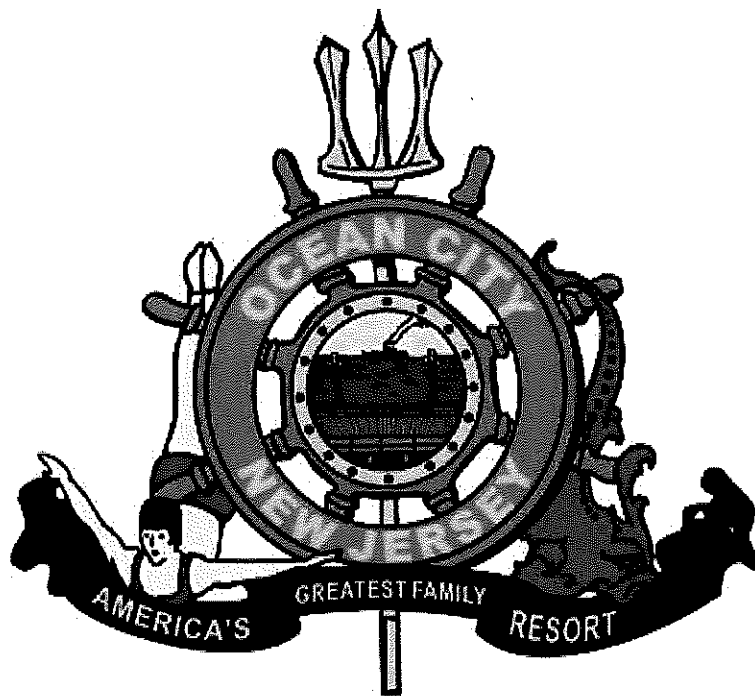


OCEAN CITY

2021

MUNICIPAL BUDGET



CITY OFFICIALS

<i>Jay A. Gillian</i>	<i>Mayor</i>
<i>Robert Barr</i>	<i>City Council President</i>
<i>Michael DeVlieger</i>	<i>City Council Vice-President</i>
<i>Karen Bergman</i>	<i>City Council Member</i>
<i>Keith P. Hartzell</i>	<i>City Council Member</i>
<i>Peter V. Madden</i>	<i>City Council Member</i>
<i>Tomaso Rotondi</i>	<i>City Council Member</i>
<i>Jody Levchuk</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>John J. Prettyman</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>

2021 Anticipated Revenues

	2020 Budget	2020 Realized	2021 Budget
Licenses	400,000	375,079	370,000
Fees & Permits	1,000,000	1,064,148	1,000,000
Municipal Court	330,000	187,019	180,000
Int. & Costs on Taxes	160,000	176,998	170,000
Parking Regulations	2,900,000	2,283,615	2,700,000
Int. on Investments	325,000	142,629	140,000
Beach Fees	3,700,000	3,833,128	3,800,000
Rent/Sale of Property	175,000	152,812	150,000
Airport Fees	150,000	114,832	110,000

2021 Anticipated Revenues

	2020 Budget	2020 Realized	2021 Budget
Boat Ramp Fees	25,000	30,699	25,000
Aquatic & Fitness	700,000	309,418	400,000
Smoke Detectors	150,000	128,255	125,000
EMS	550,000	485,755	475,000
State Aid	2,146,048	2,146,048	2,146,048
Construction Code	950,000	924,072	900,000
Upper Twp. Dispatch	245,976	245,976	250,896
Library- Contracted Services	215,516	215,516	209,796

2021 Anticipated Revenues

	2020 Budget	2020 Realized	2021 Budget
Library- Return to Taxpayer	1,066,835	1,066,835	1,687,980
Grants	1,432,638	1,432,638	1,432,638
Capital Funds	1,000,000	1,000,000	3,700,000
Capital Funds- Notes	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
Total Local Revenues	17,752,013	16,445,475	20,102,358
2020 Excess Revenue		-1,306,538	
Delinquent Taxes	750,000	789,991	725,000

