

# **SICTA Water & Sewer Utility Review**

## **Introduction**

SICTA began a research project in early January to review our water and sewer (W&S) utility rates. As information became available, the research pulled us into other W&S areas and has given us a deeper understanding of the costs, challenges and complexities of our utility systems. We spent many hours on this and hope you find it educational, interesting and yes, maybe even entertaining.

However, all of us also need to turn to more immediate financial issues. On January 13<sup>th</sup>, the Mayor's proposed budget surprisingly showed a need for significant W&S rate increases. In response, SICTA fast tracked our research efforts, so that the community would have a fuller understanding of the W&S situation. SICTA completed most of our work by late January and, at the invitation of City Government, began a cooperative effort with them by sharing the results of our research as well as early versions of this review.

On February 24<sup>th</sup>, a \$7.5 million utility budget was introduced for 2009 along with a flat 15% increase in our W&S base charges. The increase will produce \$1.0 million in additional revenues with a portion going to support the utility budget and the rest helping to build the utility's surplus position for next year.

SICTA is disappointed with the City's actions. In our opinion, these actions do not reflect any consideration for our recommendations or findings, nor are they a new or different direction from past practices. While City statements have been made about future intentions, SICTA believes that it is not the time for words. Now is the time for decisive and corrective action. We leave it to you, the taxpayers and utility customers, to decide the urgency to the current situation and whether the City's degree of responsiveness is appropriate.

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## **Recommendations**

Caution: Many recommendations will be better appreciated after you read the rest of our review. So please scan them now and then come back to these recommendations after reading the rest of this report.

1. Institute a 3 year program to phase in a new approach to rents based more on how customers generate costs for the utility. The “cost” approach includes lower base charges, lower water rates and higher sewer rates. It also shifts charges for the first 30,000 gallons of possible usage from the base charges to the rate portions.
2. Budget a \$15,000 appropriation for a new program to partially subsidize upgrades to low-flow fixtures by large customers (over 200,000 gallons usage). This will produce cost benefits for all customers quickly, by reducing our overall MUA charges.
3. Add a 25% additional sewer rate surcharge for usage above 200,000 gallons if the customer is not certified with low-flow fixtures. This temporary surcharge will motivate a relatively small number of larger customers to upgrade their fixtures and decrease their sewage flows during the phase-in period when cost subsidies will still exist.
4. Inspect and verify that “exclusion” meters are not creating any sewage outflow, since they are not billed for sewer charges.
5. Invest now in some smaller Infiltration and Inflow (I&I) projects which have clear, reasonable and quick returns, while the I&I study is being conducted this year.
6. Publish monthly reports on volumes for areas like City wells, customer meters usage, City and public facilities usage and, MUA sewage flows. This will improve our understanding City trends and surface any future potential “shortfalls” more quickly.
7. Create a joint committee composed of Administration, Council and private citizens to focus on and research MUA spending, budgeting and municipal allocation issues, in order to minimize our large treatment costs.
8. Certify independently on a frequent basis, the accuracy of the MUA sewage flow meter which directly determines our MUA charges.

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## **Summary of Findings**

Most of the time we never stop to think about how easily we can turn a faucet handle and get clean water immediately or flush a toilet and have sewage disposed and safely treated in an environmentally friendly way. This is not the situation for many parts of the world today as well as for most of recorded history, resulting in illness and death in staggering numbers. For us to enjoy this convenience and the accompanying health benefits, we need a large infrastructure and dedicated staff to deliver high quality service all day, every day, throughout the year. In our recent SICTA survey, you gave these services very high marks. So this review will focus on how we pay for these services.

We have found:

- 1) Our water and sewer utility has now become rather large and material, with 2009 rents now approaching 53% that of our property taxes. The 2009 proposed budget calls for rent increases of \$1.0M (15%), due to increased spending, surplus contributions and, the resulting problems from 2008's "shortfall" in rents. Our analysis shows that this "shortfall" was not due to material reductions in either actual rents or water usage, but rather appears to be the result of an over-projection of the 2008 budgeted rents. (see Exhibits A & B for supporting details and notes)

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- 2) Some City salaries, insurance and other spending items appear to have been incorrectly allocated to the utility budget, perhaps by as much as \$800,000. This could eliminate the need for much of the 2009 rent increase if it were corrected, but would have significant municipal budget implications. SICTA's Budget Committee has been separately discussing this issue and its implications with our City Government. (see Exhibit A for supporting figures and notes)
  
- 3) From when our City pumps water from our wells to when sewage leaves Sea Isle for treatment, volume flows are monitored at only three main points. While only three monitoring points may be practical and reasonable, there are a variety of additional fluid inflows and outflows that are difficult to estimate, influence or control. These unknown quantities can hamper efforts to minimize our water usage and can increase our sewage treatment costs. (see Exhibits C & D for supporting figures and notes)
  
- 4) With our busy everyday lives, most of us are not even aware of our own water usage volumes, let alone those for the rest of Sea Isle City. We pay our bills every six months and do not think twice unless we are surprised by an excess charge. Indeed, 68% of us never have any excess charges. Using publicly available information, SICTA created a billing database of our recent summer 2008 billing cycle (other historical information was not readily

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available). This database contains almost the information on each bill for roughly 6,600 accounts, and provides many insights on customer patterns. For example, 34 large accounts used over 200,000 gallons (4 of these large accounts each used more than a million gallons of water). As a group, the 34 large accounts were roughly 1% of all accounts, but used 8% of the water and were billed for 2% of our rents. There are many other interesting facts that one should consider in thinking about utility costs rents. We invite you to review the attached exhibits and/or the full database that will be posted separately on our website. (see Exhibit E and the Appendix for supporting figures and notes)

- 5) Fixed and variable costs for both water and sewer can be reasonably estimated in a short timeframe and should be one of the main considerations for determining our rate structure. For example, our excess sewer rate is \$1.50 per 1,000 gallons, while our MUA charges average roughly \$7.10 per 1,000 gallons for sewage treatment. So moving to rents that are more cost-based will help improve fairness among our customers, encourage water conservation as well as reduce our overall sewage treatment costs. Our excess rates are too high for water and far too low for sewer, with varying implications for the different types of utility customers. For example, our

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larger customers are being subsidized by our smaller customers. However, “fairness” can vary significantly due to other considerations like:

- a. Single meter accounts are sometimes used for multiple units (e.g. duplexes or condominiums), or use separately meters accounts;
- b. Exclusion meter accounts that are billed for water use only, because their water usage does not enter the sanitary sewer system;
- c. Minimum unit charges that include “free” 30,000 gallon allotments.

A cost-based approach would improve the fairness of how we charge rents for everyone.

SICTA was able to produce in a brief timeframe, reasonable estimates for W&S costs. We have included in this review our derivation of these cost estimates. Additionally, we have produced examples of annual rents based on cost for different water usage examples, as well as re-rated each of our 6,600 accounts using their summer 2008 water usage. (See Exhibits F – K, the Appendix and our Database for supporting figures and notes)

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6) While we believe that one should rely heavily on underlying cost drivers when determining rents, there are additional considerations, such as:

- a. Ensuring the utility will collect sufficient revenues to meet annual budgets without “shortfall” deficits.
- b. Flexing revenues to match changing W&S costs during the year.
- c. Minimizing customer trauma from large billing changes.
- d. Motivating customers to conserve water and decrease sewage flows, and giving them a greater degree of control of their bills.
- e. Funding future capital infrastructure needs.

7) High volume customers who may not be using low-flow fixtures may provide an opportunity for very short-term paybacks for a new subsidy program.

With some bold initiative, it is may be financially beneficial for the City to provide a \$150 subsidy (roughly 50% of the cost) to upgrade fixtures.

Under some reasonable assumptions, the reduced sewage flow could reduce our MUA costs so significantly that the \$150 cost could be recouped in as little as 7-9 months. This could be a win for everyone. However, the program would only be for a brief period until such time as all users are paying rents that fully reflect the treatment costs that they generate for the utility. (see Exhibit L for supporting figures and notes)

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8) SICTA originally started this review project intending to compare rents across municipalities. However, we have found this to be a very daunting task that proved to be time consuming and difficult. As we go to press with this review, we were not comfortable providing you with exhibits that are only partially completed. However, we did observe from our work to date, that Sea Isle's current rents appear higher for smaller accounts. Our fixed charges tend to be larger, with most communities receiving a greater share of their revenues from larger excess rates. Generally, it appears that most municipalities are charging more for their sewage through their "excess" rates.



## **Exhibit A - Budgets Comparisons**

SIC 2009 Budget Proposal - February 24, 2009

	<b><u>Municipal Budget</u></b>	<b><u>W&amp;S Utility Budget</u></b>
<b><u>Revenues</u></b>		
Property Taxes	\$13,167,584	
W&S Rents		\$6,994,000
<u>Other</u>	<u>\$3,898,470</u>	<u>\$462,844</u>
<b>Total</b>	<b>\$17,066,054</b>	<b>\$7,456,844</b>
<b><u>Appropriations</u></b>		
Salaries & Wages	\$7,650,612	\$1,040,448
Insurance	\$2,509,513	\$1,242,125
MUA Charges		\$3,039,260
<u>Other</u>	<u>\$6,905,929</u>	<u>\$2,135,011</u>
<b>Total</b>	<b>\$17,066,054</b>	<b>\$7,456,844</b>

### **Items to Note:**

- 1) W&S Utility is now \$7.5M compared to \$17.1M for Municipal Budget -- so it is rather large and material.
- 2) W&S Rents are now \$7.0M or 53% that of our our Property Taxes of \$13.2M.
- 3) The W&S proposed rent increase roughly produces an additional \$1.0M (15%), with \$704,000 used as revenues and the rest contributing to the utility's surplus for next year.
- 4) MUA Charges at \$3.0M are a significant piece of W&S Utility costs.
- 5) Some parts of salaries, insurance and other spending appear to be incorrectly allocated to the W&S Utility. Our estimates show that as much as \$935,000 actually belongs in the Municipal budget.

