

OCEAN CITY
2024
MUNICIPAL BUDGET



CITY OFFICIALS

<i>Jay A. Gillian</i>	<i>Mayor</i>
<i>Peter V. Madden</i>	<i>City Council President</i>
<i>Terrence Crowley</i>	<i>City Council Vice-President</i>
<i>Jody Levchuk</i>	<i>City Council Member</i>
<i>Tony Polcini</i>	<i>City Council Member</i>
<i>Tomaso Rotondi</i>	<i>City Council Member</i>
<i>David Winslow</i>	<i>City Council Member</i>
<i>George Savastano</i>	<i>Business Administrator</i>
<i>Michael J. Allegretto</i>	<i>Aide to the Mayor</i>
<i>Daniel Kelchner</i>	<i>Community Services Director</i>
<i>Vince Bekier</i>	<i>Operations & Engineering Director</i>
<i>William Campbell</i>	<i>Police Services Director</i>
<i>Frank Donato III</i>	<i>Financial Management Director</i>
<i>James P. Smith</i>	<i>Fire and Rescue Services Director</i>
<i>Dorothy F. McCrosson</i>	<i>City Solicitor</i>
<i>Melissa G. Rasner</i>	<i>City Clerk</i>

2024 Anticipated Revenues

	2023 Budget	2023 Realized	2024 Budget
Licenses	380,000	374,607	370,000
Fees & Permits	1,125,000	1,193,400	1,150,000
Municipal Court	250,000	299,861	275,000
Int. & Costs on Taxes	175,000	191,058	180,000
Parking Regulations	3,975,000	4,000,951	4,000,000
Int. on Investments	390,000	1,567,730	1,000,000
Beach Fees	5,200,000	6,089,245	5,800,000
Rent/Sale of Property	135,000	116,445	115,000
Airport Fees	150,000	171,092	160,000

2024 Anticipated Revenues

	2023 Budget	2023 Realized	2024 Budget
Boat Ramp Fees	25,000	27,354	25,000
Aquatic & Fitness	900,000	1,099,411	1,000,000
Smoke Detectors	130,000	141,325	130,000
EMS	575,000	705,779	625,000
State Aid	2,272,828	2,272,828	2,395,482
Construction Code	1,000,000	1,001,275	1,000,000
Upper Twp. Dispatch	261,032	261,032	268,863
Library- Contracted Services	226,600	226,600	259,800

2024 Anticipated Revenues

	2023 Budget	2023 Realized	2024 Budget
Library- Return to Taxpayer	2,664,410	2,664,410	3,468,318
Grants	4,008,841	4,008,841	3,744,743
Capital Funds	1,900,000	1,900,000	530,000
Capital Funds- Notes	<u>130,000</u>	<u>130,000</u>	<u>1,690,000</u>
Total Local Revenues	25,873,711	28,443,250	28,187,207
2023 Excess Revenue		2,569,539	
Delinquent Taxes	600,000	661,236	700,000

Account Range: 3-01-08-104-000 to 3-01-08-105-037 Include Zero Activity Accounts: No
Current Date Range: 01/01/23 to 12/31/23 Year To Date As Of: 12/31/23

Account No Description	Account Type	Adopted AR Balance	Amended Excess/Deficit	Anticipated % Realized	YTD Revenue Curr Revenue	YTD Cash Curr Cash
3-01-08-104-000 LICENCES-OTHER	Cash Basis/A	380,000.00	0.00 380,000.00-	380,000.00 0.00	0.00 0.00	0.00 0.00
3-01-08-104-011 MERCANTILE LICENSES-LICENSES	Cash Basis/A	0.00	0.00 122,484.62	0.00 0.00	122,484.62 122,484.62	122,484.62 122,484.62
3-01-08-104-013 RENTAL REGISTRATION	Cash Basis/N	0.00	0.00 116,036.01	0.00	116,036.01 116,036.01	116,036.01 116,036.01
3-01-08-104-014 RENTAL REGISTRATION-OTHER	Cash Basis/N	0.00	0.00 6,390.00	0.00	6,390.00 6,390.00	6,390.00 6,390.00
3-01-08-104-015 MERCANTILE LICENSES-LATE FEES	Cash Basis/N	0.00	0.00 2,300.00	0.00	2,300.00 2,300.00	2,300.00 2,300.00
3-01-08-104-017 CONTRACTORS & HVAC LICENSES	Cash Basis/N	0.00	0.00 55,837.55	0.00	55,837.55 55,837.55	55,837.55 55,837.55
3-01-08-104-018 CONTRACTORS & HVAC LATE FEES	Cash Basis/N	0.00	0.00 680.00	0.00	680.00 680.00	680.00 680.00
3-01-08-104-021 VITAL STATISTICS	Cash Basis/N	0.00	0.00 15,204.10	0.00	15,204.10 15,204.10	15,204.10 15,204.10
3-01-08-104-023 PLANNING BOARD APP FEES	Cash Basis/N	0.00	0.00 35,325.00	0.00	35,325.00 35,325.00	35,325.00 35,325.00
3-01-08-104-025 ZONING BOARD APPLICATION FEES	Cash Basis/N	0.00	0.00 17,900.00	0.00	17,900.00 17,900.00	17,900.00 17,900.00
3-01-08-104-027 HPC APPLICATION FEES	Cash Basis/N	0.00	0.00 450.00	0.00	450.00 450.00	450.00 450.00
3-01-08-104-031 TAX MAP CHANGE FEES	Cash Basis/N	0.00	0.00 2,000.00	0.00	2,000.00 2,000.00	2,000.00 2,000.00
Department: 104 LICENCES-OTHER Total		380,000.00 0.00	0.00 5,392.72-	380,000.00 32.23	374,607.28 374,607.28	374,607.28 374,607.28
3-01-08-105-000 FEES & PERMITS-OTHER	Cash Basis/A	1,125,000.00	0.00 1,125,000.00-	1,125,000.00 0.00	0.00 0.00	0.00 0.00
3-01-08-105-017 MUSIC PIER RECEIPTS	Cash Basis/N	0.00	0.00 79,498.00	0.00	79,498.00 79,498.00	79,498.00 79,498.00
3-01-08-105-019 COPIES/OPRA FEES	Cash Basis/N	0.00	0.00 211.05	0.00	211.05 211.05	211.05 211.05

