

Authority Budget of:

Cape May County Municipal Utilities Authority

State Filing Year

2022

ADOPTED COPY

For the Period:

January 1, 2022

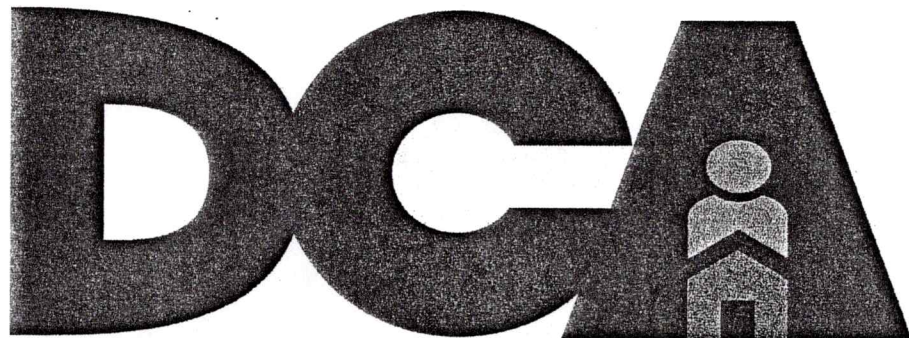
to

December 31, 2022

www.cmcmua.com

Authority Web Address

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NJ DEPARTMENT OF
Community Affairs



Division of Local Government Services

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2022 (2022-2023) AUTHORITY BUDGET

Certification Section

2022 (2022-2023)
CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 to DECEMBER 31, 2022

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 Paul D Gwert CPA, RMA Date 11/22/2021

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 Paul D Gwert CPA, RMA Date 1/3/2022

2022 (2022-2023) PREPARER'S CERTIFICATION

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 to DECEMBER 31, 2022

It is hereby certified that the Authority Budget, including both 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 itemization, 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)

Robert P. Donato, CPA

(Print Name)

Chief Financial Officer

(Title)

1523 Route 9 North

(Address)

Cape May Court House, NJ 08210

(City, State, Zip Code)

(609) 465-9026 / (609) 465-9025

(Phone number)

(Fax number)

donatorp@cmcmua.com

(Email Address)

2022 (2022-2023) APPROVAL CERTIFICATION

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR PERIOD JANUARY 1, 2022 to DECEMBER 31, 2022

It is hereby certified that the Authority Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Cape May County Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 20th day of October, 2021.

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



(Officer's Signature)

Patricia A. Callinan

(Print Name)

Corporate Secretary

(Title)

1523 Route 9 North

(Address)

Cape May Court House, NJ 08210

(City, State, Zip Code)

(609) 465-9026 / (609) 465-9025

(Phone number)

(Fax number)

(Email Address)

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	<u>www.cmcMua.com</u>
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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. NJSA 40A:5A-17.1 requires the following items as the minimum requirement 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
- ☒ Budgets for the current fiscal year immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ☒ The complete annual audits of the most recent fiscal year and immediately 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



RESOLUTION NO. 117-21

2022 (2022-2023) AUTHORITY BUDGET RESOLUTION

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 to DECEMBER 31, 2022

WHEREAS, the Annual Budget and Capital Budget for the Cape May County Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending December 31, 2022 has been presented before the Commissioners of the Cape May County Municipal Utilities Authority at its open public meeting of October 20, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$56,226,860., Total Appropriations, including any Accumulated Deficit, if any, of \$56,226,860., and Total Unrestricted Net Position utilized of \$-0.-, and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$28,436,000., and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0.-, 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 Municipal Utilities Authority, at an open public meeting held on October 20, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Cape May County Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending December 31, 2022 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 Municipal Utilities Authority will consider the Solid Waste Operations Annual Budget and Capital Budget/Program for adoption on December 15, 2021.

10-20-21
(date)

Patricia A. Callinan
(secretary)

Governing Body Member	AYE	NAY	ABSTAIN	ABSENT
George W. Betts	X			
Richard Rixey	X			
William G. Burns, Jr.	X			
Patricia A. Callinan	X			
Carl H. Groon				X
Carol A. Heenan	X			
Carol L. Saduk	X			

I hereby certify the foregoing to be a true and correct copy of Resolution No. 117-21 adopted by the Cape May County Municipal Utilities Authority at its Regular Meeting on the 20th day of October 2021.

Donna M. Smith
Assistant Corporate Secretary

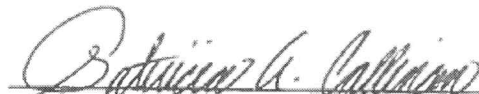
2022 (2022-2023) ADOPTION CERTIFICATION

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 to DECEMBER 31, 2022

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 Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 15th day of December, 2021.


(Officer's Signature)

Patricia A. Callinan
(Print Name)

Corporate Secretary
(Title)

1523 Route 9 North
(Address)

Cape May Court House, NJ 08210
(City, State, Zip Code)

(609) 465-9026 / (609) 465-9025
(Phone number) (Fax number)

(Email Address)

2022 (2022-2023) ADOPTED BUDGET RESOLUTION

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: FROM JANUARY 1, 2022 to DECEMBER 31, 2022

WHEREAS, the Annual Budget and Capital Budget/Program of the Cape May County Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending December 31, 2022 has been presented for adoption before the Commissioners of the Cape May County Municipal Utilities Authority at its open public meeting of December 15, 2021; 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 as presented for adoption reflects Total Revenues of \$56,226,860., Total Appropriations, including any Accumulated Deficit, if any, of \$56,226,860., and Total Unrestricted Net Position utilized of \$-0.-, and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$28,436,000., and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$-0.-, and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Cape May County Municipal Utilities Authority, at an open public meeting held on December 15, 2021, that the Annual Budget and Capital Budget/Program for the Cape May County Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending December 31, 2022 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.


(Secretary's signature)

12-15-21
(date)

Governing Body Member	Recorded Vote			
	AYE	NAY	ABSTAIN	ABSENT
George W. Betts	X			
Richard Rixey	X			
William G. Burns, Jr.	X			
Patricia A. Callinan	X			
Carl H. Groon	X			
Carol A. Heenan	X			
Carol L. Saduk				X

I hereby certify the foregoing to be a true and correct copy of Resolution No. 155-21 adopted by the Cape May County Municipal Utilities Authority at its Regular Meeting on the 15th day of December 2021.


Assistant Corporate Secretary

2022 (2022-2023) AUTHORITY BUDGET

Narrative and Information Section

2022 (2022-2023) AUTHORITY BUDGET MESSAGE & ANALYSIS

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2022/2022-2023 proposed Annual Budget and make comparison to the 2021/2021-2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The proposed budget covers the cost of operation and debt service of the CCMUA's facilities at the four regional wastewater service areas and the sludge transfer facility. Operating and maintenance costs have increased approximately 2.67% from the adopted 2021 budget. The budget also includes Authority-wide administrative expenses.

Total revenues to be collected from the participating municipalities during FY 2022 are 2.00% higher than those charged in FY 2021. However, the actual rate to be charged each participating municipality in FY 2021 may vary due to variations between flow estimates used in preparing the FY 2022 budget and also due to variations in the actual wastewater flows to be recorded throughout the year.

See attached statement for variances over +/-10%.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

The economy in Cape May County is dependent on tourism. Because the nature of tourism can be up and down from year to year, the Authority has made every effort to keep its annual increases to the User Charge to 2% or less; this in no way compromises the Authority's ability to provide a high level of service while also implementing a 20-year Capital Renewal and Replacement Plan. Future increases in the User Charge will continue to take the state of the national/regional/local economy into consideration.

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

Not Applicable

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a 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/Municipality budget, etc.).

Not applicable

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior 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.

(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?

There is no anticipated deficit from 2021 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 Pensions and Benefits, dated June 30, 2020. 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 the Public Employees' Retirement System, as reflected on 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 Employees Plan, presented by the State of New Jersey Division of Pensions and Benefits, dated June 30, 2019. 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.

6. Attach 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 the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

As discussed in Item 2 above, the rate charged to the participating municipalities is proposed to increase by 2.00%. Please also see the attached Rate Setting Report which reflects said increase.

The Board of Commissioners held a public hearing on the 2022 User Charge System Rate Setting Report at its regular scheduled meeting held on October 6, 2021; the Board formally approved same following the public hearing. We have forwarded the Resolution approving the 2022 User Charge System Rate Setting Report to the Division under separate cover.

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY
USER CHARGE SYSTEM -- RATE SETTING REPORT -- FISCAL YEAR 2022

COMPARISON - 2019 through 2025 USER RATES

EXPENSES	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 PROPOSED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Debt Service	\$3,877,399	\$3,862,252	\$883,132	\$879,449	\$882,962	\$880,794	\$869,963
Operations & Maintenance	\$18,882,148	\$23,265,411	\$23,420,297	\$24,044,867	\$24,855,179	\$25,787,248	\$26,844,525
INCREASE/DECREASE (O&M)	\$403,023	\$4,383,263	\$154,886	\$624,570	\$810,312	\$932,069	\$1,057,277
	2.18%	23.21%	0.67%	2.67%	3.37%	3.75%	4.10%
Renwal & Replacement Contribution	\$13,855,000	\$15,539,000	\$15,234,000	\$15,377,500	\$15,524,000	\$15,673,000	\$15,830,000
TOTAL EXPENSES	\$36,614,547	\$42,666,663	\$39,537,429	\$40,301,816	\$41,262,141	\$42,341,042	\$43,544,488
REVENUES							
Interest Income	\$400,000	\$700,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Management Fee		\$2,000,000	\$2,040,000	\$2,080,800	\$2,122,000	\$2,164,000	\$2,208,000
Septage/Leachate Disposal	\$880,000	\$925,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
Lower Twp. Effluent Disposal	\$473,584	\$483,056	\$491,501	\$501,331	\$511,358	\$521,585	\$532,016
Processing of "Outside" Sludge	\$100,000	\$125,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
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
Use of Bond Reserve	\$0	\$2,979,375	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,978,584	\$7,337,431	\$3,856,501	\$3,907,131	\$3,958,358	\$4,010,585	\$4,065,016
NET FROM USERS	\$34,635,963	\$35,329,232	\$35,680,928	\$36,394,685	\$37,303,783	\$38,330,457	\$39,479,472
INCREASE/DECREASE	\$678,480	\$693,269	\$351,696	\$713,757	\$909,098	\$1,026,674	\$1,149,014
PERCENTAGE	2.00%	2.00%	1.00%	2.00%	2.50%	2.75%	3.00%

2019 - 2025

9/16/2021

2022 (2022-2023) AUTHORITY BUDGET MESSAGE & ANALYSIS

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2022/2022-2023 proposed Annual Budget and make comparison to the 2021/2021-2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Total program revenues from all sources, including user fees, earned interest, grant receipts, and other income, are projected to be \$15,925,044 for Fiscal Year 2022. Total budgeted expenses are anticipated to be \$15,925,044 for Fiscal Year 2022. In comparison, the adopted Fiscal Year 2021 Operations Budget anticipated revenue totaling \$15,470,696. Fiscal Year 2022 operating expenses are projected at \$11,766,345 as compared to \$11,486,229 for the adopted Fiscal Year 2021 Operations Budget. Some of the major components and changes in the Fiscal Year 2022 Solid Waste Operations Budget are summarized as follows:

2022 Revenue Projections for the Solid Waste Operations Budget

The breakdown of the 2022 Solid Waste Operations Budget Projected Revenue is as follows:

\$	7,436,280	Municipal Waste (Type 10)
\$	5,344,560	Construction and Demolition Waste (Type 13C)
\$	522,214	Other Waste Types
\$	393,040	Recycling User Fees
\$	585,250	Class B Recycling Facility Revenue
\$	162,000	Recycling Grant Income
\$	722,700	Methane Sales and Electric Energy Generation Revenue
\$	600,000	Beneficial reuse soil
\$	<u>159,000</u>	Other Revenue
\$	<u>15,925,044</u>	Total 2022 Projected Income

Revenue for Fiscal Year 2022 Operations Budget is anticipated to increase slightly from the adopted Fiscal Year 2021 Operations Budget anticipated revenue. Overall, expected tonnages of waste are projected to increase in 2022. The Operating Budget continues to reflect the Authority's commitment to the investment in maintaining assets as well as upgrades to existing infrastructures. Some projects originally scheduled for completion in 2021 were postponed and have been rescheduled to be completed in 2022. These projects include the installation of an Emergency Electrical Generator and a new Enclosed Landfill Gas Flare at the Landfill. Other projects that are scheduled for 2022 include the replacement of Electrical Control Panels at the pump stations at the Landfill and replacement of the Tip Floor in one of the three bays at the Transfer Station.

Tonnage Projection

For the Fiscal Year 2021 Operations Budget, projections of historical tonnage data were used to determine expected tonnage for all accepted waste types 10, 13, 13C, 23, 25, 27 and 27A. Type 10 waste, the single largest category of waste received by the CMCMUA for disposal, as well as Type 25 are projected to increase slightly in 2022. The second largest category of waste received by the CMCMUA is Type 13C, Construction and Demolition. Budgeted tons for Type 13C are being held steady at 58,500 despite an actual increase of more than 16%. The projected tons of Type 13C are being budgeted conservatively due to the waste type's potential volatility and its dependence on the overall state of the economy. Collectively, Type 10 and Type 13C represent 95% of the County's solid waste stream received by the CMCMUA for disposal. The anticipated tonnage of other waste types are also being held for 2022.

Overall, the CMCMUA is projecting, comparative to Fiscal Year 2021, an increase of 3,078 tons of waste received for disposal in Fiscal Year 2022.

Class B Recycling Facility

The Authority's Solid Waste Program continues to aggressively market the sales of the wood products produced at the Authority's Class B/C Recycling Facility. As more facilities throughout southern New Jersey enter the marketplace of selling recycled wood products, the Authority is projecting revenue to remain the same as Fiscal Year 2021 at \$530,000. Other Class B Recycling revenue is also anticipated to increase slightly in Fiscal Year 2022.

Methane Recovery Program and Electric Energy Generation Program

It is anticipated that additional landfill gas will become available in Fiscal Year 2022 for use by the electrical generators as a result of the expansion of the existing gas collection system while simultaneously maintaining the volume of landfill gas sold to the Woodbine Development Center. Anticipated revenue from the sale of landfill gas to the Woodbine Development Center is conservatively budgeted to remain the same at \$180,000 in Fiscal Year 2022. Expected sales of electric to the transmission grid and to the Intermediate Processing Facility in the Environmental Complex is conservatively anticipated to generate \$425,000 in revenue.

Revenue from the sale of Class I Renewable Energy Credits is anticipated to increase due to higher rates for Renewable Energy Credits. The revenue for this item is expected to be \$117,700 in 2022.

Single Stream Recyclables and Other Recycling Programs

For Fiscal Year 2022, the Authority anticipates revenue of \$162,000 from the Recycling Enhancement Act, Direct Recycling Grants to Counties-Entitlement Program. Anticipated revenues from miscellaneous tipping fees and reimbursements and from paint recycling are both expected to remain unchanged from Fiscal Year 2021 at \$10,000 and \$28,000, respectively. Revenue generated from the receipt of beneficial soil, which is used as cover material at the Secure Sanitary Landfill, is expected to increase by \$150,000 to \$600,000 in Fiscal Year 2022.

The existing contract with the operator of the CMCMUA's Intermediate Processing Facility expires at the end of 2021. All single stream materials generated and received by the CMCMUA from Cape May County municipalities, private haulers, institutions, businesses and residents will be hauled to an out of county processing facility and although there is a Revenue Share for the materials received from Cape May County when the Average Market Value of these recyclables exceeds \$90 per ton, no income from the sales of the processed material is anticipated in the 2022 budget. For Fiscal Year 2022, the expense line item "Annual Recycling Operations Fee" is funded in the amount of \$372,572 to cover a portion of the costs to haul and process single stream materials generated and received by the CMCMUA from Cape May County municipalities, private haulers, institutions, businesses and residents. The Solid Waste Programs IPF Rate Stabilization Fund will be used to cover any additional cost.

Other expenses for the Recycling Program are estimated to be \$395,900 in Fiscal Year 2022 which includes the rental of an excavator needed to load the trucks transporting the single stream materials to the out of county processing facility, advertising, the Authority's web application, education as well as the continued recycling of electronic waste, CFC's, paint, tires and hazardous wastes.

Future Construction Reserve

For Fiscal Year 2022, the expense line item "Reserve for Future Construction" is funded in the amount of \$750,000. This reserve is dedicated to fund future landfill cell construction and other capital projects.

Debt Service

The construction of the next landfill disposal area, 2G, has begun and the Authority has borrowed \$5.65 million dollars from the New Jersey Environmental Infrastructure Trust Fund to provide for this expansion, including filling one of the sedimentation basins and making required revisions to the existing leachate management system adjacent to Cell 2G. The Debt Service payment for Fiscal Year 2022 is \$601,051. Implementation of a Landfill Sequencing Plan has afforded the Authority the ability to defer the construction of the final phases of Cell 2G for approximately 7 years.

User Charges

In accordance with the "Shared Service Agreement for Solid Waste Disposal and Recycling Services" between Participating Municipalities and the CMCMUA, the tipping fee per ton for Type 10, 13, 23, 25, 27 and 27A is proposed to increase 2.00% from its 2021 tipping fee. A recent survey of tipping fees for counties in New Jersey indicated that the CMCMUA's Type 10 Waste tipping fee is still one of the lowest rates in the State and comparable with the regional average for this waste type during 2021. In 2022, the tipping fee per ton for Construction and Demolition Waste, Type 13C, is proposed to increase 3.75% from its 2021 tipping fee.

In the Recycling Types waste category, all tip fees increased slightly in 2022 except Contaminated Soils.

Included in the per ton tipping fees proposed for Fiscal Year 2022 are \$10.06 in various State-mandated solid waste disposal taxes and host community benefits payments for the two (2) host communities at the Sanitary Landfill. Additionally, a per ton host community benefit payment to Middle Township for waste accepted for disposal at the CMCMUA Transfer Station is included in the Fiscal Year 2022 Operations Budget (Exhibit 5).

See attached statement for variances over +/-10%.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

Waste Flow and Economic Analysis

In 2021, the Authority's solid waste and recycling facilities received non-hazardous solid waste from residential, commercial, and institutional sources located within Cape May County. As a result of the County's significant seasonal variation in population, solid waste quantities received by the Authority ranged from 11,413 tons in February 2021 to 19,840 tons in July 2021.

The total quantity of solid waste expected at Authority facilities for disposal in Fiscal Year 2022 is projected to be 157,627 tons. This reflects our view that the annual tonnage received and anticipated revenues will increase from Fiscal Year 2021 levels. Annual tons of Municipal Waste received over the past seven (7) years ranged from 86,212 tons to 93,672 tons and indicates a very stable waste stream. Construction and Demolition Waste, Type 13C, has fluctuated considerably over the past seven (7) years. Because of the volatility of the Type 13C Waste and its dependence on the overall state of the economy, anticipated tonnages are budgeted conservatively at 58,500 tons for Fiscal Year 2022.

