



# State of New Jersey Local Government Services

**Year:** 2016 **Municipal User Friendly Budget**

**MUNICIPALITY:** 0102 Atlantic City City - County of Atlantic Introduced ▼

**Municode:** 0102 **Filename:** 0102\_fbi\_2016.xlsm

**Website:** www.cityofatlanticcity.org

**Phone Number:** (609)347-5800

**Mailing Address:** 1301 Bacharach Blvd (Room 707)

Atlantic City, NJ 08401

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

**Municipality:** Atlantic City, NJ 084 **State:** NJ **Zip:** 08401

**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**

Rhonda		Williams		rwilliams@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>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	1.747	\$128,410,646.00	51.06%	\$3,057.13	Municipal Purpose Tax	ESTIMATED	\$114,247,482.00
Municipal Library	0.051	\$3,755,692.00	1.49%	\$89.25	Municipal Library		
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	1.239	\$91,060,723.00	36.21%	\$2,168.16	Local School District	ESTIMATED	\$100,077,234.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.384	\$28,206,242.00	11.22%	\$671.97	County Purposes	ESTIMATED	\$24,915,663.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.001	\$52,993.00	0.02%	\$1.75	County Open Space	ESTIMATED	\$0.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.422</b>	<b>\$251,486,296.00</b>	<b>100.00%</b>	<b>\$5,988.26</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$239,240,379.00</b>
Total Taxable Valuation as of October 1, 2015 <span style="float: right;"><u>\$6,509,752,640.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>125,947,432.07</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$174,993.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>238,154,676.06</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$124,992,897.00</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$237,200,140.99</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$4,840,819.20</u></span>		
1.747	1.753	0.37%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$242,040,960.19</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>98.00%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right;"><u>40A:4-41c(1) 3 yr avg</u></span>		
\$128,410,646.00	\$114,247,482.00	-11.03%	(\$14,163,164.00)		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2015 <span style="float: right;"><u>236,406,572.00</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <span style="float: right;"><u>240,246,154.00</u></span>		
\$3,057.13	\$3,068.33	0.37%	\$11.20		% of Taxes Collected, CY 2015 <span style="float: right;"><u>98.40%</u></span>		
					Delinquent Taxes - December 31, 2015 <span style="float: right;"><u>\$686,027.00</u></span>		

