



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0102_fba_2017.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald	A.	Guardian	12/31/2017	dguardian@cityofatlanticcity.org

Chief Administrative Officer

Jason		Holt		jholt@cityofatlanticcity.org
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Chief Financial Officer

Michael	P.	Stinson		mstinson@cityofatlanticcity.org
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Municipal Clerk

Paula		Geletei		pgeletei@cityofatlanticcity.org
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Marty		Small	12/31/2019	msmall@cityofatlanticcity.org
Aaron		Randolph	12/31/2019	arandolph@cityofatlanticcity.org
Chuen "Jimmy"		Cheng	12/31/2019	ccheng@cityofatlanticcity.org
Moisse		Delgado	12/31/2017	mdelgado@cityofatlanticcity.org
Frank		Gilliam Jr.	12/31/2017	fgilliam@cityofatlanticcity.org
Jesse		Kurtz	12/31/2019	jkurtz@cityofatlanticcity.org
William		Marsh	12/31/2019	wmarsh@cityofatlanticcity.org
Kaleem		Shabazz	12/31/2019	kshabazz@cityofatlanticcity.org
George		Tibbitt	12/31/2017	gtibbitt@cityofatlanticcity.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.897	\$123,637,277.00	49.17%	\$2,684.26	Municipal Purpose Tax	ACTUAL	\$55,853,861.02
Municipal Library	0.043	\$2,800,581.64	1.11%	\$60.85	Municipal Library	ACTUAL	\$1,052,509.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.536	\$100,077,234.00	39.80%	\$2,173.44	Local School District	ACTUAL	\$41,888,968.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.382	\$24,915,663.00	9.91%	\$540.53	County Purposes	ACTUAL	\$11,520,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.858	\$251,430,755.64	100.00%	\$5,459.07	Total ESTIMATED amount to be raised by taxes		\$110,315,338.02
Total Taxable Valuation as of October 1, 2016 <u>\$3,100,472,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>165,236,340.63</u>		
Current Year Average Residential Assessment <u>\$141,500.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>219,936,403.85</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$53,408,968.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$108,109,031.22</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,206,306.76</u>		
1.897	1.802	-5.03%			Total Amount to be Raised by Taxes <u>\$110,315,337.98</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
\$123,637,277.00	\$55,853,861.02	-54.82%	(\$67,783,415.98)		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>231,758,652.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>243,392,799.59</u>		
\$2,684.26	\$2,549.12	-5.03%	(\$135.13)		% of Taxes Collected, CY 2016 <u>95.22%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2016 <u>\$8,716,806.54</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	#DIV/0!	\$0.00		\$0.00								
08	Local Revenue	445.17%	\$61,016,854.11	\$13,706,387.89	\$74,723,242.00	\$74,723,242.00							
09	State Aid (without offsetting appropriation)	-12.78%	(\$12,199,999.99)	\$95,460,713.99	\$83,260,714.00	\$83,260,714.00							
08	Uniform Construction Code Fees	-14.88%	(\$306,011.00)	\$2,056,011.00	\$1,750,000.00	\$1,750,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	118.34%	\$256,988.84	\$217,160.13	\$474,148.97	\$474,148.97							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-34.64%	(\$1,629,825.97)	\$4,704,482.13	\$3,074,656.16	\$3,074,656.16							
08	Other Special Items	-52.45%	(\$1,051,907.38)	\$2,005,486.88	\$953,579.50	\$953,579.50							
15	Receipts from Delinquent Taxes	#DIV/0!	\$1,000,000.00	\$0.00	\$1,000,000.00	\$1,000,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-49.23%	(\$54,158,331.40)	\$110,012,192.42	\$55,853,861.02	\$55,853,861.02							
07	Minimum Library Tax	-62.42%	(\$1,748,072.64)	\$2,800,581.64	\$1,052,509.00	\$1,052,509.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.82%	(\$8,820,305.43)	\$230,963,016.08	\$222,142,710.65	\$222,142,710.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	76.00	11.00	-9.75%	(\$958,812.00)	\$9,834,830.00	\$8,876,018.00	\$8,776,018.00	\$100,000.00						
21	Land-Use Administration	6.00	1.00	168.02%	\$1,056,802.00	\$628,984.00	\$1,685,786.00	\$499,754.00	\$1,186,032.00						
22	Uniform Construction Code	50.00	5.00	-6.36%	(\$195,379.00)	\$3,072,663.00	\$2,877,284.00	\$2,877,284.00							
23	Insurance			-4.29%	(\$1,977,835.00)	\$46,124,587.00	\$44,146,752.00	\$44,146,752.00							
25	Public Safety	561.00	215.00	-10.67%	(\$6,452,340.70)	\$60,459,379.00	\$54,007,038.30	\$52,343,144.00	\$1,663,894.30						
26	Public Works	100.00	16.00	5.22%	\$539,273.86	\$10,331,092.00	\$10,870,365.86	\$10,705,726.00	\$164,639.86						
27	Health and Human Services	32.00		-20.51%	(\$536,372.00)	\$2,615,782.00	\$2,079,410.00	\$2,019,320.00	\$60,090.00						
28	Parks and Recreation	51.00	89.00	-9.85%	(\$275,399.00)	\$2,794,803.00	\$2,519,404.00	\$2,519,404.00							
29	Education (including Library)			-62.42%	(\$1,748,072.64)	\$2,800,581.64	\$1,052,509.00	\$1,052,509.00							
30	Unclassified			45.50%	\$10,384,589.26	\$22,821,064.62	\$33,205,653.88	\$33,205,653.88							
31	Utilities and Bulk Purchases			-8.24%	(\$527,294.00)	\$6,398,000.00	\$5,870,706.00	\$5,870,706.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-9.66%	(\$2,325,974.26)	\$24,088,631.73	\$21,762,657.47	\$21,762,657.47							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-59.13%	(\$685,851.03)	\$1,160,000.00	\$474,148.97	\$474,148.97							
43	Court and Public Defender	22.00	4.00	-22.79%	(\$349,010.00)	\$1,531,254.00	\$1,182,244.00	\$1,182,244.00							
44	Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
45	Debt			-20.82%	(\$7,656,515.59)	\$36,782,942.00	\$29,126,426.41	\$29,126,426.41							
46	Deferred Charges			-100.00%	(\$350,000.00)	\$350,000.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-63.43%	(\$3,826,308.36)	\$6,032,615.12	\$2,206,306.76	\$2,206,306.76							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	898.00	341.00	-6.67%	(\$15,884,498.46)	\$238,027,209.11	\$222,142,710.65	\$218,968,054.49	\$3,174,656.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
		X			Payroll Service	\$45,000.00	Payroll Service budgeted for start on 7/1/17 at \$45,000 for 6 months, so \$90,000 for full year
		X			Sanitation Service	\$1,200,000.00	Sanitation Service budgeted for start on 7/1/17 at \$1,200,000 for 6 months, so 2,400,000 for full year
			X		Payroll Salary & Wages	\$38,600.00	reduction in Payroll Salary & Wages due to outsourcing of Payroll Service \$35,740 as of 7/1/17
X					Atlantic City Alliance (ACA) Funds	\$5,000,000.00	2017 funds \$15 million and 2018 funds \$10 million
X					Refunds & Reimbursements (SAFER Grant Fringe Benefits)	\$3,000,000.00	SAFER grant ends around 9/30/17, so Fringe Benefits of \$150,000 per pay will end after 20 pays
X					Transitional Aid	#####	\$13,000,000 Transitional Aid