## Exhibit B - W&S Billing Cycle Summaries

	<u>Apr-06</u>	<u>Oct-06</u>	<u>Apr-07</u>	<u>Oct-07</u>	<u>Apr-08</u>	<u>Oct-08</u>	<u>Apr-09</u>	<u>Oct-09</u>
<b><u>Water</u></b>								
Flat	\$483,630	\$492,450	\$845,040	\$852,840	\$851,400	\$857,160		
Excess	<u>\$10,701</u>	<u>\$77,135</u>	<u>\$20,137</u>	<u>\$77,383</u>	<u>\$13,611</u>	<u>\$69,487</u>		
Total	\$494,331	\$569,585	\$865,177	\$930,223	\$865,011	\$926,647		
<b><u>Sewer</u></b>								
Flat	\$1,892,520	\$1,927,240	\$2,204,800	\$2,225,280	\$2,222,080	\$2,237,120		
Excess	<u>\$9,760</u>	<u>\$71,827</u>	<u>\$16,708</u>	<u>\$69,785</u>	<u>\$11,504</u>	<u>\$63,158</u>		
Total	\$1,902,280	\$1,999,067	\$2,221,508	\$2,295,065	\$2,233,584	\$2,300,278		
<b><u>Total</u></b>								
Flat	\$2,376,150	\$2,419,690	\$3,049,840	\$3,078,120	\$3,073,480	\$3,094,280		
Excess	<u>\$20,461</u>	<u>\$148,962</u>	<u>\$36,845</u>	<u>\$147,169</u>	<u>\$25,115</u>	<u>\$132,645</u>		
Total	\$2,396,611	\$2,568,652	\$3,086,685	\$3,225,289	\$3,098,595	\$3,226,925		
<b>Twelve Month Total</b>		\$4,965,263		\$6,311,973		\$6,325,521		

## Exhibit B - W&S Utility Budget History

	<u>2006 Calendar Year</u>		<u>2007 Calendar Year</u>		<u>2008 Calendar Year</u>		<u>2009 Calendar Year</u>	
	<u>Budget</u>	<u>Realized</u>	<u>Budget</u>	<u>Realized</u>	<u>Budget</u>	<u>Realized</u>	<u>Budget</u>	<u>Realized</u>
Appropriations	6,050,501		6,372,123		7,111,340		7,456,844	
Other Revenues	1,150,501		925,323		661,340		462,844	
<b><u>Anticipated Revenues</u></b>								
Rents	4,900,000		4,976,800		6,000,000		6,290,000	
Rate Increase	<u>0</u>		<u>470,000</u>		<u>450,000</u>		<u>704,000</u>	
Total	4,900,000		5,446,800		6,450,000		6,994,000	
<b>Rents Realized</b>		4,978,349		6,046,363		6,291,863		

**Items to Note:**

- 1) SIC's previous rate increase was effective with the April 2007 cycle so that 2007 full year billing increased from \$4.97M in 2006 to \$6.31M in 2007
- 2) Since many customers usually pay their bills using two quarterly bill stubs, some of the October 2007 billing (\$3.22M) was actually paid in 2008.
- 3) 2007 budgeted rents of \$5.45M did not fully anticipate how fast the 2007 rate increase would be realized, and thus was less than the \$6.05M actual rents paid.
- 4) 2008 budgeted rents of \$6.45M overshot the remaining rate increase revenue, and thus was more than the \$6.29M actual rents paid.
- 5) Spending since 2006 has increased significantly (\$6.05M to \$7.46M), using up the previous rate increase revenue.
- 6) 2009 budget calls for \$704,000 rate increase due to decreases in other revenues and increased appropriations (partially due to 2008 rent budget shortfall).

## Exhibit C - Sea Isle City Water & Sewage Flow Volumes

	<u>Monthly Volume in Millions of Gallons</u>												<u>SIC W&amp;S Billing Cycles</u>			
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Total</u>	<u>9/1-3/1</u>	<u>3/1-9/1</u>	
<b><u>City Well Flows</u></b>																
2003	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
2004	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	315.7	NA	NA	
2005	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	309.7	-2%	NA	NA
2006	10.6	9.1	8.2	9.0	18.3	29.2	61.7	59.7	25.9	14.2	11.5	10.4	268.0	-13%	NA	186.1
2007	11.1	12.5	8.2	7.9	17.9	30.5	55.0	56.3	27.2	16.0	11.8	11.0	265.3	-1%	85.6	175.8
2008	11.0	9.7	11.7	12.8	22.9	37.7	66.1	67.1	27.6	17.1	11.9	10.9	306.1	15%	86.6	218.1
															1%	24%
<b><u>Water Meter Usage</u></b>																
2003	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
2004	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
2005	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
2006	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
2007	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
2008	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	192.7		
<b><u>MUA Pump Station Flows</u></b>																
2003	24.5	27.9	30.1	29.0	30.8	46.9	67.7	65.1	33.1	25.1	29.2	29.0	438.4		NA	269.6
2004	22.0	22.4	25.0	27.5	31.4	41.2	63.4	68.5	37.4	26.4	24.2	22.5	412.0	-6%	160.8	257.1
2005	22.1	21.7	25.6	23.6	32.8	40.9	65.9	61.8	32.2	29.1	22.1	24.4	402.1	-2%	154.3	250.6
2006	28.1	21.1	17.7	20.8	30.4	40.0	65.1	59.6	37.5	28.7	29.0	22.0	399.9	-1%	157.0	233.5
2007	22.4	19.1	24.5	25.9	29.6	43.7	61.8	60.3	33.5	25.4	21.3	26.2	393.7	-2%	158.7	245.9
2008	22.9	23.1	23.2	22.6	37.7	45.3	65.5	66.2	35.2	27.0	26.7	30.0	425.3	8%	152.2	260.4

**Items to Note:**

- 1) Many flows designated above as "NA" were not available as we went to press with this review.

## **Exhibit D - Possible Sources for Unaccounted Volume Flow Differences**

### **City Wells <==> Water Meters**

- A) City & public facilities
- B) Fire hydrants
- C) Leaking water mains - if any
- D) Broken water meters - if any
- E) City water towers - any changes in storage levels
- F) Strathmere emergency usage - if any
- G) ???

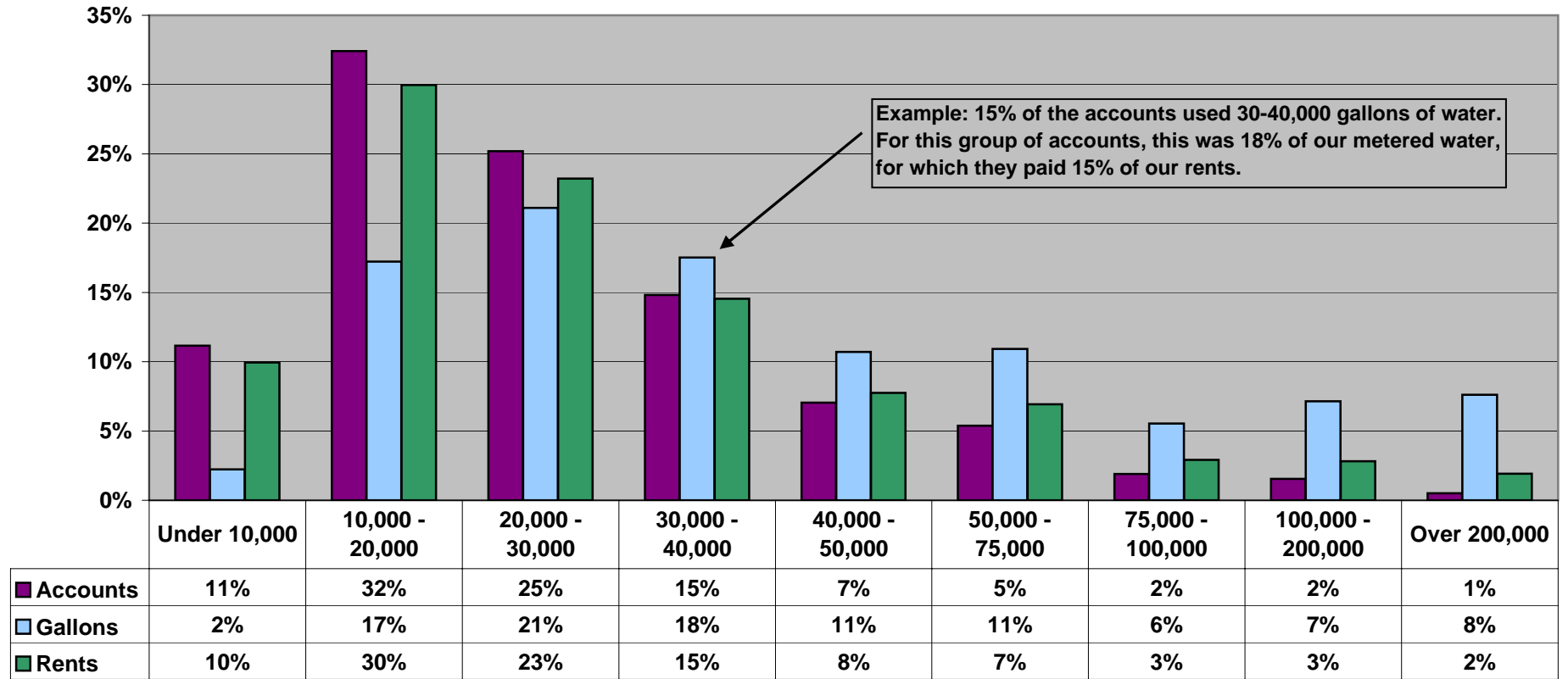
### **Water Meters <==> MUA Pump Station**

- A) Infiltration (see below description)
- B) Inflow (see below description)
- C) Beverages such as beer cases, beer kegs, soda bottles, bottled water, milk jugs, etc.
- D) City & public facilities
- E) Exclusion meters, which are not expected to produce sewage.
- F) Sump pumps that empty into sanitary water system
- G) Broken water meters - if any
- H) Broken sewer mains - if any
- I) ???

**Infiltration is groundwater that enters sanitary sewer systems through cracks and/or leaks in the sanitary sewer pipes.** Cracks or leaks in sanitary sewer pipes or manholes may be caused by age related deterioration, loose joints, poor design, installation or maintenance errors, damage or root infiltration. Groundwater can enter these cracks or leaks wherever sanitary sewer systems lie beneath water tables or the soil above the sewer systems becomes saturated. Often sewer pipes are installed beneath creeks or streams because they are the lowest point in the area and it is more expensive to install the pipe systems beneath a roadway. These sewer pipes are especially susceptible to infiltration when they crack or break and have been known to drain entire streams into sanitary sewer systems. Average sewer pipes are designed to last about 20-50 years, depending on what type of material is used. Often sanitary sewer system pipes along with the lateral pipes attached to households and businesses have gone much longer without inspection or repair and are likely to be cracked or damaged.

**Inflow is storm water that enters into sanitary sewer systems at points of direct connection to the systems.** Various sources contribute to the inflow, including footing/foundation drains, roof drains or leaders, downspouts, drains from window wells, outdoor basement stairwells, drains from driveways, groundwater/basement sump pumps, and even streams. These sources are typically improperly or illegally connected to sanitary sewer systems, via either direct connections or discharge into sinks or tubs that are directly connected to the sewer system. An improper connection lets water from sources other than sanitary fixtures and drains to enter the sanitary sewer system. That water should be entering the storm water sewer system or allowed to soak into the ground without entering the sanitary sewer system.

### Exhibit E - Summer 2008 Account Activity Grouped by Water Usage



**Items to Note:**

- 1) 97% of us used less than 100,000 gallons, with only 85% of our metered water but 95% of our rents.
- 2) Larger accounts used a disproportionate share of the water, but only a slightly higher share of the rents.
- 3) Account info was only available for summer billing cycle. Winter usage and rents might display a flatter picture.