All sixteen (16) municipalities within Cape May County have executed Service Agreements with the CMCMUA agreeing to deliver all municipal collected and/or contracted solid waste to the Authority's solid waste facilities for disposal through December 31, 2021. The CMCMUA is in the process of executing Service Agreements with all sixteen (16) municipalities with similar terms. These Service Agreements will become effective on January 1, 2022 and expire on December 31, 2022. These agreements will continue the relationship between the CMCMUA and Cape May County's municipalities and will provide convenient, innovative and environmentally protective solid waste disposal and recycling services at the lowest possible price. Additionally, by securing permits for the landfill expansion, the CMCMUA has provided a unique and valuable opportunity to extend the current life of the Secure Sanitary Landfill beyond the end of this century which will economically benefit all of Cape May County's municipalities, residents and businesses.

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

Not Applicable

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a 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/Municipality budget, etc.).

Not applicable

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior 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.

(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?

There is no anticipated deficit from 2021 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 Pensions and Benefits, dated June 30, 2020. 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 the Public Employees' Retirement System, as reflected on 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 Employees Plan, presented by the State of New Jersey Division of Pensions and Benefits, dated June 30, 2019. 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.

6. Attach 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 the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

As discussed in Item 2 above, the tipping fee for most waste types delivered for disposal will increase by 2.00%. Below is the 2022 proposed revenue structure, followed by the 2021 revenue structure, which remains unchanged from the 2021 budget submittal.

The Board of Commissioners held a public hearing on the 2022 Solid Waste and Recycling User Fees and Surcharges at its regular scheduled meeting held on October 6, 2021; the Board formally approved same following the public hearing. We have forwarded the Resolution approving the 2022 Solid Waste and Recycling User Fees and Surcharges to the Division under separate cover.

**SOLID WASTE MANAGEMENT PROGRAM
PROPOSED FISCAL YEAR 2022 OPERATING BUDGET**

INCOME	YEAR 2022 TONS	RATE PER TON	AMOUNT (in dollars)
<u>Solid Waste Types</u>			
10 Municipal	93,000	\$79.96	\$7,436,280
13 Bulky	4,200	\$79.96	\$335,832
13C Construction & Demolition	58,500	\$91.36	\$5,344,560
23 Vegetative	250	\$79.96	\$19,990
25 Animal & Food	548	\$79.96	\$43,818
27 Dry Industrial	500	\$76.30	\$38,150
27A Asbestos	<u>629</u>	\$134.22	<u>\$84,424</u>
Solid Waste Totals	<u>157,627</u>		<u>\$13,303,054</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	2,000	\$37.00	\$74,000
Leaves & Grass Clippings	2,700	\$13.00	\$35,100
Leaves & Grass Municipal	5,753	\$0.00	\$0
Brush & Branches	3,500	\$37.00	\$129,500
Stumps & Tree Trunks	1,700	\$15.00	\$25,500
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	-	\$-	\$3,140
Recycling Totals	<u>50,107</u>	CMCMUA USER FEES	<u>\$323,740</u>
TOTAL TONS	<u>207,734</u>	TOTAL	<u>\$13,626,794</u>

**SOLID WASTE MANAGEMENT PROGRAM
FISCAL YEAR 2021 OPERATING BUDGET**

INCOME	YEAR 2021 TONS	RATE PER TON	AMOUNT (in dollars)
<u>Solid Waste Types</u>			
10 Municipal	89,653	\$78.39	\$7,027,002
13 Bulky	4,200	\$78.39	\$329,196
13C Construction & Demolition	58,500	\$88.06	\$5,151,510
23 Vegetative	250	\$78.39	\$19,595
25 Animal & Food	817	\$78.39	\$64,036
27 Dry Industrial	500	\$74.80	\$37,395
27A Asbestos	629	\$129.37	\$81,361
Solid Waste Totals	<u>154,549</u>		<u>\$12,710,095</u>
<u>Recycling Types</u>			
Municipal Single Stream	18,000	\$0.00	\$0
Commercial Single Stream	10,000	\$0.00	\$0
Tires	94	\$360.00	\$33,840
Tires/Oversized	50	\$410.00	\$20,500
White Goods	12	\$0.00	\$0
Wood Pallets	2,062	\$0.00	\$0
Bed Cleanout	1,000	\$36.00	\$36,000
Leaves & Grass Clippings	3,900	\$12.50	\$48,750
Leaves & Grass Municipal	5,753	\$0.00	\$0
Brush & Branches	2,477	\$36.00	\$89,172
Stumps & Tree Trunks	1,062	\$14.50	\$15,399
Xmas Trees	40	\$0.00	\$0
Scrap Metal	40	\$0.00	\$0
WPF-Wood Pallets Free	411	\$0.00	\$0
Catch Basin	71	\$0.00	\$0
St. Sweepings	3,695	\$0.00	\$0
Contaminated Soil	94	\$20.00	\$1,880
Pallet Can Pickup	0	\$0.00	\$3,140
Recycling Totals	<u>48,761</u>	CMCMUA	<u>\$248,681</u>
		USER FEES	
TOTAL TONS	<u>203,310</u>	TOTAL	<u>\$12,958,776</u>

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

	<u>2022</u>	<u>2021</u>	<u>Variance</u>	<u>%</u>
Non-Operating Revenues				
Recycling Enhancement Act Grant	\$ 162,000	\$ 143,320	\$ 18,680	13.0%

Explanation:

The Authority's 2022 Recycling Enhancement Act Grant award is higher than the 2021 award.

Non-Operating Revenues				
Interest Earned	\$ 140,000	\$ 120,000	\$ 20,000	16.7%

Explanation:

Based upon cash flow models, the Authority projects a \$20,000 increase in interest for 2022.

Operating Appropriations				
Administration - Fringe Benefits	\$ 2,752,085	\$ 2,427,053	\$ 325,032	13.4%

Explanation:

The increase in fringe benefits is due to an expected increase in retiree health care premiums, in addition to anticipated 2022 retirements.

AUTHORITY CONTACT INFORMATION

2022 (2022-2023)

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

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

Chief Executive Officer:	Joseph V. Rizzuto		
Phone:	609/465-9026	Fax:	609/465-9025
E-mail: (ext.)	rizzutojv@cmcmua.com		

Chief Financial Officer:	Robert P. Donato, CPA		
Phone:	609/465-9026	Fax:	609/465-9025
E-mail: (ext.)	donatorp@cmcmua.com		

Name of Auditor:	Leon Costello, CPA, RMA		
Name of Firm:	Ford, Scott and Associates, L.L.C.		
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 Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: January 1, 2022 TO: December 31, 2022

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 181 (Box 1, NJ-W-3M)
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: \$12,267,597 (Box 16, W-3)
- 3) Provide the number of regular voting members of the governing body: 7 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes 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.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) 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? NoIf the answer to any of the above is "yes," attach 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.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? 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. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) 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 Authorities procedures for all individuals listed on Page N-4 (2 of 2).

- 11) Did the Authority pay for meals or catering during the current fiscal year? Yes If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? No If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use Yes
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.
- 14) 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)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 16) Did the Authority make any 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," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? N/A If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 18) 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," attach 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.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? No If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Cape May County Municipal Utilities Authority

January 1, 2022 to December 31, 2022

10).

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 of 2)) – The Authority maintains a salary grid (grade/step) structure, with the Authority Commissioners approving any annual salary increases to said grid. Each non-represented employee job description is assigned a grade level. Step increases within a given salary guide are based on performance.

Represented Employees (including individuals listed on Page N-4 (2 of 2)) – Teamsters Local 331 represents the members of the collective bargaining unit. The resulting negotiated agreement is approved by the Authority Commissioners.

11).

See attached.

13) g.

Joseph V. Rizzuto, Executive Director, has an Authority-owned vehicle available for personal use. Mr. Rizzuto must pay for gasoline during any non-business related usage.

Cape May County Municipal Utilities Authority
Question No. 11
Meals

Meals and Catering Paid by CMCMUA

Date	Items Purchased	Amount	Description
5/27/2021	Lunch	131.49	Summer Season Kick Off Meeting - 17 attendees
7/21/2021	Dinner	33.06	Equipment Install - 2 attendees

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

Employee		Amount	Description
8/8-8/11/21	John Reardon	72.01	WEF Operations Challenge
8/8-8/11/21	Timothy Fisher	75.33	WEF Operations Challenge

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
Cape May County Municipal Utilities Authority
(Name)**

**FISCAL YEAR: FROM: January 1, 2022 TO: December 31,
2022**

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 and any other public entities 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 and any other public entities.
- 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 and any other public entities 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 and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for 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 official as officers. 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 both of the following criteria:

- 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 2020 or 2021. The aggregate compensation that is reported (or is 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. For example, for fiscal years ending December 31, 2022, the most recent W-2 and 1099 should be used 2021 or 2020 (60 days prior to start of budget year is November 1, 2021, with 2020 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 being the most recent calendar year ended).

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

Cape May County Municipal Utilities Authority

For the Period January 1, 2022 to December 31, 2022

Person (Can check more than 1 column for each person)

Reportable Compensation from Authority (W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column Q	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column Q	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1 George Betts	Chairman	5 X	X					\$ 7,192	\$ -	-	\$ 24,375	\$ 31,567	None					\$ 31,567
2 Richard Rixey	Vice Chairman	5 X	X					7,500	0	0	0	7,500	None					7,500
3 William Burns, Jr.	Treasurer	2 X	X					6,692	0	0	24,375	31,067	None					31,067
4 Patricia Callinan	Secretary	4 X	X					7,500	0	0	12,254	19,754	None					19,754
5 Carl Groon	Member	2 X	X					7,500	0	0	0	7,500	City of Wildwood	Special Advisor	32			7,500
6 Carol Heenan	Member	2 X	X					7,500	0	0	0	7,500	None					7,500
7 Carol Saduk	Member	2 X	X					7,500	0	0	0	7,500	None					7,500
8 Joseph Rizzuto	Executive Director	35	X	X				167,220	0	6,092	23,420	196,732	None					196,732
9 Robert Donato	CFO	35	X	X				148,297	0	10,324	0	158,621	None					158,621
10 Thomas LaRocco	Deputy Director	35	X	X				156,425	0	13,793	24,375	194,593	None					194,593
11 John Conturo	Solid Waste Mgr	35	X	X				143,559	0	6,564	21,472	171,695	None					171,695
12 Joshua Palombo	Wastewater Mgr	35	X	X				139,371	0	4,189	34,216	177,776	None					177,776
13 Robert Winder	Operations Coord	35	X	X				105,631	0	9,617	24,375	139,623	None					139,623
14 George Hann	Engineer	35	X	X				111,707	0	1,806	19,720	132,233	None					132,233
15 Alicia Cooper	HR Director	35	X	X				110,656	0	1,519	0	112,175	None					112,175
Total:								\$ 1,134,250	\$ -	\$ 54,004	\$ 207,582	\$ 1,395,836						\$ 1,395,836

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

Cape May County Municipal Utilities Authority

If Not Applicable X this box Below

For the Period January 1, 2022

to

December 31, 2022

	Annual Cost				# of Covered Members (Medical & Rx)	# of Covered Members (Medical & Rx)	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)			
	# of Covered Members (Medical & Rx)	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	Annual Cost									
Active Employees - Health Benefits - Annual Cost													
Single Coverage	37	\$	12,685	\$	469,345	37	\$	12,315	\$	455,655	\$	13,690	3.0%
Parent & Child	12		22,857		274,284	12		22,191		266,292		7,992	3.0%
Employee & Spouse (or Partner)	29		25,207		731,003	29		24,473		709,717		21,286	3.0%
Family	46		35,393		1,628,078	46		34,362		1,580,652		47,426	3.0%
Employee Cost Sharing Contribution (enter as negative -)					(689,000)					(689,000)		(20,000)	3.0%
Subtotal	124				2,413,710	124				2,343,316		70,394	3.0%
Commissioners - Health Benefits - Annual Cost													
Single Coverage	1		12,685		12,685	1		12,315		12,315		370	3.0%
Parent & Child	0		22,857		-	0		22,191		-		-	#DIV/0!
Employee & Spouse (or Partner)	2		25,207		50,414	2		24,473		48,946		1,468	3.0%
Family	0		35,393		-	0		34,362		-		-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					(6,700)					(6,500)		(200)	3.1%
Subtotal	3				56,399	3				54,761		1,638	3.0%
Retirees - Health Benefits - Annual Cost													
Single Coverage	22		8,300		182,600	19		7,900		150,100		32,500	21.7%
Parent & Child	2		7,770		15,540	2		7,400		14,800		740	5.0%
Employee & Spouse (or Partner)	37		21,100		780,700	33		20,100		663,300		117,400	17.7%
Family	7		30,400		212,800	6		29,000		174,000		38,800	22.3%
Employee Cost Sharing Contribution (enter as negative -)					(7,500)					(4,500)		(2,900)	63.0%
Subtotal	68				1,184,140	60				997,600		186,540	18.7%
GRAND TOTAL													
	195				\$ 3,654,249	187				\$ 3,395,677		\$ 258,572	7.6%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)
 Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)


Yes ☐ No ☐
 Yes ☐ No ☐

Note: Remember to Enter an amount in rows for Employee Cost Sharing

MEMORANDUM

January 25, 2021

TO: Mr. Joseph V. Rizutto, 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 2020.

The total amount for accrued vacation day pay as of December 31, 2020, was \$559,588.54. Assuming that 20% of this amount would be paid to employees who terminate, the accrual amount would be \$111,917.71.

The accrued sick pay as of December 31, 2020, was \$1,078,339.25. The accrued amount for bargaining unit employees is \$527,465.91 and for non-bargaining unit employees the amount is \$550,873.34.

Assuming that 12% of bargaining unit employees will retire with at least fifteen (15) years of service, the accrued amount would be \$63,295.91. Assuming that 22% of the non-bargaining unit employees will retire with at least fifteen (15) years of service, the accrued amount would be \$121,192.13.

As a result of these assumptions, total sick pay accrual would be \$184,488.04. When combined with the vacation pay accrual of \$111,917.71, the total accrual amounts to \$296,405.75.

As of December 31, 2020, the vacation and sick pay reserve fund account balance is \$325,318.73.

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

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2020

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 8 hrs		Total Sick \$	Total Union Sick Dollars Up to \$15,000	Total Union Sick Dollars Up to \$15,000
				1820	2080			
Adams, Jr, Ryan C	\$ 38,879.00	\$18.69	173.75		1	\$ 3,247.39	0 \$	1,623.69
Adams, Loraine K	\$ 63,179.00	\$34.71	119.50	1		\$ 4,147.85	\$ 2,073.92	0
Allamong, Robert E.	\$ 87,285.00	\$41.96	1,251.50		1	\$ 52,512.94	0 \$	15,000.00
Angelino, Jr, Louis J	\$ 113,852.00	\$54.74	19.75		1	\$ 1,081.12	\$ 540.56	0
Arenberg, Keith P	\$ 84,595.00	\$40.67	744.75		1	\$ 30,288.98	0 \$	15,000.00
Avallone, Steven T	\$ 58,467.00	\$28.11	640.50		1	\$ 18,004.46	0 \$	9,002.23
Backus, Charles G.	\$ 62,925.00	\$30.25	1.00		1	30.25	\$	15.13
Bailey, Richard P	\$ 37,931.00	\$18.24	49.00		1	\$ 893.76	0 \$	446.88
Bakley, Samuel D	\$ 37,006.00	\$17.79	15.74		1	\$ 280.01	0 \$	140.01
Baldwin III, John M	\$ 63,844.00	\$30.69	363.25		1	\$ 11,148.14	0 \$	5,574.07
Barstow, JR, Kevin L	\$ 48,159.00	\$23.15	72.50		1	\$ 1,678.38	0 \$	839.19
Bartleson, Kelly A	\$ 62,925.00	\$30.25	6.11		1	\$ 184.83	0 \$	92.41
Bennett, Michael S	\$ 42,590.00	\$20.48	231.25		1	\$ 4,736.00	0 \$	2,368.00
Betancourt, SR., Thomas L	\$ 90,281.00	\$43.40	167.75		1	\$ 7,280.35	0 \$	3,640.18
Betancourt, William T	\$ 55,053.00	\$26.47	245.25		1	\$ 6,491.77	0 \$	3,245.88
Bevis, Andrew T	\$ 37,931.00	\$18.24	105.75		1	\$ 1,928.88	0 \$	964.44
Blake, Sr., James J	\$ 98,558.00	\$47.38	653.25		1	\$ 30,950.99	\$ 15,000.00	0
Blizzard, Brenda W	\$ 48,187.00	\$23.17	383.00		1	\$ 8,874.11	0 \$	4,437.06
Buthy, Richard E	\$ 71,507.00	\$34.38	327.00		1	\$ 11,242.26	0 \$	5,621.13
Camburn, James P	\$ 87,285.00	\$41.96	1,849.25		1	\$ 77,594.53	0 \$	15,000.00
Camp, Jr., Harry W	\$ 94,633.00	\$45.50	554.75		1	\$ 25,241.13	\$ 12,620.56	0
Ciccotelli, Joseph A	\$ 41,868.00	\$20.13	127.00		1	\$ 2,556.51	0 \$	1,278.26
Ciccotelli, Michael R	\$ 105,907.00	\$50.92	808.75		1	\$ 41,181.55	\$ 15,000.00	0
Clydesdale, Thomas R	\$ 66,072.00	\$31.77	273.00		1	\$ 8,673.21	0 \$	4,336.61
Collins, James M	\$ 82,532.00	\$39.68	602.50		1	\$ 23,907.20	0 \$	11,953.60
Conlow, Brian J	\$ 62,925.00	\$30.25	448.50		1	\$ 13,567.13	0 \$	6,783.56
Conturo, John R	\$ 150,830.00	\$82.87	599.75	1		\$ 49,701.28	\$ 15,000.00	0
Cooley, Jr, Scott R	\$ 45,838.00	\$22.04	469.25		1	\$ 10,342.27	0 \$	5,171.14
Cooper, Alicia L	\$ 117,743.00	\$64.69	984.75	1		\$ 63,703.48	\$ 15,000.00	0
Corson, III, Curtis T.	\$ 66,722.00	\$32.08	169.50		1	\$ 5,437.56	0 \$	2,718.78
Cowan, Arthur R	\$ 102,165.00	\$49.12	2,062.25		1	\$ 101,297.72	\$ 15,000.00	0
Cowan, III, Harry J	\$ 75,082.00	\$36.10	389.25		1	\$ 14,051.93	0 \$	7,025.96
Cronin, Michael T	\$ 79,947.00	\$38.44	371.75		1	\$ 14,290.07	0 \$	7,145.04
Crumbock, Linda S	\$ 90,653.00	\$49.81	334.50	1		\$ 16,661.45	\$ 8,330.72	0
Cruz, Matthew A	\$ 37,006.00	\$17.79	10.75		1	\$ 191.24	0 \$	95.62
Cuozzo, Joseph A	\$ 81,340.00	\$39.11	545.75		1	\$ 21,344.28	0 \$	10,672.14
Dalbow, Stephen M	\$ 66,072.00	\$31.77	253.50		1	\$ 8,053.70	0 \$	4,026.85
Dattilo, Amanda J	\$ 73,528.00	\$40.40	181.25	1		\$ 7,322.50	\$ 3,661.25	0
Davis, Kyle R	\$ 42,915.00	\$20.63	9.75		1	\$ 201.14	0 \$	100.57
DeCicco, Kevin P	\$ 54,486.00	\$26.20	326.25		1	\$ 8,547.75	0 \$	4,273.88
Dermott, Christopher P	\$ 71,148.00	\$34.21	378.75		1	\$ 12,957.04	0 \$	6,478.52
Dermott, Howard M	\$ 57,244.00	\$27.52	680.50		1	\$ 18,727.36	0 \$	9,363.68
Di Donato, Mark R	\$ 87,285.00	\$41.96	123.50		1	\$ 5,182.06	0 \$	2,591.03
Dillio, Edward W	\$ 44,746.00	\$21.51	169.00		1	\$ 3,635.19	0 \$	1,817.60
Donato, Robert P	\$ 150,830.00	\$82.87	1,243.25	1		\$ 103,028.13	\$ 15,000.00	0