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,137	\$368,573,400.00	11.89%	15A Public Schools	28	\$155,183,800.00	1.96%
2 Residential	10,882	\$1,539,984,200.00	49.67%	15B Other Schools	16	\$3,472,700.00	0.04%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	1,262	\$2,575,660,700.00	32.54%
4A Commercial	1,498	\$1,050,206,200.00	33.87%	15D Church and Charities	146	\$253,489,900.00	3.20%
4B Industrial	9	\$3,672,800.00	0.12%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	162	\$138,035,500.00	4.45%	15F Other Exempt	732	\$4,928,431,900.00	62.26%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	14,689	\$3,100,472,200.00	100.00%	Total	2,184	\$7,916,239,000.00	100.00%

Average Ratio (%), Assessed to True Value	101.24%
Equalized Valuation, Taxable Properties	\$3,062,497,234.29

Total # of property tax appeals filed in 2016	County Tax Board	4,539.00
	State Tax Court	79.00
Number of 2016 County Tax Board decisions appealed to Tax Court		33.00
Number of pending property tax appeals in State Tax Court		243.00

Amount paid out by municipality for tax appeals in 2016	\$8,237,916.32
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Percentage of Exempt vs. Non-Exempt Properties	255.32%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption	1	\$0.00	\$722,100.00	\$27,873.06
I Dwelling Exemption	2	\$0.00	\$114,200.00	\$4,408.12
J Dwelling Abatement				
K New Dwelling/Conversion Exemption	1	\$0.00	\$29,300.00	\$1,130.98
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	4	0.00	865,600.00	33,412.16