## Exhibit F - Allocation of 2009 Water & Sewer Utility Budget to Fixed/Variable Segments

	<u>Total</u>	<u>Fixed Segments</u>				<u>Variable Segments</u>			
		<u>Water</u>		<u>Sewer</u>		<u>Water</u>		<u>Sewer</u>	
<b><u>Appropriations</u></b>									
Salaries & Wages	1,040,448	468,202	45%	468,202	45%	52,022	5%	52,022	5%
Other Expenses	377,250	132,038	35%	132,038	35%	56,588	15%	56,588	15%
Insurance	1,242,125	621,063	50%	621,063	50%	0	0%	0	0%
MUA Charges	3,039,260	0	0%	1,063,741	35%	0	0%	1,975,519	65%
Payment on Bond Principal	968,450	484,225	50%	484,225	50%	0	0%	0	0%
Interst on Bonds	375,000	187,500	50%	187,500	50%	0	0%	0	0%
Interst on Notes	110,000	55,000	50%	55,000	50%	0	0%	0	0%
Overexpenditure of Appropriation - Accured Int.	4,619	2,310	50%	2,310	50%	0	0%	0	0%
Contribution to PERS	53,000	23,850	45%	23,850	45%	2,650	5%	2,650	5%
Social Security	76,542	34,444	45%	34,444	45%	3,827	5%	3,827	5%
Unemployment Compensation Insurance	5,000	2,250	45%	2,250	45%	250	5%	250	5%
<u>Deficits in Operations in Prior Years</u>	<u>165,150</u>	<u>82,575</u>	<u>50%</u>	<u>82,575</u>	<u>50%</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
<b>SubTotal Spending</b>	<b>7,456,844</b>	<b>2,093,455</b>	<b>28%</b>	<b>3,157,196</b>	<b>42%</b>	<b>115,337</b>	<b>2%</b>	<b>2,090,856</b>	<b>28%</b>
<b><u>Other Revenues (excludes rents)</u></b>									
Surplus	146,000	73,000	50%	73,000	50%	0	0%	0	0%
Penalties	50,000	25,000	50%	25,000	50%	0	0%	0	0%
Miscellaneous Receipts	179,144	89,572	50%	89,572	50%	0	0%	0	0%
Utility Capital Surplus	44,000	22,000	50%	22,000	50%	0	0%	0	0%
<u>Reserve to Pay Bonds &amp; Notes</u>	<u>43,700</u>	<u>21,850</u>	<u>50%</u>	<u>21,850</u>	<u>50%</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0%</u>
<b>SubTotal Other Revenues</b>	<b>462,844</b>	<b>231,422</b>	<b>50%</b>	<b>231,422</b>	<b>50%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Budget Rents by Segment</b>	<b>\$6,994,000</b>	<b>\$1,862,033</b>	<b>27%</b>	<b>\$2,925,774</b>	<b>42%</b>	<b>\$115,337</b>	<b>2%</b>	<b>\$2,090,856</b>	<b>30%</b>

**Items to Note:**

- 1) This exhibit judgementally allocates each budget provision to the Fixed and Variable segments for both water and sewer.
- 2) Variable costs are those that vary with the amount water used or sewerage produced by each customer.
- 3) Fixed costs represent the infrastructure and maintenance costs necessary to bring service to each customer.
- 4) MUA charges to SIC to treat our sewage is very significant at \$3M (roughly \$7.10 per 1,000 gallons).
- 5) \$1M of the MUA charges are estimated to be Infiltration/Inflow, and treated as fixed costs since they are not attributed to particular customers.
- 6) Most of our utility costs are fixed in nature and represents 69% ( 27%+42%) of our budget.
- 7) Variable costs to pump a gallon of water are very small at only 2%, while variable sewer is very large in comparison at 30%.

## Exhibit G - Implied Costs Based on Allocated Segments

	<u>Total</u>	<u>Fixed Segments</u>				<u>Variable Segments</u>			
		<u>Water</u>		<u>Sewer</u>		<u>Water</u>		<u>Sewer</u>	
<b>Budget Rents by Segment</b>	\$6,994,000	\$1,862,033	27%	\$2,925,774	42%	\$115,337	2%	\$2,090,856	30%

### Unit Costs

Billed units (projected)		7,088		6,937
Unit costs for 6 months		\$131.35		\$210.88

### Costs per 1,000 Gallons

Water Meter Flow (projected)			260,000,000	257,000,000
Cost per 1,000 Gallons			\$0.44	\$8.14

### Items to Note:

- 1) Fixed segments spread evenly across all billed units.
- 2) Variable segments converted to cost rates based on projected water meter flow.
- 3) Fixed unit costs do not include any cost for any gallon allotment.

## Exhibit H - Comparison of Possible Rent Scenarios

	<u>Fixed Charge</u>	<u>Minimum Gallon Allotment</u>	<u>Excess Rate (1,000 Gallons)</u>
<b><u>Water Rents</u></b>			
2008 Rents	\$120.00	30,000	\$1.50
2009 Proposed	\$140.00	30,000	\$1.50
2009 Costs	\$131.35	0	\$0.44
<b><u>Sewer Rents</u></b>			
2008 Rents	\$320.00	30,000	\$1.50
2009 Proposed	\$370.00	30,000	\$1.50
2009 Costs	\$210.88	0	\$8.14



## Exhibit I - Examples of Sea Isle City Possible Water & Sewer Rents

### Annual Rents Assuming Even Use of Water Throughout The Year

	Annual Water Usage (Gallons) ----->			<u>Smaller Accounts</u>		<u>Mid-Size Accounts</u>				<u>Larger Accounts</u>		
	<u>Fixed Charge</u>	<u>Minimum Gallons</u>	<u>Excess Rate</u>	<u>10,000</u>	<u>20,000</u>	<u>40,000</u>	<u>60,000</u>	<u>80,000</u>	<u>100,000</u>	<u>200,000</u>	<u>1,000,000</u>	<u>3,000,000</u>
<b><u>Water Rents</u></b>												
2008 Rents	\$120.00	30,000	\$1.50	\$240	\$240	\$240	\$240	\$270	\$300	\$450	\$1,650	\$4,650
2009 Proposed	\$140.00	30,000	\$1.50	\$280	\$280	\$280	\$280	\$310	\$340	\$490	\$1,690	\$4,690
2009 Costs	\$131.35	0	\$0.44	\$267	\$272	\$280	\$289	\$298	\$307	\$351	\$703	\$1,583
<b><u>Sewer Rents</u></b>												
2008 Rents	\$320.00	30,000	\$1.50	\$640	\$640	\$640	\$640	\$670	\$700	\$850	\$2,050	\$5,050
2009 Proposed	\$370.00	30,000	\$1.50	\$740	\$740	\$740	\$740	\$770	\$800	\$950	\$2,150	\$5,150
2009 Costs	\$210.88	0	\$8.14	\$503	\$585	\$747	\$910	\$1,073	\$1,236	\$2,050	\$8,562	\$24,842
<b><u>Total Rents</u></b>												
2008 Rents				\$880	\$880	\$880	\$880	\$940	\$1,000	\$1,300	\$3,700	\$9,700
2009 Proposed				\$1,020	\$1,020	\$1,020	\$1,020	\$1,080	\$1,140	\$1,440	\$3,840	\$9,840
2009 Costs				\$770	\$856	\$1,028	\$1,199	\$1,371	\$1,542	\$2,400	\$9,264	\$26,424

**Items to Note:**

- 1) For exclusion meters, the water rents provide good guidance. However, for most units, total rents are the best guidance.
- 2) Under Total Rents, the 2009 Proposed approach would overcharge smaller accounts and undercharge the larger accounts significantly, relative to our 2009 costs.

## Exhibit J - Comparison of Possible Revenues by Source

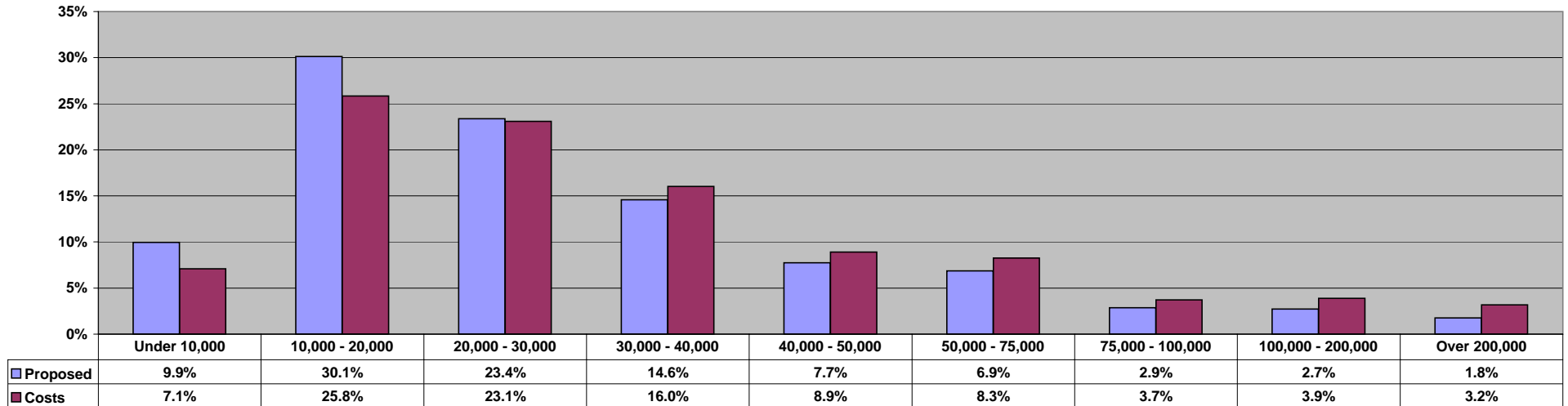
	<u>2008 Billings</u>		<u>2009 Proposed</u>		<u>2009 Costs</u>	
<b><u>Water</u></b>						
Flat	\$1,708,560	27%	\$1,988,000	27%	\$1,862,033	27%
Excess	<u>\$83,098</u>	<u>1%</u>	<u>\$120,000</u>	<u>2%</u>	<u>\$115,337</u>	<u>2%</u>
<b>Total</b>	\$1,791,658	28%	\$2,108,000	29%	\$1,977,370	28%
<b><u>Sewer</u></b>						
Flat	\$4,459,200	70%	\$5,143,000	70%	\$2,925,774	42%
Excess	<u>\$74,663</u>	<u>1%</u>	<u>\$60,000</u>	<u>1%</u>	<u>\$2,090,856</u>	<u>30%</u>
<b>Total</b>	\$4,533,863	72%	\$5,203,000	71%	\$5,016,630	72%
<b><u>Total</u></b>						
Flat	\$6,167,760	98%	\$7,131,000	98%	\$4,787,807	68%
Excess	<u>\$157,761</u>	<u>2%</u>	<u>\$180,000</u>	<u>2%</u>	<u>\$2,206,193</u>	<u>32%</u>
<b>Total</b>	\$6,325,521	100%	\$7,311,000	100%	\$6,994,000	100%

**Items to Note:**

- 1) Water and Sewer total portions appear reasonably consistent under all three scenarios.
- 2) 2009 costs assume no gallon allotment in the base charges, so there is some movement in rents into the excess portion.
- 3) Sewer excess needs to increase dramatically in order to pay for our variable costs, which are most due to MUA charges.