Account No Description	Account Type	Adopted AR Balance	Amended Excess/Deficit	Anticipated % Realized	YTD Revenue Curr Revenue	YTD Cash Curr Cash
3-01-08-105-020 HOBIE CAT PERMITS	Cash Basis/N	0.00	0.00 12,905.00	0.00	12,905.00 12,905.00	12,905.00 12,905.00
3-01-08-105-021 POLICE DEPARTMENT RECEIPTS	Cash Basis/N	0.00	0.00 54,180.00	0.00	54,180.00 54,180.00	54,180.00 54,180.00
3-01-08-105-023 RECREATION: GOLF RECEIPTS	Cash Basis/N	0.00	0.00 230,933.00	0.00	230,933.00 230,933.00	230,933.00 230,933.00
3-01-08-105-024 RECREATION: PICKLEBALL RECEIPTS	Cash Basis/N	0.00	0.00 99,180.00	0.00	99,180.00 99,180.00	99,180.00 99,180.00
3-01-08-105-025 RECREATION: TENNIS RECEIPTS	Cash Basis/N	0.00	0.00 33,260.00	0.00	33,260.00 33,260.00	33,260.00 33,260.00
3-01-08-105-026 BULKHEAD PERMITS	Cash Basis/N	0.00	0.00 4,400.00	0.00	4,400.00 4,400.00	4,400.00 4,400.00
3-01-08-105-027 STREET PERMITS	Cash Basis/N	0.00	0.00 232,300.00	0.00	232,300.00 232,300.00	232,300.00 232,300.00
3-01-08-105-028 ZONING PERMITS	Cash Basis/N	0.00	0.00 143,740.00	0.00	143,740.00 143,740.00	143,740.00 143,740.00
3-01-08-105-030 OTHER PERMITS	Cash Basis/N	0.00	0.00 83,420.00	0.00	83,420.00 83,420.00	83,420.00 83,420.00
3-01-08-105-032 CONTINUING ZONING COMPLIANCE	Cash Basis/N	0.00	0.00 12,240.00	0.00	12,240.00 12,240.00	12,240.00 12,240.00
3-01-08-105-035 LEAD INSPECTIONS	Cash Basis/N	0.00	0.00 1,200.00	0.00	1,200.00 1,200.00	1,200.00 1,200.00
3-01-08-105-037 TV CABLE FRANCHISE FEES	Cash Basis/N	0.00	0.00 205,933.84	0.00	205,933.84 205,933.84	205,933.84 205,933.84
Department: 105 FEES & PERMITS-OTHER Total		1,125,000.00	0.00	1,125,000.00	1,193,400.89	1,193,400.89
		0.00	68,400.89	0.00	1,193,400.89	1,193,400.89
CAFR: 08 Total		1,505,000.00	0.00	1,505,000.00	1,568,008.17	1,568,008.17
		0.00	63,008.17	8.14	1,568,008.17	1,568,008.17
Fund: 01	Anticipated Total	1,505,000.00	0.00	1,505,000.00	122,484.62	122,484.62
		0.00	1,382,515.38-	8.14	122,484.62	122,484.62
Fund: 01	Unanticipated Total	0.00	0.00	0.00	1,445,523.55	1,445,523.55
		0.00	1,445,523.55		1,445,523.55	1,445,523.55

Account No Description	Account Type	Adopted AR Balance	Amended Excess/Deficit	Anticipated % Realized	YTD Revenue Curr Revenue	YTD Cash Curr Cash
Fund: 01	Total	1,505,000.00	0.00	1,505,000.00	1,568,008.17	1,568,008.17
		0.00	63,008.17	8.14	1,568,008.17	1,568,008.17
	Final Total	1,505,000.00	0.00	1,505,000.00	1,568,008.17	1,568,008.17
		0.00	63,008.17	8.14	1,568,008.17	1,568,008.17

History of Fund Balance

	2020	2021	2022	2023	2024*
Balance 1/1/FY	8,025,163	6,571,432	10,465,789	11,072,417	11,433,034
Utilized in Budget	<u>4,000,000</u>	<u>3,150,000</u>	<u>5,400,000</u>	<u>5,700,000</u>	<u>6,000,000</u>
Balance Remaining	4,025,163	3,421,432	5,065,789	5,372,417	5,433,034
% Used	49.84%	47.93%	51.60%	51.48%	52.48%
% Remaining	50.16%	52.07%	48.40%	48.52%	47.52%