City of Ocean City

Revenues

CITY OF OCEAN CITY				
2021 BUDGET				
2020 Budget as Adopted				
Unaudited- Based on AFS				
	2021	2020	AFS FIGURES	(shortfall)/
	PRELIMINARY	FINAL	12/31/2020	excess
	BUDGET	BUDGET		
FUND BALANCE				
FUND BALANCE	\$ 3,500,000.00	\$ 4,000,000.00	\$ 4,000,000.00	\$ -
SUBTOTAL	3,500,000.00	4,000,000.00	4,000,000.00	\$ -
LOCAL REVENUES				
MISCELLANEOUS REVENUES ANTICIPATED:				
LICENSES:	370,000.00	400,000.00	375,079.57	(24,920.43)
FEES & PERMITS:	1,000,000.00	1,000,000.00	1,064,148.55	64,148.55
MUNICIPAL COURT FINES AND COSTS	180,000.00	330,000.00	187,019.54	(142,980.46)
INTEREST AND COSTS ON TAXES	170,000.00	160,000.00	176,998.76	16,998.76
OFFICE OF PARKING REGULATIONS	2,700,000.00	2,900,000.00	2,283,615.30	(616,384.70)
INTEREST ON INVESTMENTS AND DEPOSITS	140,000.00	325,000.00	142,629.38	(182,370.62)
BEACH FEES	3,800,000.00	3,700,000.00	3,833,127.60	133,127.60
RENT OR SALE OF CITY MATERIAL AND PROPERTY	150,000.00	175,000.00	152,811.83	(22,188.17)
AIRPORT FEES	110,000.00	150,000.00	114,832.41	(35,167.59)
BOAT RAMP FEES	25,000.00	25,000.00	30,699.38	5,699.38
AQUATIC & FITNESS CENTER	400,000.00	700,000.00	309,418.00	(390,582.00)
SMOKE DETECTOR INSPECTION/DETECTION	125,000.00	150,000.00	128,255.00	(21,745.00)
EMS BILLING	475,000.00	550,000.00	485,754.78	(64,245.22)
CONSTRUCTION CODE OFFICIAL	900,000.00	950,000.00	924,072.00	(25,928.00)
INTERLOCAL DISPATCH CONTRACT: UPPER TOWNSHIP	250,896.00	245,976.00	245,976.00	-
OC LIBRARY- CONTRACTED SERVICES	209,796.00	215,516.00	215,516.00	-
OC LIBRARY- RETURN TO TAXPAYERS	1,687,980.00	1,066,835.00	1,066,835.00	-
CAPITAL FUNDS: RESERVE TO PAY DEBT SERVICE FOR DCFT's	130,000.00	130,000.00	130,000.00	-
RESERVE TO PAY DEBT SERVICE: ANITICIPATION OF CAP. FUND BALANCE	3,700,000.00	1,000,000.00	1,000,000.00	-
ADDITIONAL REVENUES:		-	-	-
TOTAL LOCAL REVENUES	16,523,672.00	14,173,327.00	12,866,789.10	(1,306,537.90)
STATE REVENUE WITHOUT OFFSETTING APPROPRIATIONS				
FRANCHISE AND GROSS RECEIPTS TAXES	2,146,048.00	2,146,048.00	2,146,048.01	0.01
GARDEN STATE TRUST FUND	-	-	-	-
TOTAL STATE REVENUE WITHOUT OFFSETS	2,146,048.00	2,146,048.00	2,146,048.01	0.01

City of Ocean City

Revenues

CITY OF OCEAN CITY				
2021 BUDGET				
2020 Budget as Adopted				
Unaudited- Based on AFS				
	2021	2020	AFS FIGURES	(shortfall)/
	PRELIMINARY	FINAL	12/31/2020	excess
	BUDGET	BUDGET		
STATE REVENUE WITH OFFSETTING APPROPRIATIONS				
NJ Transportation Trust Fund:12th Street Paving				-
CDBG	287,625.00	287,625.00	287,625.00	-
Body Armor	5,452.14	5,452.14	5,452.14	-
Bulletproof Vest	9,798.24	9,798.24	9,798.24	-
State of NJ:Drunk Driving Enforcement	4,000.00	4,000.00	4,000.00	-
NJ:Recycling Tonnage Grant	26,839.17	26,839.17	26,839.17	-
NJ Coorporate Wetlands Restoration Partnership: Upweller Grant	25,000.00	25,000.00	25,000.00	-
Budget Amendments- Additional Grants (Chapter 159's)	1,073,922.97	1,073,922.97	1,073,922.97	-
				-
TOTAL STATE REVENUE WITH OFFSETS:	1,432,637.52	1,432,637.52	1,432,637.52	-
SUBTOTAL-ALL MISC. REVENUES ANTICIPATED	20,102,357.52	17,752,012.52	16,445,474.63	(1,306,537.89)
RECEIPT FROM DELINQUENT TAXES	725,000.00	750,000.00	-	(750,000.00)
AMOUNT TO BE RAISED BY TAXATION-LIBRARY	4,528,366.00	4,354,748.00		
AMOUNT TO BE RAISED BY TAXATION-LOCAL	58,560,730.05	54,892,721.94		
TOTAL GENERAL REVENUES	\$ 87,416,453.57	\$ 81,749,482.46	\$ 20,445,474.63	\$ (2,056,537.89)
LOCAL MUNICIPAL BUDGET	\$ 87,416,453.57	\$ 81,749,482.46		
RATABLE BASE	12,122,593,100.00	11,933,162,400.00		
LOCAL LIBRARY TAX	0.0374	0.037		
LOCAL PURPOSE TAX	0.4831	0.461	Hard #, County Certified Rate	
INCREASE (IN TERMS OF A PENNY)- LIBRARY TAX	0.035			
INCREASE (IN TERMS OF A PENNY)- LOCAL TAX	2.207			
% Increase in Tax Rate	4.79%			
% Increase in Amt. to be Raised by Taxes	6.68%			
% Increase in Overall Budget	6.93%			