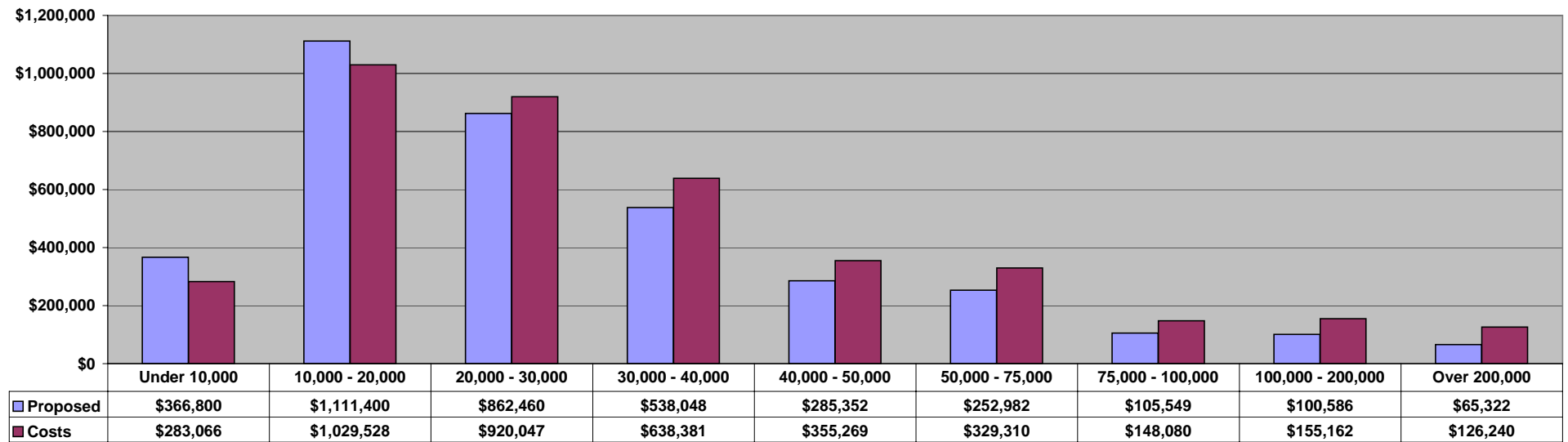
### Exhibit K - 2009 Water & Sewer Rent Comparisons

(Based on Summer 2008 Water Usage)



### Exhibit K - 2009 Water & Sewer Rent Comparisons

(Based on Summer 2008 Water Usage)



**Exhibit L - Fixture Subsidy Program for High Volume Customers**  
**How Many Months For SIC to Get Payback for a Subsidy?**

1) Current Annual Usage per High Flow Fixture	20,000	30,000	40,000	50,000
---> Note: implied number of flushes	5,714	8,571	11,429	14,286
2) Low Flow Savings per Flush (see below)	63%	63%	63%	63%
3) Annual Gallons Saved (1) x (2)	12,686	19,029	25,371	31,714
4) Sewer Cost Per 1,000 Gallons (see exhibit)	\$8.14	\$8.14	\$8.14	\$8.14
5) Sewer Cost Savings (3) x (4) x 1000	\$103	\$155	\$206	\$258
6) SIC Replacement Subsidy (see below)	\$150	\$150	\$150	\$150
7) Months Until Payback (5)/(6) x 12	17.4	11.6	8.7	7.0

High Flow Fixture GPF	3.50
<u>Low Flow Fixture GPF</u>	<u>1.28</u>
Low flow Savings per Flush	63%

Low Flow Fixture Cost	\$180
<u>Labor to Replace</u>	<u>\$120</u>
Replacement Cost per Fixture	\$300
<u>SIC Subsidy Contribution</u>	<u>50%</u>
SIC Replacement Subsidy	\$150

# **SICTA Water & Sewer Utility Review**

## **Appendices**

**Top 50 Water Usage Accounts - Summer 2008 Billing Cycle**

Account	Service Location	Usage	Bill Label Name	Bill Label Street	Bill Label City	Summer 2008 Billing Cycle			2009 Proposed	2009 Costs	
						Water	Sewer	W&S	W&S	W&S	
3340-6	6400 LANDIS AVE WEST	1,425,000	FREDA SEA ISLE INN INC @ DESIDERI	6400 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$2,513	\$3,513	\$6,025	\$6,375	\$13,938	
1263-21	118 40TH STREET MOTEL	1,268,700	TO-GLO CORPORATION % BENNETT ENT.	4000 LANDIS AVENUE	SEA ISLE CITY, N.J. 08243	\$2,653	\$4,653	\$7,306	\$8,006	\$14,308	
1626-242	12-14 43RD ST BAR #2	1,108,790	SPRINGFIELD INN % BISCIOTTI	26-42ND STREET	SEA ISLE CITY, N.J. 08243	\$1,738	\$1,938	\$3,676	\$3,746	\$9,856	
1508-11	228-232 42ND ST ICE	1,046,220	ROMANO, JOSEPH & SUE ANN	43RD PLACE & PARK ROAD	SEA ISLE CITY, N.J. 08243	\$1,644	\$0	\$1,644	\$1,664	\$592	
4362-0	7704 ROBERTS AVE	699,205	D'ANJOLELL, ROBERT L TRUSTEE	2811 WEST CHESTER PK	BROOMALL, PA 19008	\$1,124	\$1,324	\$2,448	\$2,518	\$6,341	
1684-4	4304 PARK ROAD SOUTH	693,903	ROMANO, SILVERIO & DIANE	4304 PARK ROAD	SEA ISLE CITY, N.J. 08243	\$1,116	\$1,316	\$2,432	\$2,502	\$6,296	
5153-3	87TH & LANDIS AVE NORTH	537,600	BUSCH'S	6 ISLAND VIEW TERRACE	OCEAN VIEW, NJ 08230	\$881	\$1,081	\$1,963	\$2,033	\$4,955	
5528-0	DENNIS TOWNSHIP MARINA	491,438	MINMAR, INC., % DR. R. MINOR	P.O. BOX 677	SEA ISLE CITY, NJ 08243	\$812	\$0	\$812	\$832	\$348	
3206-0	6104 PLEASURE AVE	444,588	MC KENNA, CHARLES & BARBARA TRUSTE	55 HERRICK RD	BOXFORD, MA 01921	\$742	\$942	\$1,684	\$1,754	\$4,157	
3340-5	6400 LANDIS AVE EAST	403,100	FREDA SEA ISLE INN INC @ DESIDERI	6400 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$980	\$1,980	\$2,959	\$3,309	\$5,170	
1420-14	4222 PARK ROAD DOCK	378,340	MONICHETTI, MARY J.	4222 PARK ROAD	SEA ISLE CITY, NJ 08243	\$643	\$0	\$643	\$663	\$298	
1083-3	3909-3915 LANDIS NORTH	364,110	JERSEY SHORE PROPERTIES LLC	3909 LANDIS AVENUE	SEA ISLE CITY, N.J. 08243	\$621	\$821	\$1,442	\$1,512	\$3,466	
6059-5	229 59TH STREET EAST	347,689	FEHRLE, ROGER F & AURORA K	P.O. BOX 507	SEA ISLE CITY, NJ 08243	\$597	\$797	\$1,393	\$1,463	\$3,325	
1325-0	4109 LANDIS AVE	334,230	CS STIER II CONSULTING, NJ	4105 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$726	\$1,326	\$2,053	\$2,263	\$3,894	
7944-0	105 88TH STREET 1ST FLOOR	295,760	VANDEGRIFT, RAYMOND C & KATHLEEN	714 KIRKWOOD AVENUE	JENKINTOWN, PA 19046	\$519	\$719	\$1,237	\$1,307	\$2,880	
1528-0	CARMENS RESTAURANT	292,965	CONTI FAMILY LLC	216 43RD ST	SEA ISLE CITY, NJ 08243	\$589	\$989	\$1,579	\$1,719	\$3,198	
5527-0	CAPT ROBBINS BOAT	286,665	ROBBINS, NEIL	26321 SEABREEZE DR	ACCOMAC, VA. 23301	\$505	\$0	\$505	\$525	\$257	
1244-0	4001 LANDIS AVE	285,330	LANDIS AVENUE PARTNERSHIP	3909 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$728	\$1,528	\$2,256	\$2,536	\$3,817	
1420-0	4222 PARK ROAD	284,989	MONICHETTI, MARY J.	4222 PARK ROAD	SEA ISLE CITY, NJ 08243	\$577	\$977	\$1,555	\$1,695	\$3,130	
1443-0	27 43RD ST	270,832	VSOT LLC	POB 608	SEA ISLE CITY, NJ 08243	\$556	\$956	\$1,513	\$1,653	\$3,008	
1421-0	4210 PARK RD	263,305	AKGG, LLC	P O BOX 641	SEA ISLE CITY, NJ 08243	\$620	\$1,220	\$1,840	\$2,050	\$3,286	
1263-242	118 40TH STREET BAR II	261,220	TO-GLO CORPORATION % BENNETT ENT.	4000 LANDIS AVENUE	SEA ISLE CITY, N.J. 08243	\$467	\$667	\$1,134	\$1,204	\$2,584	
4775-0	8207 PLEASURE AVE SOUTH	260,977	KOENIG, RICHARD J & KAREN A ETALS	512 ELLIOTT DR	KING OF PRUSSIA, PA 19406	\$466	\$666	\$1,133	\$1,203	\$2,581	
3073-0	5908 LANDIS AVE	259,990	BERKELBACH, MARITA F	3412 OAKMONT ST	PHILADELPHIA, PA 19136	\$465	\$665	\$1,130	\$1,200	\$2,573	
1328-0	4101 LANDIS AVE	257,540	CAMANO, ANGELO & L ANN	116 45TH ST	SEA ISLE CITY, NJ 08243	\$611	\$1,211	\$1,823	\$2,033	\$3,236	
964-0	122 38TH ST	246,741	MILLS, CLAYTON J & MARIA	2228 CAMEL AVE	BENSALEM, PA 19020	\$520	\$920	\$1,440	\$1,580	\$2,802	
3686-0	121 69TH ST	237,789	BLACK, JOHN F & PATRICIA R	2122 SO HANCOCK ST	PHILA, PA 19148	\$432	\$632	\$1,063	\$1,133	\$2,382	
2820-0	5613 ROBERTS AVE	231,705	ROCK & CHASE LLC	5613 ROBERTS AVE	SEA ISLE CITY, NJ 08243	\$498	\$898	\$1,395	\$1,535	\$2,672	
1719-0	4401 LANDIS AVE	227,665	FARINA, DAVID A & BOESHE, BARBARA	4315 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$417	\$617	\$1,033	\$1,103	\$2,296	
7943-0	105 88TH STREET 2ND FLOOR	216,481	MAGUIRE, TIMOTHY & COLLEEN	211 QUISSET LANE	WAYNE, PA 19087	\$400	\$600	\$999	\$1,069	\$2,200	
1837-0	4487 VENICEAN ROAD	210,677	YACHT CLUB OF SEA ISLE CITY	P.O. BOX 182	SEA ISLE CITY, NJ 08243	\$391	\$591	\$982	\$1,052	\$2,150	
3712-0	209 70TH ST	209,100	CAPE MAY COUNTY MUA	RTE 9 SWAINTON POB 610	CAPE MAY CT HSE, NJ 08210	\$389	\$589	\$977	\$1,047	\$2,136	
1684-3	4304 PARK ROAD NORTH	205,894	ROMANO, SILVERIO & DIANE	4304 PARK ROAD	SEA ISLE CITY, N.J. 08243	\$384	\$584	\$968	\$1,038	\$2,109	
290-0	3210 LANDIS AVE	197,467	IFSITZ, R % WILLIAMS, LISA	1259 HAINESPORT RD	MT LAUREL, NJ 08054	\$371	\$571	\$942	\$1,012	\$2,037	
1263-241	118 40TH STREET BAR	196,800	TO-GLO CORPORATION % BENNETT ENT.	4000 LANDIS AVENUE	SEA ISLE CITY, N.J. 08243	\$370	\$570	\$940	\$1,010	\$2,031	
1010-0	240 38TH ST WEST	192,779	GAFFNEY, MICHAEL K & JANET F	642 HOYT RD	HUNTINGDON VALLEY, PA 19006	\$364	\$564	\$928	\$998	\$1,996	
4748-0	17 83RD ST SOUTH	192,415	MEISENZAHL, BRUCE & KIMBERLY	607 COOPER ROAD	WEST BERLIN, NJ 08091	\$364	\$564	\$927	\$997	\$1,993	
1276-0	301 J.F.K. BLVD. BRANCH	188,598	V.F.W. # 1963	301 J.F.K. BOULEVARD	SEA ISLE CITY, N.J. 08243	\$358	\$558	\$916	\$986	\$1,960	
1422-0	318 42ND ST RESTAURANT	187,695	LOBSTER LOFT LIQUORS, LLC	PO BOX 609	OCEAN VIEW, NJ 08230	\$507	\$1,107	\$1,613	\$1,823	\$2,637	
1684-14	4304 PARK RD DOCK	185,559	ROMANO, SILVERIO & DIANE	4304 PARK ROAD	SEA ISLE CITY, N.J. 08243	\$353	\$0	\$353	\$373	\$213	
1440-0	10 42ND ST	185,215	DE CREDICO LIVING TRUST	10 42ND ST	SEA ISLE CITY, NJ 08243	\$578	\$1,378	\$1,956	\$2,236	\$2,958	
3340-24	6400 LANDIS AVE LOUNGE	184,786	FREDA SEA ISLE INN INC @ DESIDERI	6400 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$352	\$552	\$904	\$974	\$1,928	
1422-24	318 42ND STREET BAR	178,499	LOBSTER LOFT LIQUORS, LLC	PO BOX 609	OCEAN VIEW, NJ 08230	\$343	\$543	\$886	\$956	\$1,874	
1975-0	4615 LANDIS AVE	178,197	TRAMUTOLO, MICHAEL J & MARIA	12 TAYLOR LN	CAPE MAY, NJ 08204	\$567	\$1,367	\$1,935	\$2,215	\$2,898	
1471-0	147 43RD ST	177,204	DONATO, WILLIAM C & KATHRYN W	218 GASKILL STREET	PHILADELPHIA, PA 19147	\$341	\$541	\$882	\$952	\$1,863	
861-0	3710-3716 LANDIS AVE	176,310	CARDAMONE, PHILIP F	31 BROAD LEAF TRL	MALVERN, PA 19355	\$339	\$539	\$879	\$949	\$1,855	
5090-0	8500 SOUNDS AVE PIER	176,194	SUNSET PIER, INC.	P/O//BOX 145	POCOPSON, PA 19366-0145	\$489	\$1,089	\$1,579	\$1,789	\$2,538	
5019-0	8505 LANDIS AVE	173,407	SCHOULTZ, GREGORY P & ANNE J	POB 148	SEA ISLE CITY, NJ 08243	\$335	\$535	\$870	\$940	\$1,830	
993-6	3802 LANDIS AVE WEST	172,711	T L SEA ASSOCIATES INC	4311 OAKMONT ST	PHILA, PA 19136	\$409	\$809	\$1,218	\$1,358	\$2,166	
7249-0	209 80TH ST EAST	169,670	DOUGHERTY, KEVIN & AILEEN	ONE PLEASANT MILL CT	MEDFORD, NJ 08055	\$330	\$530	\$859	\$929	\$1,798	
<b>Top 50 Accounts</b>						<b>17,462,044</b>	<b>\$33,093</b>	<b>\$46,536</b>	<b>\$79,629</b>	<b>\$85,819</b>	<b>\$160,815</b>

