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# The Business of Boardwalks

By Anthony Russo  
President, CIANJ

For anyone visiting New Jersey for the first time, a trip to the Jersey Shore is a must, especially during the summer months. New Jersey is fortunate to have miles and miles of shoreline where families can go and get relief from the heat.

Thousands of residents from New York, Pennsylvania and other states head to the Jersey Shore each summer to spend time with their friends, families and yes—to spend their money.

New Jersey is unique in that we have boardwalks featuring amusements, rides, games, retail outlets and food. Whether you head to Seaside Heights, Asbury Park, Point Pleasant, Atlantic City or Wildwood, one thing they all have in common is you can stroll along the boardwalk and enjoy the many things they have to offer once you come off the beach.

Some of these attractions are family owned for generations such as Morey's Piers in Wildwood or Jenkinson's Boardwalk in Point Pleasant. There is no experience like it and yes, it is important to our state's economic well-being.

In addition to the thousands of seasonal jobs boardwalks offer, they contribute thousands of indirect jobs when you consider the businesses that support the boardwalk businesses like



Barnegat Lighthouse stands next to a gazebo at dawn.

truckers, electricians, plumbers, bankers, accountants, attorneys, construction workers, etc. The list goes on and on.

But let's celebrate what many states wish they had—and that is a gorgeous shoreline and thriving tourism. 📌



Amusements on the boardwalk in Seaside Heights, NJ



The 2.5 mile boardwalk in Ocean City, NJ





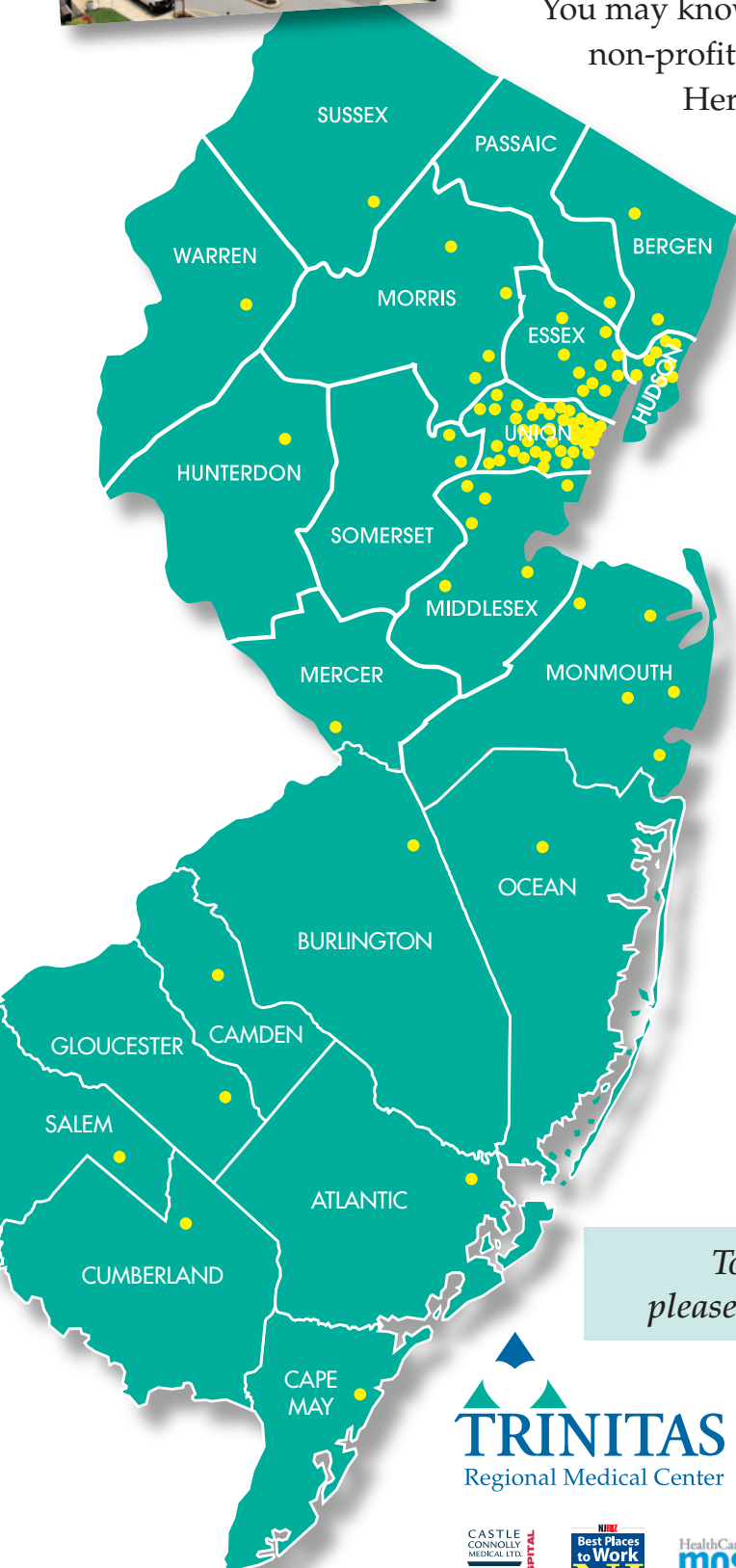
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# New Jersey's Hospitality Industry is Open for Business and Summer Fun

By Diane C. Walsh  
Contributing Editor

**D**on't be surprised if the salesperson behind the counter at Morey's Piers in Wildwood bursts into song when you buy your curly fries this summer.

The popular seaside attraction, like so many New Jersey restaurants, eateries, banquet halls, wedding venues and others, resorted to extraordinary measures to fill their staffing needs this season.

Denise Beckson, vice president of human resources and government relations at Morey's, said her company turned to a New York talent agency that normally recruits personnel for cruise ships and off-Broadway shows. These new hires tend to be performers, she explained. The unusual arrangement proved beneficial, however, she said because these aspiring actors, singers and dancers are happy to get a foot in the door at the talent agency and her company is glad to tap a new workforce.

Dana Lancellotti, president and CEO of the NJ Restaurant & Hospitality Association said her 6,000 members have to be innovative to overcome the sudden staffing shortages threatening their recovery.

"God bless us for being resilient. This is a tough one," she said. And Ollie Klein III can attest to it. The owner of Klein's Fish Market, Waterside



NJ Restaurant & Hospitality Association  
President and CEO Dana Lancellotti

Café and Tiki Bar on the Shark River in Belmar said he's down 30 people. It's stretching thin the kitchen operation and pressuring the wait staff who are often asked to work doubles.

Klein, whose family has run the business since 1924, said he's advertising online and calling former employees offering them work. "You know what the biggest response is—I'm getting extra money from the federal government so I



New Jersey Tourism Industry Association  
President Adam Perle

don't need to work, ' ' Klein said referring to the larger unemployment insurance benefits offered under the federal American Rescue Plan. Lancellotti said many members say the same. "The federal government is not doing anything to help us. They're hurting us," Klein said.

Restaurants were hard hit in the pandemic. As they work to recover, staffing and supply issues continue to plague them. Klein said he is having difficulty filling orders for fish, chicken, grocery items and brand name goods. "It's across the board," he said, adding that prices are inflating quickly.

Like so many businesses, restaurants were shuttered at the pandemic's onset. As restrictions eased, takeout serve became a lifeline. Then when spring emerged last year many restaurants rented tents and tried outdoor seating, sometimes with the help of local government, which blocked off streets or let them put tables at curbside.

"People absolutely loved it. It had a very European feel," Lancellotti said, noting that many owners throughout the state are continuing the trend. It's the one silver lining in a year that continues to challenge the industry.

Food and beverage comprise a bulk of the tourism in New Jersey. A study commissioned by the state Division on Tourism and Travel said 2020 saw a \$17 billion drop in tourism spending compared to the previous year. A total of 106,000 jobs were lost across the board in the industry.

Late in May, just before the traditional start of the busy summer season on Memorial Day

*Continued On Page 12*



Photographer: Kip Dawkins

Welcome to Morey's Piers!





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# NJ Tourism is Expected to Increase \$7 Billion in 2021

By Diane C. Walsh  
Contributing Editor

With New Jersey only a gas tank away from about a third of the nation's population, the tourism industry is hoping for a beeline of road trips to the Garden State's attractions this summer to erase the disappointments of last year.

Restrictions imposed by the pandemic cost the state \$17 billion in tourism spending. Every element of New Jersey's diverse array of tourist attractions and events—culinary festivals, arts and culture, ecotourism, heritage locales, agritourism and even the shore—was affected by capacity limits imposed to safeguard public health and/or the outright shutdowns done for the same reason.

A highly detailed study commissioned by the state's Division on Travel and Tourism produced a sobering picture. Visitor volume fell to 84.6 million in 2020—a drop of 27 percent compared to 2019.

While spending reached \$29.4 billion, supporting 236,000 jobs and generating \$4 billion in state and local tax revenue, the study showed there was a 37 percent decrease in tourism dollars. Moreover, the industry slipped to the state's 11th-largest employer, compared to the headway it was making in 2019 when it ranked fifth.

Even though officials say the strife caused by the pandemic cannot be understated, there is great optimism for a comeback beginning this summer.

"New Jersey tourism is a strong community of business owners and leaders and they are poised for a significant recovery," said Adam Perle, who

serves as president of the New Jersey Tourism Industry Association and works as president and CEO of ArtPride New Jersey.

The iconic Jersey Shore is expected to lead the resurgence.

"People are drawn here—once the weather heats up it's like a gravitational pull," said Lori Pepenella, the long-time CEO of the Southern Ocean County Chamber of Commerce, which focuses on marketing the Long Beach Island region with its six distinct towns that have been drawing generations for seaside fun.

She said last summer in the throes of the pandemic there was an influx of day trippers—people wanting to escape the confines of the lockdowns and enjoy the fresh ocean air. "This year the difference is all about confidence," Pepenella explained. The proliferation of vaccines and Gov. Phil Murphy's lifting of many restrictions resulted in people flocking to the shore for all sorts of get-togethers and reunions because their fears were abated and they are confident their plans will not be wrecked like last year.

Perle said the pandemic has left "Americans much more likely to travel by car" and New Jersey should capitalize on this.

Memorial Day weekend is the traditional start of the summer season at the Jersey Shore. Unlike last year, the restaurants were open to full capacity and masks were no longer required. Unfortunately, an unrelenting storm doused the area for most of the weekend.

"But there was so much pent-up demand, people said 'I don't care about the rain, I'm coming,'" according to Jeff Vasser, the state executive director of tourism. Indoor attractions up and down the coast, like the Atlantic City casinos



New Jersey Executive Director of Tourism  
Jeff Vasser

and restaurants, did an exceptional business despite the rain, he said.

The state study gives credence to Vasser's optimism for tourism. It relied on data from established industry sources, government agency analysis as well as labor statistics. In its forecast the study concluded visitation will jump by 18 percent this year and return to pre-pandemic levels by about 2023. Furthermore, the spending

*Continued On Page 12*



Gov. Phil Murphy, shown here with his wife and NJ's First Lady Tammy Murphy at the Grenville Hotel and Restaurant, increased tourism spending in his new budget proposal.





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## Hospitality and Tourism

*Continued From Page 8*

weekend, restaurant owners were ecstatic when Gov. Phil Murphy announced he was lifting the seating and capacity restrictions imposed to fight the COVID-19 pandemic. Anticipation was high that vaccines and the plummeting case numbers would bring customers back. But the optimism was damped by the realization that many businesses were without sufficient servers, cooks, bartenders and other personnel to meet demand.

After months of limited indoor capacity and sometimes being held hostage to the weather with their improvised outdoor seating, restaurateurs do not want to keep customers waiting or raise their ire with shabby service. "People are coming back to the shore or if they're coming for the first time, the last thing you want to do is disappoint them," said Beckson.

While many blame the confounding job market on the hefty unemployment benefits, Beckson said there are other factors involved. There's a lingering fear of contracting COVID keeping workers from returning to the markets, she said, noting that child care issues also have an impact. She said some young workers are not available because they have to stay home to care for younger siblings.

Morey's Pier employs 50 year-round workers and 1,500 seasonal helpers at its three piers, two waterparks and four restaurants. For years, it relied on 500 university students from aboard to

fill out its seasonal force. But again, due to the pandemic, there was a huge backlog in the embassies for visa approvals and the students were unable to fill the jobs.

Lancellotti estimated one third of the state's 90,000 restaurants closed their doors either permanently or temporarily. The upheaval led many workers to reinvent and pursue jobs in other careers that can offer more security and benefits, said Julian Reyes, general manager of Nanina's in the Park in Belleville, one of the most successful wedding venues in Northern New Jersey.

His facility was closed for four months and 180 weddings had to be postponed. When the restrictions eased in the summer, allowing smaller outside wedding celebrations, only a third of his wait staff returned to work. "We had to start hiring and nobody was applying," he said.