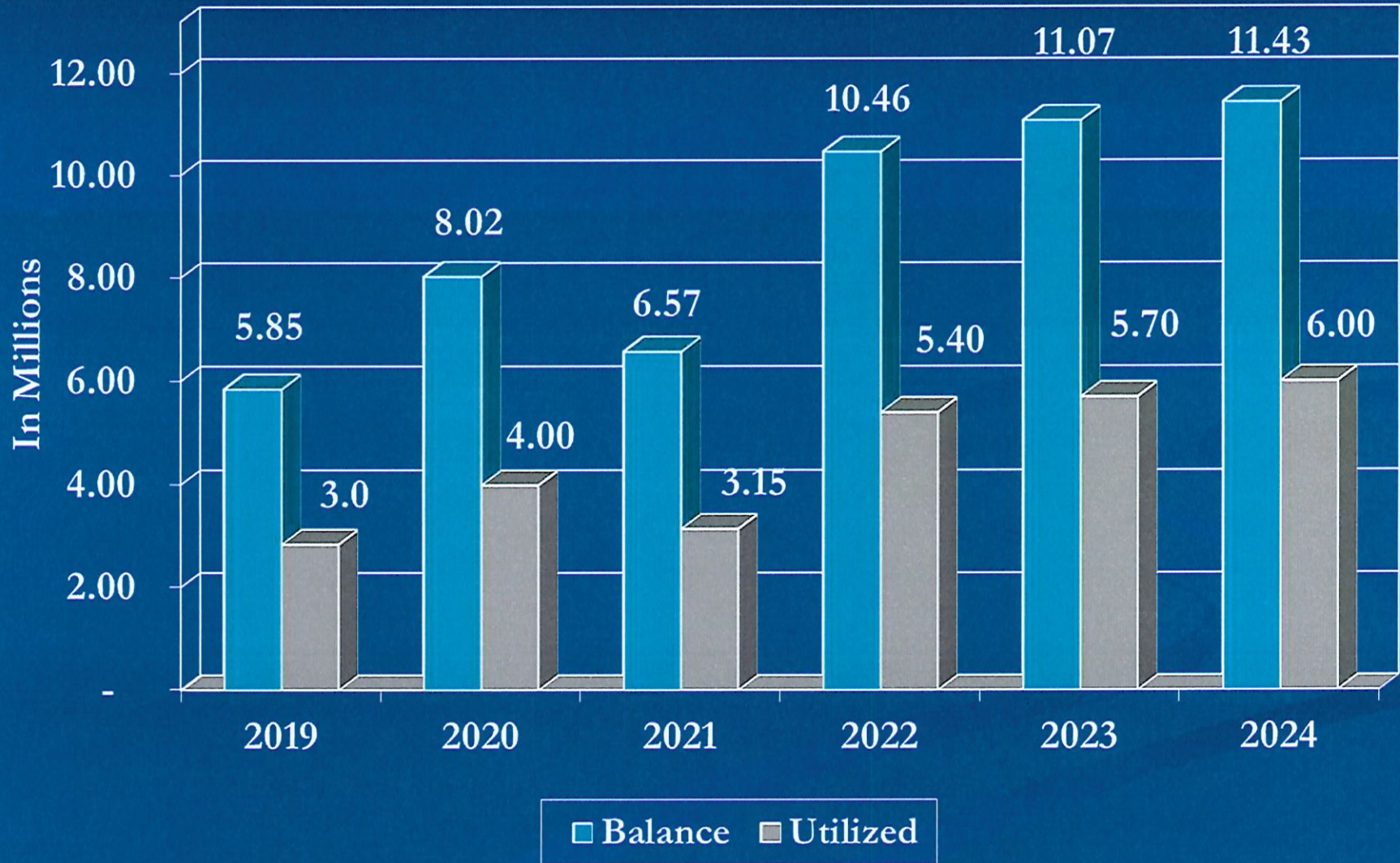
*Per AFS

CITY OF OCEAN CITY

UTILIZATION OF FUND BALANCE:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
BALANCE 1/1/FY	6,279,816	6,902,883	6,359,077	5,830,077	5,851,302	8,025,163	6,571,432	10,465,789	11,072,417	11,433,034
UTILIZED IN BUDGET	3,350,000	3,650,000	3,380,000	3,000,000	2,850,000	4,000,000	3,150,000	5,400,000	5,700,000	6,000,000
BALANCE REMAINING	2,929,816	3,252,883	2,979,077	2,830,077	3,001,302	4,025,163	3,421,432	5,065,789	5,372,417	5,433,034
% USED	53.35%	52.88%	53.15%	51.46%	48.71%	49.84%	47.93%	51.60%	51.48%	52.48%
% REMAINING	46.65%	47.12%	46.85%	48.54%	51.29%	50.16%	52.07%	48.40%	48.52%	47.52%
LOCAL MUNICIPAL BUDGETS	73,151,082	74,235,724	76,884,369	79,981,465	78,835,926	80,675,559	87,770,868	89,625,838	98,891,959	110,422,000
% OF FUND BALANCE REMAINING TO BUDGET	4.01%	4.38%	3.87%	3.54%	3.81%	4.99%	3.90%	5.65%	5.43%	4.92%
TOTAL FUND BALANCE TO BUDGET	8.58%	9.30%	8.27%	7.29%	7.42%	9.95%	7.49%	11.68%	11.20%	10.35%

History of Fund Balance



How is Fund Balance Replenished?

- Collecting Revenues in excess of what is anticipated (MRA)
- Misc. Revenues Not Anticipated (MRNA)
- Collecting Taxes in excess of the anticipated %, a.k.a. Reserve for Uncollected Taxes (RUT), as well as added assessment billings
- Receipts from Delinquent Taxes (RDT's)
- Expired Appropriations from 2022
- Canceled Checks/Accounts from 2023

Why leave a Fund Balance Reserve?

- Stability of future operations and budgets
- Fund Balance can be used to fund an unanticipated emergency
- A Reserve provides cash flow for the Municipality
- Revenues are not collected consistently during the fiscal year
- Payrolls exceed \$1 million every 2 weeks
- The City is the paying agent for all outside agencies: County, School, Library, SID's
- Key indicator to bond rating agencies

CITY OF OCEAN CITY

FUND BALANCE 12/31/2023

Actual Balance, 1/1/2023	\$ 11,072,417.89	
<u>Used in 2023 Municipal Budget Process</u>		(5,700,000.00)
<u>Results of 2023 Action</u>		
1 Lapsed 2022 appropriation reserves	945,483.98	
2 Excess Tax Collections	1,533,495.55	
3 School Tax Deferral	248,720.00	
4 Excess Misc Revenues Anticipated	2,569,539.15	
5 Receipts from Delinquent Taxes	61,236.49	
6 Misc. Revenues Not Anticipated	701,840.27	
7 Cancellation of Current Year Appropriations	1.07	
8 Cancellation of Checks	300.00	
9 Cancellation of Emergency Appropriations	-	
10 Cancelation of Grants	-	
11 Misc.:	-	
12 Misc.:Audit Adjustments	-	
	6,060,616.51	
Estimated Balance 12/31/2023	\$ 11,433,034.40	

	\$	%
Balance available to be used:	11,433,034.40	
Requested amount be used	(6,000,000.00)	52.48%
Balance remaining to support 2024 activity	5,433,034.40	47.52%