**Exclusion Accounts - Summer 2008 Billing Cycle**

Account	Service Location	Usage	Bill Label Name	Bill Label Street	Bill Label City	Summer 2008 Billing Cycle			2009 Proposed	2009 Costs
						Water	Sewer	W&S	W&S	W&S
<b>North End Accounts</b>										
3-0	153 2ND ST	15,015	RILEY, JUDITH A	413 E MAIN ST	WASHINGTON, NC 27889	\$120	\$0	\$120	\$140	\$138
4-0	139 2ND ST	8,034	COKER, DAVID R & LINDA M	246 FRUITVILLE RD RD#3	POTTSTOWN, PA 19464	\$120	\$0	\$120	\$140	\$135
5-0	121 2ND ST	13,107	OLLEY, MICHAEL J & KRISTINE K ETA	714 BRAEBURN LANE	NARBERTH, PA 19072	\$120	\$0	\$120	\$140	\$137
6-0	113 2ND ST	9,754	MC COUCH, FLORENCE ETALS	1223 FORRESTER AVE	PINE HILL, NJ 08021	\$240	\$0	\$240	\$280	\$267
7-0	114 SOUNDS AVE	16,629	SMITH, WILLIAM J JR & MARIE A	808 ERIAL RD	PINE HILL, NJ 08021	\$120	\$0	\$120	\$140	\$139
8-0	112 SOUNDS AVE	22,945	BRADSHAW, ROBERT W	461 PRINCETON BLVD	WENONAH, NJ 08090	\$120	\$0	\$120	\$140	\$141
9-0	110 SOUNDS AVE	15,781	RICKETTS, KENNETH D ETALS	2201 HUNTER STREET	CINNAMINSON, NJ 08077	\$120	\$0	\$120	\$140	\$138
10-0	106 SOUNDS AVE	1,458	RICKETTS, KENNETH M	14 COURTLAND SHIRE RD	MOORESTOWN, NJ 08057	\$120	\$0	\$120	\$140	\$132
11-0	104 SOUNDS AVE	20,321	WREN, GEORGE J JR & SANDRA L	104 SOUNDS AVE	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$140
12-0	102 SOUNDS AVE	35,571	JAMISON, JOHN F & KATHLEEN A	102 SOUNDS AVE	SEA ISLE CITY, NJ 08243	\$128	\$0	\$128	\$148	\$147
13-0	300 LANDIS AVE	21,200	GOLDBERG, JEFFREY	281 ANDERSON ROAD	KING OF PRUSSIA, PA 19406	\$120	\$0	\$120	\$140	\$141
14-0	300 LANDIS AVE	21,200	KINSKY, WILLIAM S & MARY R	7 CATTELL DRIVE	SICKLERVILLE, NJ 08081	\$120	\$0	\$120	\$140	\$141
15-0	300 LANDIS AVE	21,200	CRONIN, GERALD G & EVE	17 LYMAN AVE	WOODBURY, NJ 08096	\$120	\$0	\$120	\$140	\$141
16-0	300 LANDIS AVE	21,200	WEINTRAUB, MATTHEW & KATHLEEN	148 CRYSTAL LAKE DRIVE	EGG HARBOR TOWNSHIP, NJ 08234	\$120	\$0	\$120	\$140	\$141
17-0	300 LANDIS AVE	21,200	PETITO, JOHN J	300 LANDIS AVE UNIT 5	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$141
18-0	300 LANDIS AVE	21,200	BLACKMON, VALERIE	21 SKYVIEW WAY	NEWTOWN, PA 18940	\$120	\$0	\$120	\$140	\$141
19-0	300 LANDIS AVE	21,200	IANUCCI, DAVID & KAREN	10 UNION SCHOOL WAY	MARCUS HOOK, PA 19061	\$120	\$0	\$120	\$140	\$141
20-0	300 LANDIS AVE	21,200	JENKINS, JOHN T & JANET K TRUSTEE	19192 MEGAN PL	LAKE OSWEGO, OR 97034	\$120	\$0	\$120	\$140	\$141
21-0	300 LANDIS AVE	21,200	WARNICK, WILLIAM CLAY & MARIA P	2439 BELMONT AVE	ARDMORE, PA 19003	\$120	\$0	\$120	\$140	\$141
22-0	300 LANDIS AVE	21,200	LENTINI, LAWRENCE & BERNICE C	266 HOLLYWOOD AVE	MONROEVILLE, NJ 08343	\$120	\$0	\$120	\$140	\$141
23-0	300 LANDIS AVE	21,200	SWIGGARD, JAMES J & DIANE	2248 OLD FORTY-FOOT RD	HARLEYSVILLE, PA 19438	\$120	\$0	\$120	\$140	\$141
24-0	300 LANDIS AVE	21,200	DOLPHIN BEACH INC % SWIGGARD, D	2248 OLD 40 FOOT RD	HARLEYSVILLE, PA 19438	\$120	\$0	\$120	\$140	\$141
25-0	300 LANDIS AVE	21,200	BECHTELHEIMER, PAUL L & CHRISTINE	30 BRIDGE DR	TURNERSVILLE, NJ 08012	\$120	\$0	\$120	\$140	\$141
26-0	300 LANDIS AVE	21,200	LAVERTY, TRACY	515 VALMORE RD	FAIRLESS HILLS, PA 19030	\$120	\$0	\$120	\$140	\$141
27-0	300 LANDIS AVE	21,200	WALSH, MICHAEL & DEBORAH	2 LANTERN LN	LANSDALE, PA 19446	\$120	\$0	\$120	\$140	\$141
28-0	300 LANDIS AVE	21,200	SCAVETTI, PASQUALE J & LAURA L	300 LANDIS AVE #D	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$141
29-0	300 LANDIS AVE	21,200	KOVALSKI, SEBASTIAN W	4211 PARK BLVD.#101	WILDWOOD, NJ 08260	\$120	\$0	\$120	\$140	\$141
30-0	300 LANDIS AVE	21,200	HENRY, CLARA PREZIO	1601 WHISPERING BROOK DR	NEWTOWN SQUARE, PA 19073	\$120	\$0	\$120	\$140	\$141
31-0	122 2ND ST	20,083	KNOPF, ELEANOR T & DUFF, ELEANOR	3121 LINCOLN AVE	GLENSIDE, PA 19038	\$120	\$0	\$120	\$140	\$140
32-0	118 2ND ST EAST	20,404	SPARANO, JOSEPH C	1814 NEWPORT GAP PIKE	WILMINGTON, DE 19808	\$120	\$0	\$120	\$140	\$140
33-0	118 2ND ST WEST	2,186	GALLAGHER, ELIZABETH	2265 COUNTRY CLUB DR	HUNTINGDON VALLY, PA 19006	\$120	\$0	\$120	\$140	\$132
35-0	1116 LANDIS AVE 1ST FLR S	22,700	LATHBURY, THOMAS A & LINDA P	14 KLINE DR	THORNTON, PA 19373	\$120	\$0	\$120	\$140	\$141
36-0	1116 LANDIS AVE 1ST FLR N	22,700	ASFALG, PAUL & CAROLYN	51 AVENUE F	LODI, NJ 07644	\$120	\$0	\$120	\$140	\$141
37-0	1116 LANDIS AVE 2ND FL S	22,700	KOR, DANUTA C & PENCE, STEPHEN W	698 WALTON AVE	MOUNT LAUREL, NJ 08054	\$120	\$0	\$120	\$140	\$141
38-0	1116 LANDIS AVE 2ND FLR N	22,700	HANSEN, ALBERT S JR & BARBARA G	1116 LANDIS AVE #D	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$141
39-0	1108 LANDIS AVE 1ST FLR S	34,365	DOBISH, MICHAEL & JANE ANN	1775 HILLOCK LN	YORK, PA 17403	\$127	\$0	\$127	\$147	\$146
40-0	1108 LANDIS AVE 1ST FLR N	34,365	ZANKOWSKI, GLORIA	864 N RINGGOLD STREET	PHILADELPHIA, PA 19130	\$127	\$0	\$127	\$147	\$146
41-0	1108 LANDIS AVE 2ND FLR S	34,365	STEWART, DANIEL C & JOANNA	1011 HARTLEY CT	SICKLERVILLE, NJ 08081	\$127	\$0	\$127	\$147	\$146
42-0	1108 LANDIS AVE 2ND FLR N	34,262	VAN KOOP, M MARK & MARY	504 QUAIL CT	SEWELL, NJ 08080	\$126	\$0	\$126	\$146	\$146
43-0	1106 LANDIS AVE 1ST FLR	15,448	DISTEFANO,LOUIS & CAROL	764 OLD WESTTOWN RD	WEST CHESTER, PA 19382	\$120	\$0	\$120	\$140	\$138
44-0	1106 LANDIS AVE 2ND FLR	15,448	MC NALLY, JOHN K & ELAINE M	401 FORBUSH ST	BOONTON, NJ 07005	\$120	\$0	\$120	\$140	\$138
45-0	1102 LANDIS AVE	24,122	SCIARRA, MICHELE F	251 HARTFORD ROAD	MEDFORD, NJ 08055	\$120	\$0	\$120	\$140	\$142
46-0	1016 LANDIS AVE	10,708	GRACELEY, EUGENE M & NANCY B	15 EUCLID AVE	PITMAN, NJ 08071	\$240	\$0	\$240	\$280	\$267
47-0	1008 LANDIS AVE SOUTH	10,265	OAKES, MARK C & CAROL	POB 133	FEASTERVILLE, PA 19053	\$120	\$0	\$120	\$140	\$136
48-0	1008 LANDIS AVE NORTH	17,148	OAKES, MARK C & CAROL	POB 133	FEASTERVILLE, PA 19053	\$120	\$0	\$120	\$140	\$139
49-0	1004 LANDIS AVE SOUTH	63,317	BULYK, JERRY	228 STAMPER STREET	PHILADELPHIA, PA 19147	\$170	\$0	\$170	\$190	\$159
50-0	1004 LANDIS AVE NORTH	14,645	BOYD, RICH T & CAROL S	217 NEW GALENA RD	CHALFONT, PA 18914	\$120	\$0	\$120	\$140	\$138
52-0	1000 LANDIS AVE	36,856	FRASCELLA, EDWARD & JOSEPHINE B	1117 HEARTWOOD DR	CHERRY HILL, NJ 08003	\$130	\$0	\$130	\$150	\$148
53-0	912 LANDIS AVE	25,815	BELL, JAMES A IV & JENNIFER C	1027 ARCH STREET UNIT 301	PHILADELPHIA, PA 19107	\$120	\$0	\$120	\$140	\$143
54-0	908 LANDIS AVE	24,592	FRANKLIN, JAMES J JR	621 NW 53RD ST STE 250	BOCA RATON, FL 33487	\$120	\$0	\$120	\$140	\$142
55-0	904 LANDIS AVE SOUTH	24,013	SCHMID, DENISE P	202 GRAVEL BEND RD	CHERRY HILL, NJ 08034	\$120	\$0	\$120	\$140	\$142
56-0	904 LANDIS AVE NORTH	53,825	CARR, DAVID & JO ANN ETALS	334 DOGWOOD DR	LEVITTOWN, PA 19055	\$156	\$0	\$156	\$176	\$155
57-0	812 LANDIS AVE NORTH	24,919	MCGRORY, JOHN & MARY QPRT	20 N VALENTINE DR	BOOTHWYN, PA 19061	\$120	\$0	\$120	\$140	\$142
58-0	812 LANDIS AVE SOUTH	92,754	BARTON, WILLIAM & JANE	3707 TIMBER KNOLL RD	REISTERTOWN, MD 21136	\$214	\$0	\$214	\$234	\$172
59-0	804 LANDIS AVE	45,792	MC GILLICUDDY, EUGENE F & RUTH A	9837 HARFORD RD	BALTIMORE, MD 21234	\$144	\$0	\$144	\$164	\$152
61-0	1512 LANDIS AVE SOUTH	37,536	NOWAK, DENNIS S & MARY N	729 SOUTHWICK CIRCLE	SOMERDALE, NJ 08083	\$131	\$0	\$131	\$151	\$148
62-0	1512 LANDIS AVE NORTH	29,329	BOMMENTRE, ANDREW & MARIE	1158 N YORK RD	WARMINSTER, PA 18974	\$120	\$0	\$120	\$140	\$144
63-0	1510 LANDIS AVENUE	27,387	BROWN, JAMES R	26 MITCHELL CT	MARLTON, NJ 08053	\$120	\$0	\$120	\$140	\$143
64-0	1510 LANDIS AV SOUTH	10,202	LOEW, FRANK E & LINDA J	20 CAKE ROAD	BRIDGETON, NJ 08302	\$120	\$0	\$120	\$140	\$136
66-0	1504 LANDIS AVE NORTH	25,103	ROGERS, GUSTAVE M & LORRAINE	520 DORAL DR	WILLIAMSTOWN, NJ 08094	\$120	\$0	\$120	\$140	\$142
67-0	1504 LANDIS AVE SOUTH	42,184	SNYDER, DANIEL A & ANGELA M	1862 FERNWOOD DR	WOODBURY, NJ 08096	\$138	\$0	\$138	\$158	\$150
68-0	1500 LANDIS AVE	16,356	IRENE S JAMESON RESIDENCE TRUST	1500 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$139
69-0	1416 LANDIS AVE	44,591	HODGE, ELIZABETH E	1416 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$360	\$0	\$360	\$420	\$414