Nanina's now advertises on online job recruiting sites, offers flexible schedules, increased its hourly wages and gives bonuses. Still, Reyes said they are not at full staffing. The shortages forced him and others to take on extra duties. "If the wait staff sees you working shoulder-to-shoulder they appreciate you more," he said. Nanina's is able to battle back, Reyes said, because of its excellent reputation and commitment of the owners.

The caterer's story is emblematic of what the industry faces. The head of the restaurant association is urging state officials to consider using



Photographer: Kip Dawkins

Raspberry Lemon Drop Martini at Joe's Fish Co., Morey's Piers

funds from the federal American Rescue Plan to address the worker shortages. Adam Perle, president of the New Jersey Tourism Industry Association, said in the federal plan "it's clearly outlined that money needs to be used for the hospitality business."

Lancellotti said work bonuses or other creative measures must be pursued. She emphasized the challenges in the Garden State are not unique.

"It's not a New Jersey staff issue, it's a national one," she said. 🍷

## Hospitality and Tourism

*Continued From Page 10*

forecast is expected to reach \$36 million—an increase of almost \$7 billion. Before the pandemic clobbered the industry, Gov. Murphy had



Photo: Getty Images/Stockphoto

Indoor attractions, up and down the coast, like the Atlantic City casinos and restaurants, did an exceptional business despite the rain on Memorial Day.

challenged tourism to reach a goal of 150 million visitors. Vasser believes the state is now on track again to work together towards the goal.

The governor increased tourism spending in his new budget proposal in recognition of the important driver it is to the economy, not only at the shore but across the state. Vasser is eager to realize the expectations discussed in the study and plans to roll out a sophisticated marketing plan.

Besides the natural markets of nearby New York and Philadelphia, Vasser believes the next likely places to broadcast New Jersey's story are upper New York State, Pennsylvania, Delaware and southern New England. But he is not stopping there. There are plans to also target Virginia, Ohio, Kentucky and remainder of New England because, as Vasser likes to say, the Garden State's geographic position make it a gas tank away from a huge swath of the country's population.

The tourism division will make use of digital ads, broadcast commercials and even plans to extend invitations to travel writers to promote the leisure time rewards that can be found here.

"If you haven't been to a New Jersey winery in 15 or 20 years, you don't know what you're missing," said Vasser discussing the lesser

known attractions and destinations. He wants to make certain visitors are aware of all New Jersey offers—mountain vistas, wellness tourism, skiing, tax-free shopping options and 140 Revolutionary War sites.

Vasser is also working with local tourism offices to provide grant funds to market their specific events, like the Somerset County Balloon Festival and the Montclair Film Festival. The grant program can also supply local offices with funds for research, advertising and even photo libraries to accomplish their goals.

Plans are being drawn to revamp the [visitnj.org](http://visitnj.org) website to provide more functions making it easier for visitors to map out their vacations and build itineraries.

Pepenella agrees that marketing is key. At her region's visitors center in Ship Bottom, an array of information is available for consumers and it is updated regularly. For instance, there's information on "clam trail," which features 24 giant clams painted by local artists. For the nature enthusiast there is a guide to the area's native plants. As an alternative, there is a virtual visitors' center online at [visitlbiregion.com](http://visitlbiregion.com) too where local features are detailed.

"We are looking forward to everyone enjoying what they came here for—family, friends and entertainment," Pepenella said. 🍷



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# The Jersey Shore is HOT

Shore property values, like the sea level, continue to rise and there is no end in sight.

By Tom Worley  
Chief Operating Officer,  
Clear Tunnels Publishing Solutions

The only thing hotter than the nightlife at the Jersey Shore is the real estate market. The outmigration from major cities due to COVID-19 that fostered a surge in residential real estate around the country isn't the only factor causing the price spike in our beachfront communities. "COVID was a catalyst, but supply and demand is the root cause of the real estate spike at the Jersey Shore," said Matt Schlosser, Vice President & Broker Associate at Schlosser Real Estate in Lavallette, a fixture at the beach for more than 90 years.

Residents, many with recently rebuilt homes after Superstorm Sandy, were not motivated to sell. When this inventory shortage converged with increased demand caused by factors including COVID-fueled relocation, a stock market rebound and low interest rates; the Jersey Shore towns became a seller's market. "Development in the area all but stalled in 2020 due to the increased cost of building materials, so there is not a lot of new inventory coming onto the market anytime soon," said Schlosser.

Schlosser Real Estate began in 1929 when Charles and Mildred Schlosser purchased the

southwest corner property on President and Grand Central Avenue in Lavallette, a two-story home that housed Whitelock Realty. The Whitelock sign was replaced by a Schlosser shingle, and the agency has been in business ever since. Matt, the third-generation family owner, took the reins in 1990 after working in the business for 10 years. Since then, Schlosser has marketed hundreds of millions of dollars in local real estate and built one of the largest rental databases at the Shore.

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***"COVID was a catalyst, but supply and demand is the root cause of the real estate spike at the Jersey Shore."***

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The typical inventory of homes listed by the agency for sale on the strand between Mantoloking and Ortley Beach is between 60-80 houses. Today, the available homes for sale listed by Schlosser hovers around 10 units. Home sales aren't the only hot real estate sector at the beach. Weekly rentals doubled their

annual pre-pandemic average in 2020, and the 2021 bookings surpassed the entire 2020 season before the end of May.

According to Schlosser, the typical home purchaser is between 45-60, predominantly from Northern New Jersey. There has been a slight uptick of purchasers from New York City, Connecticut and Pennsylvania, which he attributes to the price spikes in the Hamptons and the Avalon-Stone Harbor area. Homes purchased are primarily second residences; investors have shied away from the area because the rent increase hasn't kept pace with the increase in purchase prices. There are, however, a number of purchasers who rent their homes for segments of the season in order to defray some of the carrying costs.

Another reason that homes at the shore are in high demand is the continued transition to a remote workforce. The work-at-home model saves employees commuting time and travel expenses and saves employers the expense of rent and retrofitting their offices for socially distanced workspaces. People can now live where they want to live instead of where their job required, and companies can now maintain a smaller commercial real estate footprint.

The high cost of flood insurance through the Federal Emergency Management Agency

*Continued On Page 16*



This barrier island off the New Jersey coast has some of the most sought-after properties in the state.

Photo: Getty Images/Stockphoto





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Photo: Getty Images/Stockphoto

The Jersey Shore has emphasized mitigating storm damage by building storm fencing and planting natural sea grasses.

doesn't seem to deter home purchasers. For the past six years or so, rates for older homes in low-lying areas have been rising about 25% annually. Homes that are built to new codes, or elevated to meet them, haven't risen as much. The older, pre-Sandy flood maps are still in effect in the Lavallette area, buyers are aware that when the revised flood zone maps are soon issued, the cost of flood insurance will increase; but most of the homes devastated by the super storm have already been rebuilt and/or raised to meet the elevation requirements. Beach replenishment including dunes with vegetation, has helped ease some of the flooding concerns.

A short drive north along the beach, Long Branch has reinvented itself as an affluent Jersey Shore destination. After a fire destroyed the Long Branch pier and Kids World amusement park in 1987, the land remained abandoned for nearly 20 years. By 2002, the last of the Long Branch amusement area met the wrecking ball, and construction was begun on Pier Village. Built in three phases starting with a new boardwalk, Pier Village includes 536 rental residences, more than 100,000 square feet of retail space and a grassy area called Festival Plaza where

events like concerts, fairs, and outdoor movies are hosted.

There are three restaurants situated on the boardwalk facing the ocean: Avenue, Sirena and McLoone's. The developers also opened

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***The work-at-home model saves employees commuting time and travel expenses and saves employers the expense of rent and retrofitting their offices for socially distanced workspaces.***

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up a members-only beach club called Le Club, a 25,000-square-foot resort housed in a modern tri-level building featuring a rooftop pool and sun deck and a private beach area with palm trees and cabanas. Travel & Leisure Magazine named it one of "20 Great American Beaches"

in its July 2007 issue, and New York Magazine profiled it in its annual summer issue.

The third phase of the Pier Village project was the construction of 245 luxury condos called The Lofts Pier Village. According to the developers, a wide variety of people of all age groups are buying these luxury units overlooking the beach. With prices ranging from the low \$600's to around \$2 million and amenities like outdoor lap pool and cabanas, attended lobbies, private fitness and yoga studios, residents' lounge with catering for private entertainment, and an expansive pool deck with towel service, the Lofts is truly a contemporary oasis where residents can indulge in a relaxing beach day, a vigorous workout, and some much-needed retail therapy all in one spot.

Building on the success of Pier Village, the construction of a number of luxury condo developments continues to reshape the Long Branch shoreline. Easy access to transportation and year-round activities and events make the city more than just a summer destination.

It has been less than a decade since Hurricane Sandy, yet its impact on investor psychology,

*Continued On Page 18*



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## ■ Hospitality and Tourism

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waterfront development and real estate markets is hardly noticeable. Coastal communities have recently built or rebuilt thousands of houses, hotel rooms and retail spaces in flood-prone areas putting homeowners, renters, and investors in danger of steep personal and financial losses in the years ahead.

But there could be a dark side: A New Jersey government report on the state's coastal development contends that between 2010 and 2017 over 4,500 new homes, valued at approximately \$4.61 billion, were built in coastal areas at risk for flooding. This development occurred at a rate three times higher than development in safer areas. Many environmentalists were hoping that Sandy would cause retreat from the coast. The opposite is true. Housing in the storm-battered flood plains was not only replaced, but bigger and more expensive units were added.

In New Jersey's beach towns, there are two sets of data that always seem to be rising: property values and sea levels. Neither phenomenon is particularly subtle, and eventually their trajectories will collide. But no one buying property seems to think it will happen today—or maybe ever. 📈



Pier Village Visitor's Center

Photo: Lynne Mullan



Long Branch has become a year-round destination for the discriminating vacation property buyer.

Photo: Lynne Mullan



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# Is Your Business Prepared for New Federal and State Tax Policies?

Compiled by Miles Z. Epstein  
Editor, COMMERCE

State and federal policies that are unfriendly to businesses are the top concern of the 440 certified public accountants surveyed by the New Jersey Society of CPAs (NJCPA) in May. More than 50 percent of the respondents who service clients said they have advised an individual or business client to leave the state due to the high cost of living and doing business. The survey, sponsored by Provident Bank, was conducted to gauge CPAs' outlook on the national and New Jersey economies. With the same goal in mind, *COMMERCE* asked New Jersey tax experts:

"How are you advising your business clients to prepare for changes or new tax policies at the state and federal levels?"



**Citrin Cooperman**  
By Erin Avnet, CPA,  
Partner

We continue to have active conversations with our clients about the proposed tax law changes across federal and state levels.

With pending tax legislation, we cannot predict what will happen and our tax advisors are staying on top of the updates and actively meeting with our clients to discuss how to minimize their tax obligations and be prepared for all the potential changes. At the state level, pass-through entity tax has been the hot topic. At the federal level, the back-and-forth tax rate changes make it difficult to plan. With the proposed corporate tax hike and open questions regarding changes to the current 20 percent pass-through deduction, small business owners aren't sure if their current business structure is the right one. With the newly proposed retroactive capital-gains tax increase, businesses in transition and owners looking to sell will need advanced tax planning. As with all tax planning, we weigh the pros and cons, based on client-specific fact patterns, to see what makes sense for them. At a minimum, once the tax policy picture becomes clearer, early year-end planning is essential.



**CohnReznick LLP**  
By Neil Gerard,  
Tax Practice Leader, NJ

Change is a constant when it comes to taxation. On the federal front, Biden's recent proposals have yet to be formalized into a

concrete bill, but the corporate income tax rate and the capital gains rate are worth watching. On the state level, the COVID-19 pandemic has certainly increased volatility in a number of ways, not the least of which is the acceleration and entrenchment of teleworking and the adoption of a more-remote workforce. Going forward, both large and small businesses alike will be affected, and the resulting state tax consequences could potentially be significant within the tri-state area and beyond. When a company crosses a state line, it may be acquiring "nexus" in a new jurisdiction and may therefore be acquiring new tax compliance and filing obligations along the way. This could include payroll tax, income tax, sales tax, property tax, and/or excise tax, and that list goes on. As technology enables workforces to disperse, and as business culture continues to embrace the telework model, employers will need to be thoughtful in

*"On the federal front, Biden's recent proposals have yet to be formalized into a concrete bill, but the corporate income tax rate and the capital gains rate are worth watching."*

understanding the potential multistate tax burdens that follow. We are advising clients to take stock now in order to be better prepared.



