCENTAGE	1.00%	2.00%	2.75%	2.00%	2.50%	3.00%	3.00%

Cape May County Municipal Utilities Authority

RESOLUTION NO. 126-23

RESOLUTION APPROVING THE CMCMUA SOLID WASTE AND RECYCLING USER FEES AND SURCHARGES EFFECTIVE JANUARY 1, 2024

WHEREAS, the Cape May County Municipal Utilities Authority ("Authority"/"CMCMUA") has made available copies of the proposed "Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges, Effective January 1, 2024", to the public for inspection at the offices of the Clerk of all Cape May County municipalities, the Lower Township, Middle Township and Upper Township Branches of the Cape May County Library, the office of the Board of County Commissioners, the office of the Cape May County Municipal Utilities Authority and on the Authority's website from September 12, 2023 through and including October 4, 2023; and,

WHEREAS, notice of the availability of the proposed "Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges, Effective January 1, 2024", and the designated time and place of the aforesaid Public Hearing was published in the official newspapers of the Authority, The Press of Atlantic City and the Daily Journal, both on September 12, 2023, respectively; and,

WHEREAS, the Authority held a Public Hearing regarding the proposed "Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges, Effective January 1, 2024" on October 4, 2023; and,

WHEREAS, a record of the Public Hearing was made and a transcript will be available upon request to interested parties at a reasonable fee; and,

WHEREAS, the proposed User Fees and Surcharges, as contained in the document entitled, "Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges, Effective January 1, 2024", are considered by the CMCMUA to be both necessary and reasonable.

NOW, THEREFORE, BE IT RESOLVED by the Cape May County Municipal Utilities Authority, a body corporate and politic of the State of New Jersey, that the provisions provided in the document entitled "Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges, Effective January 1, 2024" are hereby adopted and approved and shall take effect on January 1, 2024 and shall remain in full force and effect until and unless further amended.

BE IT FURTHER RESOLVED that a copy of the "Cape May County Municipal Utilities Authority Solid Waste and Recycling User Fees and Surcharges, Effective January 1, 2024", shall at all times be kept on file, until further amended, at the principal offices of the Cape May County Municipal Utilities Authority and shall at all reasonable times be available for public inspection.

	Motion	Second	Yes	No	Abstain	Absent
Mr. Burns		X	X			
Ms. Callinan	X		X			
Ms. Heenan			X			
Mr. Matalucci			X			
Mr. Rixey			X			
Mr. Saduk			X			
Mr. Betts			X			

I hereby certify the foregoing to be a true and correct copy of Resolution No. **126-23** adopted by the Cape May County Municipal Utilities Authority at its Regular Meeting on the **4th** day of **October 2023**.


Assistant Corporate Secretary

**SOLID WASTE MANAGEMENT PROGRAM
PROPOSED FISCAL YEAR 2024 OPERATING BUDGET**

INCOME	YEAR 2024 TONS	RATE PER TON	AMOUNT (in dollars)
<u>Solid Waste Types</u>			
10 Municipal	89,750	\$83.19	\$7,466,303
13 Bulky	4,400	\$83.19	\$366,036
13C Construction & Demolition	58,500	\$98.34	\$5,752,890
23 Vegetative	275	\$83.19	\$22,877
25 Animal & Food	850	\$83.19	\$70,712
27 Dry Industrial	650	\$82.13	\$53,385
27A Asbestos	<u>631</u>	\$144.47	<u>\$91,161</u>
Solid Waste Totals	<u>155,056</u>		<u>\$13,823,364</u>
<u>Recycling Types</u>			
Municipal Single Stream	18,000	\$0.00	\$0
Commercial Single Stream	10,000	\$0.00	\$0
Tires	94	\$375.00	\$35,250
Tires/Oversized	50	\$425.00	\$21,250
White Goods	12	\$0.00	\$0
Wood Pallets	2,062	\$0.00	\$0
Bed Cleanout	5,000	\$40.00	\$200,000
Leaves & Grass Clippings	3,900	\$14.00	\$54,600
Leaves & Grass Municipal	3,500	\$0.00	\$0
Brush & Branches	3,750	\$40.00	\$150,000
Stumps & Tree Trunks	3,000	\$40.00	\$120,000
Xmas Trees	40	\$0.00	\$0
Scrap Metal	40	\$0.00	\$0
WPF-Wood Pallets Free	411	\$0.00	\$0
Catch Basin	0	\$0.00	\$0
St. Sweepings	3,695	\$0.00	\$0
Contaminated Soil	0	\$20.00	\$0
Pallet Can Pickup	-	\$-	\$5,000
Recycling Totals	<u>53,604</u>	CMCMUA USER FEES	<u>\$586,100</u>
TOTAL TONS	<u>208,660</u>	TOTAL	<u>\$14,409,464</u>

**SOLID WASTE MANAGEMENT PROGRAM
PROPOSED FISCAL YEAR 2023 OPERATING BUDGET**

INCOME	YEAR 2023 TONS	RATE PER TON	AMOUNT (in dollars)
<u>Solid Waste Types</u>			
10 Municipal	93,000	\$81.56	\$7,585,080
13 Bulky	4,300	\$81.56	\$350,708
13C Construction & Demolition	58,500	\$94.79	\$5,545,215
23 Vegetative	550	\$81.56	\$44,858
25 Animal & Food	750	\$81.56	\$61,170
27 Dry Industrial	550	\$79.16	\$43,538
27A Asbestos	631	\$139.25	\$87,867
Solid Waste Totals	<u>158,281</u>		<u>\$13,718,436</u>
<u>Recycling Types</u>			
Municipal Single Stream	18,000	\$0.00	\$0
Commercial Single Stream	10,000	\$0.00	\$0
Tires	94	\$375.00	\$35,250
Tires/Oversized	50	\$425.00	\$21,250
White Goods	12	\$0.00	\$0
Wood Pallets	2,062	\$0.00	\$0
Bed Cleanout	3,600	\$38.00	\$136,800
Leaves & Grass Clippings	3,250	\$14.00	\$45,500
Leaves & Grass Municipal	5,753	\$0.00	\$0
Brush & Branches	3,500	\$38.00	\$133,000
Stumps & Tree Trunks	3,250	\$38.00	\$123,500
Xmas Trees	40	\$0.00	\$0
Scrap Metal	40	\$0.00	\$0
WPF-Wood Pallets Free	411	\$0.00	\$0
Catch Basin	50	\$0.00	\$0
St. Sweepings	3,695	\$0.00	\$0
Contaminated Soil	0	\$20.00	\$0
Pallet Can Pickup	-	\$-	\$5,000
Recycling Totals	<u>53,807</u>	CMCMUA	<u>\$500,300</u>
		USER FEES	
TOTAL TONS	<u>212,088</u>	TOTAL	<u>\$14,218,736</u>

Cape May County Municipal Utilities Authority
Variances Over +/-10% (Pages F2 and F4)

	2024	2023	Variance	%
Other Operating Revenues				
1. LTMUA Effluent Disposal	\$ 594,904	\$ 539,198	\$ 55,706	10.3%
2. Recycled Wood Products	\$ 600,000	\$ 530,000	\$ 70,000	13.2%
3. Reclaimed Energy	\$ 280,000	\$ 595,000	\$ (315,000)	-52.9%

Explanation:

1. Lower Township MUA costs are directly related to costs for effluent disinfection and disposal at the Authority's Wildwood/Lower Region Wastewater Treatment Plant. The large increases in the cost of treatment chemicals and increases in utility costs have resulted in this increase in effluent treatment.

2. The Authority experienced higher than anticipated demand in 2023 for mulch products produced from grinding trees and stumps. The Authority anticipates an even greater demand in 2024.

3. The Authority's Electrical Generators, which generate electricity to be sold onto the PJM grid, are projected to be operating for less hours than 2023, due to their age, and therefore will be generating less electricity for sale to the grid.

Non-Operating Revenues

Interest Earned	\$ 2,660,000	\$ 860,000	\$ 1,800,000	209.3%
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Explanation:

Based upon the increase in interest rates which began in 2022, and continues throughout 2023, the Authority projects a \$1,800,000 increase in interest income for 2024.

Non-Operating Appropriations

Interest Payments on Debt	\$ 167,124	\$ 188,283	\$ (21,159)	-11.2%
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Explanation:

As the Authority continues to make payments on outstanding debt, annual interest expense will decrease.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

Name of Authority:	Cape May County Utilities Authority		
Federal ID Number:	22-2060471		
Address:	1523 Route 9 N		
City, State, Zip:	Cape May Court House NJ 08210		
Phone: (ext.)	609-465-9026	Fax:	609-465-9025

Preparer's Name:	Robert P Donato CPA		
Preparer's Address:	1523 Route 9 N		
City, State, Zip:	Cape May Court House NJ 08210		
Phone: (ext.)	609-465-9026	Fax:	609-465-9025
E-mail:	donatorp@cmcmua.com		

Chief Executive Officer*	Joseph V Rizzuto		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	609-465-9026	Fax:	609-465-9025
E-mail:	rizzutojv@cmcmua.com		

Chief Financial Officer*	Robert P Donato CPA		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	609-465-9026	Fax:	609-465-9025
E-mail:	donatorp@cmcmua.com		

Name of Auditor:	Leon Costello CPA, RMA		
Name of Firm:	Ford Scott and Associates LLC		
Address:	1535 Haven Ave		
City, State, Zip:	Ocean City NJ 08226		
Phone: (ext.)	609-399-6333	Fax:	609-399-3710
E-mail:	lcostello@ford-scott.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Cape May County Utilities Authority

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

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

185

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

\$ 12,643,640.70

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

7

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

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

0

(Maximum is 2)

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

Yes

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

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

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

No

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

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

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

No

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

No

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

No

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

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

No

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

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Cape May County Utilities Authority

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

10. Did the Authority pay for meals or catering during the current fiscal year?

Yes

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

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?

Yes

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

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

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

No
No
No
No
No
No
Yes
No
No

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

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

Yes

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

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?

No

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

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

No

If "yes", provide explanation including amount paid.

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

No

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Cape May County Utilities Authority

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

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)? Yes
- If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.*

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Cape May County Utilities Authority

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

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

9 - Executive Director - The Executive Director's contract is negotiated and approved by Resolution by the Authority's Board of Commissioners.

Non-Represented Employees (including individuals listed on page N-4 (2)) - The Authority maintains a salary grid (grade/step) structure, with the Authority Board of Commissioners approving any annual salary increase to said grid. Each non-represented employee job description is assigned a grade level. Step increases within a given grade level are based on performance.

10 - see attached

11 - see attached

12g - Joseph V Rizzuto, Executive Director, has an Authority-owned vehicle available for personal use, pursuant to his employment contract.

17 - The Authority received a draft Administrative Consent Order (ACO) from the NJDEP Bureau of Air Compliance and Enforcement - Southern Region as a result of an Air Compliance inspection conducted on 1/6/2023. The specific violations and subsequent penalties cited in the ACO are currently being negotiated between the Authority and NJDEP.

Cape May County Municipal Utilities Authority

Question No. 10

Meals**Meals and Catering Paid by CMCMUA**

Date	Items Purchased	Amount	Description
10/28/2022	DONUTS	14.98	EARLY MORNING GENERATOR TEST-4 PEOPLE
12/16/2022	BREAKFAST ITEMS	116.50	MUNIC RECYCLING COORDINATORS MEEETING-12 PEOPLE
3/9/2023	LUNCH MEETING	40.45	ENTERPRISE FLEET MEETING-4 PEOPLE
3/27/2023	LUNCH MEETING	78.04	WORKING LUNCH RECYCLE NEGOTIATIONS-4 PEOPLE
5/18/2023	BREAKFAST ITEMS	53.17	MUNIC RECYCLING COORDINATORS MEEETING-15 PEOPLE

**Employee Reimbursement for Meals while Traveling for CMCMUA Business
(excludes reimbursements on travel reimbursement list)**

Employee	Amount	Description
10/10/2022 KEVIN WHITNEY	6.50	WEFTEC CONVENTION-BREAKFAST
10/11/2022 KEVIN WHITNEY	6.75	WEFTEC CONVENTION-BREAKFAST
10/11/2022 KEVIN WHITNEY	13.81	WEFTEC CONVENTION-LUNCH
10/11/2022 KEVIN WHITNEY	15.08	WEFTEC CONVENTION-DINNER
10/11/2022 JOSEPH JOHNSON	15.08	WEFTEC CONVENTION-DINNER
10/11/2022 ART COWAN	15.08	WEFTEC CONVENTION-DINNER
10/11/2022 EMILY ZIDANIC	15.08	WEFTEC CONVENTION-DINNER
10/11/2022 KEITH WAGNER	15.08	WEFTEC CONVENTION-DINNER
10/11/2022 ERIC HANSEN	15.08	WEFTEC CONVENTION-DINNER
10/11/2022 KEN WUERKER	15.08	WEFTEC CONVENTION-DINNER
10/12/2022 KEVIN WHITNEY	13.84	WEFTEC CONVENTION-DINNER
10/12/2022 JOSEPH JOHNSON	13.84	WEFTEC CONVENTION-DINNER
10/12/2022 ART COWAN	13.84	WEFTEC CONVENTION-DINNER
10/12/2022 EMILY ZIDANIC	13.84	WEFTEC CONVENTION-DINNER
10/12/2022 KEITH WAGNER	13.84	WEFTEC CONVENTION-DINNER
10/12/2022 ERIC HANSEN	13.84	WEFTEC CONVENTION-DINNER
10/12/2022 KEN WUERKER	13.84	WEFTEC CONVENTION-DINNER
10/12/2022 KEVIN WHITNEY	15.00	WEFTEC CONVENTION-BREAKFAST
10/12/2022 KEVIN WHITNEY	15.20	WEFTEC CONVENTION-LUNCH
11/15/2022 KEVIN WHITNEY	16.00	NJ LEAGUE MUNICIPALITIES CONFERENCE-LUNCH
11/15/2022 JOSEPH RIZZUTO	16.00	NJ LEAGUE MUNICIPALITIES CONFERENCE-LUNCH