**Exclusion Accounts - Summer 2008 Billing Cycle**

Account	Service Location	Usage	Bill Label Name	Bill Label Street	Bill Label City	Summer 2008 Billing Cycle			2009 Proposed	2009 Costs
						Water	Sewer	W&S	W&S	W&S
70-0	1412 LANDIS AVE	8,010	MC CORMAC, WALTER J & MARYANN	735 BRINGHURST RD	AUDUBON, NJ 08106	\$120	\$0	\$120	\$140	\$135
71-0	1408 LANDIS AVE	7,627	DOYLE, KATHRYN R	718 DAVIDSON ROAD	PHILADELPHIA, PA 19118	\$120	\$0	\$120	\$140	\$135
72-0	1400 LANDIS AVE NORTH	29,716	SAMMIS, WAYNE & NANCY	261 CRYSTAL TER	HADDONFIELD, NJ 08033	\$120	\$0	\$120	\$140	\$144
73-0	1400 LANDIS AVE SOUTH	29,716	LERRO, JOS & COLLEEN M	2 WYCHWOOD LA	LANGHORNE, PA 19047	\$120	\$0	\$120	\$140	\$144
74-0	1304 LANDIS AVE	131	MAINLAND ASSOCIATES	PO BOX 1283	RIO GRANDE, NJ 08242-3283	\$120	\$0	\$120	\$140	\$131
75-0	1212 LANDIS AVE	25,358	JEDLICKA, RALPH R II& BARBARA ANN	P.O. BOX 505	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$143
76-0	1204 LANDIS AVE 1ST FL N	36,500	SEDLAK, DAVID & GERALDINE ETALS	100 MILL DR	NORTH CAPE MAY, NJ 08204	\$130	\$0	\$130	\$150	\$147
77-0	1204 LANDIS AVE 1ST FLR S	36,500	DANZAK ENTERPRISES LLC	3501 S LINCOLN AVE #67	VINELAND, NJ 08361	\$130	\$0	\$130	\$150	\$147
78-0	1204 LANDIS AVE 2ND FLR S	36,500	BOLGER, JAMES & EILEEN M ETALS	1000 MERIDIAN WAY	YARDLEY, PA 19067	\$130	\$0	\$130	\$150	\$147
79-0	1204 LANDIS AVE 2ND FLR N	36,500	ABELSON, ELLIOT	208 74TH W SHEARWATER COURT	JERSEY CITY, NJ 07305	\$130	\$0	\$130	\$150	\$147
80-0	1200 LANDIS AVE 2ND FLR N	21,025	ZIEGRA, SUMNER R JR & UBERTI, MAR	29 LARSEN RD	RINGOES, NJ 08551	\$120	\$0	\$120	\$140	\$141
81-0	1200 LANDIS AVE 1ST FLR N	21,025	DOBISH, MICHAEL & JANE ANN	1775 HILLOCK LN	YORK, PA 17403	\$120	\$0	\$120	\$140	\$141
82-0	1200 LANDIS AVE 2ND FLR S	21,025	ZURAD,P & GILLIGAN, ROBERT & ANNE	30 KENILWORTH RD	SHAVERTOWN, PA 18708	\$120	\$0	\$120	\$140	\$141
83-0	1200 LANDIS AVE 2ND FLR N	21,025	LOVERA, JORGE A & MARIE A	200 LOCUST ST SUITE 15 G	PHILA, PA 19106	\$120	\$0	\$120	\$140	\$141
84-0	1400 LANDIS AVE REAR	13,046	HOWE, JOSEPH B & SHIRLEY E	107 THREE BRIDGE RD	INDIAN MILLS, NJ 08088	\$120	\$0	\$120	\$140	\$137
85-0	1400 LANDIS AVE REAR W	27,519	REED, KEN & DEBORAH A	1340 HARMONYVILLE RD	POTTSTOWN, PA 19465	\$120	\$0	\$120	\$140	\$143
86-0	1908 LANDIS AVE NORTH	32,390	FLOWERS, FRANCIS W & BARBARA A	2515 PARTRIDGE DR	WINTER HAVEN, FL 33884	\$124	\$0	\$124	\$144	\$146
87-0	1908 LANDIS AVE SOUTH	24,488	MITROS, TOM F & WOREK, KAREN	1020 LISA CT	GULPH MILLS, PA 19428	\$120	\$0	\$120	\$140	\$142
88-0	1904 LANDIS AVE	27,344	BURKARD, J THOMAS & CAROL A	7 MC CLELLAN DR	MIDDLETOWN, NJ 07748	\$120	\$0	\$120	\$140	\$143
89-0	1906 LANDIS AVE	27,344	HINDS, FRANK S JR & SHERRY A	158 MILLVILLE AVE	MILMAY, NJ 08340	\$120	\$0	\$120	\$140	\$143
90-0	1900 LANDIS AVE	-	DELLA BADIA, CARL & ROSANNE	30 ASHTON DR	VOORHEES, NJ 08043	\$120	\$0	\$120	\$140	\$131
91-0	1816 LANDIS AVE	3,717	WEINSTOCK, DANIEL S & CYNTHIA C	1201 PETERMAN LN	AMBLER, PA 19002	\$120	\$0	\$120	\$140	\$133
92-0	1812 LANDIS AVE NORTH	14,977	JAMES, JESSE M & KAREN B	3540 MANOR RD	BETHLEHEM, PA 18020	\$120	\$0	\$120	\$140	\$138
93-0	1812 LANDIS AVE SOUTH	19,646	HALEY, JOHN J JR	1729 JOHNSON RD	PLYMOUTH MEETING, PA 19462	\$120	\$0	\$120	\$140	\$140
94-0	1808 LANDIS AVE	20,993	SMITH, CLARENCE M JR ETALS	1 THE KNOLL	LANSDOWNE, PA 19050	\$120	\$0	\$120	\$140	\$141
95-0	1804 LANDIS AVE	8,949	COSTANZO, MICHELE E	236 REDFERN AVE	TRENTON, NJ 08610	\$120	\$0	\$120	\$140	\$135
96-0	1800 LANDIS AVE	28,235	DE BIASO, TRACY	2908 BARRY DR	VINELAND, NJ 08361	\$120	\$0	\$120	\$140	\$144
97-0	1718 LANDIS AVE SOUTH	53,320	MORRISON, JAMES R III, ETALS	6113 RIDGE AVE	PHILADELPHIA, PA 19128	\$155	\$0	\$155	\$175	\$155
98-0	1714 LANDIS AVE NORTH	60,415	TURGEON, JOSEPH T	P.O. BOX 612	SEA ISLE CITY, NJ 08243	\$166	\$0	\$166	\$186	\$158
99-0	1712 LANDIS AVE SOUTH	19,294	KELLY, MARLENE A & C EDWARD	1211 KAREN LANE	WEST CHESTER, PA 19380	\$120	\$0	\$120	\$140	\$140
100-0	1712 LANDIS AVE NORTH	19,294	ACOSTA, EDWARD J & KATHLEEN	933 TRENTON RD	LANGHORNE, PA 19047	\$120	\$0	\$120	\$140	\$140
101-0	1708 LANDIS AVE SOUTH	26,080	HITCHNER, JILL & MALLON, DOREEN	205 PINE TREE LN	HATBORO, PA 19040	\$120	\$0	\$120	\$140	\$143
102-0	1708 LANDIS AVE NORTH	26,080	PALUMBO, ROBERT J & PALUMBO,ANTHO	8 HEATHER LA	MEDIA, PA 19063	\$120	\$0	\$120	\$140	\$143
103-0	1704 LANDIS AVE	20,277	EGNASKO, GARY & VALERE M	1704 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$140
104-0	1700 LANDIS AVE	25,124	CURRY, THOMAS M & DIANE	308 WASHINGTON AVE	NEWTOWN, PA 18940	\$120	\$0	\$120	\$140	\$142
105-0	1612 LANDIS AVE	6,728	STANDIFORD, MARJORY TRAVIS	1600 FAIRTON RD	MILLVILLE, NJ 08332	\$120	\$0	\$120	\$140	\$134
106-0	1608 LANDIS AVE	9,842	ALLARD, D DARLENE ETALS	812 VALLEY DR	SOMERDALE, NJ 08083	\$120	\$0	\$120	\$140	\$136
107-0	1604 LANDIS AVE SOUTH	74,507	MC CUSKER, EDWARD A & MARY	1604 LANDIS AVE SOUTH	SEA ISLE CITY, NJ 08243	\$187	\$0	\$187	\$207	\$164
108-0	1604 LANDIS AVE NORTH	39,820	LONGACRE, JOHN J	747 N 26TH STREET	PHILADELPHIA, PA 19130	\$135	\$0	\$135	\$155	\$149
1058-0	3800 SOUNDS AVE	-	SOUND INVESTMENT III PARTNERSHIP	POB 148	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$131
<b>Total Accounts =103</b>						<b>\$13,322</b>	<b>\$0</b>	<b>\$13,322</b>	<b>\$15,462</b>	<b>\$15,156</b>
		<b>2,503,487</b>								