March 18, 2021
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CITY OF OCEAN CITY
Detail Revenue Account Status

Page No: 1

Account Range: 0-01-08-104-000 to 0-01-08-105-037 Include Zero Activity Accounts: No
Current Date Range: 01/01/20 to 12/31/20 Year To Date As Of: 12/31/20

Account No Description	Account Type	Adopted AR Balance	Amended Excess/Deficit	Anticipated % Realized	YTD Revenue Curr Revenue	YTD Cash Curr Cash
0-01-08-104-000 LICENCES-OTHER	Cash Basis/A	400,000.00	0.00 400,000.00-	400,000.00 0.00	0.00 0.00	0.00 0.00
0-01-08-104-011 MERCANTILE LICENSES-LICENSES	Cash Basis/A	0.00	0.00 127,909.90	0.00 0.00	127,909.90 127,909.90	127,909.90 127,909.90
0-01-08-104-013 RENTAL REGISTRATION	Cash Basis/N	0.00	0.00 116,305.00	0.00	116,305.00 116,305.00	116,305.00 116,305.00
0-01-08-104-014 RENTAL REGISTRATION-OTHER	Cash Basis/N	0.00	0.00 2,325.00	0.00	2,325.00 2,325.00	2,325.00 2,325.00
0-01-08-104-015 MERCANTILE LICENSES-LATE FEES	Cash Basis/N	0.00	0.00 587.50	0.00	587.50 587.50	587.50 587.50
0-01-08-104-017 CONTRACTORS & HVAC LICENSES	Cash Basis/N	0.00	0.00 61,004.17	0.00	61,004.17 61,004.17	61,004.17 61,004.17
0-01-08-104-018 CONTRACTORS & HVAC LATE FEES	Cash Basis/N	0.00	0.00 1,180.00	0.00	1,180.00 1,180.00	1,180.00 1,180.00
0-01-08-104-021 VITAL STATISTICS	Cash Basis/N	0.00	0.00 16,168.00	0.00	16,168.00 16,168.00	16,168.00 16,168.00
0-01-08-104-023 PLANNING BOARD APP FEES	Cash Basis/N	0.00	0.00 27,900.00	0.00	27,900.00 27,900.00	27,900.00 27,900.00
0-01-08-104-025 ZONING BOARD APPLICATION FEES	Cash Basis/N	0.00	0.00 19,550.00	0.00	19,550.00 19,550.00	19,550.00 19,550.00
0-01-08-104-027 HPC APPLICATION FEES	Cash Basis/N	0.00	0.00 450.00	0.00	450.00 450.00	450.00 450.00
0-01-08-104-029 GRADING PERMIT APP FEES	Cash Basis/N	0.00	0.00 1,700.00	0.00	1,700.00 1,700.00	1,700.00 1,700.00
Department: 104 LICENCES-OTHER Total		400,000.00 0.00	0.00 24,920.43-	400,000.00 31.98	375,079.57 375,079.57	375,079.57 375,079.57
0-01-08-105-000 FEES & PERMITS-OTHER	Cash Basis/A	1,000,000.00	0.00 1,000,000.00-	1,000,000.00 0.00	0.00 0.00	0.00 0.00
0-01-08-105-017 MUSIC PIER RECEIPTS	Cash Basis/N	0.00	0.00 1,614.00	0.00	1,614.00 1,614.00	1,614.00 1,614.00
0-01-08-105-019 COPIES/OPRA FEES	Cash Basis/N	0.00	0.00 184.32	0.00	184.32 184.32	184.32 184.32

March 18, 2021
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CITY OF OCEAN CITY
Detail Revenue Account Status