**Goldstein Lieberman & Company LLC**  
By Phillip E. Goldstein, CPA,  
CEO

President Biden's tax proposal includes a number of tax rate increases for businesses and individuals. We would advise clients to accelerate income, where possible, and to defer expenses—for example, elect out of an installment sale or forgoing bonus depreciation, thereby spreading the expense to the future when taxes may be higher. For the real estate industry, the budget has a proposal to repeal the deferral of gain on IRC Sec 1031 exchanges on high earners. Finally, increased funding for the IRS will result in



"CPAs are on the front lines of economic recovery steps in the state," says Ralph Albert Thomas, CPA (DC), CGMA, CEO and executive director at NJCPA.

more audit activity. The recently passed New York State (NYS) budget also increased individual and corporate rates, suggesting the same tax strategies be applied. NYS also passed a pass-through entity tax as a work around the SALT cap. However, there still is a need for guidance on how it will be implemented. Early indications are that this is designed to avoid some of the issues that have emerged from the New Jersey version of this legislation—the BAIT. This is an election year for New Jersey, therefore, Governor Murphy's budget has no tax increases (yet) but does not roll back any of the tax increases enacted last year.



**Klatzkin**  
By John Blake, CPA, MBA,  
Partner, Chair, Tax Committee

A lot of small businesses are beginning their recovery from the COVID-19 pandemic. Under the currently proposed tax law changes, many companies could face higher federal tax rates in the future. We have been advising some of our small business clients to accelerate income if possible. The proposed federal tax changes are looking to increase tax rates for individuals and C-Corporations. Having clients accelerate income would mean paying tax at a lower rate in an ideal world. At the same time, we have to advise our clients that if their taxable income goes over \$1M, they will be

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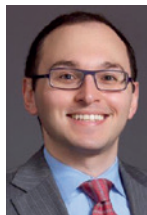
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# Accounting

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subject to the New Jersey surtax. The New Jersey surtax is an additional 2.5 percent tax on top of ordinary tax rates for taxable income over \$1M. Of course, we are careful that if we advise a client to accelerate income, we aren't disqualifying them from taking advantage of the Employee Retention Credit. Every client will have to be handled differently, as there is no blanket approach and likely won't be until we have some certainty about the future of the tax code.



## MSPC

By Len Sprishen, J.D., LL.M.,  
Tax Counsel

For our clients operating overseas through controlled foreign corporations, we are stressing how critical it is to plan now for adjusting their operating model to reflect the anticipated increase in the tax rate on any global intangible low-taxed income earned by those foreign subsidiaries. We are also advising all our business clients that because of the expected tax rate hikes across the board (e.g., a proposed 28 percent rate for C corporations), they should consider pushing significant deductible expenses into future years. On the state side, planning for pass-through entity (PTE) taxes, such as the ones enacted by New Jersey, New York and a few other states, has become particularly important. Since the IRS has agreed that partnerships and S corporations may claim entity-level deductions for income taxes paid under state laws, and because the individual partners and shareholders of such entities are granted a corresponding

credit or an exemption under these new taxing regimes, a viable workaround to the \$10,000 limitation on state and local tax deductions imposed by the 2017 Tax Cuts and Jobs Act now exists, so we are urging many of our pass-through clients and their owners to analyze how they might benefit from paying PTE taxes.

***“For clients who had net operating losses in 2020, forgoing the carryback claim and carrying the losses forward could be more tax beneficial assuming cash flow is not an issue.”***



## Sax LLP

By Shivani Jain, CPA, MST,  
Partner-in-Charge, Tax

Based on current proposals to significantly cut back on estate and gift tax exemptions etc., Sax's Tax Department is working closely with business owners to put an estate tax plan in place to utilize the historically high lifetime exemption of \$11.7 million. With respect to the proposed increases on the income tax side, we are advising clients who are on a cash basis to consider accelerating income

and deferring expenses, where possible. For clients contemplating a sale of their business, we are encouraging them to close the transaction quickly, and if the sale is on an installment basis, to consider opting out and recognizing all gains in the current year if the tax increase is effective in 2022. For clients who had net operating losses in 2020, forgoing the carryback claim and carrying the losses forward could be more tax beneficial assuming cash flow is not an issue. With employees relocating during the pandemic, we are staying on top of businesses that could now have nexus in a new state resulting in additional income tax filings. And finally, with many states enacting the pass-through entity level tax, businesses should consider taking advantage of these provisions to save federal income tax. Although we anticipate tax law changes, the effective date is unclear, and therefore we are advising our clients to be ready to take quick action and be as flexible as possible with alternatives.



## WilkinGuttenplan

By Bill McDevitt, CPA, CVA,  
Shareholder

In response to President Biden's proposal to increase taxes, our firm is suggesting our clients accelerate realization of transactions, that will result in long-term capital gains; consider using their lifetime gift/estate exemption now; accelerate 1031 exchanges; and remain calm and focus on running and improving their businesses. I have seen enough of the

*Continued On Page 24*



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The high cost of doing business in New Jersey is a factor for many owners and shareholders.



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## Accounting

*Continued From Page 22*

tax legislative process to know that what is originally proposed may not be what is enacted. For example, President Biden originally proposed raising the corporate tax to 28 percent from 21 percent but in recent discussions he has instead proposed a minimum corporate tax of 15 percent for the nation's largest companies. The political reality is that while the Democrats have control of the House, Senate and the White House, the Senate majority will not hold if one Democratic Senator does not vote with the party. This situation is ripe for any one Senator to hold out to obtain some concession. This legislative process will take many twists and turns, and no one knows what the outcome will be, so focus on what you can control and stay abreast of the changes that emerge as the process evolves.



### Withum

By Jeremias Ramos, CPA,  
Lead, National Tax Services

There is an important distinction between a policy proposal and actual tax legislation that becomes law. When clients see headlines in the news explaining how “their taxes are going up 100 percent,” it’s often cherry-picked from the most aggressive tax increase proposals that often don’t stand a chance of getting passed. The reality is taxes are going to increase, but to what extent? Will capital gains be taxed at ordinary rates? Will the step-up in basis after death be a relic of the past? Will corporate rates or individual rates go back to pre-TCJA levels? The ultimate outcome can’t be known, but we can take some guesses at what’s plausible. Although the Democrats control both chambers of Congress and the Oval Office, passing tax increases won’t be easy. With 50 votes in the Senate, Democrats would need every Senator (liberal, moderate and conservative) to sign onto a tax increase. This means that extreme proposals like a wealth tax, taxing capital gains at ordinary rates and substantial changes to the estate tax are probably not going to pass. Given that narrative, clients may want to reconsider taxing themselves now by speeding up the recognition of capital gains and ordinary income. 📈



Photo: Getty Images/Stockphoto

Many small businesses are beginning their recovery from the pandemic.



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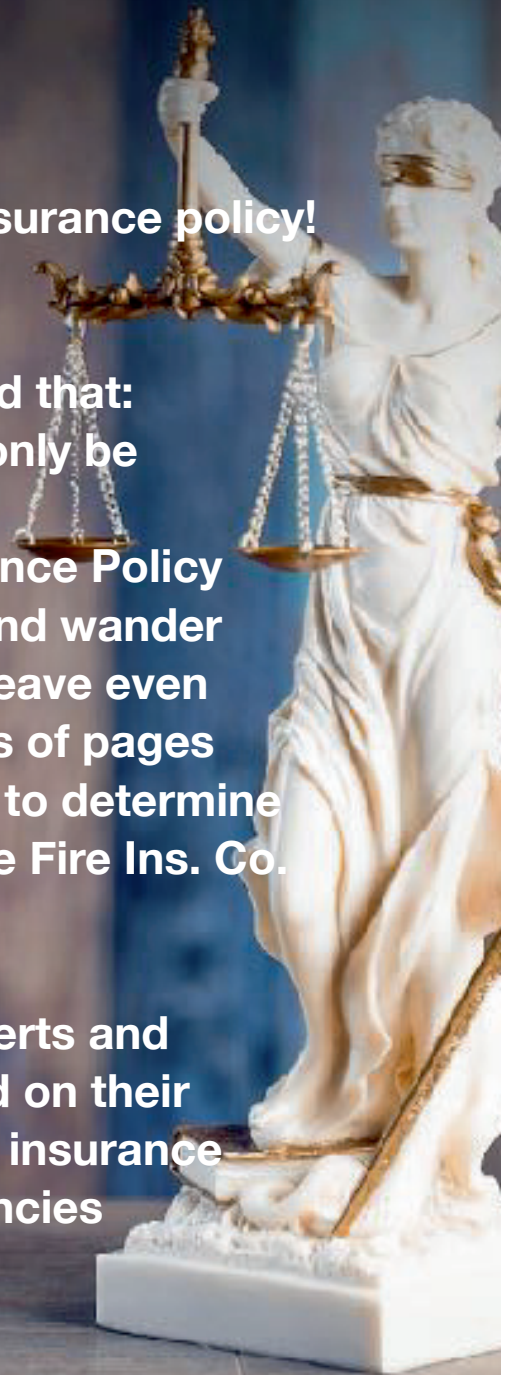
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# Cannabis: A Growing Business Sector in the Garden State?

Compiled by Miles Z. Epstein  
Editor, COMMERCE

Given existing and new local bans on cannabis growing and selling, *COMMERCE* asked legal experts how they are advising clients to prepare for new cannabis business opportunities in New Jersey. Here are their thoughts, observations and insights.



**Ansell Grimm & Aaron, PC**

By Joshua S. Bauchner, Esq.,  
Partner; Chair, Litigation Dept.;  
Head, Cannabis Law Practice  
Group

As the entire application is built upon the location, it is important to ensure that the property is properly zoned and there is local community support. Many townships previously indicated a willingness to have cannabis operators within their borders, and as the legislation negated prior “opt-outs” everything is back on the table. We recommend our clients connect with local officials to ascertain viability as it is critical to start moving now to achieve the goal of having all of the information nec-

essary to complete the application in advance of the RFA’s issuance. If past is prologue, candidates are given just 30 days to complete the application, which is simply not enough time to start from scratch. So, in light of the volume of information required, we are working with clients now (and have been all year) to pull to-

*“It’s important for cannabis industry entrepreneurs to explain how your business will contribute to the community—local employment opportunities, development of challenged real estate, generation of community tax revenues, engagement with local nonprofit ventures...”*

gether the information likely required for the application so we are simply populating it when the time comes.



**Brach Eichler LLC**

By Charles X. Gormally, Esq.,  
Cannabis Industry Co-Chair

We advise potential licensees to engage with the community where they want to locate, as they are a vital partner in the business. Introduce yourself to the leadership of the law enforcement community and discuss your interest. Listen to their challenges and concerns while advocating for your business model. Attend meetings of the governing body and speak about your interest in doing business. Develop points of contact in your target location within the governing body or local volunteer groups. Address local community concerns in your application for licensure to demonstrate your commitment to positively contribute to the municipality. All while operating within the safety and security regulations that will be mandated by the state. If a town is resolved to not allow cannabis businesses to locate there, politely press your case and move on as they may change their views in the future. Their decision, while frustrating to you, is borne from the long misperception about cannabis, perceived political pressure and lack of understanding about how cannabis businesses operate.



**Buchanan Ingersoll & Rooney PC**

Kyle Darby, Esq., Advisor,  
Government Relations Group

It is true that a swath of New Jersey municipalities are opting out of participating in the state’s cannabis industry, but that is not to say that they will all sustain their positions. Of course, some municipalities will opt out, for the time being, to allow for passage of their own ordinances that would regulate the industry in a manner that accommodates the uniqueness of their respective regions. Some municipalities will remain prohibitive in their approach to adult-use cannabis for reasons that may be exclusive to their own communities; after all, despite widespread support, recreational cannabis is not a “one-size-fits-all” effort. However, cannabis companies should focus their efforts and investments by assisting in the creation of

*Continued On Page 28*



Municipalities have until August 21, 2021 to pass ordinances banning or limiting cannabis businesses within their borders.



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Clients interested in operating a plant-touching cannabis business must be aware of the diverse roles available within the industry.

cannabis infrastructure and education in jurisdictions that welcome the industry in anticipation of regulations being promulgated. The sooner the industry can survey these prospective markets, cultivate relationships with local stakeholders and build a framework that allows for safety, growth and equity, the better.

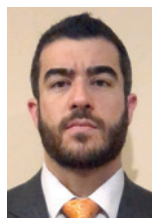


**Capehart Scatchard**

By Alana M. Hans-Cohen, Esq.,  
*Cannabis Law Group*

With cannabis completely changing the landscape in New Jersey, Capehart Scatchard has been focusing on the impact the new cannabis legislation has on those wishing to participate in this new industry. Because of the highly regulated nature of the cannabis industry, it is important that clients interested in operating a plant-touching cannabis business are aware of the diverse roles available within the industry. Explaining the differences between the types of licenses available, what municipalities have banned cannabis operators and what those licenses require can help educate clients on all the complexities involved in opening

and operating a cannabis business and ensure their thoughtful and strategic success. Cannabis businesses are required to submit an application for licensing to operate with the state—a multi-layered and often arduous process. As such, to help prepare my clients' new business opportunities, I have advised them to lay the groundwork for their application now by finding real estate, meeting with municipal leaders, writing an operating plan and building their team to help demonstrate why they should be chosen. The more thoroughly and thoughtfully prepared the materials are, the better the chances are in submitting a winning application.