Cape May County Municipal Utilities Authority
 Question No. 11
 Travel Expenses

2022 Travel Expenses for Employees or Individuals Listed on Budget Form N4

Name	Reason for Travel	Location	Dates	Hotels	Airfare	Parking	Conference			Total
							Meals	Fee	Transportation	
JOSEPH RIZZUTO	WEFTEC	NEW ORLEANS	10/9/2022-10/12/2022	499.94	110.11	11.80	72.28	50.00	32.95	777.07
JOSH PALOMBO	WEFTEC	NEW ORLEANS	10/9/2022-10/12/2022	499.94	179.57	11.80	59.56	50.00	32.95	833.82
ROBERT WINDER	AVEA	SAN FRANCISCO	11/13/2022-11/18/2022	2,090.35	1,131.74	120.00			53.00	3,395.09

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

Cape May County Utilities Authority

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

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

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

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

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

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

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

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

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

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

Cape May County Utilities Authority
For the Period January 01, 2024 to December 31, 2024

	Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
				Commissioner	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1	George Betts	Chair	5	X				\$ 7,162.00	\$ -	\$ -	\$ 29,766.00	\$ 36,928.00
2	Richard Rixey	Vice Chair	5	X				\$ 7,500.00	\$ -	\$ -	\$ -	\$ 7,500.00
3	William Burns Jr	Treasurer	4	X				\$ 6,662.00	\$ -	\$ -	\$ 29,766.00	\$ 36,428.00
4	Patricia Callinan	Secretary	4	X				\$ 7,500.00	\$ -	\$ -	\$ 14,948.00	\$ 22,448.00
5	Carl Groon	Member	2				X	\$ 3,750.00	\$ -	\$ -	\$ -	\$ 3,750.00
6	Carol Heenan	Member	2	X				\$ 7,500.00	\$ -	\$ -	\$ -	\$ 7,500.00
7	Zeth Matalucci	Member	2	X				\$ 2,812.00	\$ -	\$ -	\$ -	\$ 2,812.00
8	Carol Saduk	Member	2	X				\$ 7,500.00	\$ -	\$ -	\$ -	\$ 7,500.00
9	Joseph Rizzuto	Executive Director	40		X	X		\$ 174,435.00	\$ -	\$ 5,766.00	\$ 28,562.00	\$ 208,763.00
10	Robert Donato	Chief Financial Officer	35		X	X		\$ 154,888.00	\$ -	\$ 9,301.00	\$ -	\$ 164,189.00
11	Thomas LaRocco	Chief Engineer	35			X		\$ 163,752.00	\$ -	\$ 16,978.00	\$ 29,766.00	\$ 210,496.00
12	John Conturo	Solid Waste Manager	35			X		\$ 150,281.00	\$ -	\$ 7,602.00	\$ 26,161.00	\$ 184,044.00
13	Josh Palombo	Wastewater Manager	35			X		\$ 143,686.00	\$ -	\$ 5,474.00	\$ 41,732.00	\$ 190,892.00
14	Alicia Cooper	Human Resources Dir	35				X	\$ 127,346.00	\$ -	\$ 287.00	\$ -	\$ 127,633.00
15	Kenneth Weurker	Superintendent	35				X	\$ 120,191.00	\$ -	\$ 3,467.00	\$ -	\$ 123,658.00
16	George Hann	Senior Engineer	35				X	\$ 121,565.00	\$ -	\$ 2,005.00	\$ 22,755.00	\$ 146,325.00
17	Robert Allamong	Electrician	40				X	\$ 82,286.00	\$ -	\$ 38,705.00	\$ 29,766.00	\$ 150,757.00
18	Robert Winder	Operations Coord.	35				X	\$ 110,606.00	\$ -	\$ 9,436.00	\$ 29,766.00	\$ 149,808.00
19											\$ -	
20											\$ -	
21											\$ -	
22											\$ -	
23											\$ -	
24											\$ -	
25											\$ -	
26											\$ -	
27											\$ -	
28											\$ -	
29											\$ -	
30											\$ -	
31											\$ -	
32											\$ -	
33											\$ -	
34											\$ -	
35											\$ -	
Total:								\$ 1,399,422.00	\$ -	\$ 99,021.00	\$ 282,988.00	\$ 1,781,431.00

Schedule of Health Benefits - Detailed Cost Analysis

Cape May County Utilities Authority

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

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	39	16,144.00	629,616.00	39	14,948.00	582,972.00	46,644.00	8.0%
Parent & Child	14	29,068.00	406,952.00	14	26,915.00	376,810.00	30,142.00	8.0%
Employee & Spouse (or Partner)	33	32,147.00	1,060,851.00	33	29,766.00	982,278.00	78,573.00	8.0%
Family	43	45,071.00	1,938,053.00	43	41,732.00	1,794,476.00	143,577.00	8.0%
Employee Cost Sharing Contribution (enter as negative -)			(929,688.00)			(860,823.00)	(68,865.00)	8.0%
Subtotal	129		3,105,784.00	129		2,875,713.00	230,071.00	8.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	1	16,144.00	16,144	1	14,948.00	14,948.00	1,196.00	8.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	2	32,147.00	64,294	2	29,766.00	59,532.00	4,762.00	8.0%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			(8,661)			(8,019.00)	(642.00)	8.0%
Subtotal	3		71,777	3		66,461.00	5,316.00	8.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage	21	8,100.00	170,100.00	21	7,400.00	155,400.00	14,700.00	9.5%
Parent & Child	1	11,200.00	11,200.00	1	10,200.00	10,200.00	1,000.00	9.8%
Employee & Spouse (or Partner)	37	25,000.00	925,000.00	37	22,900.00	847,300.00	77,700.00	9.2%
Family	8	47,800.00	382,400.00	8	43,800.00	350,400.00	32,000.00	9.1%
Employee Cost Sharing Contribution (enter as negative -)			(10,557.00)			(9,685.00)	(872.00)	9.0%
Subtotal	67		1,478,143.00	67		1,353,615.00	124,528.00	9.2%
GRAND TOTAL	199		4,655,704.00	199		4,295,789.00	359,915.00	8.4%

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

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

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

If no accumulated absences, check this box: ☐

Legal Basis for Benefit


[illegible]

Total liability for accumulated compensated absences at per most recent audit (this page only)	\$ 266,981.00
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MEMORANDUM

January 30, 2023

TO: Mr. Joseph V. Rizzuto, Executive Director

FROM: Robert P. Donato, CPA, Chief Financial Officer 

RE: Accrued Sick Day and Vacation Day Benefits

I have estimated the cost of accrued sick and vacation day benefits to be paid to CMCMUA employees. Specifically, vacation pay for those who terminate with unused vacation days to their credit and sick day pay for employees with unused sick days to their credit who retire.

The results are summarized below for the year 2022.

The total amount for accrued vacation day pay as of December 31, 2022, was \$493,318.67. Assuming that 20% of this amount would be paid to employees who terminate, the accrual amount would be \$98,663.73.

The accrued sick pay as of December 31, 2022, was \$968,420.87. The accrued amount for bargaining unit employees is \$447,352.18 and for non-bargaining unit employees the amount is \$521,068.69.

Assuming that 12% of bargaining unit employees will retire with at least fifteen (15) years of service, the accrued amount would be \$53,682.26. Assuming that 22% of the non-bargaining unit employees will retire with at least fifteen (15) years of service, the accrued amount would be \$114,635.11.

As a result of these assumptions, total sick pay accrual would be \$168,317.37. When combined with the vacation pay accrual of \$98,663.73, the total accrual amounts to \$266,981.10.

As of December 31, 2022, the vacation and sick pay reserve fund account balance is \$329,272.89.

If you have any questions, please contact me at your convenience.

1/20/2023

DOLLAR VALUES FOR ACCRUED VACATION

YEAR 2022

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation =Dollars \$	Total Non-U Vacation =Dollars \$
Adams, Jr, Ryan C	\$ 53,131.00	\$25.5438	57.95		1	\$ 1,480.26	\$ 0
Adams, Loraine K	\$ 69,354.00	\$38.1066	54.00	1		\$ 0	\$ 2,057.76
Allamong, Robert E.	\$ 91,258.00	\$43.8740	155.27		1	\$ 6,812.32	\$ 0
Anderson, Demetrio B	\$ 43,442.00	\$20.8856	90.50		1	\$ 1,890.14	\$ 0
Angelino, Jr, Louis J	\$ 119,035.00	\$57.2284	42.50		1	\$ 0	\$ 2,432.21
Arenberg, Keith P	\$ 88,443.00	\$42.5207	163.00		1	\$ 6,930.87	\$ 0
Avallone, Steven T	\$ 67,394.00	\$32.4010	69.87		1	\$ 2,263.86	\$ 0
Baird, Jessica L	\$ 67,005.00	\$36.8159	11.05	1		\$ 0	\$ 406.82
Bakley, Samuel D	\$ 40,648.00	\$19.5423	94.25		1	\$ 1,841.86	\$ 0
Baldwin III, John M	\$ 70,129.00	\$33.7159	41.50		1	\$ 1,399.21	\$ 0
Banks, James E	\$ 38,690.00	\$18.6010	43.29		1	\$ 805.24	\$ 0
Barstow, JR, Kevin L	\$ 56,574.00	\$27.1990	24.79		1	\$ 674.26	\$ 0
Bennett, Michael S	\$ 46,782.00	\$22.4914	112.88		1	\$ 2,538.82	\$ 0
Betancourt, William T	\$ 60,472.00	\$29.0731	12.78		1	\$ 371.55	\$ 0
Bevis, Andrew T	\$ 45,615.00	\$21.9303	14.50		1	\$ 317.99	\$ 0
Bishop, Robert R	\$ 44,528.00	\$21.4077	21.50		1	\$ 460.27	\$ 0
Blake, Sr., James J	\$ 103,040.00	\$49.5385	26.50		1	\$ 0	\$ 1,312.77
Buthy, Richard E	\$ 80,461.00	\$38.6832	144.00		1	\$ 5,570.38	\$ 0
Butler, Stephen P	\$ 44,528.00	\$21.4077	74.25		1	\$ 1,589.52	\$ 0
Camburn, James P	\$ 91,258.00	\$43.8740	157.00		1	\$ 6,888.22	\$ 0
Camp, Jr., Harry W	\$ 98,942.00	\$47.5683	144.50		1	\$ 0	\$ 6,873.62
Ciccotelli, Joseph A	\$ 55,194.00	\$26.5356	59.68		1	\$ 1,583.64	\$ 0
Ciccotelli, Michael R	\$ 110,727.00	\$53.2341	116.00		1	\$ 0	\$ 6,175.16
Clark, James A	\$ 38,690.08	\$18.6010	40.24		1	\$ 748.50	\$ 0
Collins, James M	\$ 95,740.00	\$46.0289	74.28		1	\$ 0	\$ 3,419.02
Conlow, Brian J	\$ 65,789.00	\$31.6293	144.50		1	\$ 4,570.44	\$ 0
Conner, Jr., Jerry	\$ 43,442.20	\$20.8857	51.56		1	\$ 1,076.87	\$ 0
Conturo, John R	\$ 157,691.00	\$86.6434	85.50	1		\$ 0	\$ 7,408.01
Cooper, Alicia L	\$ 132,487.00	\$72.7951	30.00	1		\$ 0	\$ 2,183.85
Cowan, Arthur R	\$ 106,815.00	\$51.3534	160.00		1	\$ 0	\$ 8,216.54
Cowan, III, Harry J	\$ 69,079.00	\$33.2111	51.75		1	\$ 1,718.67	\$ 0
Crumbock, Linda S	\$ 94,777.00	\$52.0753	12.69	1		\$ 0	\$ 660.84
Cruz, Matthew A	\$ 40,648.00	\$19.5423	30.13		1	\$ 588.81	\$ 0
Cuozzo, Joseph A	\$ 85,040.00	\$40.8846	150.00		1	\$ 6,132.69	\$ 0
D'Acqua, Elizabeth A	\$ 48,969.00	\$26.9060	60.75	1		\$ 0	\$ 1,634.54
Dalbrow, Stephen M	\$ 69,079.00	\$33.2111	113.25		1	\$ 3,761.15	\$ 0