Page No: 2

Account No Description	Account Type	Adopted AR Balance	Amended Excess/Deficit	Anticipated % Realized	YTD Revenue Curr Revenue	YTD Cash Curr Cash
0-01-08-105-020 HOBIE CAT PERMITS	Cash Basis/N	0.00	0.00 12,310.00	0.00	12,310.00 12,310.00	12,310.00 12,310.00
0-01-08-105-021 POLICE DEPARTMENT RECEIPTS	Cash Basis/N	0.00	0.00 76,069.35	0.00	76,069.35 76,069.35	76,069.35 76,069.35
0-01-08-105-023 RECREATION: GOLF RECEIPTS	Cash Basis/N	0.00	0.00 186,768.00	0.00	186,768.00 186,768.00	186,768.00 186,768.00
0-01-08-105-024 RECREATION: PICKLEBALL RECEIPTS	Cash Basis/N	0.00	0.00 34,422.00	0.00	34,422.00 34,422.00	34,422.00 34,422.00
0-01-08-105-025 RECREATION: TENNIS RECEIPTS	Cash Basis/N	0.00	0.00 34,867.50	0.00	34,867.50 34,867.50	34,867.50 34,867.50
0-01-08-105-026 BULKHEAD PERMITS	Cash Basis/N	0.00	0.00 3,000.00	0.00	3,000.00 3,000.00	3,000.00 3,000.00
0-01-08-105-027 STREET PERMITS	Cash Basis/N	0.00	0.00 267,125.00	0.00	267,125.00 267,125.00	267,125.00 267,125.00
0-01-08-105-028 ZONING PERMITS	Cash Basis/N	0.00	0.00 134,470.00	0.00	134,470.00 134,470.00	134,470.00 134,470.00
0-01-08-105-030 OTHER PERMITS	Cash Basis/N	0.00	0.00 87,269.00	0.00	87,269.00 87,269.00	87,269.00 87,269.00
0-01-08-105-032 CONTINUING ZONING COMPLIANCE	Cash Basis/N	0.00	0.00 42,225.00	0.00	42,225.00 42,225.00	42,225.00 42,225.00
0-01-08-105-037 TV CABLE FRANCHISE FEES	Cash Basis/N	0.00	0.00 183,824.38	0.00	183,824.38 183,824.38	183,824.38 183,824.38
Department: 105	FEES & PERMITS-OTHER Total	1,000,000.00 0.00	0.00 64,148.55	1,000,000.00 0.00	1,064,148.55 1,064,148.55	1,064,148.55 1,064,148.55
CAFR: 08	Total	1,400,000.00 0.00	0.00 39,228.12	1,400,000.00 9.14	1,439,228.12 1,439,228.12	1,439,228.12 1,439,228.12
Fund: 01	Anticipated Total	1,400,000.00 0.00	0.00 1,272,090.10-	1,400,000.00 9.14	127,909.90 127,909.90	127,909.90 127,909.90
Fund: 01	Unanticipated Total	0.00 0.00	0.00 1,311,318.22	0.00	1,311,318.22 1,311,318.22	1,311,318.22 1,311,318.22
Fund: 01	Total	1,400,000.00 0.00	0.00 39,228.12	1,400,000.00 9.14	1,439,228.12 1,439,228.12	1,439,228.12 1,439,228.12

CITY OF OCEAN CITY

UTILIZATION OF FUND BALANCE:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
BALANCE 1/1/FY	5,032,608	4,638,161	5,811,666	6,279,816	6,902,883	6,359,077	5,830,077	5,851,302	8,025,163	6,571,007
UTILIZED IN BUDGET	2,500,000	3,043,750	2,886,000	3,350,000	3,650,000	3,380,000	3,000,000	2,850,000	4,000,000	3,500,000
BALANCE REMAINING	2,532,608	1,594,411	2,925,666	2,929,816	3,252,883	2,979,077	2,830,077	3,001,302	4,025,163	3,071,007
% USED	49.68%	65.62%	49.66%	53.35%	52.88%	53.15%	51.46%	48.71%	49.84%	53.26%
% REMAINING	50.32%	34.38%	50.34%	46.65%	47.12%	46.85%	48.54%	51.29%	50.16%	46.74%
LOCAL MUNICIPAL BUDGETS	68,021,825	70,907,950	69,861,685	73,151,082	74,235,724	76,884,369	79,981,465	78,835,926	80,675,559	87,416,453
% OF FUND BALANCE REMAINING TO BUDGET	3.72%	2.25%	4.19%	4.01%	4.38%	3.87%	3.54%	3.81%	4.99%	3.51%
TOTAL FUND BALANCE TO BUDGET	7.40%	6.54%	8.32%	8.58%	9.30%	8.27%	7.29%	7.42%	9.95%	7.52%

CITY OF OCEAN CITY

FUND BALANCE 12/31/2020

Actual Balance, 1/1/2020 \$ 8,025,163.09

Used in 2020 Municipal Budget Process (4,000,000.00)

Results of 2020 Action

1 Lapsed 2019 appropriation reserves	1,523,451.42	
2 Excess Tax Collections	1,606,608.57	
3 School Tax Deferral	39,005.50	
4 Excess Misc Revenues Anticipated	(1,306,537.89)	
5 Receipts from Delinquent Taxes	39,990.65	
6 Misc. Revenues Not Anticipated	416,012.28	
7 Cancellation of Current Year Appropriations	227,313.48	
8 Cancellation of Checks	-	
9 Cancellation of Emergency Appropriations	-	
10 Cancellation of Reserve for tax appeals	-	
11 Misc.:	-	
12 Misc.:Audit Adjustments	-	
	2,545,844.01	