**Dunn Lambert, L.L.C.**

By Peter E. Lembesis, Esq.

While New Jersey's burgeoning cannabis industry presents an exciting opportunity for entrepreneurs, it also brings its own unique set of challenges. In particular, New Jersey's legislation legalizing recreational cannabis enables municipalities to "opt out" of the cannabis market, which a number of

*Continued On Page 30*



Photo: Getty Images/Stockphoto





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*Continued From Page 28*

towns are choosing to do. Any municipality that does not “opt out” by August 21st will be unable to ban cannabis businesses for a period of five years. This deadline, however, abuts a deadline New Jersey’s recently-appointed Cannabis Regulatory Commission faces for the release of its rules and regulations governing the industry. Accordingly, there is currently a significant level of uncertainty in the marketplace. Without clear guidance from the Commission, municipalities that might otherwise be open to some level of caution, choose to opt out. Accordingly, we at Dunn Lambert have been counseling and assisting businesses interested in the recreational cannabis market to be strategic and proactive, identifying municipalities that are more likely to be welcoming to this emerging industry, and communicating with municipal leaders to understand how their towns are likely to respond to the opt-out deadline.



**Fox Rothschild LLP**

By Peter Kelly, Esq.,  
Partner

I do not believe that existing or new bans instituted by municipalities in respect of cannabis-related businesses will have much, if any, impact on the market and potential opportunities in New Jersey. The fact that a particular municipality might decide to enact a ban against allowing cannabis-related businesses does not change the number of licenses or types of licenses that will be available to those applying pursuant to the New Jersey Cannabis



Photo: Getty Images/Stockphoto

Cannabis businesses are required to submit an application for licensing to operate within the state. Regulations will be enforced by the New Jersey Cannabis Regulatory, Enforcement Assistance and Marketplace Modernization Act.

Regulatory, Enforcement Assistance and Marketplace Modernization Act and the regulations enacted thereunder. While it certainly is prudent to follow which municipalities enact bans or are considering enacting bans, that is just one of the many things interested parties should begin doing now. The key to success is advanced preparation as applicants will need to submit a lot of detailed information in a relatively short amount of time. The request for application will outline the requirements for applying and a respondent will have a limited number of days to prepare what, in the end, is a very thorough document. The earlier an applicant gets started

on the more time-consuming areas, the better chance that applicant will have for submission of a winning application.



**Gibbons P.C.**

By Michael D. DeLoreto, Esq.,  
Director, Government &  
Regulatory Affairs

The most important item we have always stressed to our clients is the location selection process. Site location is dependent on the type

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Photo: Getty Images/Stockphoto

New Jersey’s burgeoning cannabis industry presents an exciting opportunity for entrepreneurs.





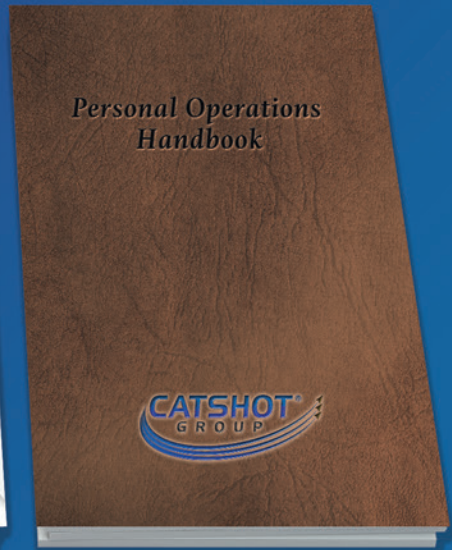
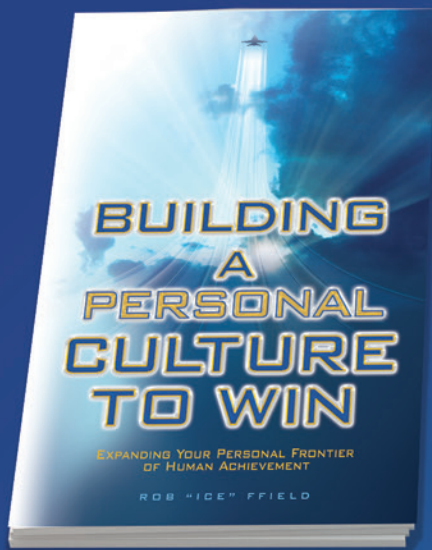
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*Continued From Page 30*

of proposed use. For example, cultivation and processing require more industrial inputs than a standalone dispensary location does. It is also critical, however, to ensure that a municipality is receptive to the use. One of my first questions to clients or prospective clients is whether they have had discussions with any towns in terms of their proposed projects. With the adult-use law giving towns until August 12, 2021 to prohibit the siting of cannabis facilities, those initial discussions with municipal officials are even more important. It is no secret that some towns are taking a “wait-and-see” approach by enacting ordinances banning cannabis facilities at the outset. An entity that has identified a particular location in one of those communities needs to have proactive dialogue, prior to the enactment of such an ordinance, or else it might find itself boxed out. Those entities weighing their location options will want to focus on more cannabis-friendly municipalities, so that their efforts can concentrate on development.



**Hoban Law Group**  
By Steve Schain, Esq.,  
Senior Attorney

Select a community that will support your cannabis business and 44 million New York, Pennsylvania, Delaware, Maryland and New Jersey customers that will be flocking to it. Optimally, select an “impact zone” negatively impacted by unemployment, poverty or

past cannabis enforcement activity (Impact Zone) and, with only 12 medical marijuana licenses (and 17 locations) currently serving New Jersey’s 8,882,190 population, chose a site lacking cannabis stores. Next, maximize points scored on the competitive application. Twenty-five percent of licenses will go to microbusinesses capped at 10 employees and 15 percent are reserved for minority-owned businesses and businesses owned by women or veterans, respectively. With the Eastern seaboard’s most ambitious Adult Use program ready to launch, any applicant not shattering diversity and social-justice parameters is not getting a license. Finally, “Jersey, Jersey, Jersey.” License applicants must be residents of at least five years holding at least a 5 percent investment interest; 25 percent of licenses will be awarded to applicants employing 25 percent of individuals from Impact Zones and MicroBusiness licenses impose additional residence requirements.



**Riker Danzig**  
By Ryan M. Magee, Esq.,  
Cannabis Counsel

A successful team consists of many hands and one mind. An applicant seeking a medical cannabis license may have different municipal opportunities than one seeking an adult-use license, and an applicant seeking to cultivate or manufacture cannabis will have different parameters than one seeking to dispense. Thus, it is imperative for aspiring

licensees to ensure they are on the same page as the municipality where they wish to operate. The most impressive ownership team with the best business plan will fail without a commitment from the surrounding community. The key, therefore, is for the team to sort out these important issues early on, and to then pursue like-minded communities.



**Sills Cummis & Gross P.C.**  
By Robert E. Schiappacasse, Esq.,  
Co-Chair, Cannabis Industry  
Practice Group

We are advising clients to be patient and stay informed as municipal governments evaluate the future of the cannabis industry in their towns. Notwithstanding that the ballot question on legalization of recreational cannabis use passed overwhelmingly, municipal governments are not bound by the vote of their residents in terms of permitting the industry to operate in their town. Many municipal governments are drawing a distinction between their residents wanting the ability to use cannabis and their residents wanting such a business on the corner of Main Street in their town. Since municipalities only have until August 21, 2021 to pass ordinances banning or limiting cannabis businesses within their borders, clients looking to get involved in the industry in New Jersey will not have long to wait for definitive direction as to whether cannabis businesses are banned or limited in a particular municipality. 📌



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Twenty-five percent of licenses will go to microbusinesses capped at 10 employees and 15 percent are reserved for minority-owned businesses and businesses owned by women or veterans.





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# Bariatric Surgery: An Option That Changes and Saves Lives

Compiled by Miles Z. Epstein  
Editor, COMMERCE

According to the Centers for Disease Control and Prevention (CDC), more than one-third (36.5 percent) of American adults are obese. In addition, the U.S. National Health and Nutrition Examination Survey estimates that medical care costs associated with this disease are more than \$147 billion per year and rising, as obesity increases the risk of costly, chronic conditions such as diabetes, heart disease, stroke, arthritis and some cancers. Since surgical procedures to treat obesity are delivering some promising outcomes for patients, *COMMERCE* asked doctors from New Jersey's top hospitals to discuss the options that are available.



#### AtlantiCare

By Alexander Onopchenko, M.D.,  
*Bariatric Surgeon and Founder, Surgical Weight Loss and Wellness Center*

Studies and our experience confirmed that the COVID-19 pandemic has increased the risk of needing respiratory support, the risk of becoming critically ill and the risk of dying if an obese patient contracts COVID-19. Bariatric surgeries, including laparoscopic sleeve gastrectomy, laparoscopic gastric bypass

and laparoscopic biliopancreatic diversion with duodenal switch, are effective treatments for morbid obesity. They are also effective at resolving and managing co-morbidities long-associated with morbid obesity, including diabetes, heart disease and high blood pressure—which also put individuals more at risk for getting COVID and for having COVID complications. The pandemic is winding down, however, national statistics show obesity is continuing to es-

*“Bariatric surgery is the most effective way to lose weight in patients with morbid obesity.”*

calate due to the aftereffects of social isolation, poor diet and lack of activity. AtlantiCare works to ensure individuals realize surgical weight loss isn't a “quick fix,” but a lifelong journey to better health requiring lifestyle changes and maintaining positive behaviors. Our integrated process helps assure candidates are physically and emotionally qualified to benefit from the surgery, prepared to take the actions necessary to achieve desired results and have support along their journey.



#### Atlantic Health System, Overlook Medical Center

By Ajay Goyal, M.D.,  
*Medical Director, Bariatric Surgery*

Bariatric surgery reduces or resolves many obesity-related medical conditions such as type 2 diabetes, sleep apnea, heart disease and hypertension. For many people living with obesity, bariatric surgery is the most effective treatment for their type 2 diabetes. Bariatric surgery lowers a patient's blood sugar, and in more than 86 percent of patients, their type 2 diabetes is resolved. In fact, many patients who have gastric bypass or a sleeve gastrectomy procedure stop taking their diabetes medication after surgery, even before they start losing significant amounts of weight. Obstructive Sleep Apnea (OSA) affects many people living with obesity and is often related to excess soft tissue around the mouth and throat causing a blockage making it difficult for air to pass through, especially when the body is in a relaxed stage of sleep. Bariatric surgery can improve or resolve 85.7 percent of sleep apnea in patients as losing weight results in the opening of air passages. With other medical conditions, weight-loss surgery (both gastric sleeve and gastric bypass) can reduce or resolve as many as 56 percent of heart disease cases, 76 percent of patients with hypertension and reduce cancer risk by more than 50 percent in patients.