12

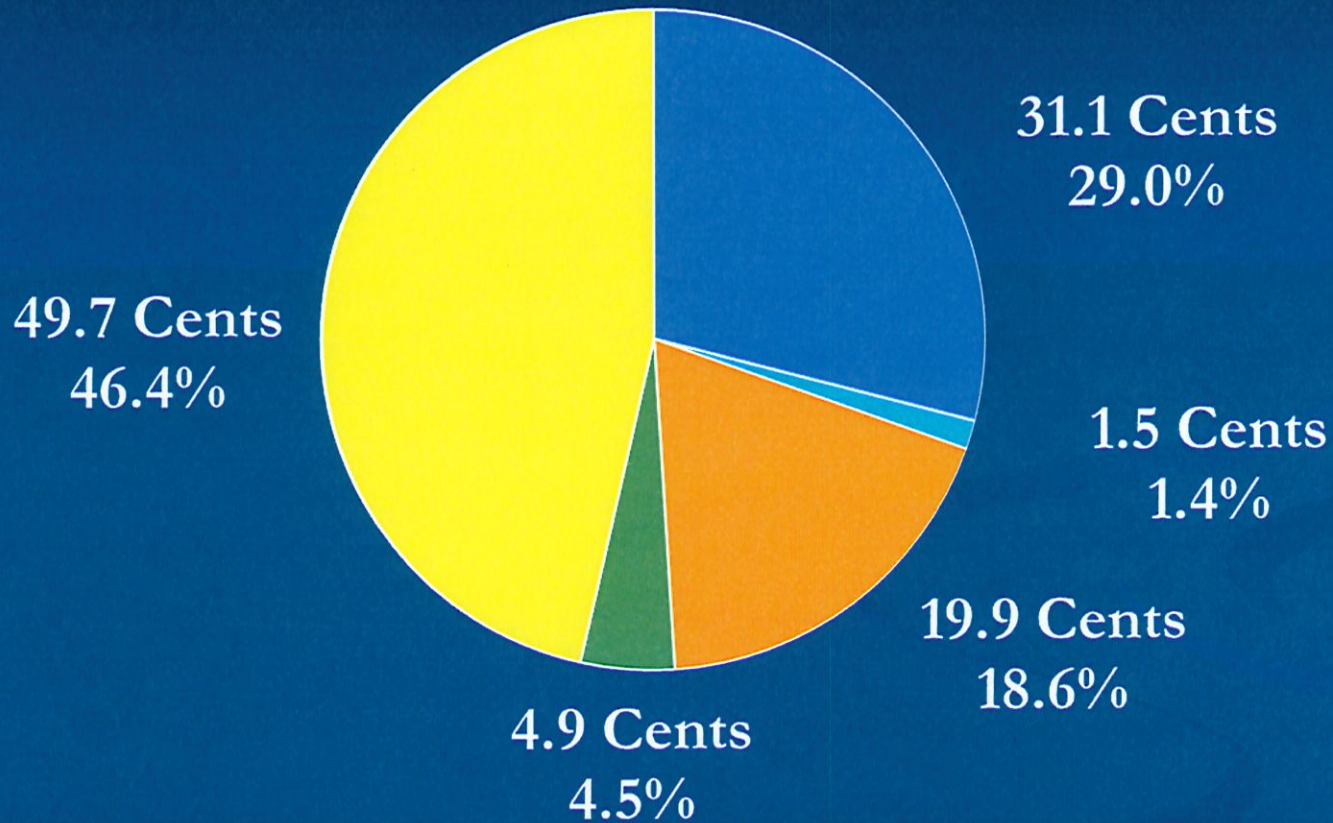
CITY OF OCEAN CITY

FUND BALANCE 12/31/2022

Actual Balance, 1/1/2022	\$ 10,465,789.24	
<u>Used in 2022 Municipal Budget Process</u>	(5,400,000.00)	
<u>Results of 2022 Action</u>		
1 Lapsed 2021 appropriation reserves	2,701,988.04	
2 Excess Tax Collections	1,885,976.16	
3 School Tax Deferral	(754,142.00)	
4 Excess Misc Revenues Anticipated	1,684,296.31	
5 Receipts from Delinquent Taxes	37,406.78	
6 Misc. Revenues Not Anticipated	451,103.34	
7 Cancellation of Current Year Appropriations	-	
8 Cancellation of Checks	-	
9 Cancellation of Emergency Appropriations	-	
10 Cancelation of Grants	-	
11 Misc.:	-	
12 Misc.:Audit Adjustments	0.02	
	6,006,628.65	
Estimated Balance 12/31/2022	\$ 11,072,417.89	

	\$	%
Balance available to be used:	11,072,417.89	
Requested amount be used	(5,700,000.00)	51.48%
Balance remaining to support 2023 activity	5,372,417.89	48.52%

Total 2023 Tax Rate- 1.071



County Tax

County Open Space

School Tax

Library Tax

Local Tax

What's a Penny???



- A penny to the Municipal tax rate is a fraction of the ratable base, in 2024 a penny to the O.C. tax rate = \$1,277,000 (Ratable base is 12.77 billion)
 - 1/10 of a penny = \$127,700
-
- A penny to a taxpayer = \$10 per \$100,000 of property, or \$50 for a \$500,000 home
 - The 2024 proposed local tax increase of 3.71 cents means a \$241 increase to a \$650,000 home (average assessment)

Ratable Trends & Tax Rates

*Reassessment
Years

	Ratables	Increase	Local Tax Rate
2012*	12,171,789,847	-681,139,645	35.6
2013*	11,316,442,065	-855,347,782	38.6
2014*	11,181,508,929	-133,933,136	40.1
2015*	11,296,513,298	115,004,369	41.0
2016	11,437,322,724	140,809,426	42.0
2017	11,556,818,374	119,495,650	44.9
2018	11,692,444,386	135,626,012	45.9
2019	11,825,766,800	133,322,414	46.0
2020	11,933,162,400	107,395,600	46.1
2021	12,122,593,100	189,430,700	47.2
2022	12,297,544,300	174,951,200	47.9
2023	12,557,654,700	260,110,400	49.7
2024	12,774,288,900	216,634,200	53.4

2024 Increases in Expenses

Salaries & Wages	\$2,496,800
Debt Service	\$1,739,020
Insurances	\$1,218,000
Utilities	\$361,000
Departmental Expenses	\$578,908
Pensions	\$278,988
Trash/Tipping/Recycling	<u>\$238,500</u>
TOTAL	\$6,911,223
Others that don't impact taxation:	
Bond Anticipation Note	\$1,560,000
Library	\$914,043

Control	Dept	Description	Classification	2023	2024	\$ Difference	% Difference
				Final Budget	Mayor's Budget		
1	ADMIN	MAYOR'S OFFICE	S&W	20,600.00	40,000.00	19,400.00	
2	ADMIN	MAYOR'S OFFICE	OE	3,600.00	4,100.00	500.00	13.89%
3	ADMIN	CITY ADMINISTRATOR	S&W	415,000.00	452,000.00	37,000.00	8.92%
4	ADMIN	CITY ADMINISTRATOR	OE	229,100.00	231,000.00	1,900.00	0.83%
5	ADMIN	HUMAN RESOURCES	S&W	600,000.00	586,000.00	(14,000.00)	-2.33%
6	ADMIN	HUMAN RESOURCES	OE	162,000.00	167,500.00	5,500.00	3.40%
7	ADMIN	PURCHASING	S&W	188,000.00	233,000.00	45,000.00	23.94%
8	ADMIN	PURCHASING	OE	7,550.00	8,250.00	700.00	9.27%
9	ADMIN	EMERGENCY MANAGEMENT	S&W	-	-	-	#DIV/0!
10	ADMIN	EMERGENCY MANAGEMENT	OE	20,000.00	20,000.00	-	
11	COMM SERV	PUBLIC RELATIONS & INFORMATION	S&W	991,000.00	1,120,000.00	129,000.00	13.02%
12	COMM SERV	PUBLIC RELATIONS & INFORMATION	OE	585,650.00	565,200.00	(20,450.00)	-3.49%
13	COMM SERV	NEIGHBORHOOD & SOCIAL SERVICES	S&W	68,000.00	68,000.00	-	
14	COMM SERV	NEIGHBORHOOD & SOCIAL SERVICES	OE	3,000.00	3,000.00	-	
14.1	COMM SERV	SENIOR CENTER OPERATIONS	S&W	-	146,000.00	146,000.00	#DIV/0!
14.2	COMM SERV	SENIOR CENTER OPERATIONS	OE	-	159,300.00	159,300.00	#DIV/0!
15	COMM SERV	AQUATIC & FITNESS CENTER	S&W	1,202,000.00	1,134,000.00	(68,000.00)	-5.66%
16	COMM SERV	AQUATIC & FITNESS CENTER	OE	88,100.00	87,700.00	(400.00)	-0.45%
17	COMM SERV	RECREATION & LEISURE PROGRAMS	S&W	586,000.00	780,000.00	194,000.00	33.11%
18	COMM SERV	RECREATION & LEISURE PROGRAMS	OE	36,350.00	52,900.00	16,550.00	45.53%
19	COMM SERV	MUSIC PIER OPERATIONS	S&W	653,000.00	680,000.00	27,000.00	4.13%
20	COMM SERV	MUSIC PIER OPERATIONS	OE	41,500.00	45,900.00	4,400.00	10.60%
21	OP's & ENG	OPERATIONS & ENGINEERING- ADMINISTRATION	S&W	782,000.00	875,000.00	93,000.00	11.89%
22	OP's & ENG	OPERATIONS & ENGINEERING- ADMINISTRATION	OE	17,000.00	18,500.00	1,500.00	8.82%
23	OP's & ENG	ENGINEERING & PROJECT MANAGEMENT	S&W	456,000.00	444,000.00	(12,000.00)	-2.63%
24	OP's & ENG	ENGINEERING & PROJECT MANAGEMENT	OE	152,500.00	66,500.00	(86,000.00)	-56.39%
25	OP's & ENG	PLANNING, ZONING, MUNICIPAL CODE & LICENSING	S&W	753,000.00	708,000.00	(45,000.00)	-5.98%
26	OP's & ENG	PLANNING, ZONING, MUNICIPAL CODE & LICENSING	OE	77,000.00	79,000.00	2,000.00	2.60%
27	OP's & ENG	HISTORICAL COMMISSION	OE	2,800.00	2,800.00	-	
28	OP's & ENG	PLANNING BOARD	OE	12,500.00	12,500.00	-	
29	OP's & ENG	ZONING BOARD	OE	12,800.00	12,800.00	-	
30	OP's & ENG	FACILITY MAINTENANCE	S&W	1,038,000.00	1,146,000.00	108,000.00	10.40%
31	OP's & ENG	FACILITY MAINTENANCE	OE	532,700.00	541,000.00	8,300.00	1.56%
32	OP's & ENG	ENVIRONMENTAL OPERATIONS	S&W	1,286,000.00	1,390,000.00	104,000.00	8.09%
33	OP's & ENG	ENVIRONMENTAL OPERATIONS	OE	90,500.00	111,500.00	21,000.00	23.20%
34	OP's & ENG	ENVIRONMENTAL OPERATIONS- TRASH/RECYCLING	OE	3,789,700.00	4,028,200.00	238,500.00	6.29%
35	OP's & ENG	FIELD OPERATIONS	S&W	1,704,000.00	1,760,000.00	56,000.00	3.29%
36	OP's & ENG	FIELD OPERATIONS	OE	133,100.00	133,600.00	500.00	0.38%
37	OP's & ENG	FLEET MAINTENANCE	S&W	425,000.00	430,000.00	5,000.00	1.18%
38	OP's & ENG	FLEET MAINTENANCE	OE	332,700.00	382,400.00	49,700.00	14.94%
39	OP's & ENG	CONSTRUCTION CODE	S&W	595,000.00	638,000.00	43,000.00	7.23%
40	OP's & ENG	CONSTRUCTION CODE	OE	198,000.00	217,000.00	19,000.00	9.60%
41	LEGAL	LEGAL DIVISION	S&W	216,000.00	216,000.00	-	
42	LEGAL	LEGAL DIVISION	OE	228,000.00	326,700.00	98,700.00	43.29%
43	LEGAL	LEGAL DIVISION:Public Defender	OE	44,800.00	48,800.00	4,000.00	8.93%
44	STAT	CITY CLERK	S&W	243,000.00	267,000.00	24,000.00	9.88%
45	STAT	CITY CLERK	OE	47,095.00	107,600.00	60,505.00	128.47%
46	STAT	CITY COUNCIL	S&W	73,600.00	140,000.00	66,400.00	90.22%
47	STAT	CITY COUNCIL	OE	17,300.00	17,100.00	(200.00)	-1.16%
48	STAT	MUNICIPAL COURT	S&W	558,000.00	518,000.00	(40,000.00)	-7.17%
49	STAT	MUNICIPAL COURT	OE	33,800.00	33,800.00	-	
50	FINANCE	TREASURER'S OFFICE:AUDIT	OE	47,000.00	47,000.00	-	
51	FINANCE	TREASURER'S OFFICE:OTHER AGENCIES	OE	186,300.00	190,800.00	4,500.00	2.42%