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2020

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total NON Union Sick Dollars Up to \$15,000	Total Union Sick Dollars Up to \$15,000
Fisher, Sr, Timothy P	\$ 119,364.00	\$57.39	1,165.25		1	\$ 66,873.70	\$ 15,000.00	0
Fleming, Padraig T	\$ 37,006.00	\$17.79	15.74		1	\$ 280.01	0 \$	140.01
Flynn, Joseph M	\$ 71,148.00	\$34.21	1,605.50		1	\$ 54,924.16	0 \$	15,000.00
Fox, Jennifer S	\$ 71,425.00	\$39.24	391.50	1		\$ 15,362.46	\$ 7,681.23	0
Frisko, Michael M	\$ 98,558.00	\$54.15	941.50	1		\$ 50,982.23	\$ 15,000.00	0
Garvey, Thomas J	\$ 45,838.00	\$22.04	157.25		1	\$ 3,465.79	0 \$	1,732.90
Gavin, Thomas R	\$ 84,595.00	\$40.67	1,972.00		1	\$ 80,201.24	0 \$	15,000.00
Gregory, JR, Robert R	\$ 69,413.00	\$33.37	145.75		1	\$ 4,863.68	0 \$	2,431.84
Gross, Kevin L.	\$ 64,460.00	\$30.99	685.00		1	\$ 21,228.15	0 \$	10,614.08
Hamann, Roman G	\$ 48,159.00	\$23.15	567.00		1	\$ 13,126.05	0 \$	6,563.03
Hammerstein, William T	\$ 60,406.00	\$29.04	318.95		1	\$ 9,262.31	0 \$	4,631.15
Handlovsky, Randy D	\$ 79,947.00	\$38.44	1,301.25		1	\$ 50,020.05	0 \$	15,000.00
Hann, Jr, George E	\$ 119,993.00	\$65.93	154.75	1		\$ 10,202.67	\$ 5,101.33	0
Hannah, Mark	\$ 41,551.00	\$19.98	74.10		1	\$ 1,480.52	0 \$	740.26
Hansen, Eric D	\$ 38,879.00	\$18.69	168.50		1	\$ 3,149.27	0 \$	1,574.63
Harpster, JR, Robert L	\$ 55,848.00	\$26.85	483.75		1	\$ 12,988.69	0 \$	6,494.34
Harron, Gregory M	\$ 81,340.00	\$39.11	369.50		1	\$ 14,451.15	0 \$	7,225.57
Hickman, Justin L	\$ 87,285.00	\$41.96	5.77		1	\$ 242.11	0 \$	121.05
Horan, Matthew P	\$ 71,148.00	\$34.21	370.75		1	\$ 12,683.36	0 \$	6,341.68
Houlroyd, Edward	\$ 87,285.00	\$41.96	965.25		1	\$ 40,501.89	0 \$	15,000.00
Jackson, Barbara A	\$ 51,514.00	\$28.30	75.25	1		\$ 2,129.58	\$ 1,064.79	0
Janson, William A	\$ 96,612.00	\$46.45	61.64		1	\$ 2,863.18	\$ 1,431.59	0
Jefferson, Raymond	\$ 56,043.00	\$26.94	1,900.75		1	\$ 51,206.21	0 \$	15,000.00
Johnson, III, Joseph E	\$ 66,707.00	\$32.07	122.75		1	\$ 3,936.59	\$ 1,968.30	0
Jordan, III, Joseph F	\$ 90,706.00	\$43.61	1,956.50		1	\$ 85,322.97	\$ 15,000.00	0
Kabalan, David C	\$ 49,392.00	\$23.75	528.50		1	\$ 12,551.88	0 \$	6,275.94
Kahnke, Jonathan R	\$ 56,043.00	\$26.94	1,041.75		1	\$ 28,064.75	0 \$	14,032.37
Keeler, Jeffrey C	\$ 53,391.00	\$25.67	478.50		1	\$ 12,283.10	0 \$	6,141.55
Kellaway, Christopher R	\$ 87,285.00	\$41.96	419.50		1	\$ 17,602.22	0 \$	8,801.11
Kelly, Keith Brandyn	\$ 101,953.00	\$56.02	319.00	1		\$ 17,870.38	\$ 8,935.19	0
Keywood, Kelly W	\$ 66,334.00	\$36.45	377.00	1		\$ 13,741.65	\$ 6,870.83	0
La Rocco, Thomas J	\$ 164,709.00	\$90.50	1,287.50	1		\$ 116,518.75	\$ 15,000.00	0
Landau, Irving L	\$ 56,043.00	\$26.94	665.50		1	\$ 17,928.57	0 \$	8,964.29
Larsen, IV, Paul M	\$ 60,768.00	\$29.22	35.80		1	\$ 1,046.08	0 \$	523.04
Linthicum, Leon C	\$ 41,551.00	\$19.98	52.46		1	\$ 1,048.15	0 \$	524.08
Lynch, Jason J	\$ 113,852.00	\$54.74	1,226.25		1	\$ 67,124.93	\$ 15,000.00	0
Maciejewski, Michael J	\$ 84,039.00	\$40.40	52.33		1	\$ 2,114.13	\$ 1,057.07	0
Makowski, Matthew H	\$ 48,159.00	\$23.15	87.00		1	\$ 2,014.05	0 \$	1,007.03
Makowski, Nicholas J	\$ 74,283.00	\$35.71	817.75		1	\$ 29,201.85	0 \$	14,600.93
Marinakakis, Christopher P	\$ 51,514.00	\$28.30	704.25	1		\$ 19,930.28	\$ 9,965.14	0
Mc Avoy, Leonard X	\$ 79,947.00	\$38.44	170.25		1	\$ 6,544.41	0 \$	3,272.21
McCabe, Eileen M	\$ 58,060.00	\$31.90	217.75	1		\$ 6,946.23	\$ 3,473.11	0
McCabe, George C	\$ 98,558.00	\$47.38	846.50		1	\$ 40,107.17	\$ 15,000.00	0
McCabe, Pamela E	\$ 61,000.00	\$33.52	411.75	1		\$ 13,801.86	\$ 6,900.93	0
McCorristin, Amy L	\$ 54,698.00	\$30.05	138.25	1		\$ 4,154.41	\$ 2,077.21	0

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2020

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total NON Union Sick Dollars Up to \$15,000	Total Union Sick Dollars Up to \$15,000
McDevitt, Ann M	\$ 102,165.00	\$56.13	867.75	1		\$ 48,706.81	\$ 15,000.00	0
McDonald, Desiree M.	\$ 68,686.00	\$37.74	457.50	1		\$ 17,266.05	\$ 8,633.03	0
McDonald, James M	\$ 52,791.00	\$25.38	173.75		1	\$ 4,409.78	0 \$	2,204.89
McGahey, Kevin W	\$ 91,957.00	\$50.53	42.69	1		\$ 2,157.13	\$ 1,078.56	0
Miley, JR, James J	\$ 62,925.00	\$30.25	1,035.25		1	\$ 31,316.31	0 \$	15,000.00
Mittleman, Justin J	\$ 46,019.00	\$25.29	16.57	1		\$ 419.06	\$ 209.53	0
Moncman, Anthony G	\$ 90,653.00	\$49.81	1,971.00	1		\$ 98,175.51	\$ 15,000.00	0
Munn, Brian J	\$ 47,012.00	\$22.60	277.00		1	\$ 6,260.20	0 \$	3,130.10
Nesbitt, Connie	\$ 22,880.00	\$11.00	57.44		1	\$ 631.84	0	0
Nielsen, Anne M	\$ 48,009.00	\$26.38	92.50	1		\$ 2,440.15	\$ 1,220.08	0
Norkis, Jessica E	\$ 111,426.00	\$61.22	266.75	1		\$ 16,330.44	\$ 8,165.22	0
Palombo, Joshua	\$ 150,830.00	\$82.87	1,288.50	1		\$ 106,778.00	\$ 15,000.00	0
Papale, Michael T	\$ 68,344.00	\$32.86	178.08		1	\$ 5,851.71	0 \$	2,925.85
Porter, John D	\$ 71,148.00	\$34.21	402.75		1	\$ 13,778.08	0 \$	6,889.04
Priest, Matthew M.	\$ 58,203.00	\$27.98	247.25		1	\$ 6,918.06	0 \$	3,459.03
Rambo, Nicholas A.	\$ 52,089.00	\$25.04	448.75		1	\$ 11,236.70	0 \$	5,618.35
Reardon, Jr., John R	\$ 113,852.00	\$62.56	3,425.50	1		\$ 214,299.28	\$ 15,000.00	0
Reid, Jordan E	\$ 37,006.00	\$17.79	78.16		1	\$ 1,390.47	0 \$	695.23
Rice, John S	\$ 42,590.00	\$20.48	92.00		1	\$ 1,884.16	0 \$	942.08
Riggins, Barbara R	\$ 66,334.00	\$36.45	782.25	1		\$ 28,513.01	\$ 14,256.51	0
Rizzuto, Joseph V	\$ 175,000.00	\$84.13	565.50		1	\$ 47,575.52	\$ 15,000.00	0
Roach, Drew D	\$ 56,043.00	\$26.94	683.50		1	\$ 18,413.49	0 \$	9,206.75
Robert, Katherine A	\$ 90,706.00	\$49.84	1,119.00	1		\$ 55,770.96	\$ 15,000.00	0
Rocco, James B	\$ 115,351.00	\$63.38	174.75	1		\$ 11,075.66	\$ 5,537.83	0
Rosenthal, Bradley T	\$ 103,815.00	\$57.04	442.50	1		\$ 25,240.20	\$ 12,620.10	0
Rucci, Matthew C	\$ 46,984.00	\$22.59	243.25		1	\$ 5,495.02	0 \$	2,747.51
Salfi, Michelle L	\$ 66,334.00	\$36.45	319.25	1		\$ 11,636.66	\$ 5,818.33	0
Schad, Rachel E	\$ 56,894.00	\$31.26	346.00	1		\$ 10,815.96	\$ 5,407.98	0
Scheick, Adam C	\$ 77,997.00	\$37.50	787.75		1	\$ 29,540.63	0 \$	14,770.31
Seabrook, Carl S	\$ 90,706.00	\$43.61	842.75		1	\$ 36,752.33	\$ 15,000.00	0
Sexton, Patrick M	\$ 79,947.00	\$38.44	124.25		1	\$ 4,776.17	0 \$	2,388.09
Seymour, Steven M	\$ 82,532.00	\$39.68	1,124.50		1	\$ 44,620.16	0 \$	15,000.00
Shinn IV, William J.	\$ 48,187.00	\$23.17	97.00		1	\$ 2,247.49	0 \$	1,123.75
Simmons, Aaron J	\$ 81,340.00	\$39.11	624.00		1	\$ 24,404.64	0 \$	12,202.32
Simpkins, Andrew M	\$ 56,094.00	\$26.97	8.00		1	\$ 215.76	0 \$	107.88
Smith Jr, Russell L	\$ 119,364.00	\$65.58	449.00	1		\$ 29,445.42	\$ 14,722.71	0
Stanton, JR., John E	\$ 79,947.00	\$38.44	1,092.50		1	\$ 41,995.70	0 \$	15,000.00
Stein, Jennifer R	\$ 71,425.00	\$39.24	564.25	1		\$ 22,141.17	\$ 11,070.59	0
Stone, Vincent F	\$ 87,285.00	\$41.96	84.00		1	\$ 3,524.64	0 \$	1,762.32
Super, Kenneth Wesley	\$ 37,931.00	\$18.24	149.75		1	\$ 2,731.44	0 \$	1,365.72
Taylor, III, Henry W	\$ 56,043.00	\$26.94	103.25		1	\$ 2,781.56	0 \$	1,390.78
Tierney, Karen A	\$ 109,799.00	\$60.33	99.50	1		\$ 6,002.84	\$ 3,001.42	0
Tomassone, Thomas A	\$ 113,852.00	\$54.74	1,307.50		1	\$ 71,572.55	\$ 15,000.00	0
Tomlin, Shari L	\$ 62,925.00	\$30.25	16.25		1	\$ 491.56	0 \$	245.78
Troup, Bryan L	\$ 42,590.00	\$20.48	173.75		1	\$ 3,558.40	0 \$	1,779.20

DOLLAR VALUES FOR ACCRUED SICK TIME

YEAR 2020

Employee Name	Annual Salary	Hourly Rate	Accrued Sick Hours	7 hrs 1820	8 hrs 2080	Total Sick \$	Total NON Union Sick Dollars Up to \$15,000	Total Union Sick Dollars Up to \$15,000
Turchi, Steven D	\$ 87,285.00	\$41.96	359.25		1	\$ 15,074.13	0 \$	7,537.07
Vanrell, Christopher D.	\$ 87,285.00	\$41.96	58.75		1	\$ 2,465.15	0 \$	1,232.58
VanVorst, David G	\$ 71,978.00	\$34.60	591.50		1	\$ 20,465.90	0 \$	10,232.95
Wagner, Keith C.	\$ 81,340.00	\$39.11	251.50		1	\$ 9,836.17	0 \$	4,918.08
Wallace, Andrew T	\$ 67,377.00	\$32.39	634.50		1	\$ 20,551.46	0 \$	10,275.73
Wert, Stanley M	\$ 43,655.00	\$20.99	131.75		1	\$ 2,765.43	0 \$	1,382.72
Wiel, JR., Charles E	\$ 66,072.00	\$31.77	60.00		1	\$ 1,906.20	0 \$	953.10
Wilcox, Aimee K	\$ 50,797.00	\$27.91	81.00	1		\$ 2,260.71	\$ 1,130.36	0
Winder, Robert E	\$ 113,852.00	\$62.56	878.50	1		\$ 54,958.96	\$ 15,000.00	0
Winter, JR, Christopher J	\$ 54,111.00	\$26.01	599.00		1	\$ 15,579.99	0 \$	7,790.00
Wood, Bonnie L	\$ 62,925.00	\$30.25	1,334.50		1	\$ 40,368.63	0 \$	15,000.00
Wuerker, Kenneth E	\$ 105,627.00	\$50.78	1,422.25		1	\$ 72,221.86	\$ 15,000.00	0
Yerkes, Thomas H	\$ 79,947.00	\$38.44	784.25		1	\$ 30,146.57	0 \$	15,000.00
Yorio, Michael J	\$ 96,612.00	\$46.45	442.50		1	\$ 20,554.13	\$ 10,277.06	0
Zidanic, Emily R	\$ 78,589.00	\$43.18	489.25	1		\$ 21,125.82	\$ 10,562.91	0
Total # of Employees	149					Totals	\$ 527,465.91	\$ 550,873.34

\$1,078,339.25

Printed 1/28/2021

DOLLAR VALUES FOR ACCRUED VACATION

YEAR 2020

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	\$ 38,879.00	\$18.6918	95.00		1	\$ 1,775.72	0
Adams, Loraine K	\$ 63,179.00	\$34.7137	12.83	1		0	\$ 445.38
Allamong, Robert E.	\$ 87,285.00	\$41.9639	152.25		1	\$ 6,389.01	0
Angelino, Jr, Louis J	\$ 113,852.00	\$54.7365	27.45		1	0	\$ 1,502.52
Arenberg, Keith P	\$ 84,595.00	\$40.6707	162.00		1	\$ 6,588.65	0
Avallone, Steven T	\$ 58,467.00	\$28.1091	100.50		1	\$ 2,824.97	0
Backus, Jr., Charles G.	\$ 62,925.00	\$30.2524	96.19		1	\$ 2,909.98	0
Bailey, Richard P	\$ 37,931.00	\$18.2361	55.00		1	\$ 1,002.98	0
Bakley, Samuel D	\$ 37,006.00	\$17.7914	15.74		1	\$ 280.04	0
Baldwin III, John M	\$ 63,844.00	\$30.6942	59.57		1	\$ 1,828.46	0
Barstow, JR, Kevin L	\$ 48,159.00	\$23.1534	104.50		1	\$ 2,419.53	0
Bartleson, Kelly A	\$ 62,925.00	\$30.2524	46.11		1	\$ 1,394.94	0
Bennett, Michael S	\$ 42,590.00	\$20.4760	96.00		1	\$ 1,965.69	0
Betancourt, SR., Thomas L	\$ 90,281.00	\$43.4043	45.25		1	\$ 1,964.05	0
Betancourt, William T	\$ 55,053.00	\$26.4678	45.75		1	\$ 1,210.90	0
Bevis, Andrew T	\$ 37,931.00	\$18.2361	76.50		1	\$ 1,395.06	0
Blake, Sr., James J	\$ 98,558.00	\$47.3837	66.50		1	0	\$ 3,151.01
Blizzard, Brenda W	\$ 48,187.00	\$23.1668	118.00		1	\$ 2,733.69	0
Buthy, Richard E	\$ 71,507.00	\$34.3784	140.00		1	\$ 4,812.97	0
Camburn, James P	\$ 87,285.00	\$41.9639	150.00		1	\$ 6,294.59	0
Camp, Jr., Harry W	\$ 94,633.00	\$45.4966	160.00		1	0	\$ 7,279.46
Ciccotelli, Joseph A	\$ 41,868.00	\$20.1289	80.50		1	\$ 1,620.37	0
Ciccotelli, Michael R	\$ 105,907.00	\$50.9168	137.39		1	0	\$ 6,995.46
Clydesdale, Thomas R	\$ 66,072.00	\$31.7654	142.95		1	\$ 4,540.86	0
Collins, James M	\$ 82,532.00	\$39.6789	107.50		1	\$ 4,265.48	0
Conlow, Brian J	\$ 62,925.00	\$30.2524	117.00		1	\$ 3,539.53	0
Conturo, John R	\$ 150,830.00	\$82.8736	102.00	1		0	\$ 8,453.11
Cooley, Jr, Scott R	\$ 45,838.00	\$22.0375	28.75		1	\$ 633.58	0
Cooper, Alicia L	\$ 117,743.00	\$64.6940	102.50	1		0	\$ 6,631.13
Corson, III, Curtis T.	\$ 66,722.00	\$32.0779	15.00		1	\$ 481.17	0
Cowan, Arthur R	\$ 102,165.00	\$49.1178	175.00		1	0	\$ 8,595.61
Cowan, III, Harry J	\$ 75,082.00	\$36.0971	94.25		1	\$ 3,402.15	0
Cronin, Michael T	\$ 79,947.00	\$38.4361	160.00		1	\$ 6,149.77	0
Crumbock, Linda S	\$ 90,653.00	\$49.8093	23.50	1		0	\$ 1,170.52
Cruz, Matthew A	\$ 37,006.00	\$17.7914	18.25		1	\$ 324.69	0
Cuzzo, Joseph A	\$ 81,340.00	\$39.1058	168.00		1	\$ 6,569.77	0
Dalbaw, Stephen M	\$ 66,072.00	\$31.7654	98.50		1	\$ 3,128.89	0
Dattilo, Amanda J	\$ 73,528.00	\$40.4000	83.75	1		0	\$ 3,383.50
Davis, Kyle R	\$ 42,915.00	\$20.6322	68.75		1	\$ 1,418.46	0
DeCicco, Kevin P	\$ 54,486.00	\$26.1952	121.50		1	\$ 3,182.72	0
Dermott, Christopher P	\$ 71,148.00	\$34.2058	137.50		1	\$ 4,703.29	0
Dermott, Howard M	\$ 57,244.00	\$27.5212	112.00		1	\$ 3,082.37	0