#### Atlantic Health System, Morristown Medical Center

By Ashish Padnani, M.D.,  
*Medical Director, Bariatric Surgery*

Bariatric surgery is the most effective way to lose-weight in patients with morbid obesity. The two most commonly performed weight-loss procedures are laparoscopic sleeve gastrectomy and laparoscopic Roux en Y gastric bypass. Laparoscopic sleeve gastrectomy: This involves removing about 80 percent of a patient's stomach including the portion that produces hunger hormones. This limits the amount of food consumed and patients feel sensations of fullness sooner. Other hormonal changes improve insulin resistance which tremendously helps with weight loss. This is the most commonly performed procedure because of its effectiveness, technical simplicity and safety profile. Laparoscopic Roux en Y

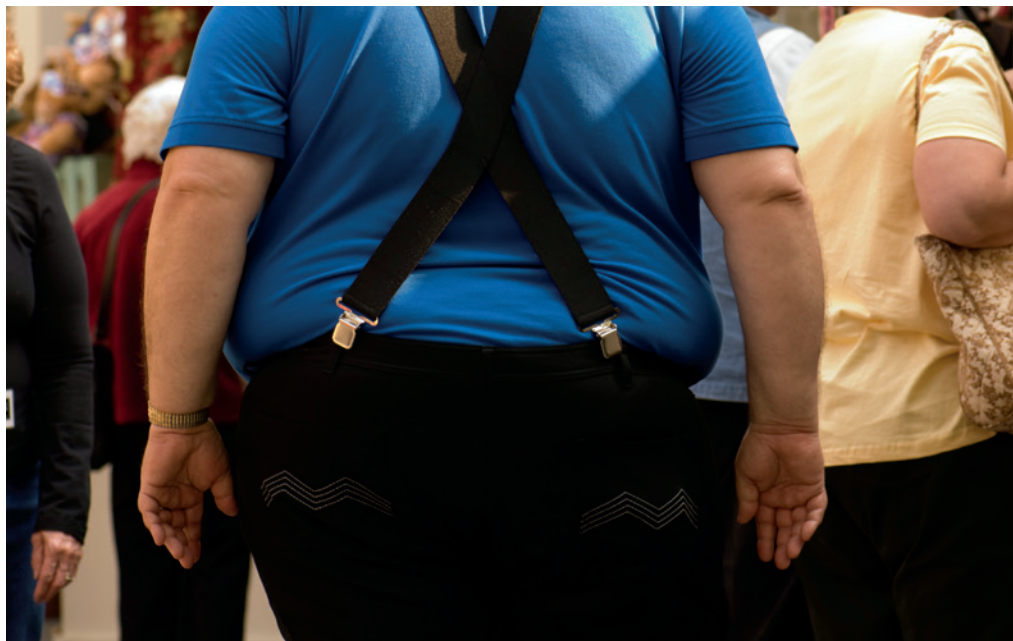


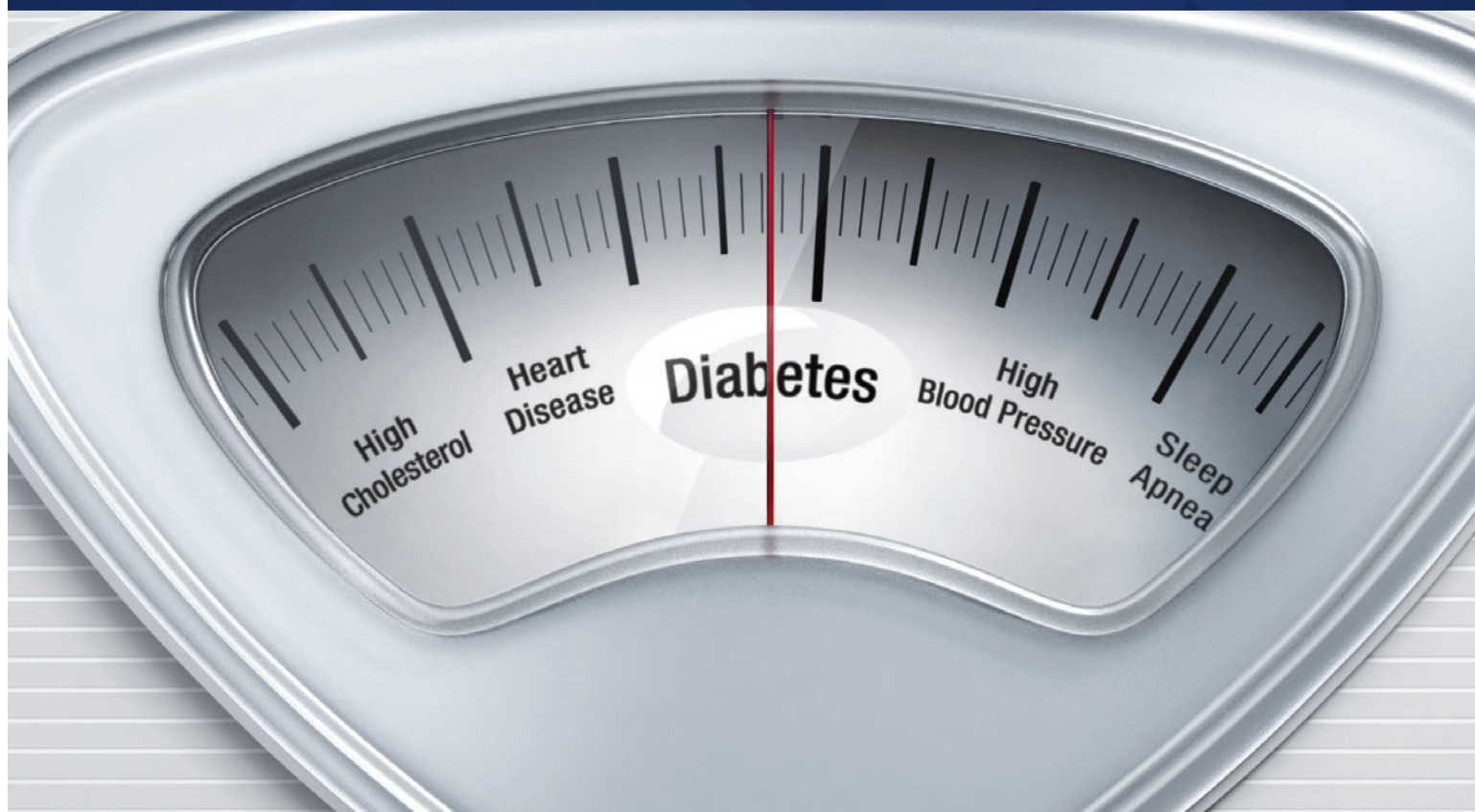
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Millions of Americans are overweight, significantly putting their health in jeopardy.

*Continued On Page 36*



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Continued From Page 34

gastric bypass involves creating a small stomach pouch and bypassing most of a patient's stomach by rerouting a portion of the small intestine. The small stomach pouch helps with food portion control. Rerouting the small intestine causes favorable hormonal changes that help with weight loss. This is the preferred operation for patients with severe acid reflux symptoms and severe type 2 diabetes. Gastric balloon, duodenal switch and loop duodenal switch are other less commonly performed operations. Laparoscopic gastric band was once one of the most commonly performed procedures but is now rarely used because of poor long-term weight loss and technical complications.



## Bergen New Bridge Medical Center

By Dustin Cummings, M.D., MPH,  
Board Certified Surgeon

Bariatric surgery is performed for obese individuals (BMI 35 or greater) in whom previous diet and exercise attempts have not yielded sustained or successful weight loss. The most common types of bariatric surgery performed in the United States are the laparoscopic sleeve gastrectomy, and the laparoscopic gastric bypass. These surgeries alter the digestive tract and result in either smaller stomach volume, decreased intestinal calorie absorption or both. As the obesity epidemic worsens, the number of bariatric surgeries continues to increase, with an estimated 256,000 surgeries performed in 2019. Both options are safe and have a risk of mortality of less than 1 percent, and a low complication rate. Patients can expect to experience an overall improvement in their health and comorbid conditions, such as improvement or elimination of sleep apnea (snoring); improvement of high blood pressure; reduction in the need for insulin or a cessation of diabetes; improvement in cholesterol; reduced joint pain; and many other health and quality of life improvements. Most important, current evidence shows that obese patients who undergo bariatric surgery enjoy a longer life span than patients who do not undergo bariatric surgery.



## East Orange General Hospital

By Naveen Ballem, M.D., FACS

Obesity surgery has advanced over the last several decades. With current technologies, including a laparoscopic and robotic approach, we have seen better outcomes, quicker recoveries and fewer complications. The most common procedure performed in the country is called the laparoscopic sleeve gastrectomy. In this procedure, we take the stomach, which has stretched over time, and reduce it by

80 percent to 85 percent of its current size. Patients now have a smaller stomach and therefore eat smaller portions, which enables them to feel full with smaller portions and they lose weight. Simultaneously we see a significant reduction of "hunger" hormones Ghrelin and Leptin, which suppress one's appetite and helps patients not only lose weight but helps them maintain it long-term. With the laparoscopic sleeve gastrectomy, patients tend to lose between 60 percent and 70 percent of their excess weight and a significant amount of their medical issues. We see an incredible improvement in disease like obstructive sleep apnea, type 2 diabetes, hypertension, and migraines. I get very excited about improving my patient's health, but my patients always remind me how losing weight has improved their quality of life. I have patients that have lost over 100 pounds and are running marathons, running around with their kids or simply running up a flight of stairs without getting winded, all of which they couldn't do prior

***"For patients who are severely overweight, bariatric surgery can provide significant and sustained weight loss, reduce medical complications of obesity and extend life."***

to their surgery. The most common comment I hear initially is how patients are scared and nervous to take the first step. The most common comment I hear at six months after surgery is that this was the best decision they have ever made and that my patients wish they had made this commitment 10 years earlier.



## Englewood Health

By James McGinty, M.D.,  
Chief of Surgery and  
Surgical Services

For patients who are severely overweight, bariatric surgery can provide significant and sustained weight loss, reduce medical complications of obesity and extend life. Although there are several options for surgical weight loss, the two most widely accepted and performed procedures are the vertical sleeve gastrectomy and gastric bypass. At Englewood Health, weight-loss surgery with a laparoscopic (minimally invasive) technique is standard and 80 percent of our patients go home the next day, most experiencing only mild discomfort following surgery. With advanced techniques and improved recovery protocols, patients recover more quickly

with fewer side effects. Many people are surprised to learn that weight loss is a result of hormonal responses in the body and not simply a restriction of calories consumed. Patients suffering from severe obesity are at risk for many life-threatening health problems. Studies have shown that weight-loss surgery for those who are severely overweight can improve or reverse a majority of complications of obesity, including diabetes, heart disease, high blood pressure, sleep apnea, asthma, joint and back pain and other disorders. Our program includes a team of bariatric surgeons, registered dietitians, mental health professionals and others, and emphasizes education, ongoing support, integrative medicine services and support groups.



## Hackensack Meridian Health, Hackensack University Medical Center

By Hans Schmidt, M.D.,  
Chair, Dept. Bariatrics

The two most common bariatric or weight-loss surgeries are the Roux-en-Y gastric bypass and sleeve gastrectomy. Both of these are performed laparoscopically through five small incisions for patients with a body mass index (BMI) over 40, or over 35 with an obesity-related health condition. These conditions include diabetes, high blood pressure, high cholesterol or sleep apnea. Roux-en-Y gastric bypass is the gold standard and patients lose up to 80 percent of their excess weight. This surgery is performed by making the stomach into a small pouch and bypassing part of the intestines. The sleeve gastrectomy is the most commonly performed procedure and removes a portion of the stomach. After the sleeve, patients lose an average of two-thirds of their excess weight. Both procedures control the amount of food a person can eat and reduce the hormones that control hunger. After surgery, they have significant improvement in their obesity-related health conditions. Up to 70 percent of patients who have weight-loss surgery see complete resolution of diabetes, high blood pressure, and high cholesterol. Sleep apnea is reversed in almost 100 percent of patients after both procedures. In addition, patients see improvement in arthritis, migraines, depression and report an overall improved quality of life.



## Hackensack Meridian Health, Jersey Shore University Medical Center

By Seth Kipnis, M.D.,  
FACS, FASMBs,  
Medical Director of Bariatric  
and Robotic Surgery

The majority of weight-loss surgery in 2021 consists of sleeve gastrectomies, gastric bypass and revisional operations. These operations are designed to prolong life expectancy and reduce

Continued On Page 38



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Continued From Page 36

medical problems associated with obesity. They include diabetes, high blood pressure, sleep apnea, arthritis, heart disease, cancers, reflux and many others. Robotic surgery has enabled Jersey Shore University Medical Center to provide an increasing number of patients with surgical interventions when it comes to revisional operations. These patients may have avoided traditional surgical procedures that necessitate a longer hospital stay, have more associated discomfort or pain or have been too risky to perform. Over time, people who have undergone bariatric surgery may experience complications or weight regain. This can happen if the patient failed to follow nutrition guidelines after surgery, stretching of the connections that were previously made or perhaps they did not receive the bariatric surgery technique that was best for them. Complex revisional surgery may be necessary to correct the issue for these patients and continue to help them struggling with obesity. Recent technological advancements in surgical robots provide surgeons with additional patient-specific guidance during procedures which adds safety. For example, fluorescence imaging technology FIREFLY provides surgeons with enhanced, infrared imaging of the body, increasing precision during surgery. Another new feature of the robotic stapler helps the surgeon accurately gauge the size of tissues so the correct sized surgical staplers are used. These advances, combined with the already-robust safety features in minimally invasive robotic-assisted surgery, make it ideal for routine and more complex cases. This helps the patient experience less pain and discomfort, have a shorter hospital stay and increase the overall safety of procedures.