Control	Dept	Description	Classification	2023	2024	\$ Difference	% Difference
				Final Budget	Mayor's Budget		
52	FINANCE	ACCOUNTING DIVISION	S&W	570,000.00	654,000.00	84,000.00	14.74%
53	FINANCE	ACCOUNTING DIVISION	OE	11,500.00	11,500.00	-	
54	FINANCE	TAX ASSESSEMENT	S&W	356,000.00	378,000.00	22,000.00	6.18%
55	FINANCE	TAX ASSESSEMENT	OE	123,500.00	132,000.00	8,500.00	6.88%
56	FINANCE	TAX COLLECTION	S&W	246,000.00	258,000.00	12,000.00	4.88%
57	FINANCE	TAX COLLECTION	OE	14,200.00	14,800.00	600.00	4.23%
58	FINANCE	REVENUE COLLECTION	S&W	486,000.00	608,000.00	122,000.00	25.10%
59	FINANCE	REVENUE COLLECTION	OE	203,200.00	213,200.00	10,000.00	4.92%
60	FINANCE	BEACH FEE	S&W	440,000.00	450,000.00	10,000.00	2.27%
61	FINANCE	BEACH FEE	OE	80,800.00	89,800.00	9,000.00	11.14%
62	FINANCE	OFFICE OF PARKING REGULATIONS	S&W	290,000.00	325,000.00	35,000.00	12.07%
63	FINANCE	OFFICE OF PARKING REGULATIONS	OE	150,000.00	133,300.00	(16,700.00)	-11.13%
64	FIRE	RESCUE SERVICES	S&W	242,000.00	300,000.00	58,000.00	23.97%
65	FIRE	RESCUE SERVICES	OE	108,150.00	103,150.00	(5,000.00)	-4.62%
66	FIRE	LIFEGUARDS	S&W	1,825,000.00	2,100,000.00	275,000.00	15.07%
67	FIRE	LIFEGUARDS	OE	168,000.00	199,000.00	31,000.00	18.45%
68	POLICE	POLICE PROTECTION	S&W	9,902,000.00	10,476,000.00	574,000.00	5.80%
69	POLICE	POLICE PROTECTION	OE	365,800.00	380,300.00	14,500.00	3.96%
70	POLICE	POLICE PROTECTION:VEHICLES	OE	260,000.00	290,000.00	30,000.00	11.54%
71	POLICE	POLICE INFORMATION TECHNOLOGY	S&W	318,000.00	334,000.00	16,000.00	5.03%
72	POLICE	POLICE INFORMATION TECHNOLOGY	OE	384,400.00	622,500.00	238,100.00	61.94%
73	FIRE	FIRE PROTECTION	S&W	8,000,000.00	8,365,000.00	365,000.00	4.56%
74	FIRE	FIRE PROTECTION	OE	283,100.00	294,500.00	11,400.00	4.03%
75		HUMAN RESOURCES	OE:HEALTH INS.	7,310,000.00	8,070,000.00	760,000.00	10.40%
76		HUMAN RESOURCES	S&W:HEALTH INS.	274,000.00	280,000.00	6,000.00	2.19%
77		HUMAN RESOURCES	OE:Inusurance(Liability)	659,717.00	982,255.00	322,538.00	48.89%
77.1		HUMAN RESOURCES	OE:Inusurance(Wrks Comp)	1,745,283.00	1,880,745.00	135,462.00	7.76%
78		CITY WIDE OPERATIONS:625:FINANCE	OE	626,700.00	702,500.00	75,800.00	12.10%
79		CITY WIDE OPERATIONS:295:OP's & ENGINEERING	OE	1,426,300.00	1,572,000.00	145,700.00	10.22%
80		CITY WIDE OPERATIONS:626:220:ELECTRIC	OE	720,000.00	750,000.00	30,000.00	4.17%
81		CITY WIDE OPERATIONS:626:225:GAS	OE	420,000.00	400,000.00	(20,000.00)	-4.76%
82		CITY WIDE OPERATIONS:626:226:WATER	OE	984,000.00	1,200,000.00	216,000.00	21.95%
83		CITY WIDE OPERATIONS:626:227:STREET LIGHTING	OE	450,000.00	500,000.00	50,000.00	11.11%
84		CITY WIDE OPERATIONS:626:228:SJGAS	OE	180,000.00	240,000.00	60,000.00	33.33%
85		CITY WIDE OPERATIONS:020:200:TELEPHONE	OE	325,000.00	350,000.00	25,000.00	7.69%
86		SPECIAL IMPROVEMENT DISTRICT/LOAN PAYOFF	OE	-	-	-	#DIV/0!
87		STATUTORY: PENSIONS:PERS	OE:PENSIONS	2,064,683.00	2,139,850.00	75,167.00	3.64%
88		STATUTORY: PENSIONS:DCRP	OE:PENSIONS	68,000.00	68,000.00	-	
89		STATUTORY: FICA	OE	1,600,000.00	1,726,500.00	126,500.00	7.91%
90		STATUTORY: PENSIONS:PFRS	OE:PENSIONS	4,772,802.00	4,966,633.00	193,831.00	4.06%
91		LOCAL:LIFEGUARD PENSION FUND	OE	300,000.00	310,000.00	10,000.00	3.33%
92		STATUTORY: UNEMPLOYMENT	OE	125,000.00	125,000.00	-	
93		RESERVED	OE	-	-	-	
		SUBTOTAL OF IN THE CAP ITEMS		68,864,780.00	74,488,983.00	5,624,203.00	8.17%