1/20/2023

DOLLAR VALUES FOR ACCRUED VACATION**YEAR 2022**

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation =Dollars \$	Total Non-U Vacation =Dollars \$
Dattilo, Amanda J	\$ 80,766.00	\$44.3769	102.03	1		\$ 0	\$ 4,527.78
Day, Austin H	\$ 45,615.00	\$21.9303	40.25		1	\$ 882.69	\$ 0
Day, Cameron R	\$ 39,657.00	\$19.0659	63.00		1	\$ 1,201.15	\$ 0
DeCicco, Kevin P	\$ 64,734.00	\$31.1221	115.00		1	\$ 3,579.04	\$ 0
Dermott, Christopher P	\$ 74,387.00	\$35.7630	142.50		1	\$ 5,096.22	\$ 0
Dermott, Howard M	\$ 62,877.00	\$30.2293	110.50		1	\$ 3,340.34	\$ 0
Dillio, Edward W	\$ 49,151.00	\$23.6303	109.25		1	\$ 2,581.61	\$ 0
Donato, Robert P	\$ 157,691.00	\$86.6434	140.00	1		\$ 0	\$ 12,130.08
Elliott, Jr., Michael C	\$ 66,352.00	\$31.9000	9.99		1	\$ 318.68	\$ 0
Flynn, Joseph M	\$ 74,387.00	\$35.7630	132.50		1	\$ 4,738.59	\$ 0
Fox, Jennifer S	\$ 74,676.00	\$41.0308	116.23	1		\$ 0	\$ 4,769.01
Frisko, Michael M	\$ 103,040.00	\$56.6154	108.75	1		\$ 0	\$ 6,156.92
Garvey, Thomas J	\$ 54,459.00	\$26.1822	45.75		1	\$ 1,197.84	\$ 0
Gavin, Thomas R	\$ 83,587.00	\$40.1861	171.17		1	\$ 6,878.65	\$ 0
Gregory, JR, Robert R	\$ 74,387.00	\$35.7630	7.11		1	\$ 254.27	\$ 0
Gross, Kevin L.	\$ 75,480.00	\$36.2885	27.50		1	\$ 997.93	\$ 0
Hamann, Roman G	\$ 56,963.00	\$27.3861	71.00		1	\$ 1,944.41	\$ 0
Hammerstein, William T	\$ 64,452.00	\$30.9865	103.00		1	\$ 3,191.61	\$ 0
Handlovsky, Randy D	\$ 85,040.00	\$40.8846	160.00		1	\$ 6,541.54	\$ 0
Hann, Jr, George E	\$ 127,982.00	\$70.3198	57.46	1		\$ 0	\$ 4,040.57
Hannah, Mark	\$ 45,641.00	\$21.9428	26.25		1	\$ 576.00	\$ 0
Hansen, Eric D	\$ 42,706.00	\$20.5317	117.52		1	\$ 2,412.89	\$ 0
Harpster, JR, Robert L	\$ 61,343.00	\$29.4918	74.25		1	\$ 2,189.77	\$ 0
Hendee, Andrew P	\$ 59,850.00	\$28.7740	10.78		1	\$ 310.18	\$ 0
Hickman, Justin L	\$ 91,258.00	\$43.8740	74.87		1	\$ 3,284.85	\$ 0
Horan, Matthew P	\$ 80,461.00	\$38.6832	132.50		1	\$ 5,125.52	\$ 0
Houlroyd, Edward	\$ 91,258.00	\$43.8740	175.00		1	\$ 7,677.96	\$ 0
Jackson, Barbara A	\$ 53,861.00	\$29.5940	76.75	1		\$ 0	\$ 2,271.34
Janson, William A	\$ 113,839.00	\$62.5489	29.75	1		\$ 0	\$ 1,860.83
Johnson, Barry D	\$ 43,442.00	\$20.8856	5.26		1	\$ 109.86	\$ 0
Johnson, III, Joseph E	\$ 91,510.00	\$43.9952	120.00		1	\$ 0	\$ 5,279.42
Jones, Jorell A	\$ 42,706.00	\$20.5317	61.27		1	\$ 1,257.98	\$ 0
Jordan, III, Joseph F	\$ 108,026.00	\$51.9356	125.00		1	\$ 0	\$ 6,491.95
Kabalan, David C	\$ 54,254.00	\$26.0837	69.25		1	\$ 1,806.29	\$ 0
Kahnke, Jonathan R	\$ 58,591.00	\$28.1688	142.75		1	\$ 4,021.09	\$ 0
Kellaway, Christopher R	\$ 91,258.00	\$43.8740	-4.49		1	\$ (196.99)	\$ 0

1/20/2023

DOLLAR VALUES FOR ACCRUED VACATION**YEAR 2022**

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation =Dollars \$	Total Non-U Vacation =Dollars \$
Kelly, Keith Brandyn	\$ 114,788.00	\$63.0703	103.75	1		\$ 0	\$ 6,543.55
Knox, James E	\$ 39,657.00	\$19.0659	26.00		1	\$ 495.71	\$ 0
La Rocco, Thomas J	\$ 172,203.00	\$94.6170	140.00	1		\$ 0	\$ 13,246.38
Landau, Irving L	\$ 58,591.00	\$28.1688	128.00		1	\$ 3,605.60	\$ 0
Larsen, IV, Paul M	\$ 73,421.00	\$35.2986	3.75		1	\$ 132.37	\$ 0
Laws, Brenda W	\$ 52,931.00	\$25.4476	55.75		1	\$ 1,418.70	\$ 0
Lea, Anthony K	\$ 65,122.00	\$31.3087	8.24		1	\$ 257.98	\$ 0
Loper, Mark J	\$ 38,690.00	\$18.6010	26.06		1	\$ 484.74	\$ 0
Lynch, Jason J	\$ 119,035.00	\$57.2284	160.00		1	\$ 0	\$ 9,156.54
Maciejewski, Michael J	\$ 92,315.00	\$50.7225	48.25	1		\$ 0	\$ 2,447.36
Madsen, Matthew K	\$ 38,690.00	\$18.6010	-4.34		1	\$ (80.73)	\$ 0
Makowski, Matthew H	\$ 56,963.00	\$27.3861	35.78		1	\$ 979.87	\$ 0
Makowski, Nicholas J	\$ 83,587.00	\$40.1861	112.75		1	\$ 4,530.98	\$ 0
Marinakakis, Christopher P	\$ 53,861.00	\$29.5940	105.11	1		\$ 0	\$ 3,110.62
Mc Avoy, Leonard X	\$ 83,587.00	\$40.1861	99.71		1	\$ 4,006.95	\$ 0
McCabe, Eileen M	\$ 67,005.00	\$36.8159	55.40	1		\$ 0	\$ 2,039.60
McCabe, George C	\$ 115,955.00	\$55.7476	160.00		1	\$ 0	\$ 8,919.62
McCabe, Pamela E	\$ 67,005.00	\$36.8159	108.45	1		\$ 0	\$ 3,992.69
McCorristin, Amy L	\$ 60,082.00	\$33.0121	104.07	1		\$ 0	\$ 3,435.57
McDevitt, Ann M	\$ 106,815.00	\$58.6896	153.79	1		\$ 0	\$ 9,025.87
McGahey, Kevin W	\$ 101,011.00	\$55.5006	49.75	1		\$ 0	\$ 2,761.15
Miley, JR, James J	\$ 65,789.00	\$31.6293	124.00		1	\$ 3,922.04	\$ 0
Moncman, Anthony G	\$ 94,777.00	\$52.0753	74.25	1		\$ 0	\$ 3,866.59
Munn, Brian J	\$ 55,577.00	\$26.7197	78.00		1	\$ 2,084.14	\$ 0
Nesbitt, Connie S	\$ 44,528.00	\$21.4077	20.50		1	\$ 438.86	\$ 0
Norkis, Jessica E	\$ 122,393.00	\$67.2489	94.00	1		\$ 0	\$ 6,321.40
Palombo, Joshua	\$ 157,691.00	\$86.6434	111.50	1		\$ 0	\$ 9,660.74
Papale, Michael T	\$ 87,275.00	\$41.9591	36.50		1	\$ 1,531.51	\$ 0
Pisani, Edmond J	\$ 98,547.00	\$47.3784	22.00		1	\$ 0	\$ 1,042.32
Porter, John D	\$ 74,387.00	\$35.7630	35.50		1	\$ 1,269.59	\$ 0
Priest, Matthew M.	\$ 70,988.00	\$34.1289	74.63		1	\$ 2,547.04	\$ 0
Rambo, Nicholas A.	\$ 61,984.00	\$29.8000	4.75		1	\$ 141.55	\$ 0
Rice, John S	\$ 46,782.00	\$22.4914	61.75		1	\$ 1,388.84	\$ 0
Riggins, Barbara R	\$ 69,354.00	\$38.1066	138.00	1		\$ 0	\$ 5,258.71
Rizzuto, Joseph V	\$ 182,620.00	\$87.7981	176.00		1	\$ 0	\$ 15,452.46
Roach, Drew D	\$ 67,394.00	\$32.4010	132.00		1	\$ 4,276.93	\$ 0

DOLLAR VALUES FOR ACCRUED VACATION

YEAR 2022

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation =Dollars \$	Total Non-U Vacation =Dollars \$
Robert, Katherine A	\$ 94,835.00	\$52.1071	133.27	1		\$ 0	\$ 6,944.32
Rocco, James B	\$ 126,704.00	\$69.6176	18.42	1		\$ 0	\$ 1,282.36
Rosenthal, Bradley T	\$ 110,727.00	\$60.8390	54.50	1		\$ 0	\$ 3,315.73
Rucci, Matthew C	\$ 51,609.00	\$24.8120	99.25		1	\$ 2,462.59	\$ 0
Salfi, Michelle L	\$ 69,354.00	\$38.1066	99.00	1		\$ 0	\$ 3,772.55
Schad, Rachel E	\$ 62,493.00	\$34.3368	80.50	1		\$ 0	\$ 2,764.11
Scheick, Adam C	\$ 88,443.00	\$42.5207	142.50		1	\$ 6,059.20	\$ 0
Schepis, Nicholas	\$ 48,319.00	\$23.2303	61.70		1	\$ 1,433.31	\$ 0
Seabrook, Carl S	\$ 94,835.00	\$45.5938	160.00		1	\$ 0	\$ 7,295.00
Seabrook, Jacob	\$ 38,690.00	\$18.6010	19.29		1	\$ 358.81	\$ 0
Sexton, Patrick M	\$ 83,587.00	\$40.1861	99.55		1	\$ 4,000.52	\$ 0
Seymour, Steven M	\$ 88,443.00	\$42.5207	144.00		1	\$ 6,122.98	\$ 0
Shinn IV, William J.	\$ 52,931.00	\$25.4476	13.00		1	\$ 330.82	\$ 0
Simmons, Aaron J	\$ 85,040.00	\$40.8846	134.50		1	\$ 5,498.98	\$ 0
Simpkins, Andrew M	\$ 60,112.00	\$28.9000	0.80		1	\$ 23.12	\$ 0
Smith Jr, Russell L	\$ 124,797.00	\$68.5698	103.00	1		\$ 0	\$ 7,062.69
Stanton, JR., John E	\$ 83,587.00	\$40.1861	136.00		1	\$ 5,465.30	\$ 0
Stein, Jennifer R	\$ 74,676.00	\$41.0308	133.75	1		\$ 0	\$ 5,487.87
Super, Kenneth Wesley	\$ 44,528.00	\$21.4077	96.00		1	\$ 2,055.14	\$ 0
Taylor, III, Henry W	\$ 58,591.00	\$28.1688	15.94		1	\$ 449.01	\$ 0
Tierney, Karen A	\$ 114,796.00	\$63.0747	58.50	1		\$ 0	\$ 3,689.87
Tomlin, Shari L	\$ 65,789.00	\$31.6293	54.00		1	\$ 1,707.98	\$ 0
Troup, Bryan L	\$ 46,782.00	\$22.4914	93.16		1	\$ 2,095.29	\$ 0
Turchi, Steven D	\$ 91,258.00	\$43.8740	153.00		1	\$ 6,712.73	\$ 0
Turner, Robert D	\$ 40,648.00	\$19.5423	10.10		1	\$ 197.38	\$ 0
Vanrell, Christopher D.	\$ 91,258.00	\$43.8740	9.50		1	\$ 416.80	\$ 0
VanVorst, David G	\$ 86,286.00	\$41.4837	23.50		1	\$ 974.87	\$ 0
Wagner, Keith C.	\$ 88,443.00	\$42.5207	32.92		1	\$ 1,399.78	\$ 0
Wallace, Andrew T	\$ 77,665.00	\$37.3389	143.50		1	\$ 5,358.14	\$ 0
Whitney, II, Kevin J	\$ 97,229.00	\$46.7447	26.04		1	\$ 0	\$ 1,217.23
Wiel, JR., Charles E	\$ 69,079.00	\$33.2111	17.50		1	\$ 581.19	\$ 0
Wilcox, Aimee K	\$ 62,710.00	\$34.4560	30.25	1		\$ 0	\$ 1,042.30
Winder, Robert E	\$ 119,035.00	\$65.4039	93.25	1		\$ 0	\$ 6,098.91
Winter, JR, Christopher J	\$ 59,438.00	\$28.5760	113.50		1	\$ 3,243.37	\$ 0
Wood, Bonnie L	\$ 65,789.00	\$31.6293	157.75		1	\$ 4,989.53	\$ 0
Wuerker, Kenneth E	\$ 121,753.00	\$58.5351	156.00		1	\$ 0	\$ 9,131.48