**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	\$0.00								
08	Local Revenue	-17.88%	(\$2,494,941.19)	\$13,957,142.19	\$11,462,201.00	\$11,462,201.00							
09	State Aid (without offsetting appropriation)	263.15%	\$77,000,000.02	\$29,260,713.98	\$106,260,714.00	\$106,260,714.00							
08	Uniform Construction Code Fees	-7.11%	(\$114,768.00)	\$1,614,768.00	\$1,500,000.00	\$1,500,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	2627.73%	\$1,117,473.87	\$42,526.13	\$1,160,000.00	\$1,160,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-91.35%	(\$35,261,035.23)	\$38,600,552.30	\$3,339,517.07	\$3,339,517.07							
08	Other Special Items	-99.52%	(\$46,401,326.62)	\$46,626,326.62	\$225,000.00	\$225,000.00							
15	Receipts from Delinquent Taxes	26.11%	\$414,045.55	\$1,585,954.45	\$2,000,000.00	\$2,000,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-11.03%	(\$14,163,164.45)	\$128,410,646.00	\$114,247,481.55	\$114,247,481.55							
07	Minimum Library Tax	-25.43%	(\$955,110.36)	\$3,755,692.00	\$2,800,581.64	\$2,800,581.64							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>-7.91%</b>	<b>(\$20,858,826.41)</b>	<b>\$263,854,321.67</b>	<b>\$242,995,495.26</b>	<b>\$242,995,495.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	94.00	1.00	0.69%	\$69,591.00	\$10,084,849.00	\$10,154,440.00	\$10,044,830.00	\$109,610.00						
21	Land-Use Administration	8.00		102.11%	\$790,302.00	\$773,963.00	\$1,564,265.00	\$653,984.00	\$910,281.00						
22	Uniform Construction Code	54.00		0.36%	\$12,003.00	\$3,290,660.00	\$3,302,663.00	\$3,302,663.00							
23	Insurance			55.79%	\$16,518,000.00	\$29,606,587.00	\$46,124,587.00	\$46,124,587.00							
25	Public Safety	593.00	257.00	-5.61%	(\$3,665,762.00)	\$65,336,357.00	\$61,670,595.00	\$61,431,379.00	\$239,216.00						
26	Public Works	105.00	5.00	4.98%	\$604,323.24	\$12,140,230.00	\$12,744,553.24	\$10,646,092.00	\$2,098,461.24						
27	Health and Human Services	41.00		-23.55%	(\$835,921.00)	\$3,549,367.00	\$2,713,446.00	\$2,615,782.00	\$97,664.00						
28	Parks and Recreation	50.00	90.00	-6.20%	(\$195,312.00)	\$3,150,115.00	\$2,954,803.00	\$2,954,803.00							
29	Education (including Library)			-25.43%	(\$955,110.48)	\$3,755,692.12	\$2,800,581.64	\$2,800,581.64							
30	Unclassified			-39.51%	(\$15,037,792.62)	\$38,059,388.50	\$23,021,595.88	\$23,021,595.88							
31	Utilities and Bulk Purchases			1.78%	\$117,264.00	\$6,570,736.00	\$6,688,000.00	\$6,688,000.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			390.62%	\$19,417,222.71	\$4,970,877.76	\$24,388,100.47	\$24,388,100.47							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			625.00%	\$1,000,000.00	\$160,000.00	\$1,160,000.00	\$1,160,000.00							
43	Court and Public Defender	24.00		-11.10%	(\$191,513.17)	\$1,725,617.00	\$1,534,103.83	\$1,531,254.00	\$2,849.83						
44	Capital			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00							
45	Debt			6.01%	\$2,085,576.62	\$34,697,365.38	\$36,782,942.00	\$36,782,942.00							
46	Deferred Charges			-62.37%	(\$580,000.00)	\$930,000.00	\$350,000.00	\$350,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-3.90%	(\$196,389.80)	\$5,037,209.00	\$4,840,819.20	\$4,840,819.20							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>969.00</b>	<b>353.00</b>	<b>8.46%</b>	<b>\$18,956,481.50</b>	<b>\$224,039,013.76</b>	<b>\$242,995,495.26</b>	<b>\$239,537,413.19</b>	<b>\$3,458,082.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	2,239	\$415,929,500.00	6.38%	15A Public Schools	36	\$187,208,800.00	3.98%	
2 Residential	10,893	\$1,685,997,740.00	25.88%	15B Other Schools	7	\$3,483,200.00	0.07%	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	999	\$2,121,484,600.00	45.13%	
4A Commercial	1,578	\$4,251,201,600.00	65.24%	15D Church and Charities	140	\$209,457,000.00	4.46%	
4B Industrial	10	\$4,972,800.00	0.08%	15E Cemeteries & Graveyards	0	\$0.00	0.00%	
4C Apartments	166	\$151,651,000.00	2.33%	15F Other Exempt	862	\$2,179,173,100.00	46.36%	
5A/5B Railroad	0	\$6,128,664.00	0.09%					
6A/6B Business Personal Property	1		0.00%					
<b>Total</b>	<b>14,887</b>	<b>\$6,515,881,304.00</b>	<b>100.00%</b>	<b>Total</b>	<b>2,044</b>	<b>\$4,700,806,700.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				87.47%	Percentage of Exempt vs. Non-Exempt Properties			72.14%
Equalized Valuation, Taxable Properties				\$7,449,275,527.61				
Total # of property tax appeals filed in 2015		County Tax Board	6,000					
		State Tax Court	219					
Number of 2015 County Tax Board decisions appealed to Tax Court			109					
Number of pending property tax appeals in State Tax Court			216					
Amount paid out by municipality for tax appeals in 2015				\$11,467,853.97				

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	668,282.19	\$358,060.00	\$0.00	\$87,853.02	\$194,977.58	\$27,391.59
Supervisory Staff (Department Heads & Managers)	106.00		10,818,477.74	\$7,222,920.00	\$45,000.00	\$931,242.03	\$2,066,762.33	\$552,553.38
Police Officers (Including Superior Officers)	281.00	56.00	48,207,423.70	\$31,413,327.00	\$2,213,800.00	\$8,645,933.51	\$5,478,869.96	\$455,493.24
Fire Fighters (Including Superior Officers)	225.00		29,124,605.87	\$17,000,404.00	\$567,800.00	\$6,922,900.49	\$4,386,995.52	\$246,505.86
All Other Union Employees not listed above	347.00	146.00	33,146,993.91	\$18,499,117.00	\$571,800.00	\$3,048,499.84	\$9,612,394.62	\$1,415,182.45
All Other Non-Union Employees not listed above		150.00	1,001,926.00	\$1,001,926.00				
<b>Totals</b>	<b>969.00</b>	<b>353.00</b>	<b>122,967,709.41</b>	<b>\$75,495,754.00</b>	<b>\$3,398,400.00</b>	<b>\$19,636,428.89</b>	<b>\$21,740,000.00</b>	<b>\$2,697,126.52</b>