19

Control	Dept	Description	Classification	2023	2024	\$ Difference	% Difference
				Final Budget	Mayor's Budget		
		SPENDING CAP ADJUSTMENTS					
68		POLICE PROTECTION	S&W	(261,032.00)	(268,863.00)	(7,831.00)	3.00%
75		HUMAN RESOURCES	OE:HEALTH INS.	-	-	-	
87		STATUTORY: PENSIONS:PERS	OE:PENSIONS	-	-	-	
		SUBTOTAL OF IN THE CAP ITEMS		(261,032.00)	(268,863.00)	(7,831.00)	3.00%
		TOTAL IN THE CAP		68,603,748.00	74,220,120.00	5,616,372.00	8.19%
		SPENDING CAP ADJUSTMENTS					
68		POLICE PROTECTION	S&W	261,032.00	268,863.00	7,831.00	3.00%
75		HUMAN RESOURCES	OE:HEALTH INS.	-	-	-	
87		STATUTORY: PENSIONS:PERS	OE:PENSIONS	-	-	-	
94		MATCHING FUNDS FOR GRANTS	OE:GRANTS	40,000.00	40,000.00	-	
95		GRANTS IN ADOPTED BUDGET:Mun Alliance	OE:GRANTS	2,834.10	2,834.10	-	
96		GRANTS IN ADOPTED BUDGET:w offsetting revenues	OE:GRANTS	2,277,916.81	3,744,743.19	1,466,826.38	64.39%
97		GRANTS ADDED AFTER ADOPTION	OE:GRANTS	1,730,924.39	-	(1,730,924.39)	-100.00%
98		STATUTORY: OC LIBRARY	OE:LIBRARY	6,093,619.00	7,007,662.00	914,043.00	15.00%
99		CIF-DOWNPAYMENT	OE:CIF	1,400,000.00	1,200,000.00	(200,000.00)	-14.29%
100		DEBT SERVICE: PAYMENT OF NOTES	OE:DEBT	130,000.00	1,690,000.00	1,560,000.00	
101		DEBT SERVICE: PRINCIPAL	OE:DEBT	13,790,000.00	14,635,000.00	845,000.00	6.13%
102		DEBT SERVICE: INTEREST BONDS	OE:DEBT	4,145,837.50	3,689,237.50	(456,600.00)	-11.01%
103		DEBT SERVICE: INTEREST NOTES	OE:DEBT	980,080.00	2,330,700.50	1,350,620.50	137.81%
104		DEBT SERVICE: PAYMENT:DCFT:CAPITAL	OE:DEBT:DCFT	-	-	-	
105		DEBT SERVICE: GREEN ACRES	OE:DEBT	38,709.04	38,709.04	-	
106		RESERVE FOR UNCOLLECTED TAXES	OE:RUT	1,150,000.00	1,150,000.00	-	
107		EMERGENCY APPROPRIATION:LEGAL	OE:EMER.	100,000.00	100,000.00	-	
108		UNALLOCATED CONTRACTUAL SALARIES	OE:EMER.	-	-	-	
109		SPECIAL EMERG APPROPRIATION:	OE:EMER.	-	-	-	
		TOTAL OF OUTSIDE THE CAP ITEMS		32,140,952.84	35,897,749.33	3,756,796.49	11.69%
		GRAND TOTAL		100,744,700.84	110,117,869.33	9,373,168.49	9.30%

20

History of Full Time Staffing

	2004	2005	2006	2007	2008	2009	2010
Administration	13	13	12	12	12	12	12
Community Services	27	27	26	25	16	16	16
Community Development	20	20	21	-	-	-	-
Planning & Engineering	-	-	-	26	25	25	24
Legal	-	-	-	-	-	-	1
Statutory Offices	10	10	10	10	10	10	10
Financial Management	16	15	15	16	15	15	14
Police Department	78	76	76	76	72	72	72
Fire & Rescue	66	66	66	66	64	64	62
Public Works	58	55	54	43	50	50	50
Grant Funded	3	3	3	-	-	-	-
TOTAL	291	285	283	274	264	264	261

History of Full Time Staffing

	2011	2012	2013	2014	2015	2016	2017
Administration	15	15	16	20	15	22	30
Community Services	31	30	30	-	17	28	16
Community Operations	-	-	-	81	70	-	-
Planning & Engineering	-	-	-	-	-	-	-
Legal	1	1	1	1	1	1	1
Statutory Offices	10	10	10	9	9	9	9
Financial Management	14	13	13	12	13	13	12
Police Department	71	72	71	70	70	70	73
Fire & Rescue	62	61	63	63	63	63	63
Public Works	46	50	50	-	-	52	53
TOTAL	250	252	254	256	258	258	257

History of Full Time Staffing

	2018	2019	2020	2021	2022	2023	2024
Administration	29	29	9	9	9	9	8
Community Services	16	17	18	17	16	19	23
Community Operations	-	-	-	-	-	-	-
Operations & Engineering	-	-	74	74	72	73	78
Legal	1	1	1	1	1	1	1
Statutory Offices	9	9	9	9	9	9	8
Financial Management	12	13	13	13	13	12	13
Police Department	74	75	79	84	84	84	85
Fire & Rescue	64	64	65	65	65	69	69
Public Works	53	54	-	-	-	-	-
TOTAL	258	262	268	272	269	276	285