Estimated Balance 12/31/2020 \$ 6,571,007.10

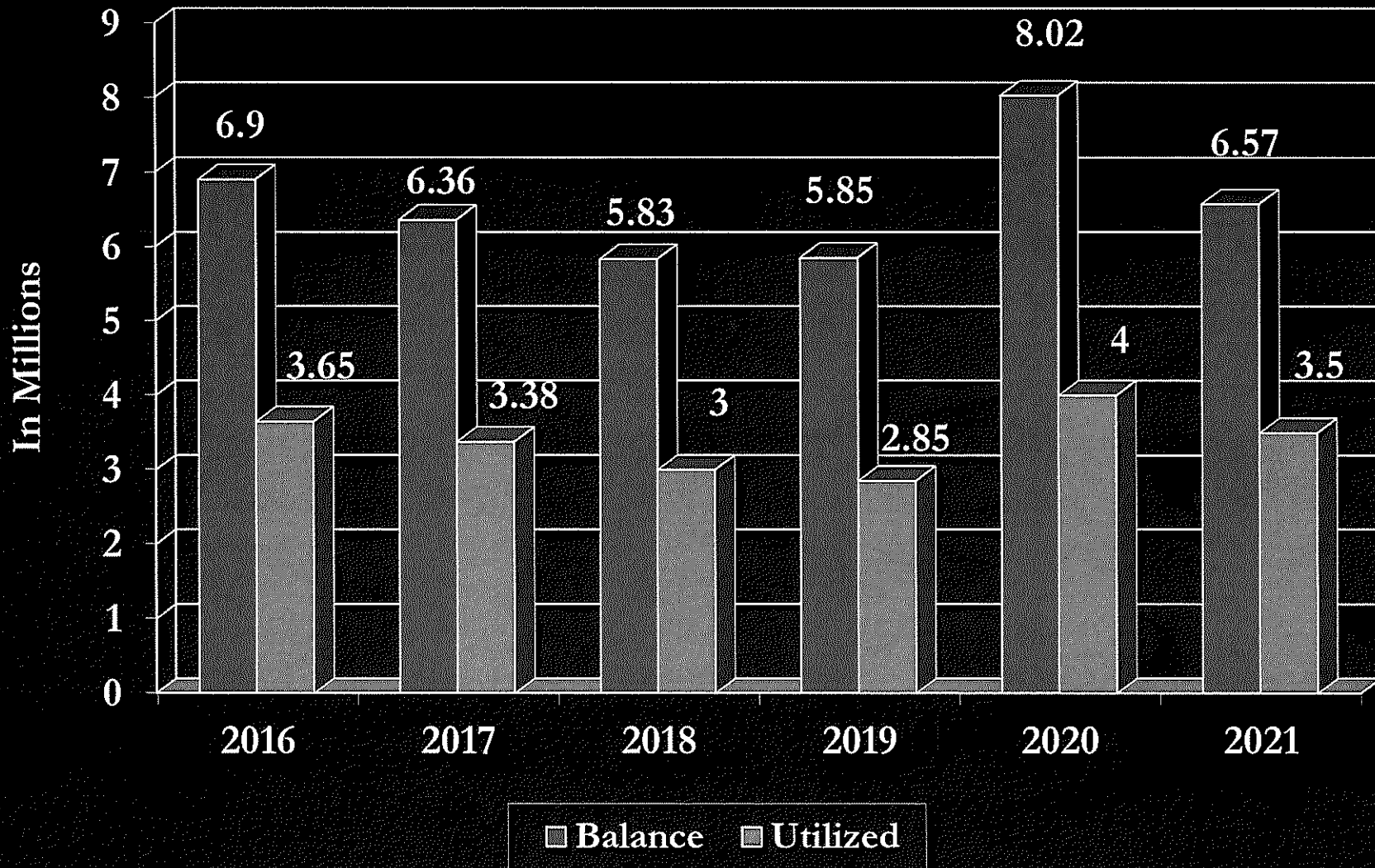
	\$	%
Balance available to be used:	6,571,007.10	
Requested amount be used	(3,500,000.00)	53.26%
Balance remaining to support 2021 activity	3,071,007.10	46.74%

History of Fund Balance

	2017	2018	2019	2020	2021*
Balance 1/1/FY	6,359,077	5,830,077	5,851,302	8,025,163	6,571,007
Utilized in Budget	<u>3,380,000</u>	<u>3,000,000</u>	<u>2,850,000</u>	<u>4,000,000</u>	<u>3,500,000</u>
Balance Remaining	2,979,077	2,830,077	3,001,302	4,025,163	3,071,007
% Used	53.15%	51.46%	48.71%	49.84%	53.26%
% Remaining	46.85%	48.54%	51.29%	50.16%	46.74%