**Holy Name Medical Center**  
By Stefanie Vaimakis, M.D.,  
Medical Director of  
Bariatric Services

Our bariatric services provide patients with a compassionate, comprehensive program that includes state-of-the-art surgical weight-loss treatment options combined with nutrition, fitness, and psychosocial support services. We are dedicated to helping patients experience long-term weight loss success while embracing healthier lifestyle choices. We perform all weight-loss surgeries using the da Vinci robot at Holy Name. This approach not only provides greater precision, but also leads to smaller incisions, minimal scarring, a quicker recovery and just one overnight stay for patients. By far, one of the most important benefits is that patients often only need over-the-counter pain relief medication, rather than narcotic pain medication. In the morning after surgery, patients are often sitting up and ready to go home, with minimal discomfort. Surgical options include gastric sleeve surgery and gastric bypass surgery. Bariatric surgery is the best long-term solution

for obesity, and can potentially put type 2 diabetes into remission, reduce high blood pressure and high cholesterol, ease asthma and sleep apnea, lessen joint pain, and relieve stress urinary incontinence. As a designated Metabolic Surgery Accreditation and Quality Improvement Program Accredited Comprehensive Center, Holy Name ensures patients' dignity and comfort with a dedicated inpatient unit, nurses with expertise in caring for bariatric patients, sensitivity training for all staff and equipment and furnishings designed for larger patients.



**Jefferson Health-New Jersey**  
By Louis Balsama, D.O., FACS

Over the past several decades, bariatric (weight-loss) surgery has become an effective, safe and popular method to help morbidly obese individuals safely lose weight. There are several options for bariatric surgery; the most common are sleeve gastrectomy and gastric bypass procedures. Bariatric

***Joint and back pain associated with obesity, urinary incontinence, venous problems in the legs, acid reflux, menstrual irregularities, and certain types of headaches can also improve with weight loss after surgery.***

surgery can improve—or even reverse—many serious medical conditions, including diabetes, hypertension, high cholesterol and sleep apnea. To qualify for a bariatric procedure, men and women must have a Body Mass Index (BMI) of 35 for men and women (about 100 pounds overweight). Thousands of area residents have come to our hospital to undergo life-changing bariatric procedures. Our team offers support before and after weight-loss surgery. As a surgeon, it is very gratifying to see a patient's life and health transform through one surgery.



**RWJBarnabas Health**  
By Anish Nihalani, M.D.,  
FACS, FASMBS,  
Medical Director,  
RWJ Rahway  
Surgical Weight-Loss Program

A 62-year-old male, standing 5'7" and weighing 227 pounds, may not seem like an obvious candidate for weight-loss surgery, but

bariatric surgery is not only life-changing, it's life-saving. Our patient struggled with weight all his life. Though he watched his diet and exercised, he still had uncontrolled diabetes, high blood pressure, back pain, numbness in his leg and sleep apnea. He took about 15 medications daily. He had suffered a minor heart attack, which led him to have four stents implanted to prop his arteries open.

After gastric sleeve surgery, our patient lost more than 50 pounds and now finds his diabetes under control, his blood pressure and cholesterol in a healthy range and he no longer has sleep apnea. The patient reports feeling more energy, no back pain and numbness and is taking no medications. He doesn't need them. Metabolic surgery should be one of the first options to treat patients suffering from obesity and chronic medical conditions such as diabetes, hypertension and sleep apnea.



**Saint Peter's Healthcare System,  
Saint Peter's University Hospital**

By Carlos A. Macias, M.D.,  
Surgical Director of Weight Loss  
and Bariatric Center

Saint Peter's Weight Loss and Bariatric Center specializes in gastric sleeve and gastric bypass surgery. Our multidisciplinary approach to weight loss integrates psychological, nutritional and exercise support prior to surgery and requires completion of a preliminary surgical qualifying program to ensure compliance and success. This emphasis on education ensures that participants are fully invested in the long-term success of the procedure. With laparoscopic sleeve gastrectomy, we narrow the stomach into a thin vertical sleeve, about the size and shape of a banana and remove the remainder of the stomach, leaving a smaller stomach. The patient feels full on less food, which means less hunger. Gastric bypass surgery requires four to six small cuts in the belly for a tiny camera, a laparoscope and thin sur-

Continued On Page 40



Photo: Getty Images/Stockphoto

The two most commonly performed weight-loss procedures are laparoscopic sleeve gastrectomy and laparoscopic Roux en Y gastric bypass.

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Continued From Page 38

gical instruments that allow us to divide the stomach and perform the bypass. Connecting a part of the small intestine to the newly created gastric pouch, we bypass a segment of the gastrointestinal tract. After surgery, patients are unable to eat as much as they used to and absorb fewer calories. With the added stress and strain that excess weight puts on the body, bariatric surgery should not be viewed as vanity surgery—it's lifesaving surgery.



**St. Joseph's Health,  
St. Joseph's University  
Medical Center**

By Toghrul Talishinskiy, M.D.,  
FACS, FASMBS,  
Director of Minimally Invasive  
and Robotic Surgery

The most common weight-loss surgery, also known as bariatric and metabolic surgery, is a sleeve gastrectomy, as well as the lap band and gastric bypass. These procedures are performed through minimally invasive techniques, which allow for less pain and quicker recovery. Bariatric surgery has tremendous effects not only on an individual's weight, but also on medical conditions such as diabetes, sleep apnea and fatty liver disease. There are so many success stories of patients who got their lives back. I can't help but think of a 61-year old patient

who successfully lost more than 100 pounds through weight loss surgery. She was able to avoid a hip replacement, and was able to play and run with her grandchildren without further intervention. Another is a 28-year-old who, after undergoing a sleeve gastrectomy, was able to donate her kidney to her father who was suffering from end-stage renal disease. This miracle story could not have been possible without minimally invasive weight-loss surgery. Lastly, I performed gastric bypass on a 52-year-old who never again had to inject himself with insulin to manage diabetes. These examples of thriving patients show that weight-loss surgery can be a highly effective way to lead a healthy and vibrant life. St. Joseph's Health offers the most advanced procedures for people to get back to their healthy lives.



**Valley Health System**

By Melissa Bagloo, M.D.,  
Medical Director,  
Center for Bariatric Surgery and  
Weight-Loss Management

Weight-loss management offers patients an individualized and comprehensive approach to weight loss. Bariatric surgery can be a life-changing—and potentially life-saving—option for qualified patients. We offer four surgical options: gastric banding,

sleeve gastrectomy, gastric bypass and the duodenal switch. The gastric sleeve, gastric bypass and duodenal switch are the best surgical options for long-term outcomes. To further promote patient success and long-term weight loss, we have a nutritionist in the office who provides nutritional counseling to patients both pre- and post-surgery. In addition, we place a strong emphasis on maintaining a long-term relationship with our patients, including annual checkups and regular bloodwork to monitor the patient's post-surgical health and weight. In general, the majority of surgical patients find an improvement of conditions such as hypertension, hyperlipidemia, diabetes mellitus and sleep apnea. Obesity-related respiratory problems, including sleep apnea and shortness of breath with minimal exercise, will become asymptomatic, improve or completely resolve. Joint and back pain associated with obesity, urinary incontinence, venous problems in the legs, acid reflux, menstrual irregularities, and certain types of headaches can also improve with weight loss after surgery. 📌



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## Valley's Directors of Neuroscience Services, from left:

William Cobb, MD, PhD, Director of Neurosurgical Oncology; Michael Kaiser, MD, Associate Director of Neuroscience and Subspecialty Director for Spine Surgery; Dorothea Altschul, MD, Director of Neurointerventional Surgery; and Anthony D'Ambrosio, MD, Director of Neurosurgery and Co-Director of The Valley Hospital Gamma Knife Center.

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# A Smart Factories™ IoT Solution Connects Machinery & Workers

A 360-degree view with analytics improves productivity and safety.

Compiled by John Joseph Parker  
Contributing Editor

Zyter, Inc., a leading digital health and IoT-enablement platform, has introduced Zyter Smart Factories™, an end-to-end intelligent solution that connects factory floor machinery, workers and building systems using the latest Internet of Things (IoT) technology devices on Zyter's digital transformation platform.

Zyter Smart Factories is a component of the Zyter SmartSpaces IoT platform. Trusted by Qualcomm® to be the foundation of its Smart Cities Accelerator Program, the Zyter SmartSpaces Platform breaks down silos of information by integrating and consolidating data from IoT devices and applications in a seamless interface.

Zyter Smart Factories gives manufacturers a 360-degree view of what is happening across the entire factory floor using a network of connected devices and sensors, including safety equipment worn by workers. IoT sensors send alerts and notifications on worker safety issues, authorization breaches, machinery utilization and asset

monitoring to the Zyter Smart Factories dashboard. Zyter Smart Factories translates this data to analytics to help manufacturers understand factory productivity and safety metrics, as well as gain insight into other metrics related to factory management, operations and efficiency improvements.

"Zyter Smart Factories meets the increasing demand from manufacturers for IoT technologies that help make the factory run more efficiently," explains Sanjay Govil, founder and CEO of Zyter, Inc. "With the analytics gained from complete visibility of the factory floor, machinery monitoring and worker tracking, manufacturers can make more informed decisions to make their factories smarter, safer and more productive."

The key features of Zyter Smart Factories include:

**Factory Floor Productivity.** Provides a continuous stream of real-time data from IoT devices on machinery, material and workers to enable factory managers to optimally plan production runs as well as monitor and quickly address events and incidents to avoid safety issues or loss of productivity.



"With the analytics gained from complete visibility of the factory floor, machinery monitoring and worker tracking, manufacturers can make more informed decisions to make their factories smarter, safer and more productive," explains Sanjay Govil, founder and CEO of Zyter, Inc.

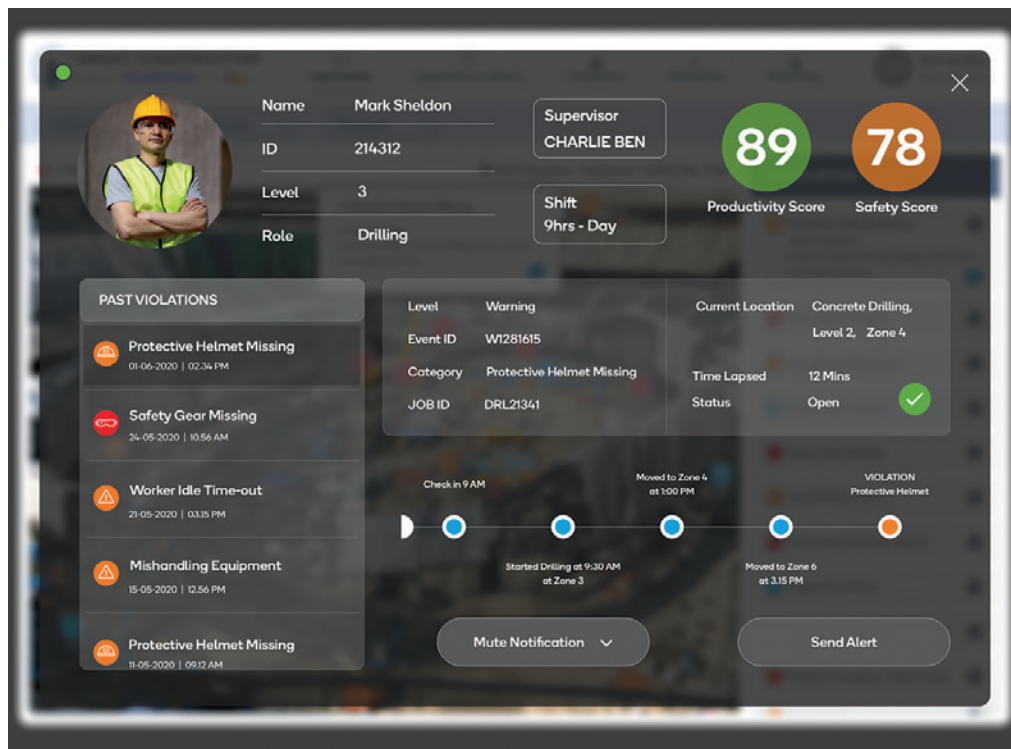
**Worker Safety and Tracking.** Detects and alerts whenever workers remove hard hats, safety goggles and other gear and also if workers enter unauthorized areas. Zyter Smart Factories can also send machine malfunction safety alerts to notify supervisors and on-site medical personnel to preempt any potential worker injury.

**Asset Tracking and Utilization.** Provides real-time data on usage of high-value machinery in terms of running times, usage efficiency, energy consumption and more. Zyter Smart Factories also has asset-tracking capability to quickly locate manufacturing materials or mobile equipment and send alerts if assets are being moved without authorization.

Ready for 5G connectivity, Zyter Smart Factories enables manufacturers of all sizes to easily upgrade from legacy hard-wired IT and Wi-Fi systems to a private 5G-enabled IT or cellular network that supports multiple IoT devices. Zyter partners with Qualcomm and other leading telecom companies to provide manufacturers with access to enhanced connectivity services.