DOLLAR VALUES FOR ACCRUED VACATION

YEAR 2020

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation = Dollars\$	Total Non-U Vacation = Dollars \$
Di Donato, Mark R	\$ 87,285.00	\$41.9639	44.25		1	\$ 1,856.90	0
Dillio, Edward W	\$ 44,746.00	\$21.5125	90.50		1	\$ 1,946.88	0
Donato, Robert P	\$ 150,830.00	\$82.8736	140.00	1		0	\$ 11,602.31
Fisher, Sr, Timothy P	\$ 119,364.00	\$57.3865	172.00		1	0	\$ 9,870.48
Fleming, Pdraig T	\$ 37,006.00	\$17.7914	7.74		1	\$ 137.71	0
Flynn, Joseph M	\$ 71,148.00	\$34.2058	148.75		1	\$ 5,088.11	0
Fox, Jennifer S	\$ 71,425.00	\$39.2445	91.50	1		0	\$ 3,590.87
Frisko, Michael M	\$ 98,558.00	\$54.1528	90.75	1		0	\$ 4,914.36
Garvey, Thomas J	\$ 45,838.00	\$22.0375	62.00		1	\$ 1,366.33	0
Gavin, Thomas R	\$ 84,595.00	\$40.6707	160.00		1	\$ 6,507.31	0
Gregory, JR, Robert R	\$ 69,413.00	\$33.3716	123.17		1	\$ 4,110.38	0
Gross, Kevin L.	\$ 64,460.00	\$30.9904	79.81		1	\$ 2,473.34	0
Hamann, Roman G	\$ 48,159.00	\$23.1534	111.00		1	\$ 2,570.02	0
Hammerstein, William T	\$ 60,406.00	\$29.0414	93.10		1	\$ 2,703.75	0
Handlovsky, Randy D	\$ 79,947.00	\$38.4361	160.00		1	\$ 6,149.77	0
Hann, Jr, George E	\$ 119,993.00	\$65.9302	29.25	1		0	\$ 1,928.46
Hannah, Mark	\$ 41,551.00	\$19.9764	8.66		1	\$ 173.00	0
Hansen, Eric D	\$ 38,879.00	\$18.6918	55.00		1	\$ 1,028.05	0
Harpster, JR, Robert L	\$ 55,848.00	\$26.8500	114.25		1	\$ 3,067.61	0
Harron, Gregory M	\$ 81,340.00	\$39.1058	101.34		1	\$ 3,962.98	0
Hickman, Justin L	\$ 87,285.00	\$41.9639	115.00		1	\$ 4,825.85	0
Horan, Matthew P	\$ 71,148.00	\$34.2058	62.50		1	\$ 2,137.86	0
Houloyd, Edward	\$ 87,285.00	\$41.9639	143.00		1	\$ 6,000.84	0
Jackson, Barbara A	\$ 51,514.00	\$28.3044	79.50	1		0	\$ 2,250.20
Janson, William A	\$ 96,612.00	\$46.4481	5.64		1	0	\$ 261.97
Jefferson, Raymond	\$ 56,043.00	\$26.9438	130.75		1	\$ 3,522.90	0
Johnson, III, Joseph E	\$ 66,707.00	\$32.0707	120.00		1	0	\$ 3,848.48
Jordan, III, Joseph F	\$ 90,706.00	\$43.6087	157.00		1	0	\$ 6,846.56
Kabalan, David C	\$ 49,392.00	\$23.7462	59.25		1	\$ 1,406.96	0
Kahnke, Jonathan R	\$ 56,043.00	\$26.9438	104.75		1	\$ 2,822.36	0
Keeler, Jeffrey C	\$ 53,391.00	\$25.6688	102.00		1	\$ 2,618.21	0
Kellaway, Christopher R	\$ 87,285.00	\$41.9639	104.50		1	\$ 4,385.23	0
Kelly, Keith Brandyn	\$ 101,953.00	\$56.0181	88.25	1		0	\$ 4,943.60
Keywood, Kelly W	\$ 66,334.00	\$36.4473	150.25	1		0	\$ 5,476.20
La Rocco, Thomas J	\$ 164,709.00	\$90.4995	136.58	1		0	\$ 12,360.41
Landau, Irving L	\$ 56,043.00	\$26.9438	112.00		1	\$ 3,017.70	0
Larsen, IV, Paul M	\$ 60,768.00	\$29.2154	59.80		1	\$ 1,747.08	0
Linthicum, Leon C	\$ 41,551.00	\$19.9764	52.46		1	\$ 1,047.96	0
Lynch, Jason J	\$ 113,852.00	\$54.7365	160.00		1	0	\$ 8,757.85
Maciejewski, Michael J	\$ 84,039.00	\$40.4034	45.33		1	0	\$ 1,831.48
Makowski, Matthew H	\$ 48,159.00	\$23.1534	46.75		1	\$ 1,082.42	0
Makowski, Nicholas J	\$ 74,283.00	\$35.7130	99.50		1	\$ 3,553.44	0

DOLLAR VALUES FOR ACCRUED VACATION

YEAR 2020

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation = Dollars\$	Total Non-U Vacation = Dollars \$
Marinakakis, Christopher P	\$ 51,514.00	\$28.3044	104.50	1		0	\$ 2,957.81
Mc Avoy, Leonard X	\$ 79,947.00	\$38.4361	168.00		1	\$ 6,457.26	0
McCabe, Eileen M	\$ 58,060.00	\$31.9011	16.75	1		0	\$ 534.34
McCabe, George C	\$ 98,558.00	\$47.3837	158.91		1	0	\$ 7,529.74
McCabe, Pamela E	\$ 61,000.00	\$33.5165	105.75	1		0	\$ 3,544.37
McCorristin, Amy L	\$ 54,698.00	\$30.0539	84.00	1		0	\$ 2,524.52
McDevitt, Ann M	\$ 102,165.00	\$56.1346	139.50	1		0	\$ 7,830.78
McDonald, Desiree M.	\$ 68,686.00	\$37.7396	109.75	1		0	\$ 4,141.92
McDonald, James M	\$ 52,791.00	\$25.3803	69.75		1	\$ 1,770.28	0
McGahey, Kevin W	\$ 91,957.00	\$50.5258	42.69	1		0	\$ 2,156.95
Miley, JR, James J	\$ 62,925.00	\$30.2524	123.93		1	\$ 3,749.18	0
Mittleman, Justin J	\$ 46,019.00	\$25.2852	21.57	1		0	\$ 545.40
Moncman, Anthony G	\$ 90,653.00	\$49.8093	81.25	1		0	\$ 4,047.01
Munn, Brian J	\$ 47,012.00	\$22.6019	92.25		1	\$ 2,085.03	0
Nielsen, Anne M	\$ 48,009.00	\$26.3786	96.25	1		0	\$ 2,538.94
Norkis, Jessica E	\$ 111,426.00	\$61.2231	77.75	1		0	\$ 4,760.09
Palombo, Joshua	\$ 150,830.00	\$82.8736	131.47	1		0	\$ 10,895.40
Papale, Michael T	\$ 68,344.00	\$32.8577	59.97		1	\$ 1,970.48	0
Porter, John D	\$ 71,148.00	\$34.2058	120.50		1	\$ 4,121.80	0
Priest, Matthew M.	\$ 58,203.00	\$27.9822	99.50		1	\$ 2,784.23	0
Rambo, Nicholas A.	\$ 52,089.00	\$25.0428	38.75		1	\$ 970.41	0
Reardon, Jr., John R	\$ 113,852.00	\$62.5560	98.25	1		0	\$ 6,146.13
Reid, Jordan E	\$ 37,006.00	\$17.7914	60.66		1	\$ 1,079.22	0
Rice, John S	\$ 42,590.00	\$20.4760	83.50		1	\$ 1,709.74	0
Riggins, Barbara R	\$ 66,334.00	\$36.4473	158.25	1		0	\$ 5,767.78
Rizzuto, Joseph V	\$ 175,000.00	\$84.1346	160.00		1	0	\$ 13,461.54
Roach, Drew D	\$ 56,043.00	\$26.9438	152.00		1	\$ 4,095.45	0
Robert, Katherine A	\$ 90,706.00	\$49.8385	125.75	1		0	\$ 6,267.19
Rocco, James B	\$ 115,351.00	\$63.3797	58.75	1		0	\$ 3,723.56
Rosenthal, Bradley T	\$ 103,815.00	\$57.0412	84.00	1		0	\$ 4,791.46
Rucci, Matthew C	\$ 46,984.00	\$22.5885	111.75		1	\$ 2,524.26	0
Salfi, Michelle L	\$ 66,334.00	\$36.4473	154.00	1		0	\$ 5,612.88
Schad, Rachel E	\$ 56,894.00	\$31.2604	103.97	1		0	\$ 3,250.15
Scheick, Adam C	\$ 77,997.00	\$37.4986	134.50		1	\$ 5,043.56	0
Seabrook, Carl S	\$ 90,706.00	\$43.6087	163.00		1	0	\$ 7,108.21
Sexton, Patrick M	\$ 79,947.00	\$38.4361	150.25		1	\$ 5,775.02	0
Seymour, Steven M	\$ 82,532.00	\$39.6789	145.75		1	\$ 5,783.19	0
Shinn IV, William J.	\$ 48,187.00	\$23.1668	55.00		1	\$ 1,274.18	0
Simmons, Aaron J	\$ 81,340.00	\$39.1058	160.42		1	\$ 6,273.35	0
Simpkins, Andrew M	\$ 56,094.00	\$26.9683	8.00		1	\$ 215.75	0
Smith Jr, Russell L	\$ 119,364.00	\$65.5846	135.50	1		0	\$ 8,886.72
Stanton, JR., John E	\$ 79,947.00	\$38.4361	169.00		1	\$ 6,495.69	0

DOLLAR VALUES FOR ACCRUED VACATION

YEAR 2020

Employee Name	Annual Salary	Hourly Rate	Accrued Vacation Hours	7 hrs 1820	8 hrs 2080	Total Union Vacation = Dollars\$	Total Non-U Vacation = Dollars \$
Stein, Jennifer R	\$ 71,425.00	\$39.2445	126.00	1		0	\$ 4,944.81
Stone, Vincent F	\$ 87,285.00	\$41.9639	34.76		1	\$ 1,458.67	0
Super, Kenneth Wesley	\$ 37,931.00	\$18.2361	91.75		1	\$ 1,673.16	0
Taylor, III, Henry W	\$ 56,043.00	\$26.9438	132.25		1	\$ 3,563.31	0
Tiemey, Karen A	\$ 109,799.00	\$60.3291	65.50	1		0	\$ 3,951.56
Tomassone, Thomas A	\$ 113,852.00	\$54.7365	51.60		1	0	\$ 2,824.41
Tomlin, Shari L	\$ 62,925.00	\$30.2524	1.50		1	\$ 45.38	0
Troup, Bryan L	\$ 42,590.00	\$20.4760	105.00		1	\$ 2,149.98	0
Turchi, Steven D	\$ 87,285.00	\$41.9639	151.00		1	\$ 6,336.55	0
Vanrell, Christopher D.	\$ 87,285.00	\$41.9639	111.50		1	\$ 4,678.98	0
VanVorst, David G	\$ 71,978.00	\$34.6048	75.25		1	\$ 2,604.01	0
Wagner, Keith C.	\$ 81,340.00	\$39.1058	82.50		1	\$ 3,226.23	0
Wallace, Andrew T	\$ 67,377.00	\$32.3928	128.50		1	\$ 4,162.47	0
Wert, Stanley M	\$ 43,655.00	\$20.9880	87.75		1	\$ 1,841.70	0
Wiel, JR., Charles E	\$ 66,072.00	\$31.7654	18.50		1	\$ 587.66	0
Wilcox, Aimee K	\$ 50,797.00	\$27.9104	45.00	1		0	\$ 1,255.97
Winder, Robert E	\$ 113,852.00	\$62.5560	145.25	1		0	\$ 9,086.26
Winter, JR, Christopher J	\$ 54,111.00	\$26.0149	87.50		1	\$ 2,276.30	0
Wood, Bonnie L	\$ 62,925.00	\$30.2524	114.50		1	\$ 3,463.90	0
Wuerker, Kenneth E	\$ 105,627.00	\$50.7822	160.00		1	0	\$ 8,125.15
Yerkes, Thomas H	\$ 79,947.00	\$38.4361	82.25		1	\$ 3,161.37	0
Yorio, Michael J	\$ 96,612.00	\$46.4481	58.62		1	0	\$ 2,722.79
Zidanic, Emily R	\$ 78,589.00	\$43.1808	0.25	1		0	\$ 10.80
Total # of Employees	149					\$281,552.99	\$278,035.55
Grand Total						\$559,588.54	

Printed 1/28/2021

For the Period

If No Shared Services X this Box

January 1, 2022

December 31, 2022

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

[illegible]

2022 (2022-2023) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

For the Period **Cape May County Municipal Utilities Authority**
January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget							FY 2021 Adopted Budget	All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Wastewater	Solid Waste	Net OPEB		Net Pension Adjustment	N/A	N/A					Total All Operations
			Adjustment	Adjustment								
REVENUES												
Total Operating Revenues	\$ 40,201,816	\$ 15,723,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,744,805	\$ 1,180,055		2.2%	
Total Non-Operating Revenues	100,000	202,000	-	-	-	-	-	263,320	38,680		14.7%	
Total Anticipated Revenues	40,301,816	15,925,044	-	-	-	-	-	55,008,125	1,218,735		2.2%	
APPROPRIATIONS												
Total Administration	8,007,287	2,516,961	-	-	-	-	-	9,890,687	633,561		6.4%	
Total Cost of Providing Services	16,037,580	10,817,405	-	-	-	-	-	26,555,973	299,012		1.1%	
Total Principal Payments on Debt Service in Lieu of Depreciation	732,007	539,831	-	-	-	-	-	1,252,124	19,714		1.6%	
Total Operating Appropriations	24,776,874	13,874,197	-	-	-	-	-	37,698,784	952,287		2.5%	
Total Interest Payments on Debt	147,442	61,220	-	-	-	-	-	228,792	(20,130)		-8.8%	
Total Other Non-Operating Appropriations	15,377,500	1,989,627	-	-	-	-	-	17,080,549	286,578		1.7%	
Total Non-Operating Appropriations	15,524,942	2,050,847	-	-	-	-	-	17,309,341	266,448		1.5%	
Accumulated Deficit	-	-	-	-	-	-	-	-	-		#DIV/0!	
Total Appropriations and Accumulated Deficit	40,301,816	15,925,044	-	-	-	-	-	55,008,125	1,218,735		2.2%	
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-		#DIV/0!	
Net Total Appropriations	40,301,816	15,925,044	-	-	-	-	-	55,008,125	1,218,735		2.2%	
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	

Revenue Schedule

Cape May County Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential							\$ -	\$ -	#DIV/0!
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental	36,394,685	7,436,280					43,830,965	1,123,035	2.6%
Other		6,190,514					6,190,514	258,740	4.4%
Total Service Charges	36,394,685	13,626,794	-	-	-	-	50,021,479	1,381,775	2.8%
<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>									
See attached	3,807,131	2,096,250					5,903,381	6,105,101	(201,720) -3.3%
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Total Other Revenue	3,807,131	2,096,250	-	-	-	-	5,903,381	6,105,101	(201,720) -3.3%
Total Operating Revenues	40,201,816	15,723,044	-	-	-	-	55,924,860	54,744,805	1,180,055 2.2%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Recycling Enhancement Act Grant		162,000					162,000	143,320	18,680 13.0%
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Total Other Non-Operating Revenue	-	162,000	-	-	-	-	162,000	143,320	18,680 13.0%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	100,000	40,000					140,000	120,000	20,000 16.7%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	100,000	40,000	-	-	-	-	140,000	120,000	20,000 16.7%
Total Non-Operating Revenues	100,000	202,000	-	-	-	-	302,000	263,320	38,680 14.7%
TOTAL ANTICIPATED REVENUES	\$ 40,301,816	\$ 15,925,044	\$ -	\$ -	\$ -	\$ -	\$ 56,226,860	\$ 55,008,125	\$ 1,218,735 2.2%

Cape May County Municipal Utilities Authority
Wastewater Operation
Revenues (Proposed Budget)
Other Operating Revenues

Management Fee	2,080,800
Septage/Leachate Disposal	900,000
LTMUA Effluent Disposal	501,331
Sludge Processing	200,000
Miscellaneous Income	<u>125,000</u>
	<u><u>3,807,131</u></u>

Cape May County Municipal Utilities Authority
Solid Waste Operation
Revenues (Proposed Budget)
Other Operating Revenues