1/20/2023

DOLLAR VALUES FOR ACCRUED VACATION**YEAR 2022**

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation =Dollars \$	Total Non-U Vacation =Dollars \$
Yerkes, Thomas H	\$ 83,587.00	\$40.1861	157.75		1	\$ 6,339.35	\$ 0
Yorio, Michael J	\$ 103,040.00	\$49.5385	53.75		1	\$ 0	\$ 2,662.69
Zidanic, Emily R	\$ 86,327.00	\$47.4324	-1.75	1		\$ 0	\$ -83.01
Total # of Employees	147				Totals	\$235,044.40	\$258,274.27
					Grand Total		\$493,318.67

4/20/2023

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2022

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total Union Sick Dollars Up to \$15,000	Total Non-U Sick Dollars Up to \$15,000
Adams, Jr, Ryan C	\$ 53,131.00	\$25.5438	272.50		1	\$ 6,960.67	\$ 3,480.34	\$ 0
Adams, Loraine K	\$ 69,354.00	\$38.1066	41.50	1		\$ 1,581.42	\$ 0	\$ 790.71
Allamong, Robert E.	\$ 91,258.00	\$43.8740	1,403.50		1	\$ 61,577.22	\$ 15,000.00	\$ 0
Anderson, Demetrio B	\$ 43,442.00	\$20.8856	93.50		1	\$ 1,952.80	\$ 976.40	\$ 0
Angelino, Jr, Louis J	\$ 119,035.00	\$57.2284	3.75		1	\$ 214.61	\$ 0	\$ 107.30
Arenberg, Keith P	\$ 88,443.00	\$42.5207	524.25		1	\$ 22,291.46	\$ 11,145.73	\$ 0
Avallone, Steven T	\$ 67,394.00	\$32.4010	496.50		1	\$ 16,087.08	\$ 8,043.54	\$ 0
Baird, Jessica L	\$ 67,005.00	\$36.8159	11.05	1		\$ 406.82	\$ 0	\$ 203.41
Bakley, Samuel D	\$ 40,648.00	\$19.5423	151.75		1	\$ 2,965.55	\$ 1,482.77	\$ 0
Baldwin III, John M	\$ 70,129.00	\$33.7159	314.25		1	\$ 10,595.21	\$ 5,297.61	\$ 0
Banks, James E	\$ 38,690.00	\$18.6010	43.29		1	\$ 805.24	\$ 402.62	\$ 0
Barstow, JR, Kevin L	\$ 56,574.00	\$27.1990	7.13		1	\$ 193.93	\$ 96.96	\$ 0
Bennett, Michael S	\$ 46,782.00	\$22.4914	146.25		1	\$ 3,289.36	\$ 1,644.68	\$ 0
Betancourt, William T	\$ 60,472.00	\$29.0731	8.19		1	\$ 238.11	\$ 119.05	\$ 0
Bevis, Andrew T	\$ 45,615.00	\$21.9303	16.25		1	\$ 356.37	\$ 178.18	\$ 0
Bishop, Robert R	\$ 44,528.00	\$21.4077	85.25		1	\$ 1,825.01	\$ 912.50	\$ 0
Blake, Sr., James J	\$ 103,040.00	\$49.5385	605.25		1	\$ 29,983.15	\$ 0	\$ 14,991.58
Buthy, Richard E	\$ 80,461.00	\$38.6832	36.50		1	\$ 1,411.94	\$ 705.97	\$ 0
Butler, Stephen P	\$ 44,528.00	\$21.4077	10.00		1	\$ 214.08	\$ 107.04	\$ 0
Camburn, James P	\$ 91,258.00	\$43.8740	1,313.25		1	\$ 57,617.58	\$ 15,000.00	\$ 0
Camp, Jr., Harry W	\$ 98,942.00	\$47.5683	714.75		1	\$ 33,999.42	\$ 0	\$ 15,000.00
Ciccotelli, Joseph A	\$ 55,194.00	\$26.5356	207.00		1	\$ 5,492.87	\$ 2,746.43	\$ 0
Ciccotelli, Michael R	\$ 110,727.00	\$53.2341	728.75		1	\$ 38,794.37	\$ 0	\$ 15,000.00
Clark, James A	\$ 38,690.08	\$18.6010	24.99		1	\$ 464.84	\$ 232.42	\$ 0
Collins, James M	\$ 95,740.00	\$46.0289	528.50		1	\$ 24,326.25	\$ 0	\$ 12,163.12
Conlow, Brian J	\$ 65,789.00	\$31.6293	202.75		1	\$ 6,412.85	\$ 3,206.42	\$ 0
Conner, Jr., Jerry	\$ 43,442.20	\$20.8857	15.56		1	\$ 324.98	\$ 162.49	\$ 0
Conturo, John R	\$ 157,691.00	\$86.6434	752.25	1		\$ 65,177.51	\$ 0	\$ 15,000.00
Cooper, Alicia L	\$ 132,487.00	\$72.7951	1,058.25	1		\$ 77,035.36	\$ 0	\$ 15,000.00
Cowan, Arthur R	\$ 106,815.00	\$51.3534	2,020.25		1	\$ 103,746.65	\$ 0	\$ 15,000.00
Cowan, III, Harry J	\$ 69,079.00	\$33.2111	217.25		1	\$ 7,215.10	\$ 3,607.55	\$ 0
Crumbock, Linda S	\$ 94,777.00	\$52.0753	165.25	1		\$ 8,605.44	\$ 0	\$ 4,302.72
Cruz, Matthew A	\$ 40,648.00	\$19.5423	16.63		1	\$ 324.99	\$ 162.49	\$ 0
Cuzzo, Joseph A	\$ 85,040.00	\$40.8846	586.75		1	\$ 23,989.05	\$ 11,994.53	\$ 0
D'Acqua, Elizabeth A	\$ 48,969.00	\$26.9060	3.00	1		\$ 80.72	\$ 0	\$ 40.36
Dalbrow, Stephen M	\$ 69,079.00	\$33.2111	255.00		1	\$ 8,468.82	\$ 4,234.41	\$ 0
Dattilo, Amanda J	\$ 80,766.00	\$44.3769	349.25	1		\$ 15,498.64	\$ 0	\$ 7,749.32

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2022

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total Union Sick Dollars Up to \$15,000	Total Non-U Sick Dollars Up to \$15,000
Day, Austin H	\$ 45,615.00	\$21.9303	98.75		1	\$ 2,165.62	\$ 1,082.81	\$ 0
Day, Cameron R	\$ 39,657.00	\$19.0659	113.50		1	\$ 2,163.98	\$ 1,081.99	\$ 0
DeCicco, Kevin P	\$ 64,734.00	\$31.1221	332.25		1	\$ 10,340.32	\$ 5,170.16	\$ 0
Dermott, Christopher P	\$ 74,387.00	\$35.7630	293.25		1	\$ 10,487.49	\$ 5,243.75	\$ 0
Dermott, Howard M	\$ 62,877.00	\$30.2293	872.50		1	\$ 26,375.09	\$ 13,187.55	\$ 0
Dillio, Edward W	\$ 49,151.00	\$23.6303	237.00		1	\$ 5,600.38	\$ 2,800.19	\$ 0
Donato, Robert P	\$ 157,691.00	\$86.6434	1,184.25	1		\$ 102,607.46	\$ 0	\$ 15,000.00
Elliott, Jr., Michael C	\$ 66,352.00	\$31.9000	5.99		1	\$ 191.08	\$ 95.54	\$ 0
Flynn, Joseph M	\$ 74,387.00	\$35.7630	1,084.25		1	\$ 38,776.01	\$ 15,000.00	\$ 0
Fox, Jennifer S	\$ 74,676.00	\$41.0308	133.25	1		\$ 5,467.35	\$ 0	\$ 2,733.68
Frisko, Michael M	\$ 103,040.00	\$56.6154	1,070.50	1		\$ 60,606.76	\$ 0	\$ 15,000.00
Garvey, Thomas J	\$ 54,459.00	\$26.1822	301.25		1	\$ 7,887.39	\$ 3,943.70	\$ 0
Gavin, Thomas R	\$ 83,587.00	\$40.1861	1,716.25		1	\$ 68,969.33	\$ 15,000.00	\$ 0
Gregory, JR, Robert R	\$ 74,387.00	\$35.7630	23.45		1	\$ 838.64	\$ 419.32	\$ 0
Gross, Kevin L.	\$ 75,480.00	\$36.2885	679.50		1	\$ 24,658.01	\$ 12,329.00	\$ 0
Hamann, Roman G	\$ 56,963.00	\$27.3861	415.00		1	\$ 11,365.21	\$ 5,682.61	\$ 0
Hammerstein, William T	\$ 64,452.00	\$30.9865	293.00		1	\$ 9,079.06	\$ 4,539.53	\$ 0
Handlovsky, Randy D	\$ 85,040.00	\$40.8846	981.75		1	\$ 40,138.48	\$ 15,000.00	\$ 0
Hann, Jr, George E	\$ 127,982.00	\$70.3198	222.75	1		\$ 15,663.73	\$ 0	\$ 7,831.87
Hannah, Mark	\$ 45,641.00	\$21.9428	36.50		1	\$ 800.91	\$ 400.46	\$ 0
Hansen, Eric D	\$ 42,706.00	\$20.5317	165.00		1	\$ 3,387.74	\$ 1,693.87	\$ 0
Harpster, JR, Robert L	\$ 61,343.00	\$29.4918	465.25		1	\$ 13,721.07	\$ 6,860.54	\$ 0
Hendee, Andrew P	\$ 59,850.00	\$28.7740	10.78		1	\$ 310.18	\$ 155.09	\$ 0
Hickman, Justin L	\$ 91,258.00	\$43.8740	1.21		1	\$ 53.09	\$ 26.54	\$ 0
Horan, Matthew P	\$ 80,461.00	\$38.6832	292.25		1	\$ 11,305.16	\$ 5,652.58	\$ 0
Houlroyd, Edward	\$ 91,258.00	\$43.8740	691.50		1	\$ 30,338.90	\$ 15,000.00	\$ 0
Jackson, Barbara A	\$ 53,861.00	\$29.5940	100.00	1		\$ 2,959.40	\$ 0	\$ 1,479.70
Janson, William A	\$ 113,839.00	\$62.5489	237.75	1		\$ 14,871.00	\$ 0	\$ 7,435.50
Johnson, Barry D	\$ 43,442.00	\$20.8856	5.26		1	\$ 109.86	\$ 54.93	\$ 0
Johnson, III, Joseph E	\$ 91,510.00	\$43.9952	312.75		1	\$ 13,759.50	\$ 0	\$ 6,879.75
Jones, Jorell A	\$ 42,706.00	\$20.5317	70.27		1	\$ 1,442.76	\$ 721.38	\$ 0
Jordan, III, Joseph F	\$ 108,026.00	\$51.9356	1,643.50		1	\$ 85,356.13	\$ 0	\$ 15,000.00
Kabalan, David C	\$ 54,254.00	\$26.0837	656.50		1	\$ 17,123.92	\$ 8,561.96	\$ 0
Kahnke, Jonathan R	\$ 58,591.00	\$28.1688	513.75		1	\$ 14,471.70	\$ 7,235.85	\$ 0
Kellaway, Christopher R	\$ 91,258.00	\$43.8740	314.00		1	\$ 13,776.45	\$ 6,888.22	\$ 0
Kelly, Keith Brandyn	\$ 114,788.00	\$63.0703	476.00	1		\$ 30,021.48	\$ 0	\$ 15,000.00
Knox, James E	\$ 39,657.00	\$19.0659	102.25		1	\$ 1,949.49	\$ 974.74	\$ 0