**Exclusion Accounts - Summer 2008 Billing Cycle**

Account	Service Location	Usage	Bill Label Name	Bill Label Street	Bill Label City	Summer 2008 Billing Cycle			2009 Proposed	2009 Costs
						Water	Sewer	W&S	W&S	W&S
<b>Sprinkler Accounts</b>										
784-0	117 37TH STREET SPRINKLER	122,450	LOMBARDO, ANNETTE	121 37TH ST	SEA ISLE CITY, NJ 08243	\$259	\$0	\$259	\$279	\$185
1775-11	4422 PARK ROAD SPRINKLER	63,344	MEROLA, FRANK & M.D.	4420 PARK ROAD	SEA ISLE CITY, N.J. 08243	\$170	\$0	\$170	\$190	\$159
1936-11	4500 PARK ROAD SPRINKLER	47,825	LARSEN, CRAIG S. & GLORIA	4500 PARK ROAD	SEA ISLE CITY, NJ 08243	\$147	\$0	\$147	\$167	\$152
1948-11	333 45TH PLACE SPRINKLER	44,410	LARSEN, KEITH & REGINA	333 45TH PLACE	SEA ISLE CITY, NJ 08243	\$142	\$0	\$142	\$162	\$151
2023-11	4615 PARK ROAD SPRINKLER	102,721	CALEMO, JR KENNETH & KATHLEEN	4615 PAKR ROAD	SEA ISLE CITY, NJ 08243	\$229	\$0	\$229	\$249	\$177
2040-11	4610 PARK ROAD SPRINKLER	35,940	MCLAUGHLIN, JAMES J III & LINDA A	4610 PARK ROAD	SEA ISLE CITY, NJ 08243	\$129	\$0	\$129	\$149	\$147
2090-1	18 47TH STREET SPRINKLER	62,698	SISTERS OF THE HOLY REDEEMER INC	521 MOREDON RD	HUNTINGDON VALLEY, PA 19006	\$120	\$0	\$120	\$189	\$159
2096-11	32 47TH STREET SPRINKLER	172	O'CONNOR, LOUISE	132 WEST JERSEY AVE	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$131
2104-11	4711 CENTRAL AVE SPRNK	75,739	SCHANKWEILER, MARK & MARCELLA B	309 WINDSOR WAY	NORTH WALES, PA 19454	\$189	\$0	\$189	\$209	\$165
3214-11	6101 LANDIS AVE SPRINKLER	83,929	BALDINI, PAUL J & HEATHER	8405 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$201	\$0	\$201	\$221	\$168
3519-11	15 67TH ST SPRINKLER	64,364	BERENATO, MARIE L	80 HUNTERS RUN	NEWTOWN SQUARE, PA 19073	\$172	\$0	\$172	\$192	\$160
3847-11	7100 CENTRAL SPRINKLER	66,819	SUNDIP LLC	136 ATLANTIC ROAD	NO PALM BEACH, FL 33408	\$175	\$0	\$175	\$195	\$161
3863-11	7212 PLEASURE AVE SPRNK	134,780	MARTINO, ROCCO L & BARBARA I	512 WATCH HILL RD	VILLANOVA, PA 19085	\$277	\$0	\$277	\$297	\$191
3897-11	134 72ND STREET SPRINKLER	82,376	MORONEY, KATHLEEN B.	134-72ND STREET	SEA ISLE CITY, NJ 08243	\$199	\$0	\$199	\$219	\$168
3989-11	7407 PLEASURE AVE SPRNK	146,404	TUMOLO, DANIEL A & MARY E	7407 PLEASURE AVENUE	SEA ISLE CITY, NJ 08243	\$295	\$0	\$295	\$315	\$196
4321-11	7713 CENTRAL SPRINKLER	32,646	KARANOZINSKY, ANDREW S & MARY ANN	7713 CENTRAL AVENUE	SEA ISLE CITY, NJ 08243	\$124	\$0	\$124	\$144	\$146
4786-11	8200 LANDIS AVE SPRINKLER	23,415	MACRI, NICHOLAS	8200 LANDIS AVE	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$142
5042-1	102 85TH ST - SPRINKLER	94,388	PLUCK, JULIE G	13 QUAIL DR	DOYLESTOWN, PA 18901	\$217	\$0	\$217	\$237	\$173
5907-11	8000 LANDIS AVE SPRINKLER	166,528	FLORA, JEROME B & ANNE J	9531 HEMINGWAY LANE	FORT MYERS, FL 33913	\$325	\$0	\$325	\$345	\$205
5955-11	19 59TH STREET SPRINKLER	84,357	LOGAN, ALICE	12404 ANN'S CHOICE WAY	WARMINSTER, PA 18974	\$202	\$0	\$202	\$222	\$168
6319-11	18 71ST STREET SPRINKLER	13,029	SIVICK, DONALD A JR & KIMBERLY A	736 CORNELIA PLACE	PHILADELPHIA, PA 19118	\$120	\$0	\$120	\$140	\$137
6883-0	3400 BOARDWALK SPRNK	116,609	OCEAN'S EDGE CONDO ASSN	P.O. BOX 584	SEA ISLE CITY, NJ 08243	\$250	\$0	\$250	\$270	\$183
7545-11	30 72ND STREET SPRINKLER	66,493	BRENNAN, JOSEPH & DEBORAH	30 72ND STREET	SEA ISLE CITY, NJ 08243	\$175	\$0	\$175	\$195	\$161
7785-1	5405 PLEASURE SPRINKLER	38,448	FREDA, JOSEPH & JONES, MARTHA	5904 LANDIS AVENUE	SEA ISLE CITY, NJ 08243	\$133	\$0	\$133	\$153	\$148
<b>Total Accounts =24</b>						<b>\$4,486</b>	<b>\$0</b>	<b>\$4,486</b>	<b>\$5,015</b>	<b>\$3,931</b>
<b>Marina/Dock/Boat Accounts</b>										
1420-14	4222 PARK ROAD DOCK	378,340	MONICETTI, MARY J.	4222 PARK ROAD	SEA ISLE CITY, NJ 08243	\$643	\$0	\$643	\$663	\$298
1422-14	318 42ND STREET DOCK	27,978	LOBSTER LOFT LIQUORS, LLC	PO BOX 609	OCEAN VIEW, NJ 08230	\$120	\$0	\$120	\$140	\$144
1425-0	330-340 42ND PLACE DOCKS	127,518	CB DOCKS INC	10 CRESTVIEW DRIVE	SEAVILLE, NJ 08230	\$266	\$0	\$266	\$286	\$187
1684-14	4304 PARK RD DOCK	185,559	ROMANO, SILVERIO & DIANE	4304 PARK ROAD	SEA ISLE CITY, N.J. 08243	\$353	\$0	\$353	\$373	\$213
1837-14	4487 VENICEAN ROAD DOCKS	24,239	YACHT CLUB OF SEA ISLE CITY	P.O. BOX 182	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$142
1859-0	DENNIS TOWNSHIP PIER	135,795	LARSEN, KEITH	333-45TH PLACE	SEA ISLE CITY, N.J. 08243	\$279	\$0	\$279	\$299	\$191
2187-1	300 47TH STREET DOCK	44,646	DEVER, MATTHEW & PATRICIA	300 47TH PLACE	SEA ISLE CITY, NJ 08243	\$142	\$0	\$142	\$162	\$151
2741-14	5517 KNEASS ST-DOCK	746	KRATOWICZ, ANTHONY J & MARIJO	604 S WASHINGTON SQ #1017	PHILADELPHIA, PA 19106	\$120	\$0	\$120	\$140	\$132
5090-14	8600 SOUNDS AVE DOCKS	33,836	SUNSET PIER, INC.	P/O//BOX 145	POCOPSON, PA 19366-0145	\$126	\$0	\$126	\$146	\$146
5129-14	8601-8613 SOUNDS AVE DOCK	137,600	T.I. YACHT CLUB	P. O. BOX 509	SEA ISLE CITY, NJ 08243	\$281	\$0	\$281	\$301	\$192
5527-0	CAPT ROBBINS BOAT	286,665	ROBBINS, NEIL	26321 SEABREEZE DR	ACCOMAC, VA. 23301	\$505	\$0	\$505	\$525	\$257
5528-0	DENNIS TOWNSHIP MARINA	491,438	MINMAR, INC., % DR. R. MINOR	P.O. BOX 677	SEA ISLE CITY, NJ 08243	\$812	\$0	\$812	\$832	\$348
<b>Total Accounts =12</b>						<b>\$3,767</b>	<b>\$0</b>	<b>\$3,767</b>	<b>\$4,007</b>	<b>\$2,401</b>
<b>Pool Accounts</b>										
1418-13	4114 CENTRAL AVE POOL	3,336	ISLANDER PLAZA CONDO ASSOCIATION	PO BOX 32 42ND & PARK RD	SEA ISLE CITY, N.J. 08243	\$120	\$0	\$120	\$140	\$133
7806-0	85 85TH STREET POOL	165,361	OCEAN COVE CONDO ASSN	C/O KILLINO	1800 JFK BLVD 11TH FLOOR	\$323	\$0	\$323	\$343	\$204
<b>Total Accounts =2</b>						<b>\$443</b>	<b>\$0</b>	<b>\$443</b>	<b>\$483</b>	<b>\$337</b>
<b>Miscellaneous Accounts</b>										
355-0	3302-3306 LANDIS AVE	148,208	SPORTS DEVELOPMENT INC	901 MAYS LANDING RD	SOMERS POINT, NJ 08244	\$297	\$0	\$297	\$317	\$197
1276-6	301 JFK BLVD WEST SIDE	7,318	V.F.W. # 1963	301 J.F.K. BOULEVARD	SEA ISLE CITY, N.J. 08243	\$120	\$0	\$120	\$140	\$135
1508-11	228-232 42ND ST ICE	1,046,220	ROMANO, JOSEPH & SUE ANN	43RD PLACE & PARK ROAD	SEA ISLE CITY, N.J. 08243	\$1,644	\$0	\$1,644	\$1,664	\$592
1755-11	110 44TH STREET SHOWER	4,816	RUOFF, WILLIAM O JR & MARIE C	162 RICE DR	MORRISVILLE, PA 19067	\$120	\$0	\$120	\$140	\$133
6906-12	6325 EMMES RD GARAGE	24,831	DESIDERIO PARTNERSHIP	6400 LANDIS AVENUE	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$142
7075-14	3818 SOUNDS AVE	1,866	FERRILLI - IANNONE LLC	344 38TH STREET EAST UNIT	SEA ISLE CITY, NJ 08243	\$120	\$0	\$120	\$140	\$132
7705-0	324 42ND STREET	35,916	KARANOZINSKY, ANDREW S	7713 CENTRAL AVE	SEA ISLE CITY, NJ 08243	\$129	\$0	\$129	\$149	\$147
<b>Total Accounts =7</b>						<b>\$2,551</b>	<b>\$0</b>	<b>\$2,551</b>	<b>\$2,691</b>	<b>\$1,478</b>