Miscellaneous Income	203,550
Recycled Wood Product Sales	530,000
Glass Cover Material	40,000
Reclaimed Energy Revenue	722,700
Beneficial Soil/Cover	<u>600,000</u>
	<u><u>2,096,250</u></u>

Prior Year Adopted Revenue Schedule

Cape May County Municipal Utilities Authority

FY 2021 Adopted Budget							
	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial							-
Industrial							-
Intergovernmental	35,680,928	7,027,002					42,707,930
Other		5,931,774					5,931,774
Total Service Charges	35,680,928	12,958,776	-	-	-	-	48,639,704
<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>							
See attached	3,756,501	2,348,600					6,105,101
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	3,756,501	2,348,600	-	-	-	-	6,105,101
Total Operating Revenues	39,437,429	15,307,376	-	-	-	-	54,744,805
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Recycling Enhancement Act Grant		143,320					143,320
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	143,320	-	-	-	-	143,320
<i>Interest on Investments & Deposits</i>							
Interest Earned	100,000	20,000					120,000
Penalties							-
Other							-
Total Interest	100,000	20,000	-	-	-	-	120,000
Total Non-Operating Revenues	100,000	163,320	-	-	-	-	263,320
TOTAL ANTICIPATED REVENUES	\$ 39,537,429	\$ 15,470,696	\$ -	\$ -	\$ -	\$ -	\$ 55,008,125

Cape May County Municipal Utilities Authority
Wastewater Operation
Revenues (Current Year Adopted)
Other Operating Revenues

Management Fee	2,040,000
Septage/Leachate Disposal	900,000
LTMUA Effluent Disposal	491,501
Sludge Processing	200,000
Miscellaneous Income	<u>125,000</u>
	<u><u>3,756,501</u></u>

Cape May County Municipal Utilities Authority
Solid Waste Operation
Revenues (Current Year Adopted Budget)
Other Operating Revenues

Miscellaneous Income	196,300
Recycled Wood Product Sales	530,000
Recycling Operation Revenue	401,300
Reclaimed Energy Revenue	771,000
Beneficial Soil/Cover	<u>450,000</u>
	<u><u>2,348,600</u></u>

Appropriations Schedule

Cape May County Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS									
Administration - Personnel									
Salary & Wages	\$ 3,352,500	\$ 407,546				\$ 3,760,046	\$ 3,644,127	\$ 115,919	3.2%
Fringe Benefits	2,594,385	157,700				2,752,085	2,427,053	325,032	13.4%
Total Administration - Personnel	5,946,885	565,246	-	-	-	6,512,131	6,071,180	440,951	7.3%
Administration - Other (List)									
See attached	2,060,402	1,951,715				4,012,117	3,819,507	192,610	5.0%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	2,060,402	1,951,715	-	-	-	4,012,117	3,819,507	192,610	5.0%
Total Administration	8,007,287	2,516,961	-	-	-	10,524,248	9,890,687	633,561	6.4%
Cost of Providing Services - Personnel									
Salary & Wages	5,921,000	3,471,991				9,392,991	9,226,248	166,743	1.8%
Fringe Benefits	2,660,980	1,627,876				4,288,856	4,330,655	(41,799)	-1.0%
Total COPS - Personnel	8,581,980	5,099,867	-	-	-	13,681,847	13,556,903	124,944	0.9%
Cost of Providing Services - Other (List)									
See attached	7,455,600	5,717,538				13,173,138	12,999,070	174,068	1.3%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	7,455,600	5,717,538	-	-	-	13,173,138	12,999,070	174,068	1.3%
Total Cost of Providing Services	16,037,580	10,817,405	-	-	-	26,854,985	26,555,973	299,012	1.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	732,007	539,831	-	-	-	1,271,838	1,252,124	19,714	1.6%
Total Operating Appropriations	24,776,874	13,874,197	-	-	-	38,651,071	37,698,784	952,287	2.5%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	147,442	61,220	-	-	-	208,662	228,792	(20,130)	-8.8%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve	15,377,500	1,830,000				17,207,500	16,924,000	283,500	1.7%
Municipality/County Appropriation						-	-	-	#DIV/0!
Other Reserves		159,627				159,627	156,549	3,078	2.0%
Total Non-Operating Appropriations	15,524,942	2,050,847	-	-	-	17,575,789	17,309,341	266,448	1.5%
TOTAL APPROPRIATIONS	40,301,816	15,925,044	-	-	-	56,226,860	55,008,125	1,218,735	2.2%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	40,301,816	15,925,044	-	-	-	56,226,860	55,008,125	1,218,735	2.2%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized						-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 40,301,816	\$ 15,925,044	\$ -	\$ -	\$ -	\$ 56,226,860	\$ 55,008,125	\$ 1,218,735	2.2%

* 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 \$ 1,238,843.70 \$ 693,709.85 \$ - \$ - \$ - \$ - \$ 1,932,553.55

Prior Year Adopted Appropriations Schedule

Cape May County Municipal Utilities Authority

	FY 2021 Adopted Budget						Total All Operations
	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 3,249,000	\$ 395,127					\$ 3,644,127
Fringe Benefits	2,271,025	156,028					2,427,053
Total Administration - Personnel	5,520,025	551,155	-	-	-	-	6,071,180
<i>Administration - Other (List)</i>							
See attached	1,954,742	1,864,765					3,819,507
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	1,954,742	1,864,765	-	-	-	-	3,819,507
Total Administration	7,474,767	2,415,920	-	-	-	-	9,890,687
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	5,830,000	3,396,248					9,226,248
Fringe Benefits	2,750,780	1,579,875					4,330,655
Total COPS - Personnel	8,580,780	4,976,123	-	-	-	-	13,556,903
<i>Cost of Providing Services - Other (List)</i>							
See attached	7,364,750	5,634,320					12,999,070
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	7,364,750	5,634,320	-	-	-	-	12,999,070
Total Cost of Providing Services	15,945,530	10,610,443	-	-	-	-	26,555,973
Total Principal Payments on Debt Service In Lieu of Depreciation	721,231	530,893	-	-	-	-	1,252,124
Total Operating Appropriations	24,141,528	13,557,256	-	-	-	-	37,698,784
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	161,901	66,891	-	-	-	-	228,792
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	15,234,000	1,690,000					16,924,000
Municipality/County Appropriation							-
Other Reserves		156,549					156,549
Total Non-Operating Appropriations	15,395,901	1,913,440	-	-	-	-	17,309,341
TOTAL APPROPRIATIONS	39,537,429	15,470,696	-	-	-	-	55,008,125
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	39,537,429	15,470,696	-	-	-	-	55,008,125
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 39,537,429	\$ 15,470,696	\$ -	\$ -	\$ -	\$ -	\$ 55,008,125

* 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 \$ 1,207,076.40 \$ 677,862.80 \$ - \$ - \$ - \$ - \$ 1,884,939.20

Row Labels	Sum of 2021 Approved	Sum of 2022 Proposed
ADMINISTRATIVE EXPENSE	1,954,742	2,060,402
ACCOUNTING FEES	2,000	2,000
ADMINISTRATION/PROJ.CREW	0	0
AIR EMISSIONS PERMITS	24,000	24,000
APPRAISAL	0	0
AUDITING FEES	40,000	40,000
AUTO & TRUCK INSURANCE	0	0
AUTO & TRUCK REPAIR	1,000	500
AUTOMOBILE LEASES	72,000	71,000
AUTOMOTIVE PARTS	3,500	500
BLDGs/STRUCTURES/GRO	0	0
BOILER & MACHINERY INS.	0	0
BOND COUNSEL FEES	10,000	10,000
BOND INSURANCE FE	0	0
BOND PRINCIPAL	0	0
BOOKS & PUBLICATIONS	6,750	6,000
BUILDING ALARM MONITO	1,000	1,500
BUILDING INSURANCE	361,773	397,758
BUILDING INSURANCE	0	0
CLOUD SERVICES		4,000
COMMUNICATION EQUIPM	0	3,000
COMPUTER EQUIP.	0	0
COMPUTER EQUIPME	26,000	19,100
COMPUTER HARDWARE	80,000	80,000
COMPUTER HARDWARE	19,600	68,000
COMPUTER SOFTWARE	2,000	2,000
COMPUTER SOFTWARE	75,500	100,000
COMPUTER SUPPLIES	2,000	2,500
COMPUTER SUPPLIES	3,500	3,500
CONFERENCE ATTEND	0	0
CONFERENCES & SEMINARS	51,175	51,975
CONSULTING	41,000	41,000
COPIER SUPPLIES	0	1,000
COPY MACHINES	12,000	13,500
COURT REPORTER	1,000	1,000
DATA PROCESSING	22,500	20,000
DISCOUNT ON BONDS	0	0
EDUCATIONAL MATERIALS	4,100	3,400
ELECTRICAL PARTS	0	0
ELECTRICAL REPAI	500	500
ELECTRICITY	63,000	65,000
ELEVATOR	4,250	4,750
ENGINEERING / TECHNI	14,000	15,000
ENGINEERING / TECHNICAL	50,000	50,000
FINANCIAL ADVISOR	24,000	24,000
FIRE SUPPRESSION MAINT	2,500	2,750
FLOOD INSURANCE	0	0
GAS	1,000	1,000
GASOLINE	1,000	1,500
HAND TOOLS, SHOP EQU	500	500
HVAC	5,000	10,000
INTEREST ON BONDS	0	0
JANITORIAL	35,000	37,500

Wastewater Operations

Administration - Other

Page 2 of 3

LEGAL ADVERTISING	2,200	2,000
LEGAL FEES	110,000	110,000
LEGAL FEES / CONFLICT COUNSEL	10,000	10,000
LEGAL FEES / WW REUSE-COUNTY PARK/	0	0
LEGAL FEES / WW REUSE-TTLMUA	0	0
LOCAL TRAVEL		0
MAINTENANCE CONTRACTS	30,000	30,000
MEAL REIMBURSEMENT	100	100
MEDICAL TESTING/EXAM	250	250
MEDICAL TESTING/EXAMS	7,500	7,500
MEETING EXPENSES	250	250
MEMBER / OTHER	0	0
MICROWAVE	3,000	0
MILEAGE REIMBURSEMENT	100	100
MISC. TRAVEL EXPENSES	750	750
MISCELLANEOUS	500	500
MISCELLANEOUS	1,000	1,000
MISCELLANEOUS	0	0
NETWORK/INTERNET	5,600	9,100
NEW ADMINISTRATION B	0	0
NJDPES PERMITS	190,000	190,000
NJEIT		0
NJEIT DEP FEE	0	0
OFFICE FURNITURE & EQUIP	7,000	3,500
OFFICE SUPPLIES	300	200
OFFICE SUPPLIES	11,150	11,350
OPERATG. ADM.CONST COSTS		
OTHER	0	0
OTHER ADVERTISING	0	0
OTHER EDUCATIONAL EXPENSE	0	0
OTHER EQUIPMENT	0	0
OTHER OUTSIDE SERVICE	1,000	1,000
OTHER OUTSIDE SERVICES	1,000	1,200
OTHER PARTS	0	0
OTHER PROFESSIONAL FEES	5,000	5,000
OTHER RENTALS	0	0
OTHER SUPPLIES	5,000	2,500
OTHER UTILITIES	0	0
OTHERS PERMITS & FEES	35,800	34,000
PAGER RENTALS	0	0
PARKING AND MILEAGE	100	100
PERIODICAL JOURNALS	500	500
PEST CONTROL	750	750
PHONE SYSTEM	8,200	2,800
POSTAGE METER	1,000	1,000
POSTAGE/ OUTGOING FREIGHT	500	300
POSTAGE/ OUTGOING FREIGHT	3,000	3,000
PREMIUM AMORT 201	0	0
PREMIUM AMORT.201	0	0
PREMIUM AMORTIZAT	0	0
PRINTED SUPPLIES	500	350
PRINTED SUPPLIES	500	500
PRINTING	0	2,000
PROFESSIONAL DUES	19,350	20,850
PUBLIC RELATIO	10,000	10,000
PUBLICITY	0	1,000
RATE STABILIZATI	0	0

Wastewater Operations

Administration - Other

Page 3 of 3

REMARKETING AGENT	0	0
RENEWAL&REPLACEM	0	0
REPAIRS & MAINTENANCE	3,000	1,000
RESERVE FOR SICK	0	0
SAFETY EQUIPMENT	1,000	1,100
SAFETY SUPPLIES	1,750	2,275
SECRETARIAL SE	0	0
SITE MAINTENANCE	14,000	15,000
SLUDGE DISPOSAL		0
SOFTWARE SUPPORT CONTRACT	130,000	135,000
STORAGE TRAILER RENTAL	0	0
SURVEYING SERV	0	0
TELEPHONE	50,000	50,000
TELEPHONE	22,000	22,000
TEMPORARY EMPL	0	0
TENDER AGENT FEES	0	0
TOWER MAINTENANCE	1,000	1,000
TOWER SHARED SERVICES	35,000	35,000
TRAINING PROGRAMS	15,000	14,000
TRANSPORTATION EQUIP	0	0
TRASH DISPOSAL	1,200	1,500
TRAVEL OUTSIDE AREA	3,000	3,000
TRUSTEE FEES	31,444	28,944
TUITION	29,150	25,000
TYPEWRITERS	0	0
UMBRELLA COVERAGE	75,000	75,000
UNDERWRITER FEES	0	0
VEHICLE REGISTRATIONS	250	0
WANT ADS	2,200	2,200
WATER/SEWER	3,000	3,500
WEBSITE DEVELO	1,700	1,700
WIRE TRANSFER FEE	0	0
WIRELESS COMMUNICATIO	0	0
Grand Total	1,954,742	2,060,402

Row Labels	Sum of 2021 Approve	Sum of 2022 Proposed
COST OF PROVIDING SERVICE	7,364,750	7,455,600
AUTO & TRUCK REPAIR	59,000	79,000
AUTOMOBILE LEASES	115,000	162,000
AUTOMOTIVE PARTS	18,000	19,500
AUXILIARY GEN. FUEL	13,500	16,500
BACKFLOW PREVENTER PARTS		0
BIOFILTER OR RX BED MEDIA	3,000	3,000
BLDGs/STRUCTURES/GROUND	61,100	79,000
BUCKET TRUCK PARTS	1,500	0
CALIBRATION SERVICE	25,700	27,200
CAUSTIC SODA		0
CHLORINE - VARIABLE		0
COMMUNICATION EQUIPMEN	25,500	22,500
COMPUTER HARDWARE		0
COMPUTER SOFTWARE		0
COMPUTER SUPPLIES	2,600	1,000
COPIER SUPPLIES	1,500	1,400
CRANE TRUCK PARTS	3,000	2,500
DIESEL FUEL	55,000	28,000
DIESEL FUEL - VARIABLE	16,000	36,000
ELECTRICAL PARTS	151,500	146,200
ELECTRICITY	70,000	70,000
ELECTRICITY - VARIABLE	2,095,000	2,077,000
EMERGENCY GENERATOR PARTS		0
EQUIPMENT PARTS	213,500	206,200
EQUIPMENT/TOOLS RENTALS	7,500	11,000
FLOCCULANT - VARIABLE	70,000	70,000
FUEL OIL-HEAT	100	100
GASOLINE	58,000	53,500
HAND TOOLS, SHOP EQUIPT.	46,500	56,500
HYDROGEN PEROX.- VARIABLE	135,000	110,000
INSTRUMENTATION/METERS	27,500	26,500
IRON & STEEL	3,600	5,100
IRON SALTS - VARIABLE	0	0
JANITORIAL SUPPLIES	17,800	23,000
KEROSENE-BLDG. HEAT	250	150
LABORATORY EQUIPMENT	33,300	20,800
LABORATORY SUPPLIES	35,500	34,400
LABORATORY TESTING	77,000	77,000
LOCAL TRAVEL	2,000	5,000
LUMBER	2,500	4,500
MAINTENANCE CONTRACTS	38,000	33,500
MAINTENANCE SUPPLIES	53,200	51,300
METER & INSTRUMENT PARTS	33,500	32,700
METHANOL - VARIABLE	25,000	25,000
NATURAL GAS - HEAT	213,500	220,500
NATURAL GAS-HEAT(OPER)		0
OFFICE FURNITURE & EQUIP	13,250	11,550
OFFICE SUPPLIES	4,300	4,350
OILS & GREASES	29,200	28,250
OTHER CHEMICALS	15,000	20,000
OTHER CHEMS - VARIABLE	52,000	108,000
OTHER MATERIALS	750	700

OTHER OUTSIDE SERVICES	34,350	38,100
OTHER RENTALS	500	350
PAINT	16,000	17,500
PLUMBING PARTS	30,700	28,700
POSTAGE/ OUTGOING FREIGHT		0
POTASS. PERMAG. - VARIAB.	0	0
POWER TOOLS/EQUIPMENT	40,200	36,400
PRIMARY POLYM. - VARIABLE	10,000	10,000
PRINTED SUPPLIES	250	200
PROPANE	300	300
PUMPING/TREATMENT EQUIP	103,500	114,050
REPAIRS & MAINTENANCE	113,500	115,500
SAFETY EQUIPMENT	31,500	33,500
SAFETY SUPPLIES	30,800	32,100
SAWDUST - VARIABLE		0
SCUM & GRIT DISP.-VARIAB.	44,500	35,000
SECONDARY POLYM. VARIABI	12,000	12,000
SLUDGE CONTAINER PARTS	10,000	10,000
SLUDGE DISPOSAL	1,541,000	1,540,000
SLUDGE MONITORING	1,500	1,000
SLUDGE POLYMER - VARIABLE	165,000	165,000
SLUDGE TRANSFER VARIABLE	95,000	88,000
SLUDGE TRUCK PARTS	30,000	30,000
SOD. HYPOCHLORIDE -VARIAI	955,000	974,000
SODIUM HYPOCHLORIDE	5,000	2,500
SULFURIC ACID		0
TELEPHONE		0
THICKENER POLYM. VARIABLE		0
TOWER MAINTENANCE	11,500	8,000
TRANSPORTATION EQUIPMENT		0
TRASH DISPOSAL	21,500	23,000
TROMMEL SCREEN		0
UNIFORMS	46,000	45,500
VAC TRUCK PARTS	2,000	2,000
WATER/SEWER	88,500	82,500
WATER/SEWER-VARIABLE		0
Grand Total	7,364,750	7,455,600