*Per AFS

History of Fund Balance



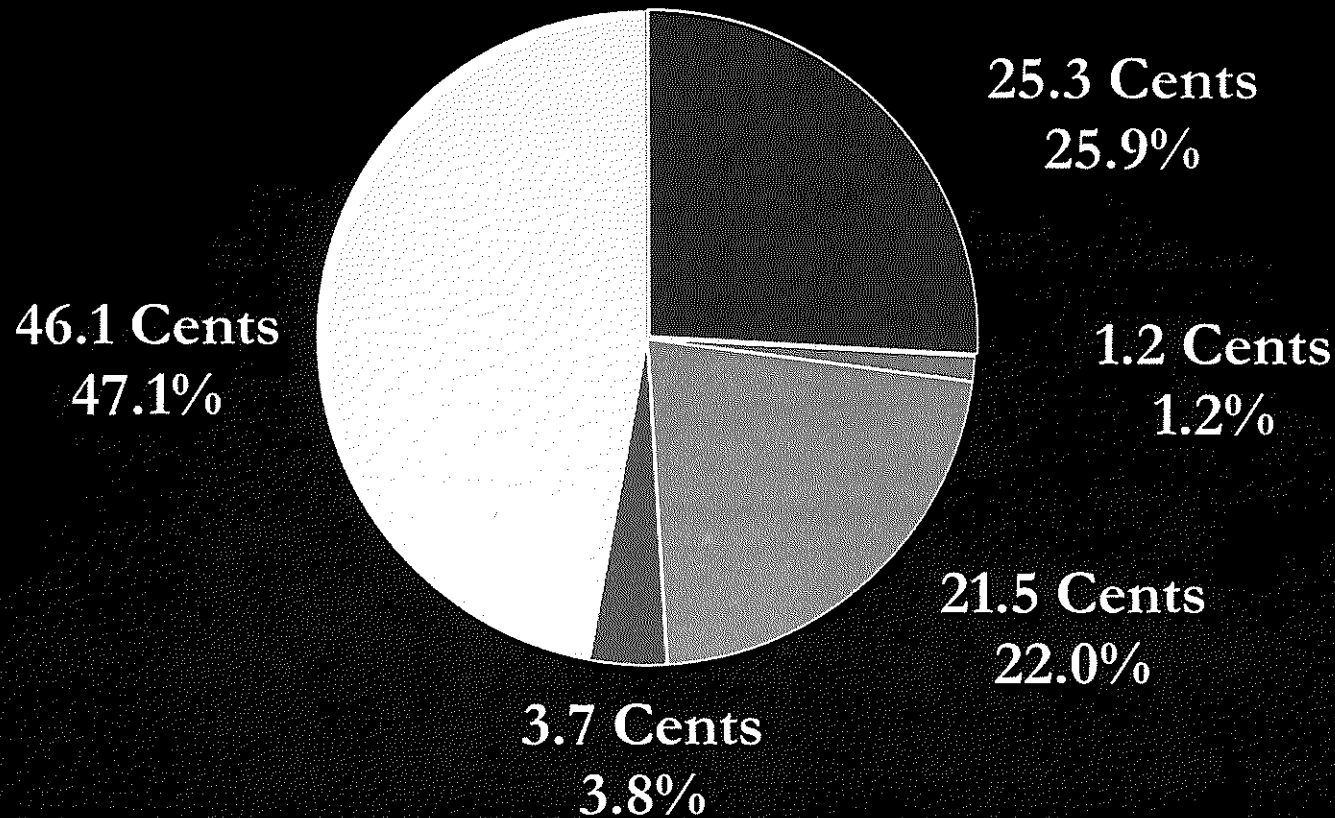
How is Fund Balance Replenished?

- 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)
- Receipts from Delinquent Taxes (RDT's)
- Expired Appropriations from 2019
- Canceled Appropriations/Accounts from 2020

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

Total 2020 Tax Rate- 97.8 Cents



■ County Tax

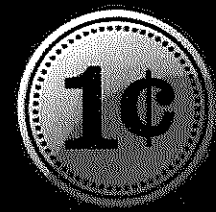
■ County Open Space

■ 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 2021 a penny to the O.C. tax rate = \$1,212,000 (Ratable base is 12.12 billion)
- 1/10 of a penny = \$121,200

- A penny to a taxpayer = \$10 per \$100,000 of property, or \$50 for a \$500,000 home
- The 2021 proposed local tax increase of 2.2 cents means a \$110.00 increase to a \$500,000 home

Ratable Trends & Tax Rates

	Ratables	Increase	Local Tax Rate
2009	12,820,330,392	79,844,459	34.9
2010	12,852,616,046	32,285,654	35.9
2011	12,852,929,492	313,446	33.8**
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	48.3