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2022

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total Union Sick Dollars Up to \$15,000	Total Non-U Sick Dollars Up to \$15,000
La Rocco, Thomas J	\$ 172,203.00	\$94.6170	1,455.50	1		\$ 137,715.09	\$ 0	\$ 15,000.00
Landau, Irving L	\$ 58,591.00	\$28.1688	305.50		1	\$ 8,605.55	\$ 4,302.78	\$ 0
Larsen, IV, Paul M	\$ 73,421.00	\$35.2986	113.75		1	\$ 4,015.21	\$ 2,007.61	\$ 0
Laws, Brenda W	\$ 52,931.00	\$25.4476	166.00		1	\$ 4,224.30	\$ 2,112.15	\$ 0
Lea, Anthony K	\$ 65,122.00	\$31.3087	20.24		1	\$ 633.69	\$ 316.84	\$ 0
Loper, Mark J	\$ 38,690.00	\$18.6010	36.31		1	\$ 675.40	\$ 337.70	\$ 0
Lynch, Jason J	\$ 119,035.00	\$57.2284	1,234.25		1	\$ 70,634.12	\$ 0	\$ 15,000.00
Maciejewski, Michael J	\$ 92,315.00	\$50.7225	213.25	1		\$ 10,816.58	\$ 0	\$ 5,408.29
Madsen, Matthew K	\$ 38,690.00	\$18.6010	32.66		1	\$ 607.51	\$ 303.75	\$ 0
Makowski, Matthew H	\$ 56,963.00	\$27.3861	39.91		1	\$ 1,092.98	\$ 546.49	\$ 0
Makowski, Nicholas J	\$ 83,587.00	\$40.1861	699.75		1	\$ 28,120.20	\$ 14,060.10	\$ 0
Marinakakis, Christopher P	\$ 53,861.00	\$29.5940	872.25	1		\$ 25,813.33	\$ 0	\$ 12,906.67
Mc Avoy, Leonard X	\$ 83,587.00	\$40.1861	61.09		1	\$ 2,454.97	\$ 1,227.48	\$ 0
McCabe, Eileen M	\$ 67,005.00	\$36.8159	287.75	1		\$ 10,593.78	\$ 0	\$ 5,296.89
McCabe, George C	\$ 115,955.00	\$55.7476	942.50		1	\$ 52,542.11	\$ 0	\$ 15,000.00
McCabe, Pamela E	\$ 67,005.00	\$36.8159	542.25	1		\$ 19,963.44	\$ 0	\$ 9,981.72
McCorristin, Amy L	\$ 60,082.00	\$33.0121	154.25	1		\$ 5,092.11	\$ 0	\$ 2,546.06
McDevitt, Ann M	\$ 106,815.00	\$58.6896	1,014.75	1		\$ 59,555.23	\$ 0	\$ 15,000.00
McGahey, Kevin W	\$ 101,011.00	\$55.5006	165.75	1		\$ 9,199.22	\$ 0	\$ 4,599.61
Miley, JR, James J	\$ 65,789.00	\$31.6293	1,055.75		1	\$ 33,392.67	\$ 15,000.00	\$ 0
Moncman, Anthony G	\$ 94,777.00	\$52.0753	2,053.00	1		\$ 106,910.53	\$ 0	\$ 15,000.00
Munn, Brian J	\$ 55,577.00	\$26.7197	6.06		1	\$ 161.92	\$ 80.96	\$ 0
Nesbitt, Connie S	\$ 44,528.00	\$21.4077	136.25		1	\$ 2,916.80	\$ 1,458.40	\$ 0
Norkis, Jessica E	\$ 122,393.00	\$67.2489	378.75	1		\$ 25,470.52	\$ 0	\$ 12,735.26
Palombo, Joshua	\$ 157,691.00	\$86.6434	1,456.50	1		\$ 126,196.13	\$ 0	\$ 15,000.00
Papale, Michael T	\$ 87,275.00	\$41.9591	167.00		1	\$ 7,007.17	\$ 3,503.59	\$ 0
Pisani, Edmond J	\$ 98,547.00	\$47.3784	55.00		1	\$ 2,605.81	\$ 0	\$ 1,302.91
Porter, John D	\$ 74,387.00	\$35.7630	109.75		1	\$ 3,924.99	\$ 1,962.49	\$ 0
Priest, Matthew M.	\$ 70,988.00	\$34.1289	105.75		1	\$ 3,609.13	\$ 1,804.56	\$ 0
Rambo, Nicholas A.	\$ 61,984.00	\$29.8000	305.75		1	\$ 9,111.35	\$ 4,555.68	\$ 0
Rice, John S	\$ 46,782.00	\$22.4914	55.75		1	\$ 1,253.89	\$ 626.95	\$ 0
Riggins, Barbara R	\$ 69,354.00	\$38.1066	188.75	1		\$ 7,192.62	\$ 0	\$ 3,596.31
Rizzuto, Joseph V	\$ 182,620.00	\$87.7981	757.50		1	\$ 66,507.05	\$ 0	\$ 15,000.00
Roach, Drew D	\$ 67,394.00	\$32.4010	602.00		1	\$ 19,505.38	\$ 9,752.69	\$ 0
Robert, Katherine A	\$ 94,835.00	\$52.1071	1,287.00	1		\$ 67,061.89	\$ 0	\$ 15,000.00
Rocco, James B	\$ 126,704.00	\$69.6176	275.75	1		\$ 19,197.05	\$ 0	\$ 9,598.52
Rosenthal, Bradley T	\$ 110,727.00	\$60.8390	529.75	1		\$ 32,229.47	\$ 0	\$ 15,000.00

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2022

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total Union Sick Dollars Up to \$15,000	Total Non-U Sick Dollars Up to \$15,000
Rucci, Matthew C	\$ 51,609.00	\$24.8120	76.50		1	\$ 1,898.12	\$ 949.06	\$ 0
Salfi, Michelle L	\$ 69,354.00	\$38.1066	197.75	1		\$ 7,535.58	\$ 0	\$ 3,767.79
Schad, Rachel E	\$ 62,493.00	\$34.3368	504.75	1		\$ 17,331.50	\$ 0	\$ 8,665.75
Scheick, Adam C	\$ 88,443.00	\$42.5207	915.75		1	\$ 38,938.30	\$ 15,000.00	\$ 0
Schepis, Nicholas	\$ 48,319.00	\$23.2303	21.70		1	\$ 504.10	\$ 252.05	\$ 0
Seabrook, Carl S	\$ 94,835.00	\$45.5938	794.75		1	\$ 36,235.63	\$ 0	\$ 15,000.00
Seabrook, Jacob	\$ 38,690.00	\$18.6010	37.29		1	\$ 693.63	\$ 346.81	\$ 0
Sexton, Patrick M	\$ 83,587.00	\$40.1861	155.20		1	\$ 6,236.88	\$ 3,118.44	\$ 0
Seymour, Steven M	\$ 88,443.00	\$42.5207	1,308.50		1	\$ 55,638.30	\$ 15,000.00	\$ 0
Shinn IV, William J.	\$ 52,931.00	\$25.4476	59.00		1	\$ 1,501.41	\$ 750.70	\$ 0
Simmons, Aaron J	\$ 85,040.00	\$40.8846	537.00		1	\$ 21,955.04	\$ 10,977.52	\$ 0
Simpkins, Andrew M	\$ 60,112.00	\$28.9000	0.80		1	\$ 23.12	\$ 11.56	\$ 0
Smith Jr, Russell L	\$ 124,797.00	\$68.5698	493.00	1		\$ 33,804.90	\$ 0	\$ 15,000.00
Stanton, JR., John E	\$ 83,587.00	\$40.1861	961.25		1	\$ 38,628.85	\$ 15,000.00	\$ 0
Stein, Jennifer R	\$ 74,676.00	\$41.0308	578.50	1		\$ 23,736.30	\$ 0	\$ 11,868.15
Super, Kenneth Wesley	\$ 44,528.00	\$21.4077	248.00		1	\$ 5,309.11	\$ 2,654.55	\$ 0
Taylor, III, Henry W	\$ 58,591.00	\$28.1688	0.61		1	\$ 17.18	\$ 8.59	\$ 0
Tierney, Karen A	\$ 114,796.00	\$63.0747	123.00	1		\$ 7,758.19	\$ 0	\$ 3,879.10
Tomlin, Shari L	\$ 65,789.00	\$31.6293	21.75		1	\$ 687.94	\$ 343.97	\$ 0
Troup, Bryan L	\$ 46,782.00	\$22.4914	28.91		1	\$ 650.22	\$ 325.11	\$ 0
Turchi, Steven D	\$ 91,258.00	\$43.8740	315.75		1	\$ 13,853.23	\$ 6,926.61	\$ 0
Turner, Robert D	\$ 40,648.00	\$19.5423	2.10		1	\$ 41.04	\$ 20.52	\$ 0
Vanrell, Christopher D.	\$ 91,258.00	\$43.8740	17.75		1	\$ 778.76	\$ 389.38	\$ 0
VanVorst, David G	\$ 86,286.00	\$41.4837	543.50		1	\$ 22,546.36	\$ 11,273.18	\$ 0
Wagner, Keith C.	\$ 88,443.00	\$42.5207	27.50		1	\$ 1,169.32	\$ 584.66	\$ 0
Wallace, Andrew T	\$ 77,665.00	\$37.3389	754.50		1	\$ 28,172.23	\$ 14,086.12	\$ 0
Whitney, II, Kevin J	\$ 97,229.00	\$46.7447	40.04		1	\$ 1,871.66	\$ 0	\$ 935.83
Wiel, JR., Charles E	\$ 69,079.00	\$33.2111	9.50		1	\$ 315.51	\$ 157.75	\$ 0
Wilcox, Aimee K	\$ 62,710.00	\$34.4560	101.25	1		\$ 3,488.67	\$ 0	\$ 1,744.34
Winder, Robert E	\$ 119,035.00	\$65.4039	835.50	1		\$ 54,644.92	\$ 0	\$ 15,000.00
Winter, JR, Christopher J	\$ 59,438.00	\$28.5760	663.00		1	\$ 18,945.86	\$ 9,472.93	\$ 0
Wood, Bonnie L	\$ 65,789.00	\$31.6293	1,278.50		1	\$ 40,438.10	\$ 15,000.00	\$ 0
Wuerker, Kenneth E	\$ 121,753.00	\$58.5351	1,366.25		1	\$ 79,973.58	\$ 0	\$ 15,000.00
Yerkes, Thomas H	\$ 83,587.00	\$40.1861	920.25		1	\$ 36,981.22	\$ 15,000.00	\$ 0
Yorio, Michael J	\$ 103,040.00	\$49.5385	559.25		1	\$ 27,704.38	\$ 0	\$ 13,852.19
Zidanic, Emily R	\$ 86,327.00	\$47.4324	492.25	1		\$ 23,348.61	\$ 0	\$ 11,674.30

1/20/2023

YEAR 2022

DOLLAR VALUES FOR ACCRUED SICK TIME

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total Union Sick Dollars Up to \$15,000	Total Non-U Sick Dollars Up to \$15,000
Total # of Employees 147						Totals	\$447,352.18	\$521,068.69
						Grand Total	\$968,420.87	

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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

Page N-7

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations All Operations
REVENUES									
Total Operating Revenues	\$ 42,127,473	\$ 16,102,964	\$ -	\$ -	\$ -	\$ -	\$ 58,230,437	\$ 57,411,246	\$ 819,191 1.4%
Total Non-Operating Revenues	2,000,000	2,485,577	-	-	-	-	4,485,577	2,727,000	1,758,577 64.5%
Total Anticipated Revenues	44,127,473	18,588,541	-	-	-	-	62,716,014	60,138,246	2,577,768 4.3%
APPROPRIATIONS									
Total Administration	9,119,497	3,002,090	-	-	-	-	12,121,587	11,281,286	840,301 7.4%
Total Cost of Providing Services	18,269,881	12,850,910	-	-	-	-	31,120,791	29,867,478	1,253,313 4.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	760,930	548,526	-	-	-	-	1,309,456	1,286,918	22,538 1.8%
Total Operating Appropriations	28,150,308	16,401,526	-	-	-	-	44,551,834	42,435,682	2,116,152 5.0%
Total Interest Payments on Debt	117,165	49,959	-	-	-	-	167,124	188,283	(21,159) -11.2%
Total Other Non-Operating Appropriations	15,860,000	2,137,056	-	-	-	-	17,997,056	17,514,281	482,775 2.8%
Total Non-Operating Appropriations	15,977,165	2,187,015	-	-	-	-	18,164,180	17,702,564	461,616 2.6%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	44,127,473	18,588,541	-	-	-	-	62,716,014	60,138,246	2,577,768 4.3%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	44,127,473	18,588,541	-	-	-	-	62,716,014	60,138,246	2,577,768 4.3%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

FY 2024 Proposed Budget							FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential						\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental	38,142,769	7,466,303				45,609,072	44,979,592	629,480	1.4%
Other		6,943,161				6,943,161	6,633,656	309,505	4.7%
Total Service Charges	38,142,769	14,409,464	-	-	-	52,552,233	51,613,248	938,985	1.8%
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Management Fee	2,164,800					2,164,800	2,122,000	42,800	2.0%
Septage/Leachate Disposal	900,000					900,000	900,000	-	0.0%
LTMUA Effluent Disposal	594,904					594,904	539,198	55,706	10.3%
Sludge Processing	200,000					200,000	200,000	-	0.0%
Miscellaneous Income	125,000	213,500				338,500	311,800	26,700	8.6%
Recycled Wood Products		600,000				600,000	530,000	70,000	13.2%
Reclaimed Energy		280,000				280,000	595,000	(315,000)	-52.9%
Beneficial Soil		600,000				600,000	600,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	3,984,704	1,693,500	-	-	-	5,678,204	5,797,998	(119,794)	-2.1%
Total Operating Revenues	42,127,473	16,102,964	-	-	-	58,230,437	57,411,246	819,191	1.4%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Recycling Enhancement Act Grant		162,000				162,000	162,000	-	0.0%
IPF Rate Stabilization Reserve		1,663,577				1,663,577	1,705,000	(41,423)	-2.4%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	1,825,577	-	-	-	1,825,577	1,867,000	(41,423)	-2.2%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	2,000,000	660,000				2,660,000	860,000	1,800,000	209.3%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	2,000,000	660,000	-	-	-	2,660,000	860,000	1,800,000	209.3%
Total Non-Operating Revenues	2,000,000	2,485,577	-	-	-	4,485,577	2,727,000	1,758,577	64.5%
TOTAL ANTICIPATED REVENUES	\$ 44,127,473	\$ 18,588,541	\$ -	\$ -	\$ -	\$ 62,716,014	\$ 60,138,246	\$ 2,577,768	4.3%