Row Labels	Sum of 2021 ADOPTED BUDGET	Sum of 2022 PROPOSED BUDGET
COST OF PROVIDING SERVICE	1,864,765	1,951,715
ADMINISTRATION	1,864,765	1,951,715
Auditing Fees	3,000	3,000
Books & Publications	150	150
Capital Outlay for Items Purchased	-	-
Computer Hardware	24,000	32,000
Computer Software	22,000	27,330
Computer Supplies	5,050	5,100
Conferences & Seminars	8,000	8,500
Education/Other Educational Expense SWAC Expense	100	100
Enforcement vehicle lease	-	4,500
Expendable Supplies	250	255
Financial Management/Credit Card Fees	10,000	10,000
Gasoline	3,750	3,750
Insurance/ Other	180,165	177,555
Legal Advertising	900	900
Legal Fees	30,500	31,100
Local Travel	800	825
Management Fee	1,530,000	1,560,600
Meeting Expenses	300	300
Misc. Expenses: Fin. Mgmt	11,000	11,000
New Employee Physicals	8,150	8,150
Office Supplies	5,650	5,750
Other Advertising	1,500	1,500
Outside Services	5,250	5,000
Postage	6,050	6,050
Professional Fees/Consulting	-	40,000
Printed Supplies	3,800	3,850
Professional Dues	3,000	3,000
Travel Outside Area	1,400	1,450
Grand Total	1,864,765	1,951,715

Row Labels	Sum of 2021 ADOPTED BUDGET	Sum of 2022 PROPOSED BUDGET
COST OF PROVIDING SERVICE	5,634,320	5,717,538
ENFORCEMENT & COMPLIANCE	6,000	6,000
Enforcement Legal Expense	5,000	5,000
Inspector Supplies	1,000	1,000
LANDFILL SUPPORT SERVICES	803,835	824,785
Building & Road Maintenance	30,800	31,200
Crushed Concrete	22,400	22,400
Electricity	61,000	80,000
Equipment/Tools Rental	8,700	9,000
Expendable Supplies	16,900	17,200
Hand Tools and Shop Equipment	9,900	10,000
Laboratory Testing (Leachate)	41,000	38,000
Leachate Disposal	340,935	329,835
Leachate System	79,000	81,000
Liner Repairs	-	10,000
Outside Services	96,000	97,500
Renewal & Replacement Equipment	8,200	8,900
Scale Repairs- Contract	8,600	10,150
Site Maintenance & Improvements Contract	45,900	46,900
SLF/Weighmaster Supplies	2,700	2,800
Surveying & Mapping	20,000	18,000
Telephone	7,900	7,900
Uniforms	3,900	4,000
MAINT. & REPAIR OPERATIONS	1,185,625	1,215,500
CNG Fuel	50,000	50,000
Compactor Outside Service	6,400	6,550
Compactor Parts	28,500	29,000
Diesel	415,000	430,000
Dozer Outside Service	10,400	10,600
Dozer Parts	38,500	39,500
Earthmover Outside Service	3,800	3,900
Earthmover Parts	17,600	18,000
Excavator & Track Outside Service	2,900	3,000
Excavator & Track Parts	21,400	21,850
Expendable Supplies	35,950	36,500
Forklift Parts	975	1,000
Gasoline	30,000	30,000
Grapple Parts	1,750	1,800
Grinder Parts	87,000	88,500
Grinder Service	13,250	13,500
Hand Tools/Shop Equip.	20,000	20,250
Loader Outside service	15,000	15,250
Loader Parts	40,700	41,600
Misc. Equip Parts	24,300	24,700
Misc. Equip Service	3,150	3,200
Office Supplies	1,050	1,075
Oil & Grease	31,500	32,100
Outside Services	10,900	12,700
Pickup Parts	7,600	7,800
Pickup Service	2,250	2,300
Roll-Off Container Parts	1,550	1,600
Screen Parts	20,400	20,800
Sweeper Parts	2,150	2,200
Tire Repair- Outside Services	9,000	9,250
Tire Replacement	93,800	95,000
Tractor Parts	36,200	37,000
Tractor Service	25,500	26,000
Trailer Parts	42,000	43,000
Trailer Service	7,650	7,800
Training Programs	7,500	7,700

Truck Prats	8,450	8,700
Truck Service	6,300	6,400
Uniforms	5,250	5,375
METHANE / ELECTRICITY GENERATION	763,900	755,600
Flare/Gas Collection System	114,000	115,500
Landfill Gas & Leachate Testing	30,000	30,000
Maint. & Repair of Elec. Generators-1Meg Electric Generators	265,000	250,000
Media Replacement of Elec. Generators	204,000	208,000
Oil and Coolant for JENBACHER Electric Generators	56,000	57,500
Outside Services	87,700	88,400
Surveying & Mapping	-	-
Tools & Material for 1 Meg Gen Project	4,000	3,000
Travel Reimbursement for Call-Ins	-	-
Uniforms	3,200	3,200
RECYCLED PRODUCTS	87,750	84,200
Expendable Supplies	75,800	72,000
Hand Tools, Shop & Garage Equipment	2,750	2,850
Other Outside Services	5,200	5,250
Uniforms	4,000	4,100
RECYCLING PROGRAM AND IPF	606,566	723,472
Advertising	42,600	43,400
Annual Recycling Operations Fee	388,816	327,572
CFC Disposal	13,250	17,500
Education/ Training Programs	2,100	2,100
Electronics Recycling	17,500	17,500
Equipment/Tools Rental	-	170,000
Hazardous Waste Disposal	34,500	36,000
HHHW Advertising	6,400	6,500
Paint Disposal	49,000	49,500
Tire Recycling	47,000	48,000
Web Application "ReCollect"	5,400	5,400
SANITARY LANDFILL ADMIN.	496,285	398,320
Asbestos Bags	12,100	12,200
CDL License Reimbursement	-	1,000
Cellular Telephone	7,650	7,650
Communications Equipment	6,100	6,200
Computer Hardware	8,000	8,600
Fuel Oil Heat	1,100	-
NJPDES Permit Fees & Emissions Fees	180,000	170,000
Office Supplies	3,800	3,900
Other Permits, Inspections & Annual Reg. Fees	176,700	85,600
Outside Services	53,750	54,650
Personal Auto Reimbursement	50	50
Renewal Equip & Replacement	29,500	30,500
Safety Supplies	4,900	5,000
Tolls	110	120
Training Programs	6,400	6,850
Uniforms	825	850
Vehicle Registrations(NJDEP & Motor Vehicle)	2,500	2,550
Water & Sewer	2,800	2,600
SANITARY LANDFILL OPERATIONS	21,050	17,325
Bird & Vector Control	15,800	12,000
Expendable Supplies	325	350
Hand Tools, Shop & Garage Equipment	875	875
Odor Control	2,500	2,500
Uniforms	1,550	1,600
TAXES / HOST COMMUNITY BENEFITS	1,540,134	1,568,021
Contingency Tax@ \$.50/ ton	78,275	79,814
Host Community Benefit/Middle Township @ \$2.03/ ton	121,800	121,800
Host Community Benefit/Upper Township @ \$2.78/ ton	435,206	443,763
Host Community Benefit/Woodbine @ \$2.78/ ton	435,206	443,763

Recycling Tax @ \$3.00/ ton	469,647	478,881
TRANSFER STATION OPERATIONS	123,175	124,315
Office Supplies	720	730
Bird & Vector Control	2,200	2,250
Bldg. & Road Maint.	23,900	24,000
CDL License Reimbursement	-	1,000
Communication Equipment	3,700	3,800
Electricity	8,900	9,000
Expendable Supplies	14,850	15,000
Gas Heat	2,050	2,100
Hand Tools/Shop Equip.	1,400	1,450
Outside Services	17,350	19,350
Permits and Fees	22,000	22,000
Renewal & Replacement Equipment	3,700	3,800
Safety Supplies	1,750	1,850
Scale Repairs Contract	6,000	6,500
Telephone	2,250	2,250
Tolls	55	60
Training Programs	1,000	1,025
TS Supplies/Weighmaster Supplies	1,900	1,950
Uniforms	6,200	4,200
Water & Sewer	3,250	2,000
Grand Total	5,634,320	5,717,538

Cape May County Municipal Utilities Authority

**Principal Maturity Schedule
Wastewater Program Debt Service
December 31, 2021 and Beyond**

Description	2021	2022	2023	2024	2025	2026	2027	Thereafter
Series 2010A-NJEIT	11,826	11,931	12,046	12,169	12,300	12,438	12,587	21,442
Series 2010B-NJEIT	29,474	31,557	34,474	31,621	23,067	24,667	27,000	74,750
Series 2010C-NJEIT	442,113	451,113	461,780	475,196	487,113	497,780	510,363	1,357,160
Series 2012A-1-NJEIT	40,780	40,489	40,339	40,182	41,965	44,500	44,373	139,951
Series 2012A-2-NJEIT	40,558	40,417	40,341	40,263	40,181	40,094	41,989	164,435
Series 2016A-NJEIT	156,500	156,500	156,583	161,500	161,500	163,583	166,500	1,294,500
	<u>721,231</u>	<u>732,007</u>	<u>747,563</u>	<u>760,931</u>	<u>766,126</u>	<u>783,062</u>	<u>802,812</u>	<u>3,052,238</u>

**Interest Maturity Schedule
Wastewater Program Debt Service
December 31, 2021 and Beyond**

Description	2021	2022	2023	2024	2025	2026	2027	Thereafter
Series 2010A-NJEIT	1,187	1,081	967	844	713	574	426	370
Series 2010B-NJEIT	11,110	10,210	9,206	8,056	6,906	5,756	4,579	6,351
Series 2010C-NJEIT	116,586	106,248	95,461	84,140	72,148	59,561	47,002	64,504
Series 2012A-1-NJEIT	8,154	7,244	6,460	5,683	4,912	4,070	3,224	5,858
Series 2012A-2-NJEIT	4,193	3,738	3,347	2,959	2,574	2,192	1,853	3,515
Series 2016A-NJEIT	20,671	18,921	17,171	15,483	13,883	12,283	10,600	43,823
	<u>161,901</u>	<u>147,442</u>	<u>132,612</u>	<u>117,165</u>	<u>101,136</u>	<u>84,436</u>	<u>67,684</u>	<u>124,421</u>

Debt Service Schedule - Principal

If Authority has no debt X this box

Cape May County Municipal Utilities Authority

	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Thereafter	Total Principal Outstanding
			2023	2024	2025	2026	2027		
Wastewater									
See attached									
Type in Issue Name	\$ 721,231	\$ 732,007	\$ 747,563	\$ 760,931	\$ 766,126	\$ 783,062	\$ 802,812	\$ 3,052,238	\$ 7,644,739
Type in Issue Name									
Type in Issue Name									
Total Principal	721,231	732,007	747,563	760,931	766,126	783,062	802,812	3,052,238	7,644,739
Solid Waste									
See attached									
Type in Issue Name	530,893	539,831	539,356	548,526	557,631	561,668	565,966	3,426,285	6,739,263
Type in Issue Name									
Type in Issue Name									
Total Principal	530,893	539,831	539,356	548,526	557,631	561,668	565,966	3,426,285	6,739,263
Net OPEB Adjustment									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
Net Pension Adjustment									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,252,124	\$ 1,271,838	\$ 1,286,919	\$ 1,309,457	\$ 1,323,757	\$ 1,344,730	\$ 1,368,778	\$ 6,478,523	\$ 14,384,002

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

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

Debt Service Schedule - Interest

Cape May County Municipal Utilities Authority

If Authority has no debt X this box

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	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Thereafter	Total Interest Payments Outstanding
			2023	2024	2025	2026	2027		
Wastewater									
See attached									
Type in Issue Name	\$ 161,901	\$ 147,442	\$ 132,612	\$ 117,165	\$ 101,136	\$ 84,436	\$ 67,684	\$ 124,421	\$ 774,896
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	161,901	147,442	132,612	117,165	101,136	84,436	67,684	124,421	774,896
Solid Waste									
See attached									
Type in Issue Name	66,891	61,220	55,671	49,959	43,831	37,977	33,108	109,284	391,050
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	66,891	61,220	55,671	49,959	43,831	37,977	33,108	109,284	391,050
Net OPEB Adjustment									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
Net Pension Adjustment									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 228,792	\$ 208,662	\$ 188,283	\$ 167,124	\$ 144,967	\$ 122,413	\$ 100,792	\$ 233,705	\$ 1,165,946

Cape May County Municipal Utilities Authority

Principal Maturity Schedule
Solid Waste Program Debt Service
December 31, 2021 and Beyond

Description	2021	2022	2023	2024	2025	2026	2027	Thereafter
Series 2012 NJEIT	268,761	272,699	272,224	278,395	280,500	284,537	283,835	1,160,898
Series 2015 NJEIT	262,132	267,132	267,132	272,131	277,131	277,131	282,131	2,265,387
	<u>530,893</u>	<u>539,831</u>	<u>539,356</u>	<u>548,526</u>	<u>557,631</u>	<u>561,668</u>	<u>565,966</u>	<u>3,426,285</u>

Interest Maturity Schedule
Solid Waste Program Debt Service
December 31, 2021 and Beyond

Description	2021	2022	2023	2024	2025	2026	2027	Thereafter
Series 2012 NJEIT	27,480	24,664	22,115	19,507	16,733	13,798	11,089	20,387
Series 2015 NJEIT	39,411	36,556	33,556	30,452	27,098	24,181	22,019	88,897
	<u>66,891</u>	<u>61,220</u>	<u>55,671</u>	<u>49,959</u>	<u>43,831</u>	<u>37,977</u>	<u>33,108</u>	<u>109,284</u>

Net Position Reconciliation

Cape May County Municipal Utilities Authority

For the Period January 1, 2022 to December 31, 2022

FY 2022 Proposed Budget

	Wastewater	Solid Waste	Net OPEB Adjustment	Net Pension Adjustment	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 131,762,605	\$ 63,390,200	\$ (56,951,392)	\$ (32,740,963)			\$ 105,460,450
Less: Invested in Capital Assets, Net of Related Debt (1)	86,252,072	33,971,511					120,223,583
Less: Restricted for Debt Service Reserve (1)	3,403,760						3,403,760
Less: Other Restricted Net Position (1)	42,095,962	12,073,136					54,169,098
Total Unrestricted Net Position (1)	10,811	17,345,553	(56,951,392)	(32,740,963)	-	-	(72,335,991)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization	10,811	1,765,766					1,776,577
Less: Other Designated by Resolution		9,583,843					9,583,843
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	-	5,995,944	(56,951,392)	(32,740,963)	-	-	(83,696,411)
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	\$ -	\$ 5,995,944	\$ (56,951,392)	\$ (32,740,963)	\$ -	\$ -	\$ (83,696,411)
Last issued Audit Report (4)							

(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

\$ 1,238,844 \$ 693,710 \$ - \$ - \$ - \$ 1,932,554

(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
Net Position Reconciliation
Projected Unrestricted, Undesignated Net Position at End of Year
Budget 2022

Net OPEB Adjustment	<u>(56,951,392)</u>	2019 reporting
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The Net OPEB Adjustment represents the Authority's share, among all participating employers, of the actuarial accrued liability of NJSHB Other Post-Employment Retirement Benefit Costs (OPEB), as a required disclosure by GASB 75. The Authority is aware of the significance of this unfunded liability. However, there is no current plan to create a fund balance reserve for OPEB.

Net Pension Adjustment	<u>(32,740,963)</u>
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The Net Pension Adjustment represents the Authority's share, among all participating employers, of the actuarial accrued liability of the Public Employees' Retirement System administered by the State of New Jersey Division of Pensions and Benefits. This is a required disclosure by GASB 68 and LFN 2015-24. The Authority is aware of the significance of this liability. However, there is no current plan to create a fund balance reserve for the liability.

2022 (2022-2023) AUTHORITY BUDGET

Selected Draft Financial Schedules

December 31, 2020

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, 2020 AND 2019

	December 31, 2020					December 31, 2019				
ASSETS	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
CURRENT ASSETS:										
Cash and cash equivalents	\$ 12,315,875	8,061,192			18,377,067	10,790,733	4,031,722			14,822,455
Investments	574,243	529,585			1,103,828	1,051,282	2,818,721			3,869,983
User charges receivable	95,434	1,708,438			1,803,872	88,527	1,542,202			1,630,729
Septage haulers fees receivable	77,482				77,482	64,724				64,724
Accounts receivable - other	35,010	180,223			215,233	82,387	148,072			230,459
Allowance for doubtful accounts	(15,354)	(28,868)			(44,222)	(15,354)	(28,868)			(44,222)
TOTAL CURRENT ASSETS	13,082,890	8,452,470	-	-	21,535,360	12,042,259	8,513,749	-	-	20,556,008
NONCURRENT ASSETS:										
Restricted Assets:										
Cash and cash equivalents	33,494,253	10,674,164			44,168,417	32,642,487	9,007,334			41,649,821
Investments	2,456,158	12,868,786			15,324,942	1,731,104	11,245,395			12,976,499
Accounts receivable - other	172,074				172,074	58,421				58,421
New Jersey trust loan receivable										
Prepaid Expenses										
Due from Wastewater Management Program		50,447			50,447	1,000,150				1,000,150
TOTAL RESTRICTED ASSETS	36,112,483	23,423,397	-	-	59,535,880	35,630,162	20,252,728	-	-	55,882,891
CAPITAL ASSETS:										
Capital Assets not being depreciated	20,679,121	22,124,672			42,803,793	19,251,629	21,558,419			40,809,048
Capital assets being depreciated	397,687,002	94,899,422			492,586,924	386,593,990	93,348,357			479,942,347
Less accumulated depreciation	320,277,225	75,351,146			395,628,370	318,073,032	73,094,963			389,168,015
NET PROPERTY, PLANT AND EQUIPMENT	88,288,898	40,672,949	-	-	128,961,847	89,772,597	41,809,793	-	-	131,582,380
TOTAL ASSETS	147,484,071	73,349,316	-	-	220,833,387	137,445,008	70,576,271	-	-	208,021,279
DEFERRED OUTFLOW OF RESOURCES:										
Deferred Outflows Related to Pensions				3,203,468	3,203,468				4,856,088	4,856,088
Deferred Outflows Related to OPEB								1,284,232		1,284,232
Deferred Amount on Refunding	25,321				25,321	108,347				108,347
TOTAL DEFERRED OUTFLOW OF RESOURCES	25,321	-	-	3,203,468	3,228,789	108,347	-	1,284,232	4,856,088	6,248,667
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 147,509,392	73,349,316	-	3,203,468	224,062,174	\$ 137,553,355	70,576,271	1,284,232	4,856,088	214,259,946

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, 2020 AND 2019
(CONTINUED)