Zyter delivers a wide range of Internet of Things (IoT) solutions spanning buildings, stadiums, campuses and even cities. As the foundation for the Qualcomm® Smart Cities Accelerator Program, the Zyter SmartSpaces platform supports solutions for multiple markets including healthcare, education, logistics,

*Continued On Page 46*



Ready for 5G connectivity, Zyter Smart Factories enables manufacturers to upgrade from legacy hard-wired IT and Wi-Fi systems to a private 5G-enabled IT or cellular network that supports multiple IoT devices.

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# BAW Development Lands \$94M for Hinchliffe Stadium Project

Capital from Goldman Sachs Asset Management and U.S. Bank will finance the Paterson project.

Compiled by John Joseph Parker  
Contributing Editor

**B**AW Development has closed on the \$94 million financing for the redevelopment of the Hinchliffe Stadium Neighborhood Restoration Project (HSNRP) in Paterson which includes Hinchliffe Stadium, one of just two remaining stadium structures that were home to a Negro League baseball team.

The financing comes via a unique combination of private loans, tax credits and other vehicles, including a \$60 million construction loan from Goldman Sachs and \$10 million in New Market Tax Credit and Federal Historic Tax Credit equity from U.S. Bancorp Community Development Corporation, U.S. Bank's tax equity and community development subsidiary.

The financing also includes \$21 million of New Market Tax Credit allocation from four Community Development Entities (CDE): Community Loan Fund of New Jersey, Consortium America, RBC Community Development and USBCDE. The Passaic County Improvement Authority also issued a bond in support of the project, purchased by Goldman Sachs through its construction loan, which serves as a bridge loan for the New Jersey Economic Redevelopment and Growth credits.

All financing was managed by BAW's partner on the redevelopment, RPM Development Group.

"When it comes to a project of this nature, there's no question that it takes a strong team to put all the pieces in place, and we are extremely thankful for the diverse group of financial partners that came together to fund the

reimagination of this historic site," says Baye Adofo-Wilson, founder of BAW Development. "Given the challenges of the last year, pushing this long-awaited infrastructure project forward required a highly complex, creative financing structure from all parties. The successful closings are a testament to our partners' belief in the vision for the future of not only Hinchliffe Stadium, but the broader impact it will have for the entire city of Paterson."

The financing will enable the ongoing redevelopment of the stadium, which officially broke ground in mid-April. The construction process is expected to last approximately 18 months, with delivery expected in the fall of 2022.

BAW Development estimates that the project will create approximately 94 temporary construction jobs, while the completed development will create 7 full-time and 30 part-time permanent jobs. At least 30 percent of construction and permanent jobs will be targeted to minority and/or local residents.

"We are excited to play a role in this transformative project which will provide much needed affordable housing to seniors, generate quality jobs and revive one of Paterson's historic gems, providing an incredible amenity that can be shared by the community for decades to come," says Daniel Alger, managing director and co-head of the Urban Investment Group within Goldman Sachs Asset Management. "This project has raised the bar for public-private collaboration and community development and we could not be happier to be a part of it."

U.S. Bank provided capital to the stadium redevelopment as part of its ongoing U.S. Bank



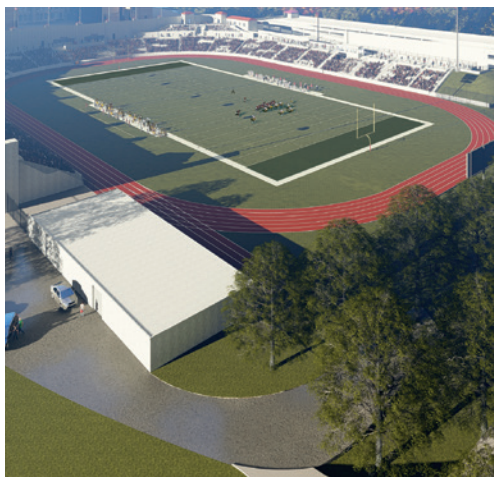
U.S. Bancorp Community Development Corporation Senior Vice President Steve Kramer

Access Commitment initiative, which focuses on supporting businesses owned by people of color, helping individuals and communities of color advance economically and enhancing career opportunities for employees and prospective employees.

"We're looking for ways to lend, invest and influence capital in ways that advance racial equity, and this project will do that," explains Steve Kramer, senior vice president of U.S. Bancorp Community Development Corporation. "It will catalyze tourism and spur investment in Paterson, a diverse and underserved community. It will create state-of-the-art recreational facilities for Paterson's youth. And it includes requirements to hire from the local community and award contracts to minority and women-owned small businesses. Those are all important steps in building thriving communities."

Originally constructed in 1932, Hinchliffe Stadium once served as home to Negro League teams such as the New York Black Yankees and New York Cubans, in an era when many of baseball's most talented players were barred from the sport's biggest stage. Over the decades, the ballpark hosted a wide range of athletic and cultural events, including high school sports as well as motorcar racing, boxing tournaments and concerts. The ballpark fell into disrepair in the late 1990s and has been largely neglected for the last two decades, opening the door for

*Continued On Page 46*



A rendering of the restored Hinchliffe Stadium.



A rendering for the senior housing facility.

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## ■ Manufacturing

Continued From Page 42



Zyter Smart Factories has asset-tracking capability to quickly locate manufacturing materials or mobile equipment and send alerts if assets are being moved without authorization.



Zyter Smart Factories can send machine malfunction safety alerts to notify supervisors and on-site medical personnel to preempt potential worker injuries.

Photo: Getty Images/Stockphoto

retail, travel and construction. By integrating and consolidating data from IoT devices and applications, organizations can gain new insights to improve efficiencies while providing end-users with an engaging digital experience. In 2020, Zyter won more than 50 awards for its products. For more information on Zyter Smart Factories, please visit [www.Zyter.com/smartfactories](http://www.Zyter.com/smartfactories).

## ■ Real Estate

Continued From Page 44

the redevelopment initiative being led by BAW Development and RPM Development Group.

The redevelopment now underway represents Paterson's most ambitious large-scale development in many years. The initiative is highlighted by the complete refurbishment and modernization of the historic stadium, which will make the facility ADA compliant and improve the field, restrooms, lighting, scoreboard and seating areas.

In addition to the 7,800-seat athletic facility, the project also includes ground-up development of:

- A 12,000-square-foot restaurant and event space that will pay homage to the professional and high school athletic exploits at Hinchliffe Stadium, as well as related racial issues.
- A six-story, USGBC LEED Platinum-certified affordable senior housing building featuring 75 studio, one- and two-bedroom units.
- A 5,200-square foot preschool; and
- A 314-space structured parking garage.
- The ballpark was initially built with public funding during the Franklin D. Roosevelt administration, and has been owned by Paterson Public Schools since the 1960s. BAW Development secured a majority stake in the ballpark in 2021.



Founder of BAW Development Baye Adofo-Wilson

The historic stadium was designed with an elegant architectural style that includes an Art Deco exterior and a classical, amphitheater-style horseshoe-shaped interior that can serve as a field for baseball, football, soccer, track and lacrosse as well as concerts and other cultural events. When construction is completed, it will become John F. Kennedy High School's home field for several sports, and will also serve the broader community for concerts, festivals, sports camps and other semi-pro and professional sporting events.

"The Hinchliffe Stadium Neighborhood Restoration Project is a unique project that required a remarkably creative financing strategy," says Joe Portelli of RPM Development



Baseball personalities Willie Randolph and Harold Reynolds at the groundbreaking.

Group. "We had to reach deep into the community development toolbox. The way that our 10 partners—four public entities and six private institutions—were able to work with us to navigate various regulations, program rules, and approval timeframes to execute this financing was impressive. We have been so focused for so long that it is also easy to forget that they made their commitments during the height of the COVID-19 pandemic and a time of great uncertainty. We are especially grateful to the Murphy administration for its supports of the project through the New Jersey Housing and Mortgage Finance Agency and the New Jersey Economic Development Authority."



A man with a shaved head, wearing a blue work jacket and blue nitrile gloves, is focused on measuring a small metal component with a digital caliper. The background is a blurred industrial setting.

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# \$20.7 Million in Clean Communities Grants to Prevent Litter Statewide

Compiled by John Joseph Parker  
Contributing Editor

New Jersey Department of Environmental Protection (NJDEP) Acting Commissioner Shawn LaTourette awarded \$20.7 million in grants to help municipalities and counties implement programs to clean up and reduce litter in communities across New Jersey.

Over the years, the NJDEP has provided municipalities and counties hundreds of millions of dollars in Clean Communities grants to implement litter cleanup and abatement programs, including adoption and enforcement of local anti-littering ordinances; beach cleanups; public information and education programs; and purchases of litter collection equipment such as receptacles, recycling bins, anti-litter signs and graffiti removal supplies.

This year, the NJDEP has awarded \$18.4 million in municipal grants and \$2.3 million in county grants. The total of \$20.7 million represents a \$1.3 million increase from last year due to an increase in revenues. The program is funded by a legislated user-fee on manufacturers, wholesalers and distributors that produce litter-generating products. Disbursements are based on housing units and miles of roadways within a municipality or county.

Municipalities receiving at least \$100,000 this year are: Newark, \$430,941; Jersey City, \$397,992;



Governor Phil Murphy

Toms River, \$223,521; Paterson, \$192,797; Hamilton (Mercer), \$189,554; Elizabeth, \$177,438; Edison, \$178,108; Woodbridge, \$175,036; Brick, \$169,773; Middletown, \$153,512; Franklin (Somerset), \$131,997; Cherry Hill, \$150,990; Monroe (Middlesex), \$94,060; Trenton, \$142,013; Clifton, \$138,044; Vineland, \$133,385;



NJDEP Acting Commissioner Shawn LaTourette

Berkeley, \$130,529; Camden, \$126,314; Gloucester Township, \$124,173; Old Bridge, \$119,697; Lakewood, \$119,795; Jackson, \$114,806; Howell, \$117,155; East Orange, \$110,384; Parsippany-Troy Hills, \$111,066; Manchester, \$110,261; Egg Harbor Township, \$104,183; Bayonne, \$107,049, and Wayne, \$107,384.

County grants were awarded as follows: Atlantic, \$126,674; Bergen, \$150,409; Burlington, \$171,897; Camden, \$134,898; Cape May, \$71,946; Cumberland, \$183,538; Essex, \$72,938; Gloucester, \$140,808; Hudson, \$18,910; Hunterdon, \$82,518; Mercer, \$60,734; Middlesex, \$107,081; Monmouth, \$128,957; Morris, \$97,181; Ocean, \$209,457; Passaic, \$83,782; Salem, \$122,231; Somerset, \$84,476; Sussex, \$106,658; Union, \$59,594; Warren, \$88,998.

For a complete list of municipal and county grant awards, visit [www.njclean.org](http://www.njclean.org)

## New Environmental Protections Against Single-Use Plastics

It can take a thousand years for a plastic bag to break down in the environment. The U.S. Environmental Protection Agency estimates that Americans use some 380 billion plastic bags and wraps each year. Only about five percent is recycled.

Last fall, Governor Phil Murphy signed a law, effective May 4, 2022, reducing litter by banning the sale or providing of plastic bags, regardless of thickness, at grocery stores and retail outlets, as well as paper bags at grocery stores measuring

*Continued On Page 50*



It can take 1,000 years for a plastic bag to break down in the environment.

Photo: Getty Images/Stockphoto



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# NJDEP Update

*Continued From Page 48*

more than 2,500 square feet. The law also bans Styrofoam clamshell food containers.

Starting Oct. 4, 2021, plastic straws at restaurants will be available only upon request. The law is designed to reduce pollution and protect New Jersey's environment and economy.

Under the new law, polystyrene foam food service products and foods sold or provided in polystyrene foam food service products will

also be banned as of May 4, 2022, and food service businesses will only be allowed to provide single-use plastic straws by request starting Nov. 4, 2021.

Beginning May 4, 2022, New Jersey businesses may not sell or provide single-use plastic carryout bags to their customers. Those businesses that decide to sell or provide reusable carryout bags must ensure that the bags meet the requirements as defined in the law.

The law defines reusable bags as ones that are made of polypropylene fabric, PET non-woven fabric, nylon, cloth, hemp product or other washable fabric; have stitched handles; and are designed and manufactured for multiple reuses.

Certain exemptions apply. The following products will be exempt for an additional two years, until May 4, 2024: disposable, long-handled polystyrene foam soda spoons when required and used for thick drinks; portion cups of two ounces or less, if used for hot foods or foods requiring lids; meat and fish trays for raw or butchered meat, including poultry, or fish that is sold from a refrigerator or similar retail appliance; any food product pre-packaged by the manufacturer with a polystyrene foam food service product; and any other polystyrene foam food service product as determined necessary by the NJDEP.

The nonprofit Clean Communities Council, a longtime NJDEP partner that oversees the implementation of municipal and county litter abatement programs funded by Clean Communities grants, will also play an important role as the state implements the new bag law. The group has launched a Bag Up NJ campaign, which urges consumers to use re-usable bags when they shop.