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	10.00	1.00	683,738.05	\$358,060.00	\$1,000.00	\$91,761.97	\$205,524.49	\$27,391.59
Supervisory Staff (Department Heads & Managers)	75.00		7,303,490.65	\$4,875,000.00	\$28,600.00	\$625,649.79	\$1,401,303.36	\$372,937.50
Police Officers (Including Superior Officers)	269.00	75.00	44,110,405.97	\$26,838,556.00	\$2,046,000.00	\$8,146,692.39	\$5,026,008.04	\$2,053,149.53
Fire Fighters (Including Superior Officers)	202.00		25,641,704.03	\$13,879,365.00	\$808,800.00	\$6,117,590.57	\$3,774,177.04	\$1,061,771.42
All Other Union Employees not listed above	330.00	163.00	33,356,686.31	\$17,545,420.00	\$1,145,203.00	\$4,112,604.61	\$9,211,234.07	\$1,342,224.63
All Other Non-Union Employees not listed above		103.00	331,448.97	\$307,895.00				\$23,553.97
Totals	886.00	342.00	111,427,473.97	\$63,804,296.00	\$4,029,603.00	\$19,094,299.33	\$19,618,247.00	\$4,881,028.64

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	266.00	\$9,290.78	\$2,471,346.92	300.00	\$9,513.96	\$2,854,188.00
Parent & Child	196.00	\$16,610.92	\$3,255,740.59	225.00	\$17,030.04	\$3,831,759.00
Employee & Spouse (or Partner)	91.00	\$18,539.69	\$1,687,112.11	107.00	\$19,015.68	\$2,034,677.76
Family	312.00	\$25,913.54	\$8,085,024.72	375.00	\$26,544.00	\$9,954,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,190,935.97)			(\$4,884,189.93)
Subtotal	865.00		\$11,308,288.37	1,007.00		\$13,790,434.83
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage		\$9,504.48	\$0.00	1	\$9,109.44	\$9,109.44
Parent & Child	1	\$17,013.00	\$17,013.00	2	\$19,860.81	\$39,721.62
Employee & Spouse (or Partner)	1	\$18,101.40	\$18,101.40	1	\$23,766.44	\$23,766.44
Family	4	\$26,200.95	\$104,803.80	3	\$31,744.16	\$95,232.48
Employee Cost Sharing Contribution (enter as negative -)			(\$15,479.10)			(\$18,014.88)
Subtotal	6.00		\$124,439.10	7.00		\$149,815.10
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	241	\$10,926.70	\$2,633,334.72	222	\$10,766.12	\$2,390,078.64
Parent & Child	48	\$20,785.24	\$997,691.49	38	\$19,532.09	\$742,219.42
Employee & Spouse (or Partner)	196	\$24,454.15	\$4,793,013.84	187	\$24,878.34	\$4,652,249.58
Family	149	\$39,090.31	\$5,824,455.92	140	\$36,449.24	\$5,102,893.60
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	634.00		\$14,248,495.96	587.00		\$12,887,441.24
GRAND TOTAL	1,505.00		\$25,681,223.43	1,601.00		\$26,827,691.17

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

YES

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

NO

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$70,696,000.00	\$70,696,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$480,000.00		\$480,000.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$223,646,000.00		\$223,646,000.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$294,822,000.00	\$70,696,000.00	\$224,126,000.00				
Population (2010 census)	<u>37,986</u>						
Per Capita Gross Debt	<u>\$7,761.33</u>						
Per Capita Net Debt	<u>\$5,900.23</u>						
3 Yr. Average Property Valuation		<u>\$8,695,098,227.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>2.58%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$17,162,000.00			\$17,162,000.00	\$14,045,000.00	\$17,090,000.00	\$175,349,000.00
Bonds - Interest	\$11,964,426.41			\$11,964,426.41	\$10,411,417.90	\$9,911,455.38	\$78,153,862.84
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$29,126,426.41	\$24,456,417.90	\$27,001,455.38	\$253,502,862.84
Total Principal				\$17,162,000.00	\$14,045,000.00	\$17,090,000.00	\$175,349,000.00
Total Interest				\$11,964,426.41	\$10,411,417.90	\$9,911,455.38	\$78,153,862.84
% of Total Current Year Budget				<u>13.11%</u>			
Description	Debt Not Listed Above						
Total Guarantees - Governmental				\$16,543,437.00	\$14,719,148.00	\$12,899,788.00	
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Caa3	CCC					
Year of Last Rating	2017	2017					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