	December 31, 2020				December 31, 2019					
	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	\$ 908,207	1,428,023			2,334,230	658,569	1,472,641			2,131,210
Due to Solid Waste Management Program	50,447				50,447		517,008			517,008
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	958,654	1,428,023	-	-	2,384,677	658,569	1,989,649	-	-	2,648,218
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS:										
Accounts payable	2,021,411	1,000,286			3,021,697	3,620,917	88,649			3,119,568
Accrued interest payable	133,770	28,888			162,658	203,731	33,460			237,191
Due Wastewater Management Program					-		483,142			483,142
Current maturities of long-term debt (Net of Unamortized Bond Premium of \$43,794 in 2020 and \$393,760 in 2019, respectively)	3,632,988	542,601			4,175,589	3,828,622	542,601			4,371,223
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	5,788,167	1,571,766	-	-	7,359,923	7,053,270	1,157,852	-	-	8,211,122
LONG TERM OBLIGATIONS:										
Accrued compensated absences	325,319				325,319	323,128				323,128
Due to IRS - arbitrage rebate	272,807				272,807	272,807				272,807
Net OPEB Obligations					-			38,493,019	27,250,955	38,493,019
Net Pension Liability					24,370,408					24,370,408
Long term portion of bonds payable (Net of Unamortized Bond Premium of \$571,151 in 2020 and \$614,947 in 2019, respectively)	8,403,840	6,959,337			15,363,177	12,036,827	7,501,938			19,538,765
TOTAL LIABILITIES	15,746,787	9,959,116	-	-	25,706,312	20,344,801	10,649,439	38,493,019	27,250,955	94,738,014
DEFERRED INFLOW OF RESOURCES:										
Deferred inflows related to OPEB					-			21,742,605	11,405,421	21,742,605
Deferred inflows related to pensions					11,574,021					11,405,421
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	-	11,574,021	-	-	21,742,605	11,405,421	33,148,028
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	\$ 15,746,787	9,959,116	-	-	37,280,333	\$ 20,344,801	10,649,439	59,235,624	38,656,376	127,886,040

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, 2020 AND 2019
(CONTINUED)

	December 31, 2020				December 31, 2019					
	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	\$ 88,252,072	33,971,511			120,223,583	\$ 73,907,138	33,765,254			107,672,392
Restricted For:										
Bond service	3,089,502				3,089,502	2,956,546				2,956,548
Bond reserve	314,258				314,258	3,293,833				3,293,833
Renewal and replacement	35,413,802				35,413,802	30,278,034				30,278,034
Capital projects	3,847,405				3,847,405	3,927,837				3,927,837
Landfill closure #1		7,052,725			7,052,725		6,760,771			6,760,771
Equipment reserve		1,843,878			1,843,878		2,025,174			2,025,174
Building and site		334,420			334,420		320,025			320,025
IPF capital reserve		647,088			647,088		701,394			701,394
Operating and maintenance reserve		2,185,027			2,185,027	2,834,955	2,195,027			5,029,982
Unreserved:										
Board Designated:										
Rate stabilization	10,811	889,013			899,824	10,811	883,166			893,977
IPF rate stabilization		896,753			896,753		73,169			73,169
Insurance		811,488			811,488		803,485			803,485
Future construction		8,972,357			8,972,357		7,328,644			7,328,644
Unrestricted		5,995,944	(56,951,392)	(32,740,605)	8,996,411	-	5,290,723	(56,951,392)	(33,800,288)	(85,460,957)
TOTAL NET POSITION	131,762,605	63,390,200	(56,951,392)	(32,740,605)	105,460,450	117,208,754	59,928,832	(56,951,392)	(33,800,288)	86,383,906
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION	\$ 147,509,392	73,349,316	(56,951,392)	3,233,168	167,110,782	\$ 137,553,355	70,578,271	1,284,232	4,856,088	214,269,946

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 POSITIONS
BUSINESS TYPE ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	December 31, 2020				December 31, 2019					
	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	\$ 35,812,288	15,215,228			\$1,027,514	\$ 35,109,547	14,693,853			49,803,400
Septage haulers fees	623,488				623,488	688,939				688,939
Leachate disposal	165,782				165,782	221,183				221,183
Processing dry sludge	266,719				266,719	283,435				283,435
Tower rental	114,840				114,840	111,495				111,495
Management Fee	2,000,000				2,000,000					
Operating grants		212,000			212,000	171,839	204,414			376,253
SLF cover fees		645,205			645,205		445,314			445,314
Methane gas sales		98,121			98,121		103,781			103,781
Wood product sales		380,773			380,773		508,975			508,975
Wood product delivery charge		11,002			11,002		14,520			14,520
Sale of asbestos bags		9,424			9,424		11,129			11,129
Sale of scrap metal		29,475			29,475		20,939			20,939
Electric generation income		178,742			178,742		289,771			289,771
Sale of renewable energy certificates		45,883			45,883		187,068			187,068
Miscellaneous	228,286	14,803			242,889	10,477	13,529			24,006
IPF electric reimbursement		93,967			93,967		102,420			102,420
IPF residue income		240,116			240,116		223,683			223,683
IPF commercial ion revenue		87,343			87,343		821			821
IPF administrative support reimbursement		81,048			81,048		73,678			73,678
IPF glass cover material		25,575			25,575		86,620			86,620
Recyclables Hauling		33,021			33,021		28,400			28,400
Recycling income							41,341			41,341
TOTAL OPERATING REVENUES	39,211,413	37,581,722	-	-	56,572,735	39,556,915	17,008,224	-	-	53,563,149

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, 2020 AND 2019
(CONTINUED)

	December 31, 2020				December 31, 2019					
	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	\$ 8,623,917	3,669,850			12,293,767	\$ 6,500,303	3,602,560			10,102,863
Employee benefits	4,552,284	1,579,416		(1,059,325)	5,072,375	2,793,101	1,682,282		(63,830)	4,411,553
Other post-employment benefits (Note 10)										(1,083,887)
Administrative expenses	420,653	1,798,096			2,218,749	1,785,153	1,557,532	(1,083,887)		3,342,685
Operations and maintenance	5,748,230	4,019,648			9,767,878	5,233,919	4,900,110			10,134,029
Depreciation	5,301,009	2,258,183			7,559,192	4,750,277	2,389,739			7,140,016
Construction fund expenses	472,387	859,331			1,331,718	2,074,328	518,848			2,594,174
TOTAL OPERATING EXPENSES	25,118,480	14,182,504	-	(1,059,325)	38,241,659	23,137,081	14,652,049	(1,083,887)	(63,830)	36,561,433
Operating income	14,092,833	3,178,818	-	1,059,325	18,331,076	13,419,834	2,354,185	1,083,887	63,830	15,901,716
Nonoperating revenues (expenses):										
Project fund credits - NJEIT	23,000				23,000	301				301
Cost of insurance										
Interest income	439,079	338,345			777,424	920,590	586,307			1,506,897
Interest expense	(383,215)	(65,503)			(448,718)	(448,114)	(83,368)			(531,482)
Amortization of bond premium	382,054	11,700			393,752	286,253	10,698			296,951
Loss on Disposal of Fixed Assets										
Cumulative Change in Accounting Principle										
TOTAL NONOPERATING REVENUES (EXPENSES)	480,918	284,550	-		745,468	759,020	513,637	-	-	1,272,657
Change in Net Position	14,553,851	3,463,368		1,059,325	19,076,544	14,178,854	2,867,822	1,083,887	63,830	18,174,373
Net Position - beginning	117,208,754	59,928,832	(50,951,392)	(33,800,288)	86,383,906	103,029,900	57,059,010	(59,015,259)	(33,864,119)	68,209,533
Net Position - ending	\$ 131,762,605	\$ 63,392,200	\$ (50,951,392)	\$ (32,740,963)	\$ 105,460,450	\$ 117,208,754	\$ 59,928,832	\$ (50,951,392)	\$ (33,800,288)	\$ 86,383,906

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

(A component unit of the County of Cape May)

COMBINING SCHEDULE OF CASH FLOWS

BUSINESS TYPE ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	December 31, 2020					December 31, 2019				
	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
CASH FLOWS FROM OPERATING ACTIVITIES:										
Receipts from customers and users	\$ 38,760,328	16,950,935			55,711,261	\$ 38,350,968	16,771,024			55,121,993
Other operating cash receipts	343,128	212,000			555,128	121,972	204,414			326,386
Payments to employees	(13,174,010)	(5,248,269)			(18,422,279)	(9,296,183)	(5,284,822)			(14,570,985)
Payments to suppliers and vendors	(7,393,138)	(5,820,057)			(13,213,195)	(7,723,129)	(8,958,806)			(14,681,735)
Net cash provided by operating activities	18,536,304	6,092,612	-	-	24,628,916	19,463,649	4,732,010	-	-	24,195,659
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:										
Prepayments received (returned)	-	-			-	-	-			-
Net transfers from (to) other funds	1,050,597	(1,050,597)			-	(44,831)	44,831			-
Net cash provided/(used) by noncapital financing activities	1,050,597	(1,050,597)			-	(44,831)	44,831			-
CASH ACTIVITIES FROM CAPITAL AND RELATED FINANCING ACTIVITIES:										
Purchase of capital assets	(13,617,320)	(1,919,918)			(15,537,138)	(17,290,093)	(4,198,517)			(21,488,610)
N.J. trust and fund loan	-	-			-	1,818	-			1,818
Principal paid on capital debt	(3,423,569)	(530,803)			(3,954,482)	(3,385,688)	(520,892)			(3,906,580)
Interest paid on capital debt	(370,150)	(70,094)			(440,244)	(433,913)	(85,556)			(519,469)
Net cash (used) by capital and related financing activities	(17,611,039)	(2,520,805)			(20,131,844)	(21,107,876)	(4,804,965)			(25,912,841)
CASH FLOWS FROM INVESTING ACTIVITIES:										
Investments matured (purchased)	(248,033)	830,745			582,712	19,023,118	1,915,633			20,938,751
Interest income	439,079	1,345			777,424	820,580	596,307			1,509,887
Net cash provided/(used) by investing activities	191,046	1,740,090	-	-	1,931,136	19,843,698	2,501,940	-	-	22,445,638
Net increase/(decrease) in cash and cash equivalents	2,168,905	3,601,807	-	-	5,860,208	18,254,840	2,473,616	-	-	20,728,456
CASH AND CASH EQUIVALENTS, JANUARY 1	43,633,220	13,038,056			56,671,276	25,378,380	10,565,440			35,943,820
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 45,802,125	\$ 16,639,863			\$ 62,441,988	\$ 43,633,220	\$ 13,038,856			\$ 56,672,076

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY
(A component unit of the County of Cape May)
COMBINING SCHEDULE OF CASH FLOWS
BUSINESS TYPE ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019
(CONTINUED)

	December 31, 2020				December 31, 2019			
	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment	Wastewater Management Program	Solid Waste Management Program	Net OPEB Adjustment	Net Pension Adjustment
	\$ 14,092,933	3,178,818	-	1,059,325	\$ 13,419,834	2,354,185	1,063,867	83,830
	5,301,009	2,256,163	-	-	4,750,277	2,389,739	-	-
	19,393,942	5,434,981	-	1,059,325	18,170,111	4,743,924	1,063,867	83,830
	(107,961)	(198,397)	-	1,852,627	(83,974)	(30,788)	201,001	708,034
			1,284,232	-	1,728		3,883,858	1,728
	(749,677)	857,018	(21,742,605)	(2,271,947)	1,375,784	18,862	(5,148,766)	(771,864)
			(38,493,019)	(36,385,678)				
	\$ 18,536,304	6,093,612	(58,951,392)	(32,321,478)	\$ 19,463,649	4,732,010	-	-
								24,195,659

Reconciliation of operating income to net cash
 Provided by operating activities:
 Operating income
 Adjustments to reconcile operating income to
 net cash provided by operating activities:
 Change in Accounting Principle
 Depreciation

Changes in assets and liabilities:
 Receivables, net
 Prepaid Expenses
 Deferred Outflows of Resources
 Deferred Inflows of Resources
 Accounts and other payables

2022 (2022-2023)

CAPE MAY COUNTY MUNICIPAL UTILITIES
AUTHORITY
(Name)

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2022 (2022-2023) CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 to DECEMBER 31, 2022

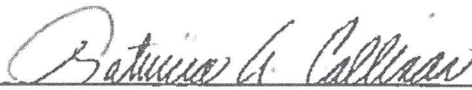
☒ [X]

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, by the Commissioners of the Cape May County Municipal Utilities Authority on the 20th day of October, 2021.

OR

☐ []

It is further certified that the governing body of the Cape May County Municipal Utilities Authority have elected NOT to adopt a Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s):



(Officer's Signature)

Patricia A. Callinan

(Print Name)

Corporate Secretary

(Title)

1523 Route 9 North

(Address)

Cape May Court House, NJ 08210

(City, State, Zip Code)

(609) 465-9026 / (609) 465-9025

(Phone number)

(Fax number)

(Email Address)

2022 (2022-2023) CAPITAL BUDGET/PROGRAM MESSAGE

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

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?

The Authority's 20-Year Capital Renewal and Replacement Plan will be presented as part of the supporting documentation at the CCMUA's User Charge System Rate Setting Report Public Hearing and as such will be available for review by all Participants.

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

The Authority's 20-Year Capital Renewal and Replacement Plan has been developed and is continuously evaluated and updated pursuant to the known needs of the Authority. Each Project within the plan is evaluated based on its priority and for economic feasibility. As each project is developed, current needs of the County and its participants are considered. The current version of the plan does not include lifecycle costs.

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

The Board of Commissioners has formally adopted a 20-year Capital Renewal and Replacement Plan, which is attached.

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 Increases Funding or Other sources)

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.

Not applicable.

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

Not applicable.

2022 (2022-2023) CAPITAL BUDGET/PROGRAM MESSAGE

CAPE MAY COUNTY MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

1. Has each municipal 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?

Prior to the final adoption of a budget for each fiscal year, the Cape May County Municipal Utilities Authority ("CMCMUA" / "Authority") approves the proposed budget by resolution adopted at a regularly scheduled public meeting, including the appropriation of funds for any capital expenditure during such fiscal year. Following approval of the proposed fiscal year budget by the Division of Local Government Services, the CMCMUA adopts the budget in final form for each fiscal year by the Authority's adoption of a second budget resolution at a subsequent public meeting.

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

The capital improvements as stated in the 2022 fiscal year's budget are consistent with the Authority's adopted Solid Waste Management Plan for future development of the Landfill, Transfer Station and various recycling programs. Specific capital improvements are detailed in each fiscal year's Capital Budget. Additionally, included in each year's budget are the funds raised through operations for these capital improvements that include equipment replacement, site improvement, future capital projects, and landfill closure that are provided through the applicable Reserve Funds. The Reserve Funds include the Future Construction and Capital Improvement Reserve Fund, the Equipment Reserve Fund, the Building and Site Improvement Reserve Fund, the Intermediate Processing Facility ("IPF") Capital Improvement Fund, and the Closure Fund. Lifecycle costs are not included.

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

The Authority's Sanitary Landfill, the primary source of revenue for the CMCMUA's Solid Waste Program, is projected to have sufficient remaining capacity for the disposal of all non-recycled solid waste generated within Cape May County until the end of the current century. Recognizing the need for additional, long-term disposal capacity, the CMCMUA applied to the Pinelands Commission in 2004 for authorization to expand the 93-acre area previously approved for landfilling at the Authority's Environmental Complex. On May 1, 2006, the New Jersey Pinelands Commission formally adopted an amendment to the Pinelands Comprehensive Management Plan to provide landfilling to occur on an additional 74 acres of property already owned by the Authority. This landfill expansion, which provides for the development of five (5) additional landfill cells, has received all approvals and permits needed to proceed.

The CMCMUA's Sanitary Landfill, which is expected to receive approximately 157,627 tons of solid waste for disposal in 2022, has been and will continue to be expanded to serve both the short and long-term disposal needs of Cape May County.

All structures that are part of the Authority's solid waste management system have been designed with a minimum estimated service life of 20 years, and equipment replacement is provided for through the Authority's Equipment Renewal and Replacement Reserve Fund. Site improvement and Landfill closure are funded through applicable Reserve Funds established by the Authority and included in each fiscal year's budget. Future landfill cell construction and other Solid Waste Program capital projects are also included in each fiscal year's budget and are funded by the Future Construction and Capital Improvement Reserve Fund and/or additional debt authorization.

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 Increases Funding or Other sources)

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.

Not applicable

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

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 Municipal Utilities Authority
For the Period January 1, 2022 to

December 31, 2022

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Wastewater					
See attached	\$ 24,300,000		\$ 24,300,000		
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	24,300,000	-	24,300,000	-	-
Solid Waste					
See attached	2,165,000		\$ 2,165,000		
Equipment Replacement	1,971,000		1,971,000		
Type in Description	-				
Type in Description	-				
Total	4,136,000	-	4,136,000	-	-
Net OPEB Adjustment					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
Net Pension Adjustment					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 28,436,000	\$ -	\$ 28,436,000	\$ -	\$ -

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

5 Year Capital Improvement Plan

Cape May County Municipal Utilities Authority

For the Period January 1, 2022 to December 31, 2022

Fiscal Year Beginning In

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
Wastewater							
See attached	\$ 103,700,000	\$ 24,300,000	\$ 27,050,000	\$ 16,050,000	\$ 6,900,000	\$ 12,700,000	\$ 16,700,000
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	103,700,000	24,300,000	27,050,000	16,050,000	6,900,000	12,700,000	16,700,000
Solid Waste							
See attached	14,500,000	2,165,000	\$ 2,700,000	\$ 6,700,000	\$ 1,915,000	\$ 720,000	\$ 300,000
Equipment Replacement	5,889,600	1,971,000	743,500	218,700	84,000	1,640,400	1,232,000
Type In Description	-	-					
Type In Description	-	-					
Total	20,389,600	4,136,000	3,443,500	6,918,700	1,999,000	2,360,400	1,532,000
Net OPEB Adjustment							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	-	-	-	-	-	-	-
Net Pension Adjustment							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 124,089,600	\$ 28,436,000	\$ 30,493,500	\$ 22,968,700	\$ 8,899,000	\$ 15,060,400	\$ 18,232,000

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

5 Year Capital Improvement Plan Funding Sources

Cape May County Municipal Utilities Authority
For the Period January 1, 2022 to December 31, 2022

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Wastewater					
See attached	\$ 103,700,000	\$ 103,700,000			
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	103,700,000	-	103,700,000	-	-
Solid Waste					
See attached	14,500,000	\$ 14,500,000			
Equipment Replacement	5,889,600	5,889,600			
Type in Description	-				
Type in Description	-				
Total	20,389,600	-	20,389,600	-	-
Net OPEB Adjustment					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
Net Pension Adjustment					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
TOTAL	\$ 124,089,600	\$ -	\$ 124,089,600	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 124,089,600				
Balance check					

- If amount is other than zero, verify that projects listed above match projects listed on CB-4.