New Jersey's single-use plastics law is considered the most comprehensive in the nation. To help New Jersey businesses prepare,

*Continued On Page 52*



Photo: Getty Images/Stockphoto

The City of Paterson will be receiving more than \$190,000 through the Clean Communities program.



Environmental sampling at brownfield site



Foundation recommendations for warehouse development



Land use consulting

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## NJDEP Update

*Continued From Page 50*

the New Jersey Business Action Center (NJBAC), part of the New Jersey Department of State, and the NJDEP have developed online resources. The state's business-focused website [Business.NJ.gov](http://Business.NJ.gov) as well as the NJDEP website feature the latest information on the law.

Experts on complying with the law are available via the NJBAC website's Live Chat and at 1-800-Jersey-7.

### NJDEP Awards \$7.3 Million to Enhance NW, NJ Ecosystems, Water Quality

To enhance ecosystems and water quality in the Paulins Kill and Pequest River watersheds of northwestern New Jersey, the NJDEP has awarded \$7.3 million in grants to nonprofits and local government agencies, according to Acting Commissioner Shawn LaTourette. The grants are funded through the NJDEP's Office of Natural Resource Restoration, which works with responsible parties to restore natural resources injured by oil spills and other discharges of hazardous substances.

Natural Resource Damage settlements obtained by NJDEP are routinely deployed to enhance natural resources such as wetlands, waterways, and habitats in compromised watersheds.

"The Paulins Kill and Pequest River are regional treasures that support a great diversity of wildlife and are among New Jersey's most



Photo: Getty Images/Stockphoto

The NJDEP has awarded \$7.3 million in grants for Natural Resource Restoration.

important trout-production streams," said Acting Commissioner LaTourette.

The DEP has awarded grants for the following projects:

- The Nature Conservancy, \$4,765,905, for the removal of the Paulina Dam in

Blairstown, Warren County, which is the dam furthest downstream on the Paulins Kill. The removal of this dam will reconnect 7.6 miles of mainstem and tributary habitat and is the last of three

*Continued On Page 54*

## LSRP REPORT

# Clean & Quarry Fill Materials and Source Site Review in New Jersey

By William P. Call, P.G., LSRP,  
PennJersey Environmental Consulting

LSRPs should be familiar with the process to evaluate sources of alternative and clean fill material for remediation sites. However, the regulated community is often not as diligent about evaluating quarry sites as sources of clean fill for remediation sites.

The NJDEP's Fill Material technical guidance states that a LSRP can rely on a self-certification from the quarry and a copy of its operating license issued by the appropriate state agency to import quarry soil. This can be risky for the LSRP and person responsible for conducting the remediation if a more detailed evaluation is not conducted—for example, if an LSRP reviewed two sources of clean quarry material proposed by the contractor for construction of a cap, while remediating a new high school facility.

The first site was a rock crushing facility with "clean" sample results. The LSRP's review

found the proposed fill was sourced from three New York City sites, and not a quarry. One site was a former gas station with free gasoline product in the bedrock.

When the LSRP reviewed the second source, it was a quarry at a former industrial facility with an open remediation case, confirmed ground water contamination, several former underground tanks and mapped historic fill.

Both sources were rejected and a third quarry was ultimately identified after many headaches that could have been avoided.

NJDEP's guidance does not address what to do if a quarry source is found to be suspect. LSRPs must use their independent professional judgment and derive multiple lines of evidence when approving a quarry fill source for clean fill at remediation sites.

A LSRP can review online mapping tools, site history, environmental reports, and NJ-GeoWeb and NJDEP-DataMiner to attempt to confirm



William P. Call

the absence of NJDEP discharge incidents or cases at the quarry. Supplemental soil testing may be warranted to fill in any data gaps. 🚧





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The Licensed Site Remediation Professionals Association (LSRPA) is the primary representative of the profession in New Jersey. The LSRPA assists its members to use standards of care and informed professional judgment when conducting the work of an LSRP in protecting public health and safety and the environment.

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- Risk Assessment



*Continued From Page 52*

dams to be removed in a broader effort reconnecting 45 miles of Paulins Kill waterways to a free-flowing state that allows migratory fish passage. The Columbia Dam was removed in 2019, followed by the County Line Dam this year.

- GreenTrust Alliance, \$1,331,539, for the design and implementation of stream restoration and floodplain enhancement on Trout Brook, a tributary of the Pequest River, in Allamuchy Township, Warren County. The project will restore and relocate approximately 2,000 feet of stream and enhance 19.5 acres of wetlands. The project aims to significantly improve both water and habitat quality.
- The Nature Conservancy, \$673,086, for the completion of the restoration design and permitting for restoration efforts in the Hyper Humus section of the Paulins Kill Wildlife Management Area. This project includes stream and other hydrologic restoration, habitat enhancement and planting plans to restore a 1,200-acre section of the Paulins Kill Wildlife Management Area at the headwaters of the Paulins Kill.
- The Nature Conservancy, \$436,400, for engineering studies, design plans and permitting for the removal of the Upper E.R. Collins Dam and Lower E.R. Collins

Dam on the Pequest River in Belvidere, Warren County. The completion of design is the first step in achieving the removal of these dams that contribute to hazardous flooding in the area. Their removal will enhance water quality, restore natural river functions, and increase habitat for native fish populations.

- The Land Conservancy of New Jersey, \$92,296, for the design and construction of stream habitat restoration and riparian enhancement at the Yards Creek Preserve in Blairstown, Warren County. Restoration activities include the removal of culverts, the re-establishment of hydrologic connections, and wetland enhancement. The project also calls for the decompaction and restoration of the removed driveway and reuse of materials to re-establish site access away from the restored stream.
- Sussex County Municipal Utilities Authority, \$78,588, to conduct restoration activities on the site of the former Culver Lake Golf Course in the Upper Paulins Kill watershed. Restoration activities will include planting riparian buffers, removing and replacing culverts, creation of shallow water habitat pools and enhancement of wetlands to provide water quality benefits to the Paulins Kill.

Remediating contaminated sites and restoring damaged natural resource is a key priority of the Murphy Administration. The NJDEP's Office of Natural Resource Restoration works with responsible parties who wish to voluntarily assess natural resource damages, undertake restoration projects, or settle their natural resource damage liability. Where necessary, the NJDEP works with the Office of the Attorney General to pursue Natural Resource Damage claims through the courts. These settlements, which are in addition to the costs of cleaning up a pollution event, help the NJDEP to facilitate many different types of ecological restoration projects throughout the state. 📌



Photo: Getty Images/stockphoto

NJDEP's Office of Natural Resource Restoration works with responsible parties to restore natural resources injured by oil spills and other discharges of hazardous substances.

## LSRP REPORT

# New Resources Turn Brownfields into Opportunities

By Dr. Colette Santasieri,  
*Executive Director,*

**NJ Brownfields Assistance Center @ NJIT**

**M**any New Jersey communities contain legacy industrial and vacant commercial properties. Some of these sites have languished for years because of contamination or the perception of contamination.

The redevelopment of brownfields are unique opportunities to catalyze economic development, improve environmental conditions, and create more socially equitable and resilient communities. But the process can be daunting.

Now New Jersey's municipalities and counties have a free resource to help them navigate the challenges posed by brownfields. Launched in early 2020 with seed funding from the New Jersey Economic Development Authority, the NJ Brownfields Assistance Center @ NJIT is the first-of-its-kind and only center that solely focuses on and serves New Jersey.

Most local governments do not have the in-house knowledge or expertise to advance brownfield sites through the planning, assessment, cleanup, and redevelopment processes. Many communities have either no, or limited resources, including funding.

NJIT created the NJ Brownfields Assistance Center @ NJIT to help communities overcome their brownfield hurdles and advance these properties towards the redevelopment finish line.

The Center's multi-disciplinary team of planners, engineers, environmental scientists and social scientists bring expertise to brownfields-challenged communities to help transform these sites into community assets.

The Center educates communities about brownfield issues, and provides free "help desk" assistance and guidance to any county and municipal government. The Center partners with state agencies and the private sector to guide communities as they navigate the redevelopment process.



Dr. Colette Santasieri

Since its launch, the Center has conducted learning labs for county and municipal elected officials and staff; created a resource center ([www.njit.edu/njbrownfields](http://www.njit.edu/njbrownfields)); held several webinars; and provided "plain language" explanations of technical environmental investigation reports to local government officials. The Center also has helped municipalities identify their planning goals and align brownfield sites with those goals. 📌



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# Pandemic Could Impact Insurance Decisions

By Adam Puharic, President,  
Puharic and Assoc.

**E**mployers who persevered through the trials of COVID-19 and closed offices are anxious to turn the page and return workers to a safe and profitable workplace. An often underappreciated part of an employer's commercial insurance program—Employer Practices Liability Insurance (EPLI)—will be tested in new and unanticipated ways as a result of the pandemic.

Now is the time to understand your current coverage, and to contemplate endorsements and higher limits to strengthen what policies are in place now.

Employer Practices Liability Insurance typically defends against claims of employment law or practice violation. This is an evolving field of law and the list of possible allegations continues to expand.

According to Philadelphia Insurance Company, a provider of quality standalone EPLI coverage, common examples of allegations that may lead to

claims include age discrimination, wrongful termination, retaliation and disability discrimination.

As a result of the pandemic, the risk to employers is growing as rules and circumstances change. Ever-changing CDC guidelines make rules like quarantining and self-isolation confusing and difficult to enforce.

Performance reviews become treacherous for employees mandated to work from home while co-workers performing similar jobs work in the office. Family medical leave rules become ripe opportunities for potential conflict.

Employers should contact their insurance agent for an immediate review of the current EPLI coverage.

Seek standalone coverage over endorsements adding coverage to existing business owners policies. Budget for EPLI spending as a valuable and necessary business protection tool.

Most importantly, every employer should become better educated on how their insurance coverage will respond, and where gaps in coverage exist. 📌



Adam Puharic, President, Puharic and Associates

## BUSINESS & LIFESTYLE

# For Successful Companies, Work/Life Balance Matters

By Wendy Tait,  
CIANJ's EVP,  
Sommelier,  
Business Development and  
Strategic Initiatives

**F**atigue, stress, anxiety—we have heard these buzz words so frequently in the media and in our own businesses that they have become commonplace. What is

the cost of these negative feelings to a company, let alone the employees who suffer from them as it relates to morale, motivation and output?

Summer is a time of year when we envision happy family vacations down the shore or relaxing staycations spent lounging outside, but are employees given the ability to truly unplug when taking time off? There are so many ways

to let your employees know that their mental health is important and that you support their need to truly disengage when on vacation or to feel supported when still on the clock.

Have you planned a trip for an afternoon down the shore, gifted random time off, sent some company swag or made someone CEO

for the day? Share your own success stories of creative ways you are making your staff feel appreciated and valued this summer by e-mailing [wtait@cianj.org](mailto:wtait@cianj.org) and we will spread the good word through our many platforms to our CIANJ members and you will be the leader by example. Sometimes, the little things go a long way. 📌



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## The Payoff of “Forced Engagement”

Great leaders must engage others. Whether you call it “forced engagement” or “assertive engagement,” as leaders we sometimes must be really assertive, bordering on forcing, engagement of others in meetings and conversations. Consider the following:

**Why must leaders engage?** It’s simple.

Consider how many Zoom meetings you have been in where you were bored, disinterested, and engaged in multi-tasking because you were not engaged.

**How does a leader “force engagement?”** The best leaders call you by name, ask you a question or press you for your opinion. They follow up on something you say because they want to know more.

**Where else do leaders actively engage participants?** In virtually everything we do. Too often, leadership is seen as simply directing other people to do specific things. Too many of us are not prepared to get other people talking.



**STEVE ADUBATO’S**

**LESSONS IN  
LEADERSHIP**

**But doesn’t calling on people make them feel uncomfortable?** Asking people questions, by name, can sometimes be considered “putting people on the spot”. Yet, wouldn’t a team benefit from hearing what other team members are thinking?

**What does it mean to be a great facilitator?** Leaders must create an environment in which engagement is the norm. As leaders, we must see ourselves as facilitators who move the team forward.

**How can you make this approach part of your DNA?** If you do this enough, over time a leader can actually create a more engaged culture. It won’t be easy, but the payoff is worth any initial discomfort.

**Steve Adubato, PhD**, is the author of five books including his latest, **"Lessons in Leadership"**. He is an Emmy® Award-winning anchor with programs airing on Thirteen/WNET (PBS) and NJ PBS who has appeared on **CNN, FOX5 NY** and **NBC's Today Show**. Steve Adubato's **"Lessons in Leadership"** video podcast with co-host Mary Gamba airs **Sundays at 10:00 a.m. on News 12+**. For more information visit [www.Stand-Deliver.com](http://www.Stand-Deliver.com)





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