		2024 Staffing Costs							2024 Positions			
Dept	Division	Total	Regular	Contractual Additional Pay	FLSA	Stipends	Seasonal	TL	Full Time	PPT:Prof	PPT	PPT Hours
Admin	Mayor	40,000	40,000						-	1		-
Admin	Administrator	452,000	452,000						4		-	-
Admin	Human Resources	866,000	247,000	4,000		280,000	15,000	320,000	2		-	-
Admin	Purchasing	233,000	233,000						2		1	1,000
Admin	Emergency Management	-	-						-		-	-
Eng-Op	Operations & Engineering Admin	875,000	858,120	15,000		1,880			8		1	1,456
Eng-Op	Engineering & Project Management	444,000	437,000	7,000					5		-	-
Eng-Op	Planning, Zoning, Mun Code & Licensing	708,000	703,000	5,000			-		8		2	1,240
Eng-Op	Construction Code	638,000	638,000	-					7		1	520
Eng-Op	Environmental Operations	1,390,000	1,158,720	70,000		11,280	150,000		14		7	9,360
Eng-Op	Facility Maintenance	1,146,000	1,009,350	80,000		1,650	55,000		13		1	1,456
Eng-Op	Field Operations	1,760,000	1,559,360	125,000		5,640	70,000		18		3	4,368
Eng-Op	Fleet Maintenance	430,000	405,000	25,000					5			-
CS	Public Relations & Information	1,120,000	741,510	15,000		13,490	350,000		7		8	10,892
CS	Neighborhood & Social Services	68,000	68,000	-					1			-
CS	Senior Center Operations	146,000	141,000	5,000					2			
CS	Aquatic & Fitness Center	1,134,000	967,000	42,000		50,000	75,000		3		30	31,000
CS	Recreation & Leisure Programs	780,000	595,050	50,000		14,950	120,000		5		11	12,878
CS	Music Pier Operations	680,000	484,360	40,000		5,640	150,000		5		3	4,368
Law	Legal	216,000	216,000				-		1	1	-	-
Stat	City Clerk	267,000	262,000	5,000		-			3		1	750
Stat	City Council	140,000	140,000						-	7	-	-
Stat	Municipal Court	518,000	504,500	3,500			10,000		5	1	-	-

24

		2024 Staffing Costs							2024 Positions			
Dept	Division	Total	Regular	Contractual Additional Pay	FLSA	Stipends	Seasonal	TL	Full Time	PPT:Prof	PPT	PPT Hours
FM	Accounting	654,000	646,500	7,500					5		-	-
FM	Tax Assessment	378,000	368,790	6,000		3,210			3		2	2,444
FM	Tax Collection	258,000	253,240	1,000		3,760			2		2	2,912
FM	Revenue Collection	608,000	562,090	10,000		20,910	15,000		3		13	15,924
FM	Beach Fees	450,000	-				450,000		-		-	-
FM	Parking Regulations	325,000	-				325,000		-		-	-
Police	Police:Sworn	9,304,000	7,954,000	325,000			1,025,000		68		-	-
Police	Police:Civilians	1,172,000	1,167,460			4,540			14		4	4,956
Police	Police:IT	334,000	329,000	5,000					3		-	-
Fire	EMT's	300,000	294,000	6,000					2		-	-
Fire	Fire	8,365,000	7,770,000	310,000	285,000				67		-	-
Fire	Lifeguards	2,100,000	-				2,100,000		-		-	-
TOTALS		38,299,000	31,205,050	1,162,000	285,000	416,950	4,910,000	320,000	285	10	90	105,524
		35,802,200	2023 Adopted Budget Salaries									
		2,496,800	\$ Increase/(Decrease)									
		6.97%	% Increase/(Decrease)									

25

Description	2023	2024	VARIANCE \$	VARIANCE %
DEPT. OF ADMINISTRATION				
MAYOR'S OFFICE	3,600.00	4,100.00	500.00	13.89%
BUSINESS ADMINISTRATOR	229,100.00	231,000.00	1,900.00	0.83%
HUMAN RESOURCES	162,000.00	167,500.00	5,500.00	3.40%
PURCHASING	7,550.00	8,250.00	700.00	9.27%
EMERGENCY MANAGEMENT	20,000.00	20,000.00	-	0.00%
LIFEGUARDS	168,000.00	199,000.00	31,000.00	18.45%
TOTAL ADMINISTRATION	590,250.00	629,850.00	39,600.00	0.46
DEPT OF COMMUNITY SERVICES				
PUBLIC RELATIONS & INFORMATION	585,650.00	637,200.00	51,550.00	8.80%
NEIGHBORHOOD & SOCIAL SERVICES	3,000.00	90,300.00	87,300.00	2910.00%
AQUATIC & FITNESS CENTER	88,100.00	87,700.00	(400.00)	-0.45%
RECREATION LEISURE PROGRAM	36,350.00	52,900.00	16,550.00	45.53%
MUSIC PIER OPERATIONS	41,500.00	45,900.00	4,400.00	10.60%
TOTAL COMMUNITY SERVICES	754,600.00	914,000.00	159,400.00	21.12%
DEPT. OF LAW				
LEGAL DIVISION	328,000.00	326,700.00	(1,300.00)	-0.40%
TOTAL LEGAL	328,000.00	326,700.00	(1,300.00)	-0.40%
STATUTORY OFFICES				
CITY CLERK	47,095.00	107,600.00	60,505.00	128.47%
CITY COUNCIL	17,300.00	17,100.00	(200.00)	-1.16%
MUNICIPAL COURT	33,800.00	33,800.00	-	0.00%
TOTAL STATUTORY	98,195.00	158,500.00	60,305.00	61.41%
DEPT. OF FINANCIAL MANAGEMENT				
ACCOUNTING DIVISION	197,800.00	202,300.00	4,500.00	2.28%
TAX ASSESSMENT	123,500.00	132,000.00	8,500.00	6.88%
TAX COLLECTION	14,200.00	14,800.00	600.00	4.23%
REVENUE COLLECTION	203,200.00	213,200.00	10,000.00	4.92%
BEACH FEE	80,800.00	89,800.00	9,000.00	11.14%
OFFICE OF PARKING REGULATIONS	150,000.00	133,300.00	(16,700.00)	-11.13%
TOTAL FINANCIAL MANAGEMENT	769,500.00	785,400.00	15,900.00	2.07%
DEPT OF POLICE				
POLICE PROTECTION	625,800.00	670,300.00	44,500.00	7.11%
POLICE IT	384,400.00	622,500.00	238,100.00	61.94%
TOTAL POLICE PROTECTION	1,010,200.00	1,292,800.00	282,600.00	27.97%
DEPT OF FIRE				
RESCUE SERVICES	108,150.00	103,150.00	(5,000.00)	-4.62%
FIRE PROTECTION	283,100.00	294,500.00	11,400.00	4.03%
TOTAL FIRE	391,250.00	397,650.00	6,400.00	1.64%