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

**YES**

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	300	\$9,513.96	\$2,854,188.00	309.00	\$9,109.44	\$2,814,816.96
Parent & Child	225	\$17,030.04	\$3,831,759.00	229.00	\$15,394.92	\$3,525,436.68
Employee & Spouse (or Partner)	107	\$19,015.68	\$2,034,677.76	103.00	\$18,218.64	\$1,876,519.92
Family	375	\$26,544.00	\$9,954,000.00	391.00	\$24,504.36	\$9,581,204.76
Employee Cost Sharing Contribution (enter as negative - )			(\$4,884,189.93)			(\$4,408,322.11)
Subtotal	1,007.00		\$13,790,434.83	1,032.00		\$13,389,656.21
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$9,109.44	\$9,109.44	1	\$9,109.44	\$9,109.44
Parent & Child	2	\$19,860.81	\$39,721.62	2	\$19,860.81	\$39,721.62
Employee & Spouse (or Partner)	1	\$23,766.44	\$23,766.44	1	\$23,766.44	\$23,766.44
Family	3	\$31,744.16	\$95,232.48	3	\$31,744.16	\$95,232.48
Employee Cost Sharing Contribution (enter as negative - )			(\$18,014.88)			(\$14,693.58)
Subtotal	7.00		\$149,815.10	7.00		\$153,136.40
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	222	\$10,766.12	\$2,390,077.93	212	\$10,402.98	\$2,205,431.76
Parent & Child	38	\$19,532.09	\$742,219.53	43	\$20,464.44	\$879,970.92
Employee & Spouse (or Partner)	187	\$24,878.34	\$4,652,249.13	174	\$21,553.08	\$3,750,235.92
Family	140	\$36,449.24	\$5,102,894.16	140	\$36,251.64	\$5,075,229.60
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	587.00		\$12,887,440.75	569.00		\$11,910,868.20
<b>GRAND TOTAL</b>	<b>1,601.00</b>		<b>\$26,827,690.68</b>	<b>1,608.00</b>		<b>\$25,453,660.81</b>

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)?**

<b>YES</b>
<b>NO</b>

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



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

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$76,236,000.00	\$76,236,000.00	\$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		\$0.00				
Bonds Outstanding	\$247,406,000.00		\$247,406,000.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$324,122,000.00</b>	<b>\$76,236,000.00</b>	<b>\$247,886,000.00</b>				
Population (2010 census)	<u>37,986</u>						
Per Capita Gross Debt	<u>\$8,532.67</u>						
Per Capita Net Debt	<u>\$6,525.72</u>						
3 Yr. Average Property Valuation		<u>\$11,579,843,307.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>2.14%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$0.00						
Bond Anticipation Notes - Interest	\$0.00						
Bonds - Principal	\$24,210,000.00			\$23,760,000.00	\$17,162,000.00	\$206,484,000.00	
Bonds - Interest	\$9,125,864.00			\$13,022,941.35	\$11,159,787.41	\$98,476,736.15	
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>	<b>\$33,335,864.00</b>			<b>\$36,782,941.35</b>	<b>\$28,321,787.41</b>	<b>\$304,960,736.15</b>	
Total Principal	\$24,210,000.00			\$23,760,000.00	\$17,162,000.00	\$206,484,000.00	
Total Interest	\$9,125,864.00			\$13,022,941.35	\$11,159,787.41	\$98,476,736.15	
% of Total Current Year Budget	<u>13.72%</u>						
Description	Debt Not Listed Above						
Total Guarantees - Governmental	\$18,357,689.00			\$16,543,437.00	\$14,719,148.00		
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating	Caa3	CC					
Year of Last Rating	2016	2016					
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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

UFB-5 All 5 Year Exemptions/Abatements ended in 2014, so there were none in 2015 per Tax Assessor

UFB-8 Prior year information originally gathered in 2015 from Health Benefits Office was incorrect. Correct information is noted on this year's form.