Prior Year Adopted Revenue Schedule

Cape May County Utilities Authority

FY 2023 Adopted Budget

	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial							-
Industrial							-
Intergovernmental	37,394,512	7,585,080					44,979,592
Other		6,633,656					6,633,656
Total Service Charges	37,394,512	14,218,736	-	-	-	-	51,613,248
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Management Fee	2,122,000						2,122,000
Septage/Leachate Disposal	900,000						900,000
LTMUA Effluent Disposal	539,198						539,198
Sludge Processing	200,000						200,000
Miscellaneous Income	125,000	186,800					311,800
Recycled Wood Products		530,000					530,000
Reclaimed Energy		595,000					595,000
Beneficial Soil		600,000					600,000
							-
							-
Total Other Revenue	3,886,198	1,911,800	-	-	-	-	5,797,998
Total Operating Revenues	41,280,710	16,130,536	-	-	-	-	57,411,246
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Recycling Enhancement Act Grant		162,000					162,000
IPF Rate Stabilization Reserve		1,705,000					1,705,000
							-
							-
							-
Other Non-Operating Revenues	-	1,867,000	-	-	-	-	1,867,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	600,000	260,000					860,000
Penalties							-
Other							-
Total Interest	600,000	260,000	-	-	-	-	860,000
Total Non-Operating Revenues	600,000	2,127,000	-	-	-	-	2,727,000
TOTAL ANTICIPATED REVENUES	\$ 41,880,710	\$ 18,257,536	\$ -	\$ -	\$ -	\$ -	\$ 60,138,246

Appropriations Schedule

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	Operation #5	Operation #6	Total All Operations	Adopted Budget Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 3,615,000	\$ 452,900					\$ 4,067,900	\$ 3,835,659	\$ 232,241	6.1%
Fringe Benefits	3,134,473	185,000					3,319,473	3,106,576	212,897	6.9%
Total Administration - Personnel	6,749,473	637,900	-	-	-	-	7,387,373	6,942,235	445,138	6.4%
Administration - Other (List)										
	2,370,024	2,364,190					4,734,214	4,339,051	395,163	9.1%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	2,370,024	2,364,190	-	-	-	-	4,734,214	4,339,051	395,163	9.1%
Total Administration	9,119,497	3,002,090	-	-	-	-	12,121,587	11,281,286	840,301	7.4%
Cost of Providing Services - Personnel										
Salary & Wages	6,538,000	3,731,700					10,269,700	9,748,639	521,061	5.3%
Fringe Benefits	3,272,681	1,837,200					5,109,881	4,880,331	229,550	4.7%
Total COPS - Personnel	9,810,681	5,568,900	-	-	-	-	15,379,581	14,628,970	750,611	5.1%
Cost of Providing Services - Other (List)										
	8,459,200	7,282,010					15,741,210	15,238,508	502,702	3.3%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	8,459,200	7,282,010	-	-	-	-	15,741,210	15,238,508	502,702	3.3%
Total Cost of Providing Services	18,269,881	12,850,910	-	-	-	-	31,120,791	29,867,478	1,253,313	4.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	760,930	548,526	-	-	-	-	1,309,456	1,286,918	22,538	1.8%
Total Operating Appropriations	28,150,308	16,401,526	-	-	-	-	44,551,834	42,435,682	2,116,152	5.0%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	117,165	49,959	-	-	-	-	167,124	188,283	(21,159)	-11.2%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	15,860,000	1,980,000					17,840,000	17,354,000	486,000	2.8%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves		157,056					157,056	160,281	(3,225)	-2.0%
Total Non-Operating Appropriations	15,977,165	2,187,015	-	-	-	-	18,164,180	17,702,564	461,616	2.6%
TOTAL APPROPRIATIONS	44,127,473	18,588,541	-	-	-	-	62,716,014	60,138,246	2,577,768	4.3%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	44,127,473	18,588,541	-	-	-	-	62,716,014	60,138,246	2,577,768	4.3%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 44,127,473	\$ 18,588,541	\$ -	\$ -	\$ -	\$ -	\$ 62,716,014	\$ 60,138,246	\$ 2,577,768	4.3%

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

5% of Total Operating Appropriations \$ 1,407,515.40 \$ 820,076.30 \$ - \$ - \$ - \$ - \$ 2,227,591.70

Prior Year Adopted Appropriations Schedule

Cape May County Utilities Authority

	FY 2023 Adopted Budget						Total All Operations
	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	Operation #5	Operation #6	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 3,404,000	\$ 431,659					\$ 3,835,659
Fringe Benefits	2,925,608	180,968					3,106,576
Total Administration - Personnel	6,329,608	612,627	-	-	-	-	6,942,235
<i>Administration - Other (List)</i>							
	2,308,322	2,030,729					4,339,051
Miscellaneous Administration*							-
Total Administration - Other	2,308,322	2,030,729	-	-	-	-	4,339,051
Total Administration	8,637,930	2,643,356	-	-	-	-	11,281,286
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	6,173,000	3,575,639					9,748,639
Fringe Benefits	3,089,506	1,790,825					4,880,331
Total COPS - Personnel	9,262,506	5,366,464	-	-	-	-	14,628,970
<i>Cost of Providing Services - Other (List)</i>							
	7,576,100	7,662,408					15,238,508
Miscellaneous COPS*							-
Total COPS - Other	7,576,100	7,662,408	-	-	-	-	15,238,508
Total Cost of Providing Services	16,838,606	13,028,872	-	-	-	-	29,867,478
Total Principal Payments on Debt Service in Lieu of Depreciation	747,562	539,356	-	-	-	-	1,286,918
Total Operating Appropriations	26,224,098	16,211,584	-	-	-	-	42,435,682
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	132,612	55,671	-	-	-	-	188,283
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	15,524,000	1,830,000					17,354,000
Municipality/County Appropriation							-
Other Reserves		160,281					160,281
Total Non-Operating Appropriations	15,656,612	2,045,952	-	-	-	-	17,702,564
TOTAL APPROPRIATIONS	41,880,710	18,257,536	-	-	-	-	60,138,246
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	41,880,710	18,257,536	-	-	-	-	60,138,246
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 41,880,710	\$ 18,257,536	\$ -	\$ -	\$ -	\$ -	\$ 60,138,246

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

5% of Total Operating Appropriations \$ 1,311,204.90 \$ 810,579.20 \$ - \$ - \$ - \$ - \$ 2,121,784.10

Debt Service Schedule - Principal

Cape May County Utilities Authority

If Authority has no debt, check this box: ☐

	Date of Local Finance Board Approval	Fiscal Year Ending in								Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
Wastewater										
See attached		\$ 747,562	\$ 760,930	\$ 766,126	\$ 783,064	\$ 802,812	\$ 817,700	\$ 829,807	\$ 1,404,732	\$ 6,165,171
Total Principal		747,562	760,930	766,126	783,064	802,812	817,700	829,807	1,404,732	6,165,171
Solid Waste										
See attached		539,356	548,526	557,631	561,668	565,966	570,644	578,126	2,277,513	5,660,074
Total Principal		539,356	548,526	557,631	561,668	565,966	570,644	578,126	2,277,513	5,660,074
Net OPEB Adjustment										
Total Principal		-	-	-	-	-	-	-	-	-
Net Pension Adjustment										
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,286,918	\$ 1,309,456	\$ 1,323,757	\$ 1,344,732	\$ 1,368,778	\$ 1,388,344	\$ 1,407,933	\$ 3,682,245	\$ 11,825,245

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

	Moody's	Fitch	Standard & Poors
Bond Rating	None	None	None
Year of Last Rating			

Cape May County Utilities Authority

[illegible]

Debt Service Schedule - Interest

Cape May County Utilities Authority

If Authority has no debt, check this box: ☐

Fiscal Year Ending in										
	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding	
<i>Wastewater</i>										
See attached	\$ 132,612	\$ 117,165	\$ 101,136	\$ 84,436	\$ 67,684	\$ 51,467	\$ 35,144	\$ 37,810	\$ 494,842	-
Total Interest Payments	132,612	117,165	101,136	84,436	67,684	51,467	35,144	37,810	494,842	-
<i>Solid Waste</i>										
See attached	55,671	49,959	43,831	37,977	33,108	28,548	23,811	56,925	274,159	-
Total Interest Payments	55,671	49,959	43,831	37,977	33,108	28,548	23,811	56,925	274,159	-
<i>Net OPEB Adjustment</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Net Pension Adjustment</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 188,283	\$ 167,124	\$ 144,967	\$ 122,413	\$ 100,792	\$ 80,015	\$ 58,955	\$ 94,735	\$ 769,001	

Cape May County Utilities Authority

**Total Interest
Payments**

Page F-7 (Detail)

Net Position Reconciliation

Cape May County Utilities Authority

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

FY 2024 Proposed Budget

	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 155,874,001	\$ 69,783,736	\$ (59,243,528)	\$ (24,142,669)			\$ 142,271,540
Less: Invested in Capital Assets, Net of Related Debt (1)	95,513,465	33,738,021					129,251,486
Less: Restricted for Debt Service Reserve (1)	563,112						563,112
Less: Other Restricted Net Position (1)	59,786,613	11,789,744					71,576,357
Total Unrestricted Net Position (1)	10,811	24,255,971	(59,243,528)	(24,142,669)	-	-	(59,119,415)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization	10,811	2,900,200					2,911,011
Less: Other Designated by Resolution		17,189,391					17,189,391
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	-	4,166,380	(59,243,528)	(24,142,669)	-	-	(79,219,817)
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	-	-	-	-	-	-	-
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ -	\$ 4,166,380	\$ (59,243,528)	\$ (24,142,669)	\$ -	\$ -	\$ (79,219,817)

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County \$ 1,407,515 \$ 820,076 \$ - \$ - \$ - \$ - \$ 2,227,592

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

Cape May County Municipal Utilities Authority

P.O. BOX 610

CAPE MAY COURT HOUSE, NEW JERSEY 08210



RESOLUTION NO. **88-05**

DATE: **October 19, 2005.**

RESOLUTION DESIGNATING CERTAIN UNRESTRICTED NET ASSETS FOR FUTURE CONSTRUCTION AND AUTHORIZING THE ESTABLISHMENT OF A FUTURE CONSTRUCTION AND CAPITAL IMPROVEMENT RESERVE FUND

WHEREAS, the Cape May County Municipal Utilities Authority (the "Authority") was designated by the Cape May County Board of Chosen Freeholders as the implementing agency for solid waste management pursuant to the provisions of the New Jersey Solid Waste Management Act (N.J.S.A. 13:1E-1 et seq.); and,

WHEREAS, the Authority acquired and constructed a Sanitary Landfill and associated Transfer Station, and Intermediate Processing Facility, including all ancillary structures and improvements ("Solid Waste Facilities") pursuant to the Cape May County Solid Waste Management Plan (the "Plan") adopted, and subsequently amended from time to time, by the Cape May County Board of Chosen Freeholders; and

WHEREAS, pursuant to the Plan all solid waste generated within Cape May County, which is not disposed of at an out-of-State facility, must be disposed of at the Authority's Solid Waste Facilities; and

WHEREAS, the Authority has developed, undertaken and implemented various measures to ensure that suitable and sufficient facilities and services exist to meet the solid waste disposal needs of Cape May County now and in the future; and

WHEREAS, the Authority has several large capital projects planned for 2006, including the construction of a new landfill cell, whose combined total costs are expected to exceed \$9 million; and

WHEREAS, the Authority has several large capital projects planned from 2007 through 2011 whose combined total costs are expected to exceed \$22 million; and

WHEREAS, the Authority in order to continue to meet those solid waste disposal needs intends to create a Future Construction and Capital Improvement Reserve Fund (the "Reserve Fund") to be used for project costs, including acquisition, design, construction, reconstruction, rehabilitation, improvement, expansion and/or financing, related to its Solid Waste Facilities; and

WHEREAS, the Authority intends to designate certain Unrestricted Net Assets for such Reserve Fund purposes by way of transferring funds from the General Fund to the Reserve Fund consistent with the "Resolution Authorizing the Issuance of Solid Waste Revenue Bonds (Landfill Project) of the Cape May County Municipal Utilities Authority", (the "General Bond Resolution"), adopted on June 18, 1986, as amended and supplemented; and

WHEREAS, the Reserve Fund may be supplemented from time to time by way of appropriation from the Operating Budget.

NOW, THEREFORE, BE IT RESOLVED by the Cape May County Municipal Utilities Authority as follows:

1. There is hereby established a Future Construction and Capital Improvement Reserve Fund (the "Reserve Fund"), the purpose of which is to accumulate funds to be used for project costs including the acquisition, design, construction, reconstruction, rehabilitation, improvement and/or financing, the Authority's Solid Waste Facilities.
2. Undesignated, Unrestricted Net Assets utilized for the purpose of establishing the Reserve Fund will be reclassified as Designated, Unrestricted Net Assets.
3. The Authority's Chief Financial Officer is hereby directed to establish the Reserve Fund with the Authority's Trustee in a manner consistent with the Authority's Cash Management Plan. Any interest earned or capital gains realized on the monies so deposited shall accrue to and become part of the Solid Waste Revenue Fund, consistent with the General Bond Resolution.
4. Expenditures from this Reserve Fund shall be made only for the purpose(s) for which the Reserve Fund is established.
5. The Chief Financial Officer is directed to transfer funds when available and appropriate from the Solid Waste General Fund (Undesignated, Unreserved Net Asset) to the Reserve Fund (Designated, Unreserved Net Asset), consistent with the General Bond Resolution, for the projects set forth in the Authority's Capital Program's 5-Year Capital Improvement Plan, as adopted and/or amended by the Authority.
6. The Authority's Staff is hereby directed to, on an on-going basis, evaluate, monitor and adjust, and when appropriate make recommendation for amendment to, the Authority's Capital Improvement Plan and its funding plan.