*Reassessment

Years

**Library

Levy
Separated

CITY OF OCEAN CITY

Appropriations

Control	Dept	Description	Classification	2020	2021	\$ Difference	% Difference
				Final Budget	Mayor's Budget		
1	ADMIN	MAYOR'S OFFICE	S&W	20,600.00	20,600.00	-	
2	ADMIN	MAYOR'S OFFICE	OE	2,100.00	2,100.00	-	
3	ADMIN	CITY ADMINISTRATOR	S&W	250,000.00	370,000.00	120,000.00	48.00%
4	ADMIN	CITY ADMINISTRATOR	OE	163,000.00	166,000.00	3,000.00	1.84%
5	ADMIN	HUMAN RESOURCES	S&W	675,000.00	794,000.00	119,000.00	17.63%
6	ADMIN	HUMAN RESOURCES	OE	167,450.00	166,450.00	(1,000.00)	-0.60%
7	ADMIN	PURCHASING	S&W	247,000.00	167,000.00	(80,000.00)	-32.39%
8	ADMIN	PURCHASING	OE	8,250.00	8,350.00	100.00	1.21%
9	ADMIN	EMERGENCY MANAGEMENT	S&W	15,000.00	15,000.00	-	
10	ADMIN	EMERGENCY MANAGEMENT	OE	20,000.00	16,500.00	(3,500.00)	-17.50%
11	COMM SERV	PUBLIC RELATIONS & INFORMATION	S&W	950,000.00	944,000.00	(6,000.00)	-0.63%
12	COMM SERV	PUBLIC RELATIONS & INFORMATION	OE	394,500.00	340,700.00	(53,800.00)	-13.64%
13	COMM SERV	NEIGHBORHOOD & SOCIAL SERVICES	S&W	98,000.00	79,000.00	(19,000.00)	-19.39%
14	COMM SERV	NEIGHBORHOOD & SOCIAL SERVICES	OE	1,575.00	1,900.00	325.00	20.63%
15	COMM SERV	AQUATIC & FITNESS CENTER	S&W	1,186,000.00	1,210,000.00	24,000.00	2.02%
16	COMM SERV	AQUATIC & FITNESS CENTER	OE	76,800.00	75,400.00	(1,400.00)	-1.82%
17	COMM SERV	RECREATION & LEISURE PROGRAMS	S&W	388,000.00	374,000.00	(14,000.00)	-3.61%
18	COMM SERV	RECREATION & LEISURE PROGRAMS	OE	27,250.00	24,450.00	(2,800.00)	-10.28%
19	COMM SERV	MUSIC PIER OPERATIONS	S&W	512,000.00	521,000.00	9,000.00	1.76%
20	COMM SERV	MUSIC PIER OPERATIONS	OE	29,000.00	24,450.00	(4,550.00)	-15.69%
21	OP's & ENG	OPERATIONS & ENGINEERING- ADMINISTRATION	S&W	811,000.00	795,000.00	(16,000.00)	-1.97%
22	OP's & ENG	OPERATIONS & ENGINEERING- ADMINISTRATION	OE	15,500.00	14,000.00	(1,500.00)	-9.68%
23	OP's & ENG	ENGINEERING & PROJECT MANAGEMENT	S&W	364,000.00	432,000.00	68,000.00	18.68%
24	OP's & ENG	ENGINEERING & PROJECT MANAGEMENT	OE	75,200.00	138,500.00	63,300.00	84.18%
25	OP's & ENG	PLANNING, ZONING, MUNICIPAL CODE & LICENSING	S&W	780,000.00	840,000.00	60,000.00	
26	OP's & ENG	PLANNING, ZONING, MUNICIPAL CODE & LICENSING	OE	81,250.00	81,250.00	-	
27	OP's & ENG	HISTORICAL COMMISSION	OE	2,800.00	2,800.00	-	
28	OP's & ENG	PLANNING BOARD	OE	24,500.00	25,000.00	500.00	2.04%
29	OP's & ENG	ZONING BOARD	OE	4,800.00	12,300.00	7,500.00	156.25%
30	OP's & ENG	FACILITY MAINTENANCE	S&W	858,000.00	922,000.00	64,000.00	7.46%
31	OP's & ENG	FACILITY MAINTENANCE	OE	377,650.00	479,100.00	101,450.00	26.86%
32	OP's & ENG	ENVIRONMENTAL OPERATIONS	S&W	1,246,000.00	1,378,000.00	132,000.00	10.59%
33	OP's & ENG	ENVIRONMENTAL OPERATIONS	OE	75,550.00	81,700.00	6,150.00	8.14%
34	OP's & ENG	ENVIRONMENTAL OPERATIONS- TRASH/RECYCLING	OE	2,929,800.00	3,214,545.00	284,745.00	9.72%
35	OP's & ENG	FIELD OPERATIONS	S&W	1,326,000.00	1,380,000.00	54,000.00	4.07%
36	OP's & ENG	FIELD OPERATIONS	OE	97,250.00	107,600.00	10,350.00	10.64%
37	OP's & ENG	FLEET MAINTENANCE	S&W	398,000.00	426,000.00	28,000.00	7.04%
38	OP's & ENG	FLEET MAINTENANCE	OE	276,100.00	266,750.00	(9,350.00)	-3.39%
39	OP's & ENG	CONSTRUCTION CODE	S&W	548,000.00	565,000.00	17,000.00	3.10%
40	OP's & ENG	CONSTRUCTION CODE	OE	184,000.00	184,000.00	-	
41	LEGAL	LEGAL DIVISION	S&W	184,000.00	187,000.00	3,000.00	1.63%
42	LEGAL	LEGAL DIVISION	OE	178,000.00	129,350.00	(48,650.00)	-27.33%
43	LEGAL	LEGAL DIVISION:Public Defender	OE	44,800.00	44,000.00	(800.00)	-1.79%
44	STAT	CITY CLERK	S&W	213,000.00	223,000.00	10,000.00	4.69%