**Condominium Accounts - Billing Approaches for Summer 2008 Billing Cycle**

**Approach A - Separate Account Bills for each Unit**

**Approach B - Single Account Bill for multiple Units**

Water Bill Description	Accounts	Usage	Flat	Excess	Total	Water Bill Description	Accounts	Usage	Flat	Excess	Total
W02 Factor: 2	943	21,903,419	\$113,280	\$3,064	\$116,344	1	6,176	167,489,301	\$741,240	\$58,853	\$800,093
W03 Factor: 3	89	1,965,165	\$11,040	\$300	\$11,340	2	352	17,061,691	\$84,480	\$4,629	\$89,109
W04 Factor: 4	90	1,637,355	\$11,040	\$114	\$11,154	3	33	3,116,303	\$11,880	\$1,455	\$13,335
W05 Factor: 5	52	966,045	\$6,600	\$42	\$6,642	4	15	1,434,836	\$7,200	\$433	\$7,633
W06 Factor: 6	210	4,002,654	\$25,200	\$183	\$25,383	5	4	1,996,926	\$2,400	\$2,292	\$4,692
W07 Factor: 7	14	184,632	\$1,680	\$0	\$1,680	6	2	236,040	\$1,440	\$0	\$1,440
W08 Factor: 8	8	146,000	\$960	\$170	\$1,130	7	1	43,734	\$840	\$0	\$840
W09 Factor: 9	18	332,145	\$2,160	\$0	\$2,160	10	1	1,268,700	\$1,200	\$1,453	\$2,653
W10 Factor: 10	30	511,250	\$3,600	\$0	\$3,600	(blank)	20	91,362	\$480	\$8	\$488
W11 Factor: 11	21	311,647	\$2,520	\$0	\$2,520	<b>Grand Total</b>	<b>6,604</b>	<b>192,738,893</b>	<b>\$851,160</b>	<b>\$69,124</b>	<b>\$920,284</b>
W12 Factor: 12	60	1,259,094	\$7,200	\$0	\$7,200						
W13 Factor: 13	26	299,793	\$3,120	\$0	\$3,120						
W15 Factor: 15	15	319,635	\$1,800	\$0	\$1,800						
W16 Factor: 16	16	283,296	\$1,920	\$0	\$1,920						
W18 Factor: 18	36	441,320	\$4,320	\$0	\$4,320						
W19 Factor: 19	38	504,982	\$4,560	\$0	\$4,560						
W20 Factor: 20	20	416,400	\$2,400	\$0	\$2,400						
W21 Factor: 21	105	2,094,477	\$12,600	\$489	\$13,089						
W22 Factor: 22	22	275,264	\$2,640	\$0	\$2,640						
W23 Factor: 23	23	343,104	\$2,760	\$0	\$2,760						
W24 Factor: 24	48	337,296	\$5,760	\$0	\$5,760						
W45 Factor: 45	1	3,336	\$120	\$0	\$120						
W91 Factor: 101	102	1,711,803	\$12,240	\$16	\$12,256						
W98 Factor: 108	106	2,079,190	\$12,720	\$0	\$12,720						
WM1 WATER RENTAL	4	3,098,516	\$2,640	\$3,745	\$6,385						
WR1 WATER RENTAL	4,490	147,254,105	\$596,280	\$61,001	\$657,281						
(blank)	17	56,970	\$0	\$0	\$0						
<b>Grand Total</b>	<b>6,604</b>	<b>192,738,893</b>	<b>\$851,160</b>	<b>\$69,124</b>	<b>\$920,284</b>						

7,088 = number of billed units within 6,604 accounts

Sewer Bill Description	Accounts	Usage	Flat	Excess	Total	Sewer Bill Description	Accounts	Usage	Flat	Excess	Total
S02 Factor: 2	933	21,667,655	\$298,880	\$3,064	\$301,944	1	6,032	159,972,091	\$1,930,560	\$52,524	\$1,983,084
S03 Factor: 3	89	1,965,165	\$29,440	\$300	\$29,740	2	350	17,041,229	\$224,000	\$4,629	\$228,629
S04 Factor: 4	74	1,179,098	\$24,320	\$49	\$24,369	3	32	3,071,712	\$30,720	\$1,455	\$32,175
S05 Factor: 5	52	966,045	\$17,600	\$42	\$17,642	4	15	1,434,836	\$19,200	\$433	\$19,633
S06 Factor: 6	210	4,002,654	\$67,200	\$183	\$67,383	5	4	1,996,926	\$6,400	\$2,292	\$8,692
S07 Factor: 7	14	184,632	\$4,480	\$0	\$4,480	6	2	236,040	\$3,840	\$0	\$3,840
S08 Factor: 8	8	146,000	\$2,560	\$170	\$2,730	7	1	43,734	\$2,240	\$0	\$2,240
S09 Factor: 9	18	332,145	\$5,760	\$0	\$5,760	10	1	1,268,700	\$3,200	\$1,453	\$4,653
S10 Factor: 10	30	511,250	\$9,600	\$0	\$9,600	(blank)	167	7,673,625	\$1,280	\$8	\$1,288
S11 Factor: 11	21	311,647	\$6,720	\$0	\$6,720	<b>Grand Total</b>	<b>6,604</b>	<b>192,738,893</b>	<b>\$2,221,440</b>	<b>\$62,795</b>	<b>\$2,284,235</b>
S12 Factor: 12	60	1,259,094	\$19,200	\$0	\$19,200						
S13 Factor: 13	26	299,793	\$8,320	\$0	\$8,320						
S15 Factor: 15	15	319,635	\$4,800	\$0	\$4,800						
S16 Factor: 16	16	283,296	\$5,120	\$0	\$5,120						
S18 Factor: 18	18	59,720	\$5,760	\$0	\$5,760						
S19 Factor: 19	38	504,982	\$12,160	\$0	\$12,160						
S20 Factor: 20	20	416,400	\$6,400	\$0	\$6,400						
S21 Factor: 21	105	2,094,477	\$33,600	\$489	\$34,089						
S22 Factor: 22	22	275,264	\$7,040	\$0	\$7,040						
S23 Factor: 23	23	343,104	\$7,360	\$0	\$7,360						
S24 Factor: 24	48	337,296	\$15,360	\$0	\$15,360						
S91 Factor: 101	102	1,711,803	\$32,640	\$16	\$32,656						
S98 Factor: 108	106	2,079,190	\$33,920	\$0	\$33,920						
SM1 SEWER RENTAL	4	3,098,516	\$7,040	\$3,745	\$10,785						
SR1 SEWER RENTAL	4,388	140,750,799	\$1,556,160	\$54,737	\$1,610,897						
(blank)	164	7,639,233	\$0	\$0	\$0						
<b>Grand Total</b>	<b>6,604</b>	<b>192,738,893</b>	<b>\$2,221,440</b>	<b>\$62,795</b>	<b>\$2,284,235</b>						

6,937 = number of billed units within 6,604 accounts