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

WASTEWATER OPERATIONS

2022 (2022-2023)

CAPE MAY COUNTY MUNICIPAL UTILITIES
AUTHORITY
(Name)

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

Cape May County Municipal Utilities Authority Wastewater
20 year Capital Renewal and Replacement Program

		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Beginning Balance		\$ 33,101,967	\$ 37,082,866	\$ 28,167,365	\$ 16,831,365	\$ 16,254,365	\$ 25,137,388	\$ 26,387,385	\$ 27,742,365	\$ 28,147,385	\$ 31,102,365	\$ 28,582,365	\$ 32,682,365	\$ 29,042,365	\$ 30,522,365	\$ 36,252,365	\$ 36,082,365	\$ 20,212,365	\$ 19,942,365	\$ 14,172,388	\$ 16,962,385	\$ 14,122,388
Contributions		\$ 334,137,500	\$ 16,234,000	\$ 15,274,500	\$ 16,524,000	\$ 15,873,000	\$ 13,743,000	\$ 19,880,000	\$ 16,098,000	\$ 16,155,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000	\$ 16,430,000
Additional Contribution from Prior Year		\$ 3,799,951																				
Total Planned Projects		\$ 338,902,953	\$ 19,952,993	\$ 24,300,000	\$ 27,050,000	\$ 16,950,000	\$ 8,950,000	\$ 12,700,000	\$ 16,700,000	\$ 16,760,000	\$ 13,200,000	\$ 16,950,000	\$ 23,450,000	\$ 10,950,000	\$ 4,700,000	\$ 23,700,000	\$ 27,200,000	\$ 20,700,000	\$ 18,200,000	\$ 13,700,000	\$ 18,200,000	\$ 21,200,000
Ending Balance		\$ 37,082,866	\$ 28,157,365	\$ 16,831,365	\$ 16,254,365	\$ 25,137,388	\$ 26,387,385	\$ 27,742,365	\$ 28,147,385	\$ 31,102,365	\$ 28,582,365	\$ 32,682,365	\$ 29,042,365	\$ 30,522,365	\$ 36,252,365	\$ 36,082,365	\$ 20,212,365	\$ 19,942,365	\$ 14,172,385	\$ 16,962,385	\$ 14,132,388	\$ 9,362,385
Project Number (Year - #)	Project	Planned Cost																				
2022-1	Annual Renewal and Replacement Projects - Each year various repairs and replacement projects are identified by the operating staff as immediate/short term needs. These projects include: the purchase of new or spare replacement equipment, and of useful life cycle pumps, motors, process equipment, vehicles, storage tanks, HVAC Equipment etc. - (Active Project)	\$ 25,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
2020-3	Sludge Tank Mixers and Tank Modifications - 3 mixers (CM, WWL, SAM) were installed in 2017. OC to be done future. This also includes replacement of tank openings and concrete repairs. (Future Project)	\$ 4,000,000					\$ 1,000,000	\$ 2,000,000	\$ 1,000,000													
2020-4	SCADA Upgrade -Design, install and implement the Wonderware System Platform throughout the Wastewater Program. Create new standards for naming, drawings, equipment control, operator interface and control, reporting, historical data, digital wiring diagrams, alarm notification, screen design, communication protocols, network security, PLC type, and training. Removal of legacy PLC's and installation of new PLC's. Operator Interface Terminals, and control instrumentation at 86 main locations. (Active Project)	\$ 6,000,000	\$ 1,000,000	\$ 2,000,000	\$ 3,000,000	\$ 2,000,000																
2020-5	Influent Facility Upgrades - Bar Screen / Grit Replacements - Bar screens at WWL and SAM have reached the end of their useful life. They are being replaced along with valves, gates, and concrete structural repair work in 2020-2021. Ocean City and Cape May bar screens are budgeted for the future. The Authority performed a study exploring the alternatives for replacement of the grit removal systems. The options presented were viable and being budgeted as a future project. (Active Project)	\$ 5,900,000	\$ 1,250,000	\$ 250,000					\$ 2,000,000													\$ 2,000,000
2020-10	Clarifier Refurbishment- 9 circulars- 24 rectangular -Existing equipment is at various stages of life expectancy. Budgeting the replacement of mechanical equipment, concrete repairs, gate replacements, painting above water line is planned over several years. Two (2) WWL Secondary Clarifiers and one (1) Seven Mile Secondary Clarifier are being completed in 2021/2022. Three clarifiers are being budgeted for 2023. (Active Project)	\$ 4,200,000	\$ 400,000		\$ 400,000		\$ 400,000			\$ 750,000		\$ 750,000	\$ 750,000	\$ 750,000								
2020-12	Plant Generators -Cape May was completed in 2018. Ocean City was completed in 2018. Replace all plant generators with newly sized modern equipment. The 3 generators at Whitwood are planned for 2020. The 3 generators at 7 Mile are planned for the future. (Future Project)	\$ 6,400,000					\$ 3,200,000	\$ 3,200,000														
2020-13	Pumping Station Generators, Switchgear and Incoming electrical services. - Engineering design was performed in 2020. Contract was awarded to replace pumping station generators and electrical switchgear as identified in the design. The construction contract runs from the 1st of 2020 to the spring of 2022. The engineer remains under contract for project management for the duration of the project. Budgeted figures reflect contract amounts. (Active Project)	\$ 7,750,000	\$ 5,000,000	\$ 750,000																		
2020-14	New Resized Pumping Station Pumps and Valves - Replace existing pumps when they reach their useful life with newly sized pumps and suction and discharge valves at all 23 facilities. 32nd Street and Spier Ave pumps installed in 2021-2022. 3rd Street, Oak Ave, and 10th Street budgeted for 2022-2024. Future pump replacements are prioritized based on age, capacity and reliability. (Active Project)	\$ 8,100,000	\$ 1,000,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		\$ 500,000											\$ 1,000,000
2020-16	New Sludge Dewatering Facilities - The existing belt filter presses are at the end of their useful life. The manufacturers are out of business and replacement parts are not available. Machine shops are currently used to make replacement parts. We will be testing some new technologies as well as considering replacement belt filter presses. (Completed in 2021)	\$ 1,012,610	\$ 1,012,610																			
2020-18	Project Crew Facilities - Construction of Sand blasting and Paint Shops. (Future Project)	\$ 1,100,000		\$ 100,000	\$ 1,000,000																	
2020-17	New Disinfection Systems - Replace existing Sodium Hypochlorite systems with new / more efficient systems. Ocean City and Seven Mile Middle are budgeted as future projects. (Future Project)	\$ 1,950,000	\$ 50,000					\$ 900,000				\$ 900,000										
2020-19	Replace RBCs-Phase two is budgeted for 2021-2023 and will be replacing Cape May (6) and Ocean City (12) WWL (90) and SAM (94) are planned as future projects. (Active Project)	\$ 30,900,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	
2020-30	Rehab RBRs at the Ocean City WTF - The RBRs are now over ten years old. Each RBR will be removed from service, all made will be replaced, and all metal components will be evaluated, repaired as necessary and repainted. (Active Project)	\$ 3,300,000	\$ 250,000	\$ 300,000	\$ 500,000	\$ 500,000							\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000						
2020-23	Odor Control/HV Upgrade and Replacement - The chemical odor control and HVAC equipment at the Wastewater Treatment Facilities are approaching the end of their useful life and will require replacement. Where possible it is preferred to use a local replacement for the chemical systems. Engineering Study was completed in 2019/2020. Engineering design and construction management are budgeted for 2020-2023. (Active Project)	\$ 20,380,000	\$ 350,000	\$ 10,000,000	\$ 10,000,000																	
2020-24	Ocean City Force Main Replacement: Bay Ave - (Completed in 2021)	\$ 1,914,483	\$ 1,914,483																			
2020-25	Replace Sludge Hauling Trucks. Two (2) Trucks replaced in 2019. The remaining fleet (3) is budgeted for 2022, 2024, and 2026. (Active Project)	\$ 1,900,000		\$ 580,000	\$ 900,000	\$ 500,000			\$ 500,000													
2020-26	Scum System Upgrades - Scum handling and disposal systems at SAM and WWL have reached the end of useful life. Engineering will be done in house in 2021. Project budgeted for implementation 2022/2024. (Active Project)	\$ 2,100,000		\$ 700,000	\$ 700,000	\$ 700,000																
2020-28	Facility Roof Upgrades - Many of the Wastewater Treatment Facilities roofs have been replaced within the last 10 years. This project budget for the eventual replacement of these roofs. (Future Project)	\$ 5,000,000												\$ 1,000,000	\$ 1,500,000	\$ 1,000,000	\$ 1,500,000	\$ 1,000,000	\$ 1,500,000	\$ 1,000,000	\$ 1,500,000	
2020-29	Facility Security Upgrades - Upgrading Facility Surveillance, Access Controls, and all other site security hardening measures. Surveillance measures were implemented in 2020. Engineering design for access control is budgeted for 2021/2022. Physical work is budgeted for 2023-2026. (Active Project)	\$ 2,000,000		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000															
2020-31	Wastewater Reuse Engineering - This study would develop plans and specifications to construct reuse treatment and distribution systems. (Future Project)	\$ 500,000									\$ 500,000											
2020-32	Effluent Wet Well Mechanical Equipment Replacement - Replacement of pumps, valves, electrical controls and drives. WWL is budgeted for 2024. (Future Project)	\$ 4,000,000			\$ 1,000,000				\$ 1,900,000	\$ 1,900,000												
2020-33	Engineering for Ocean Outfalls and Force Main Contingency Plans - The goal is to have design documents on the shelf and ready to bid contingency plans that would include but not be limited to bypass and replacement of failed or compromised areas of the the Authority's force mains and ocean outfalls. (Future Project)	\$ 2,100,000		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000												
2020-34	Increase Treatment Capacity of Ocean City - While flow and development in Ocean City has stabilized in recent years, the plant still has to utilize multiple chemicals and discontinue sludge dewatering in the summer in order to meet effluent standards. It is anticipated that the additional barge or modified treatment methods such as a vertical expansion utilizing a trickling filter tower may be required to meet the needs of Ocean City. (Future Project)	\$ 11,500,000						\$ 1,500,000	\$ 3,000,000	\$ 2,000,000	\$ 5,000,000											
2020-37	New sludge thickening equipment/processes - Sludge thickening prior to dewatering is currently accomplished through gravity settling secondary sludges and primary sludges. We are anticipating either rebuilding/refurbishing these facilities or replacing them with a combination of piping modifications to re-direct secondary sludge to primary tank or new mechanical thickening devices. (Future Project)	\$ 5,000,000							\$ 1,000,000	\$ 4,000,000												
2020-38	Air Supply and Blower rebuilds - The air blowers which provide process air to the RBC's are mechanical devices which require rebuilds or replacements as well as the renewal or replacement of the piping and diffusers required to distribute the air throughout the RBC bays. Cape May completed in 2020. WWL to begin in 2022. Ocean City budgeted in the future. (Active Project)	\$ 5,500,000		\$ 1,500,000	\$ 1,500,000					\$ 2,500,000												
2020-40	Ocean City Settling and hardening Mitigation - The Ocean City plant is subject to settling. Construct and engineer solution to mitigate settling problems at the Ocean City Facility and to harden the facility to endure future storms and flooding conditions. (Future Project)	\$ 9,000,000										\$ 9,000,000										

Cape May County Municipal Utilities Authority Wastewater
20 year Capital Renewal and Replacement Program

			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
	Beginning Balance		\$ 33,101,907	\$ 37,083,963	\$ 28,157,365	\$ 16,931,388	\$ 18,254,365	\$ 25,137,365	\$ 28,387,365	\$ 27,743,365	\$ 28,147,365	\$ 31,102,365	\$ 28,582,365	\$ 32,062,365	\$ 29,842,365	\$ 30,822,365	\$ 38,282,365	\$ 30,882,365	\$ 28,212,365	\$ 15,942,365	\$ 14,172,365	\$ 18,802,365	\$ 14,132,365
	Contribution	\$ 334,137,500	\$ 15,234,000	\$ 15,374,500	\$ 15,524,000	\$ 15,873,000	\$ 15,743,000	\$ 18,958,000	\$ 16,858,000	\$ 16,158,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000	\$ 18,438,000
	Additional Contribution from Prior Year		\$ 3,798,081																				
	Total Planned Projects	\$ 338,802,083	\$ 18,082,083	\$ 24,300,000	\$ 27,558,000	\$ 18,058,000	\$ 6,900,000	\$ 12,700,000	\$ 18,760,000	\$ 19,750,000	\$ 13,290,000	\$ 18,850,000	\$ 12,950,000	\$ 23,450,000	\$ 10,950,000	\$ 4,708,000	\$ 23,700,000	\$ 27,200,000	\$ 20,700,000	\$ 18,200,000	\$ 13,700,000	\$ 10,200,000	\$ 21,200,000
	Ending Balance		\$ 37,082,885	\$ 28,157,385	\$ 18,831,385	\$ 18,254,385	\$ 25,137,385	\$ 28,387,385	\$ 27,742,385	\$ 28,147,385	\$ 31,102,385	\$ 28,582,385	\$ 32,062,385	\$ 25,042,385	\$ 30,822,385	\$ 38,282,385	\$ 30,882,385	\$ 28,212,385	\$ 16,842,385	\$ 14,172,385	\$ 16,902,385	\$ 14,132,385	\$ 9,382,385
Project Number (Year - #)	Project	Planned Cost																					
2020-64	Septage Receiving Station - The 7 Mile facility is the only facility in the Authority that is capable of accepting county septage, and waste sludge from private septicage treatment plants. The septage receiving facility is approaching its useful life and improvements should be updated to include NPDES restrictions for billing and customized operating procedures, as well as improving the ports to accept those outside products and better access for delivery trucks. (Future Project)	\$ 1,000,000							\$ 1,000,000														
2020-65	Effluent Wet Well Concrete Repairs - Concrete repairs in the Effluent wet wells. (Future Project)	\$ 4,000,000												\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000						
2020-67	Pumping Station Refurbish/Repair : Exterior - Flood proofing, bulkheads, Doors, Windows, Paving, sidewalks, ramps, roofs, retaining, stairs, concrete repairs, etc. Necessary bulkhead budgeted for 2022. (Future Project)	\$ 3,250,000		\$ 200,000									\$ 800,000	\$ 800,000	\$ 800,000		\$ 800,000	\$ 800,000	\$ 800,000				
2020-68	New Sludge Process Facility - The Long Term Sludge's Management Plan outlines several "needs" new processes to be owned and operated by the Authority. They include thermal drying, digestion, and gasification. The Authority would use the Sludge's Management tools to evaluate what process to build. (Future Project)	\$ 22,800,000						\$ 1,500,000			\$ 7,000,000	\$ 7,000,000	\$ 7,000,000										
2020-80	Seven Mile / Middle Expansion - The growth of Middle Twp. as well as the increased leachate needs over the years may warrant the possible expansion of SAMM. (Future Project)	\$ 15,000,000															\$ 5,000,000	\$ 5,000,000	\$ 5,000,000				
2020-83	WW / Lower Force Main Water Crossings (Multiple) - (Future Project)	\$ 6,000,000																			\$ 3,000,000	\$ 3,000,000	
2020-83	Cape May Force Main Repair/Replacement - (Future Project)	\$ 3,000,000															\$ 1,000,000	\$ 2,000,000					
2020-84	WW / Lower Force main 52,900 feet- (Future Project)	\$ 10,000,000																		\$ 5,000,000	\$ 5,000,000		
2020-85	EDS Pipelines to Wildwood 52,000 feet (Lower Township to WW) - (Future Project)	\$ 6,000,000																			\$ 6,000,000		
2020-86	Cape May Canal Crossing - (Future Project)	\$ 6,000,000																			\$ 3,000,000	\$ 3,000,000	
2020-87	Ocean City Force Main - West Ave -(Future Project)	\$ 8,000,000			\$ 3,000,000	\$ 3,000,000																	
2020-88	Cape May Force Main - Sunset Blvd. - (Future Project)	\$ 10,000,000																		\$ 5,000,000	\$ 5,000,000		
2020-89	Seven Mile / Middle Force main 84,000 - (Future Project)	\$ 10,000,000															\$ 6,000,000	\$ 6,000,000					
2020-81	Wastewater Conveyance System - (Future Project)	\$ 7,175,000	\$ 75,000	\$ 300,000	\$ 650,000	\$ 150,000	\$ 1,000,000	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000													
2020-82	Ocean City Outfall Replacement - (Future Project)	\$ 20,000,000													\$ 8,000,000	\$ 8,000,000	\$ 10,000,000						
2020-83	Seven Mile / Middle Outfall Replacement - (Future Project)	\$ 20,000,000																\$ 10,000,000	\$ 10,000,000				
2020-84	Wildwood Outfall Replacement - (Future Project)	\$ 18,000,000																			\$ 8,000,000	\$ 10,000,000	
2021-1	Sludge Composting Demolition - The Sludge Composting Facility has not run since 2016. The facility has degraded to the point that it is no longer viable to start up again. The remains of the facility must be removed before the improvement measures can be implemented. Engineering and Project Management are being done in house. Bid specs and contract award are budgeted for 2021. (Active Project)	\$ 8,250,000	\$ 250,000	\$ 2,500,000	\$ 2,500,000																		
2021-2	Upgrade Coral Ave Pump Station to Submersible: The Coral Ave Pump Station pumps will be upgraded and the station will change from "can" style to submersible making the equipment more efficient and accessible. Engineering and Project management to be performed by an Engineering consultant and is budgeted for in 2021. Construction is budgeted for in 2021/2022. (Active Project)	\$ 600,000	\$ 100,000	\$ 750,000																			
2021-3	Upgrade Sludge Receiving: As recommended by the Authority's 20 year Sludge Management Plan, the design and construction of improved sludge handling will be built. (Future Project)	\$ 5,500,000			\$ 500,000	\$ 2,500,000	\$ 2,500,000																
2021-4	Upgrade Air Releases and Vacuum Breakers throughout the Authority's Force Mains: Engineering to be performed in house. Project implementation is budgeted for 2024 -2027 (Future Project)	\$ 4,000,000				\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000														
2021-6	Pumping Station Refurbish/Repair -The pumping stations all require refurbishment of the interior, includes, wet well concrete repairs, dry well valving, coatings, grating. Phase one Complete. Phase two planned for future. (Future Project)	\$ 3,000,000																		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
2022-2	Upgrade Electrical Efficiency throughout the Authority's Plants and Pump Stations: An energy audit was completed in 2021 to determine areas within the authority that could be more efficient. The results of the study will implemented in 2022/2023. Some projects could qualify for funding that will impacted the planned cost projections. (Future Project)	\$ 1,000,000		\$ 800,000	\$ 800,000																		
2022-3	IT Hardware Updates: IT servers, switches, firewalls have useful lives of approximately five (5) years. This project plans for their replacements as necessary beginning in 2024. (Future Project)	\$ 7,200,000				\$ 1,200,000					\$ 2,000,000				\$ 2,000,000					\$ 2,000,000			
2022-4	Pumping Station Generators, Switchgear and Incoming electrical services. Major work was performed at 22 pump stations based on need. This project covers areas that were deemed to be not needed at the time. (Future Project)	\$ 3,000,000									\$ 1,000,000		\$ 1,000,000		\$ 1,000,000								

SOLID WASTE OPERATIONS

2022 (2022-2023)

CAPE MAY COUNTY MUNICIPAL UTILITIES
AUTHORITY
(Name)

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