PASSED: **October 19, 2005.**

Certification

I hereby certify the foregoing to be a true and correct copy of Resolution No. **88-05** adopted by the Cape May County Municipal Utilities Authority at its Regular Meeting on the 15th day of November 2023.


Assistant Corporate Secretary

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY
(A component unit of the County of Cape May)
COMBINING SCHEDULE OF NET POSITION
BUSINESS TYPE ACTIVITIES
DECEMBER 31, 2022 AND 2021

	December 31, 2022					December 31, 2021				
	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total
ASSETS										
CURRENT ASSETS:										
Cash and cash equivalents	\$ 7,111,177	4,221,506			11,332,683	9,037,934	6,954,914			15,992,848
Investments	2,197,080	4,267,279			6,464,359	372,219	539,288			911,507
User charges receivable		2,171,340			2,171,340		1,516,669			1,516,669
Septage haulers fees receivable	83,575				83,575	76,135				76,135
Accounts receivable - other	43,359	368,973			412,332	44,809	445,352			490,161
Allowance for doubtful accounts	(15,354)	(26,968)			(42,322)	(15,354)	(26,968)			(42,322)
Prepaid expenses	101,876	21,793			123,669					
Due from Solid Waste Management Program	230,237				230,237	485,311				485,311
TOTAL CURRENT ASSETS	9,751,950	11,023,923	-	-	20,775,873	10,001,054	9,429,255	-	-	19,430,309
NONCURRENT ASSETS:										
Restricted Assets:										
Cash and cash equivalents	23,601,560	13,109,463			36,711,023	41,665,972	13,996,978			55,662,950
Investments	29,749,017	15,162,803			44,911,820	1,361,340	12,343,105			13,704,445
TOTAL RESTRICTED ASSETS	53,350,577	28,272,266	-	-	81,622,843	43,027,312	26,340,083	-	-	69,367,395
CAPITAL ASSETS:										
Capital Assets not being depreciated	24,078,024	3,497,280			27,575,304	30,044,084	18,633,894			48,677,978
Capital assets being depreciated	407,622,161	114,623,338			522,245,499	395,776,111	99,651,953			495,428,064
Less accumulated depreciation	328,865,529	77,987,392			406,852,921	323,104,868	77,227,782			400,332,650
Right to use leased assets	504,857	17,554			522,411					
Less accumulated amortization	197,844	7,022			204,866					
NET PROPERTY, PLANT AND EQUIPMENT	103,141,669	40,143,758	-	-	143,285,427	102,715,327	41,058,065	-	-	143,773,392
TOTAL ASSETS	166,244,196	79,439,947	-	-	245,684,143	155,743,693	76,827,403	-	-	232,571,096
DEFERRED OUTFLOW OF RESOURCES:										
Deferred Outflows Related to Pensions				1,265,906	1,265,906				1,265,906	1,265,906
Deferred Outflows Related to OPEB			14,152,422		14,152,422			14,152,422		14,152,422
Deferred Amount on Refunding	21,499				21,499	23,410				23,410
TOTAL DEFERRED OUTFLOW OF RESOURCES	21,499	-	14,152,422	1,265,906	15,439,827	23,410	-	14,152,422	1,265,906	15,441,738
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 166,265,695	79,439,947	14,152,422	1,265,906	261,123,970	\$ 155,767,103	76,827,403	14,152,422	1,265,906	248,012,834

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY
(A component unit of the County of Cape May)
COMBINING SCHEDULE OF NET POSITION
BUSINESS TYPE ACTIVITIES
DECEMBER 31, 2022 AND 2021
(CONTINUED)

	December 31, 2022					December 31, 2021				
	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total
LIABILITIES										
CURRENT LIABILITIES PAYABLE FROM UNRESTRICTED ASSETS:										
Accounts payable - operations	\$ 758,132	1,607,236			2,365,368	\$ 754,111	1,539,463			2,293,574
Accrued payroll		72,866			72,866		68,920			68,920
Unearned Revenue	7,210				7,210	9,987				9,987
Rebates due to users		1,229,380			1,229,380		1,229,380			1,229,380
Due to Solid Waste Management Program		230,237			230,237					-
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	765,342	3,139,719	-	-	3,905,061	764,098	2,837,763	-	-	3,601,861
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS:										
Accounts payable	1,130,524	75,681			1,206,205	1,493,812	17,126			1,510,938
Payroll taxes payable	111,780				111,780	128,959				128,959
Accrued payroll	50,635				50,635	48,585				48,585
Accrued interest payable	57,900	24,158			82,058	63,958	26,473			90,431
Due Wastewater Management Program					-		485,311			485,311
Current maturities of lease liability	100,679	3,506			104,185					
Current maturities of long-term debt (Net of Unamortized Bond Premium of \$34,607 in 2022 and \$45,807 in 2021, respectively)	801,484	553,601			1,355,085	793,100	553,601			1,346,701
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	2,253,002	656,946	-	-	2,909,948	2,528,414	1,082,511	-	-	3,610,925
LONG TERM OBLIGATIONS:										
Accrued compensated absences	329,273				329,273	325,455				325,455
Net OPEB Obligations			54,675,573		54,675,573			54,675,573		54,675,573
Net Pension Liability				17,778,596	17,778,596				17,778,596	17,778,596
Long term portion of lease liability	217,357	7,410			224,767					
Long term portion of bonds payable (Net of Unamortized Bond Premium of \$525,341 in 2022 and \$525,341 in 2021, respectively)	6,826,720	5,852,136			12,678,856	7,619,972	6,405,737			14,025,709
TOTAL LIABILITIES	10,391,694	9,656,211	54,675,573	17,778,596	92,502,074	11,237,939	10,326,011	54,675,573	17,778,596	94,018,119
DEFERRED INFLOW OF RESOURCES:										
Deferred inflows related to OPEB			17,870,408		17,870,408			17,870,408		17,870,408
Deferred inflows related to pensions				11,929,126	11,929,126				11,929,126	11,929,126
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	17,870,408	11,929,126	29,799,534	-	-	17,870,408	11,929,126	29,799,534
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	\$ 10,391,694	9,656,211	72,545,981	29,707,722	122,301,608	\$ 11,237,939	10,326,011	72,545,981	29,707,722	123,817,653

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY
(A component unit of the County of Cape May)
COMBINING SCHEDULE OF NET POSITION
BUSINESS TYPE ACTIVITIES
DECEMBER 31, 2022 AND 2021
(CONTINUED)

	December 31, 2022					December 31, 2021				
	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total
NET POSITION:										
Net Investment in Capital Assets	\$ 95,513,465	33,738,021			129,251,486	\$ 94,302,255	34,098,727			128,400,982
Restricted For:										
Bond service	248,854				248,854	243,067				243,067
Bond reserve	314,258				314,258	314,258				314,258
Renewal and replacement	53,258,912				53,258,912	42,823,493				42,823,493
Capital projects	3,692,746				3,692,746	4,000,325				4,000,325
Landfill closure #1		7,635,695			7,635,695		7,338,167			7,338,167
Equipment reserve		1,140,312			1,140,312		1,202,740			1,202,740
Building and site		181,472			181,472		181,472			181,472
IPF capital reserve		637,238			637,238		629,673			629,673
Operating and maintenance reserve	2,834,955	2,195,027			5,029,982	2,834,955	2,195,027			5,029,982
Unreserved:										
Board Designated:										
Rate stabilization	10,811	879,547			890,358	10,811	869,377			880,188
IPF rate stabilization		2,020,653			2,020,653		1,997,264			1,997,264
Insurance		623,391			623,391		615,615			615,615
Future construction		14,152,423			14,152,423		12,443,589			12,443,589
Unrestricted	-	6,579,957	(59,243,528)	(24,142,669)	(76,806,240)	-	4,929,741	(58,393,559)	(28,441,816)	(81,905,634)
TOTAL NET POSITION	155,874,001	69,783,736	(59,243,528)	(24,142,669)	142,271,540	144,529,164	66,501,392	(58,393,559)	(28,441,816)	124,195,181
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 166,265,695	79,439,947	13,302,453	5,565,053	264,573,148	\$ 155,767,103	76,827,403	14,152,422	1,265,906	248,012,834

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY
(A component unit of the County of Cape May)
COMBINING SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
BUSINESS TYPE ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	December 31, 2022					December 31, 2021				
	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total
Operating revenues:										
User service agreements	\$ 36,896,016	16,628,417			53,524,433	\$ 36,172,429	16,678,017			52,850,446
Septage haulers fees	674,055				674,055	688,830				688,830
Leachate disposal	122,718				122,718	170,525				170,525
Processing dry sludge	317,550				317,550	248,027				248,027
Tower rental	125,252				125,252	118,285				118,285
Management Fee	2,080,800				2,080,800	2,040,000				2,040,000
Operating grants	13,410	162,000			175,410	19,525	168,235			187,760
Compost chip sales		430,679			430,679		459,188			459,188
Paint recycling		23,137			23,137		27,939			27,939
Wood product delivery charge		11,870			11,870		16,644			16,644
Sale of scrap metal		51,517			51,517		59,384			59,384
Sale of renewable energy certificates		(10,137)			(10,137)		5,282			5,282
Shrink Wrap/Oil/Batteries		1,406			1,406					-
Sale of Asbestos Bags		9,190			9,190		11,911			11,911
SLF cover fees		377,980			377,980		862,497			862,497
Gas methane revenue		265,642			265,642		71,654			71,654
CFC/Other Scrap Metal		11,598			11,598					-
PJM Electric Energy Sales		225,406			225,406		200,202			200,202
Miscellaneous	151,487	379,443			530,930	233,400	66,428			299,828
IPF electric reimbursement					-		85,671			85,671
IPF residue income					-		256,135			256,135
IPF commercial ton revenue					-		215,759			215,759
IPF administrative support reimbursement					-		73,512			73,512
IPF glass cover material					-		73,215			73,215
Recyclables Hauling					-		21,225			21,225
Recycling income					-		13,300			13,300
TOTAL OPERATING REVENUES	40,381,288	18,568,148	-	-	58,949,436	39,691,021	19,366,198	-	-	59,057,219

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY
(A component unit of the County of Cape May)
COMBINING SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
BUSINESS TYPE ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021
(CONTINUED)

	December 31, 2022					December 31, 2021				
	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Total
Operating expenses:										
Salary and wages	\$ 8,923,453	3,623,889			12,547,342	\$ 8,736,910	3,589,014			12,325,924
Employee benefits	5,067,088	1,666,455		(4,299,147)	2,434,396	4,739,021	1,619,203		(4,299,147)	2,059,077
Other post-employment benefits (Note 19)			849,969		849,969			849,969		849,969
Administrative expenses	399,889	1,883,618			2,283,507	369,760	1,815,005			2,184,765
Operations and maintenance	7,071,647	5,387,750			12,459,397	6,643,630	5,291,059			11,934,689
Depreciation	5,760,661	2,621,186			8,381,847	5,608,058	2,419,694			8,027,752
Construction fund expenses	2,359,795	539,918			2,899,713	1,142,661	1,654,474			2,797,135
TOTAL OPERATING EXPENSES	29,582,533	15,722,816	849,969	(4,299,147)	41,856,171	27,240,040	16,388,449	849,969	(4,299,147)	40,179,311
Operating income	10,798,755	2,845,332	(849,969)	4,299,147	17,093,265	12,450,981	2,977,749	(849,969)	4,299,147	18,877,908
Nonoperating revenues (expenses):										
Project fund credits - NJEIT	25,546	1,062			26,608	24,000				24,000
Cancellation of Arbitrage Liability					-	272,807				272,807
Interest income	737,758	513,091			1,250,849	193,758	205,376			399,134
Interest expense	(149,353)	(61,220)			(210,573)	(163,812)	(66,890)			(230,702)
Amortization of bond premium	33,102	12,708			45,810	32,089	11,708			43,797
Amortization of right to use assets	(100,971)	(3,511)								
Loss on Disposal of Fixed Assets		(25,118)			(25,118)	(43,264)	(16,751)			(60,015)
TOTAL NONOPERATING REVENUES (EXPENSES)	546,082	437,012	-	-	1,087,576	315,578	133,443	-	-	449,021
Change in Net Position	11,344,837	3,282,344	(849,969)	4,299,147	18,180,841	12,766,559	3,111,192	(849,969)	4,299,147	19,326,929
Net Position - beginning	144,529,164	66,501,392	(58,393,559)	(28,441,816)	124,195,181	131,762,605	63,390,200	(57,543,590)	(32,740,963)	104,868,252
Net Position - ending	\$ 155,874,001	69,783,736	(59,243,528)	(24,142,669)	142,376,022	\$ 144,529,164	66,501,392	(58,393,559)	(28,441,816)	124,195,181

FISCAL YEAR 2024

Cape May County Utilities Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Cape May County Utilities Authority

(Authority Name)

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

Check the box for the applicable statement below:

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

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

Officer's Signature:	callinanpa@cmcmua.com
Name:	Patricia A Callinan
Title:	Corporate Secretary
Address:	1523 Route 9 N Cape May Court House NJ 08210
Phone Number:	609-465-9026
Fax Number:	609-465-9025
E-mail Address:	callinanpa@cmcmua.com

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Cape May County Utilities Authority

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

Answer all questions below using the space provided.