DEPT OF OPERATIONS & ENGINEERING

ADMINISTRATION	17,000.00	18,500.00	1,500.00	8.82%
ENGINEERING	152,500.00	66,500.00	(86,000.00)	-56.39%
PLANNING, ZONING, MUN CODE & LICENSING	77,000.00	79,000.00	2,000.00	2.60%
PLANNING BOARD	12,500.00	12,500.00	-	0.00%
ZONING BOARD	12,800.00	12,800.00	-	0.00%
HISTORIC COMMISSION	2,800.00	2,800.00	-	0.00%
ENVIRONMENTAL OPERATIONS	90,500.00	111,500.00	21,000.00	23.20%
FACILITY MAINTENANCE	532,700.00	541,000.00	8,300.00	1.56%
FIELD OPERATIONS	133,100.00	133,600.00	500.00	0.38%
VEHICLE MAINTENANCE	332,700.00	382,400.00	49,700.00	14.94%
CONSTRUCTION CODE	198,000.00	217,000.00	19,000.00	9.60%
TOTAL OPERATIONS & ENGINEERING	1,561,600.00	1,577,600.00	16,000.00	1.02%

TOTAL DEPARTMENTAL OE	5,503,595.00	6,082,500.00	578,905.00	10.52%
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OTHER APPROPRIATIONS

PERSONNEL: HEALTH OTHER INSURANCES	9,715,000.00	10,933,000.00	1,218,000.00	12.54%
STATUTORY	39,071,281.45	45,060,669.33	5,989,387.88	15.33%
CITY WIDE 625	626,700.00	702,500.00	75,800.00	12.10%
UTILITIES	3,079,000.00	3,440,000.00	361,000.00	11.72%
OP & ENG:TRASH/RECYCLING/TIPPING/CONDOS	3,789,700.00	4,028,200.00	238,500.00	6.29%
CITY WIDE 295	1,426,300.00	1,572,000.00	145,700.00	10.22%
OTHER APPROPRIATIONS	57,707,981.45	65,736,369.33	8,028,387.88	13.91%

GRAND TOTAL OTHER EXPENSES	63,211,576.45	71,818,869.33	8,607,292.88	13.62%
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TOTAL SALARIES & WAGES	35,802,200.00	38,299,000.00	2,496,800.00	6.97%
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BUDGET AMENDMENTS	1,730,924.39	-	(1,730,924.39)	-100.00%
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TOTAL BUDGET	100,744,700.84	110,117,869.33	9,373,168.49	9.30%
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TOTAL STATE DOCUMENT BUDGET	100,744,700.84
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DEPARTURE CONTROL	-
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Recent History of Pension Costs

	2019	2020	2021	2022	2023	2024
PFRS	3,529,652	3,690,022	4,003,280	4,192,715	4,772,802	4,966,633
PERS	1,649,219	1,580,134	1,734,558	1,843,642	2,064,683	2,139,850
Lifeguard	220,000	230,000	230,000	240,000	300,000	310,000
TOTALS	5,398,871	5,500,156	5,967,838	6,276,357	7,137,485	7,416,483
Percent	7.0%	1.9%	8.5%	5.2%	13.7%	3.9%
Variance	+352,702	+101,285	+467,682	+308,519	+861,128	+278,998

Shown here are Employer shares only

History of Health Insurance

	Budgeted	% Budget Increase
2014	7,040,000	14.9%
2015	6,855,000	-2.6%
2016	7,295,000	6.42%
2017	8,425,000	15.5%
2018	8,600,000	2.1%
*2019	6,325,000	-26.4%
2020	6,325,000	0.0%
2021	6,650,000	5.14%
2022	7,310,000	9.92%
*2023	7,310,000	0.0%
2024	8,070,000	10.4%

*City Changed Health Benefit Programs

2024 Debt Service & Capital

Bond Principal	\$14,635,000
Bond Interest	\$3,689,237
Interest on Notes (BAN's)	\$2,330,700
Green Acres Trust Program	<u>\$38,709</u>
TOTAL DEBT SERVICE	\$20,693,647

5% Down payment for Ordinances	\$1,200,000
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2023 Debt Service & Capital

Bond Principal	\$13,790,000
Bond Interest	\$4,145,837
Interest on Notes (BAN's)	\$980,080
Green Acres Trust Program	<u>\$38,709</u>
TOTAL DEBT SERVICE	\$18,954,626

5% Down payment for Ordinances	\$1,400,000
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Total Debt Service Annually

Year	Debt Service	% Increase
■ 2018	\$13,432,408	8.1%
■ 2019	\$15,004,837	11.7%
■ 2020	\$14,911,974	-0.6%
■ 2021	\$16,587,445	11.2%
■ 2022	\$16,939,076	2.1%
■ 2023	\$18,594,626	11.9%
■ 2024	\$20,693,647	<u>9.1%</u>

AVERAGE = 7.6%

ACM JIF - 2024 Budget Assessment Certification	
Absecon City	555,836
Avalon Borough	609,804
Brigantine City	1,008,026
Buena Borough	190,635
Cape May City	1,031,043
Cape May Point Borough	56,976
Commercial Township	128,358
Deerfield Township	110,842
Dennis Township	302,405
Downe Township	54,716
Estell Manor City	74,334
Folsom Borough	59,894
Galloway Township	1,548,272
Hamilton Township	1,423,771
Linwood City	485,609
Longport Borough	318,485
Lower Township	1,117,658
Margate City	1,094,692
Middle Township	1,005,513
Millville City	2,093,159
Mullica Township	261,009
Newfield Borough	99,395
North Wildwood City	1,058,422
Northfield City	459,909
Ocean City	2,942,269
Pleasantville City	1,981,374
Sea Isle City	1,119,966
Somers Point City	679,910
Stone Harbor Borough	419,425
Upper Deerfield Township	224,121
Upper Township	578,210
Ventnor City	1,270,663
Waterford Township	558,663
West Cape May Borough	98,641
West Wildwood Borough	120,849
Weymouth Township	91,230
Wildwood City	1,685,820
Wildwood Crest Borough	631,251
Woodbine Borough	119,735
39	27,670,889

ATLANTIC COUNTY MUNICIPAL JOINT INSURANCE FUND

2024 Assessment Allocation

Loss Funds	Fund	Ocean City	
Property	1,168,540	88,716	3.02%
General Liability	2,216,779	241,499	8.21%
Auto Liability	398,571	91,753	3.12%
Workers' Compensation	8,815,642	925,105	31.44%
Deductible	2,223,448	237,719	8.08%
Loss Fund Contingency	0	0	0.00%
Total Loss Funds	14,822,980	1,584,792	
Operating Expenses/Member Benefits	3,231,412	309,349	10.51%
Subtotal - JIF Assessment	18,054,392	1,894,141	
Municipal Excess Liability JIF	6,045,127	786,775	26.74%
Cyber JIF	422,608	13,888	0.47%
EPL/POL/LU	2,093,260	178,873	6.08%
EJIF	301,047	10,900	0.37%
Subtotal JIF & Excess Assessment	26,916,434	2,884,577	
Risk Management Consultants	754,455	57,692	1.96%
Total Combined Assessment	27,670,889	2,942,269	100.00%

Division of Local Government Services

Flexible Chart of Accounts Allocation

Required Effective 1/1/2000

ACMJIF Assessment	Fund	Ocean City	
Property	2,305,075	180,360	6.13%
General Liability	7,189,757	694,630	23.61%
Auto Liability	786,225	186,534	6.34%
Workers' Compensation	17,389,831	1,880,745	63.92%
Total Combined Assessment	27,670,889	2,942,269	100.0%