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

No

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

Yes

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

Yes

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

Not applicable

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

None

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

The Authority's Secure Sanitary Landfill is within the boundary of the state Pinelands Area, and as such is subject to the regulations and standards contained in the Pinelands Comprehensive Management Plan (CMP), administered by the New Jersey Pinelands Commission. All applicable capital projects at the Secure Sanitary Landfill have been included in the CMP by the Pinelands Commission.

Proposed Capital Budget

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Wastewater</i>						
See additional pages	\$ 27,063,900		\$ 27,063,900			
	-					
	-					
Total	27,063,900	-	27,063,900	-	-	-
<i>Solid Waste</i>						
See additional pages	7,265,000		\$ 7,265,000			
	-					
	-					
Total	7,265,000	-	7,265,000	-	-	-
<i>Net OPEB Adjustment</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Net Pension Adjustment</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 34,328,900	\$ -	\$ 34,328,900	\$ -	\$ -	\$ -

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

Proposed Capital Budget

Cape May County Utilities Authority

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

Funding Sources

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Capital Grants Sources
Annual Renewal Projects	\$1,200,000		\$1,200,000		
Wildwood Lower Electrical Sys	250,000		250,000		
Central Lab Refurbishment	50,000		50,000		
County-Wide Capacity Eval	900,000		900,000		
Non-Pot Pumps	250,000		250,000		
Ocean City Effluent Cone Valve	150,000		150,000		
Sludge Tax Mixers./Tank Mods	250,000		250,000		
SCADA Project	2,800,000		2,800,000		
Influent Facility/Grit Upgrades	150,000		150,000		
Clarifier Refurbishment	400,000		400,000		
Wildwood/Middle Generators	500,000		500,000		
Pumping Stations Pumps	2,500,000		2,500,000		
Sludge Transfer Facility Imp	-				
Replace RBCs/All Regions	2,500,000		2,500,000		
Rehab/Refurb RBRs/Ocean City	500,000		500,000		
Odor Control/HV Replacment	50,000		50,000		
Sludge Hauling Trucks	1,500,000		1,500,000		
Scum System Upgrades	700,000		700,000		
Building Exteriors/All Regions	200,000		200,000		
Security Upgrades/All Regions	100,000		100,000		
Effluent Equipment Replace	150,000		150,000		
Sludge Thickening Equipment	-				
Air Supply/Blower Replacement	1,500,000		1,500,000		
Septage Receiving Station	-				
Pumping Stations Exterior	250,000		250,000		
New Sludge Processing Facility	-				
Wastewater Conveyance Sys	313,900		313,900		
Sludge Composting Demo	1,500,000		1,500,000		
Sludge Receiving Station	-				
Force Mains Air Releases/All	1,000,000		1,000,000		
Electrical System Upgrades	1,000,000		1,000,000		
IT Hardware Updates	1,000,000		1,000,000		
Concrete Repairs/Wildwood	5,000,000		5,000,000		
Wastewater Reuse Upgrades	250,000		250,000		
Polymer System Replacement	150,000		150,000		
Access Roads/Ocean City	-				
TOTAL THIS PAGE ONLY	\$27,063,900	\$0	\$ 27,063,900	\$ -	\$ -

5 Year Capital Improvement Plan

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

		Fiscal Year Ending in					
	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Wastewater</i>							
See additional pages	\$ 131,580,381	\$ 27,063,900	\$ 27,247,870	\$ 28,097,870	\$ 22,512,871	\$ 14,272,870	\$ 12,385,000
	-	-					
	-	-					
Total	131,580,381	27,063,900	27,247,870	28,097,870	22,512,871	14,272,870	12,385,000
<i>Solid Waste</i>							
See additional pages	26,334,500	7,265,000	\$ 4,371,000	\$ 1,358,750	\$ 6,173,750	\$ 4,766,000	\$ 2,400,000
	-	-					
	-	-					
	-	-					
Total	26,334,500	7,265,000	4,371,000	1,358,750	6,173,750	4,766,000	2,400,000
<i>Net OPEB Adjustment</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Net Pension Adjustment</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 157,914,881	\$ 34,328,900	\$ 31,618,870	\$ 29,456,620	\$ 28,686,621	\$ 19,038,870	\$ 14,785,000

5 Year Capital Improvement Plan

Cape May County Utilities Authority

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

Fiscal Year Ending in

	Estimated Total Cost	Fiscal Year Ending in					
		2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Annual Renewal Projects</i>	\$ 7,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Wildwood Lower Electrical Sys	300,000	250,000	\$ 50,000				
Central Lab Refurbishment	75,000	50,000	25,000				
County-Wide Capacity Eval	1,500,000	900,000	600,000				
Non-Pot Pumps	1,250,000	250,000	1,000,000				
Ocean City Effluent Cone Valve	250,000	150,000	100,000				
Sludge Tax Mixers./Tank Mods	250,000	250,000					
SCADA Project	5,050,000	2,800,000	\$ 2,000,000	\$ 250,000			
Influent Facility/Grit Upgrades	150,000	150,000					
Clarifier Refurbishment	2,350,000	400,000	400,000	400,000	400,000	750,000	
Wildwood/Middle Generators	12,100,000	500,000	5,800,000	5,800,000			
Pumping Stations Pumps	5,000,000	2,500,000	1,000,000	1,000,000		500,000	
Sludge Transfer Facility Imp	4,750,000			250,000	2,000,000	2,500,000	
Replace RBCs/All Regions	7,000,000	2,500,000	\$ 1,500,000				\$ 3,000,000
Rehab/Refurb RBRs/Ocean City	1,000,000	500,000	500,000				
Odor Control/HV Replacment	29,050,000	50,000	5,000,000	10,000,000	10,000,000	4,000,000	
Sludge Hauling Trucks	3,000,000	1,500,000					1,500,000
Scum System Upgrades	750,000	700,000	50,000				
Building Exteriors/All Regions	600,000	200,000		200,000		200,000	
Security Upgrades/All Regions	2,450,000	100,000	\$ 300,000	\$ 300,000	\$ 250,000	\$ 1,500,000	
Effluent Equipment Replace	2,150,000	150,000	500,000	500,000	500,000	500,000	
Sludge Thickening Equipment	1,000,000		500,000		500,000		
Air Supply/Blower Replacemen	4,000,000	1,500,000	1,500,000				1,000,000
Septage Receiving Station	2,750,000		250,000	2,500,000			
Pumping Stations Exterior	500,000	250,000	250,000				
New Sludge Processing Facility	10,500,000		\$ 750,000	\$ 750,000	\$ 2,000,000	\$ 2,000,000	\$ 5,000,000
Wastewater Conveyance Sys	3,605,381	313,900	822,870	822,870	822,871	822,870	
Sludge Composting Demo	1,500,000	1,500,000					
Sludge Receiving Station	5,500,000		500,000	2,500,000	2,500,000		
Force Mains Air Releases/All	4,100,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000	
Electrical System Upgrades	1,500,000	1,000,000	500,000				
IT Hardware Updates	3,550,000	1,000,000	\$ 1,000,000	\$ 325,000	\$ 340,000	\$ 200,000	\$ 685,000
Concrete Repairs/Wildwood	5,000,000	5,000,000					
Wastewater Reuse Upgrades	250,000	250,000					
Polymer System Replacement	300,000	150,000	150,000				
Access Roads/Ocean City	1,300,000			300,000	1,000,000		
TOTAL THIS PAGE ONLY	\$ 131,580,381	\$ 27,063,900	\$ 27,247,870	\$ 28,097,870	\$ 22,512,871	\$ 14,272,870	\$ 12,385,000

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
Flare Station Upgrades	\$ 500,000	\$ 500,000					
Scale Replacement/Transfer	250,000	250,000					
Scale Replacement/Landfill	650,000	250,000					400,000
Automated Scale System	75,000	75,000					
Permit Modification	600,000	600,000					
IPF Modifications	1,400,000	1,400,000					
LFG Beneficial Use	250,000	250,000					
Cell 2G Construction	6,500,000				\$ 3,000,000	\$ 3,500,000	
Conveyance Sys Connect	1,557,500			778,750	778,750		
Transfer Station Tip Floor	670,000		215,000	220,000			235,000
Landfill Emergency Generator	1,000,000		1,000,000				
Enclosed Flare	1,100,000		1,100,000				
Electrical/Communication Lines	1,500,000	1,500,000					
Pump Stations Control Panels	1,000,000	1,000,000					
Temporary Landfill Cap	1,000,000		1,000,000				
Landfill Gas Collection System	800,000	250,000	250,000		300,000		
Equipment Replacement	7,482,000	1,190,000	806,000	360,000	2,095,000	1,266,000	1,765,000
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
TOTAL THIS PAGE ONLY	\$ 26,334,500	\$ 7,265,000	\$ 4,371,000	\$ 1,358,750	\$ 6,173,750	\$ 4,766,000	\$ 2,400,000

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

**Estimated Total
Cost**

2025

2026

2027

2028

2029

[illegible]

\$	34,328,900	\$31,618,870	\$ 29,456,620	\$ 28,686,621	\$ 19,038,870	\$ 14,785,000
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5 Year Capital Improvement Plan Funding Sources

Cape May County Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Wastewater</i>						
See attached pages	\$ 131,580,381		\$ 131,580,381			
	-					
	-					
	-					
Total	131,580,381	-	131,580,381	-	-	-
<i>Solid Waste</i>						
See attached pages	26,334,500		\$ 26,334,500			
	-					
	-					
	-					
Total	26,334,500	-	26,334,500	-	-	-
<i>Net OPEB Adjustment</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Net Pension Adjustment</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 157,914,881	\$ -	\$ 157,914,881	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	<u>\$ 157,914,881</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Cape May County Utilities Authority

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

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Annual Renewal Projects</i>	\$7,200,000		\$7,200,000			
Wildwood Lower Electrical Sys	300,000		\$ 300,000			
Central Lab Refurbishment	75,000		75,000			
County-Wide Capacity Eval	1,500,000		1,500,000			
Non-Pot Pumps	1,250,000		1,250,000			
Ocean City Effluent Cone Valve	250,000		250,000			
Sludge Tax Mixers./Tank Mods	250,000		250,000			
SCADA Project	5,050,000		\$ 5,050,000			
Influent Facility/Grit Upgrades	150,000		150,000			
Clarifier Refurbishment	2,350,000		2,350,000			
Wildwood/Middle Generators	12,100,000		12,100,000			
Pumping Stations Pumps	5,000,000		5,000,000			
Sludge Transfer Facility Imp	4,750,000		4,750,000			
Replace RBCs/All Regions	7,000,000		\$ 7,000,000			
Rehab/Refurb RBRs/Ocean City	1,000,000		1,000,000			
Odor Control/HV Replacment	29,050,000		29,050,000			
Sludge Hauling Trucks	3,000,000		3,000,000			
Scum System Upgrades	750,000		750,000			
Building Exteriors/All Regions	600,000		600,000			
Security Upgrades/All Regions	2,450,000		\$ 2,450,000			
Effluent Equipment Replace	2,150,000		2,150,000			
Sludge Thickening Equipment	1,000,000		1,000,000			
Air Supply/Blower Replacemen	4,000,000		4,000,000			
Septage Receiving Station	2,750,000		2,750,000			
Pumping Stations Exterior	500,000		500,000			
New Sludge Processing Facility	10,500,000		\$ 10,500,000			
Wastewater Conveyance Sys	3,605,381		3,605,381			
Sludge Composting Demo	1,500,000		1,500,000			
Sludge Receiving Station	5,500,000		5,500,000			
Force Mains Air Releases/All	4,100,000		4,100,000			
Electrical System Upgrades	1,500,000		1,500,000			
IT Hardware Updates	3,550,000		\$ 3,550,000			
Concrete Repairs/Wildwood	5,000,000		5,000,000			
Wastewater Reuse Upgrades	250,000		250,000			
Polymer System Replacement	300,000		300,000			
Access Roads/Ocean City	1,300,000		1,300,000			
TOTAL THIS PAGE ONLY	\$ 131,580,381	\$ -	\$ 131,580,381	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Cape May County Utilities Authority

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

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Flare Station Upgrades	\$500,000		\$500,000			
Scale Replacement/Transfer	250,000		\$ 250,000			
Scale Replacement/Landfill	650,000		650,000			
Automated Scale System	75,000		75,000			
Permit Modification	600,000		600,000			
IPF Modifications	1,400,000		1,400,000			
LFG Beneficial Use	250,000		250,000			
Cell 2G Construction	6,500,000		\$ 6,500,000			
Conveyance Sys Connect	1,557,500		1,557,500			
Transfer Station Tip Floor	670,000		670,000			
Landfill Emergency Generator	1,000,000		1,000,000			
Enclosed Flare	1,100,000		1,100,000			
Electrical/Communication Lines	1,500,000		1,500,000			
Pump Stations Control Panels	1,000,000		\$ 1,000,000			
Temporary Landfill Cap	1,000,000		1,000,000			
Landfill Gas Collection System	800,000		800,000			
Equipment Replacement	7,482,000		7,482,000			
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5 Year Capital Improvement Plan Funding Sources

Cape May County Utilities Authority

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

[illegible]

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

Contracting Unit: Cape May County Utilities Authority Year Ending: December 31, 2022

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

None

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

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

10/18/2023

Date

callinanpa@cmcmua.com

Clerk/Secretary to the Governing Body

Appendix to Budget Document