CITY OF OCEAN CITY

Appropriations

Control	Dept	Description	Classification	2020	2021	\$ Difference	% Difference
				Final Budget	Mayor's Budget		
45	STAT	CITY CLERK	OE	55,300.00	41,230.00	(14,070.00)	-25.44%
46	STAT	CITY COUNCIL	S&W	73,600.00	73,600.00	-	
47	STAT	CITY COUNCIL	OE	15,400.00	15,400.00	-	
48	STAT	MUNICIPAL COURT	S&W	649,000.00	566,000.00	(83,000.00)	-12.79%
49	STAT	MUNICIPAL COURT	OE	33,100.00	33,100.00	-	
50	FINANCE	TREASURER'S OFFICE:AUDIT	OE	40,000.00	45,000.00	5,000.00	12.50%
51	FINANCE	TREASURER'S OFFICE:OTHER AGENCIES	OE	179,000.00	180,400.00	1,400.00	0.78%
52	FINANCE	ACCOUNTING DIVISION	S&W	465,000.00	478,000.00	13,000.00	2.80%
53	FINANCE	ACCOUNTING DIVISION	OE	10,500.00	8,000.00	(2,500.00)	-23.81%
54	FINANCE	TAX ASSESSEMENT	S&W	321,000.00	332,000.00	11,000.00	3.43%
55	FINANCE	TAX ASSESSMENT	OE	63,000.00	124,000.00	61,000.00	96.83%
56	FINANCE	TAX COLLECTION	S&W	208,000.00	214,000.00	6,000.00	2.88%
57	FINANCE	TAX COLLECTION	OE	15,800.00	13,100.00	(2,700.00)	-17.09%
58	FINANCE	REVENUE COLLECTION	S&W	524,000.00	540,000.00	16,000.00	3.05%
59	FINANCE	REVENUE COLLECTION	OE	168,200.00	170,000.00	1,800.00	1.07%
60	FINANCE	BEACH FEE	S&W	420,000.00	430,000.00	10,000.00	2.38%
61	FINANCE	BEACH FEE	OE	67,400.00	71,600.00	4,200.00	6.23%
62	FINANCE	OFFICE OF PARKING REGULATIONS	S&W	260,000.00	270,000.00	10,000.00	3.85%
63	FINANCE	OFFICE OF PARKING REGULATIONS	OE	189,000.00	195,000.00	6,000.00	3.17%
64	FIRE	RESCUE SERVICES	S&W	327,000.00	334,000.00	7,000.00	2.14%
65	FIRE	RESCUE SERVICES	OE	102,775.00	102,775.00	-	
66	FIRE	LIFEGUARDS	S&W	1,510,000.00	1,560,000.00	50,000.00	3.31%
67	FIRE	LIFEGUARDS	OE	72,300.00	72,300.00	-	
68	POLICE	POLICE PROTECTION	S&W	8,206,000.00	8,677,000.00	471,000.00	5.74%
69	POLICE	POLICE PROTECTION	OE	309,100.00	322,800.00	13,700.00	4.43%
70	POLICE	POLICE PROTECTION:VEHICLES	OE	120,000.00	120,000.00	-	
71	POLICE	POLICE INFORMATION TECHNOLOGY	S&W	287,000.00	295,000.00	8,000.00	2.79%
72	POLICE	POLICE INFORMATION TECHNOLOGY	OE	309,150.00	359,850.00	50,700.00	16.40%
73	FIRE	FIRE PROTECTION	S&W	7,107,000.00	7,033,000.00	(74,000.00)	-1.04%
74	FIRE	FIRE PROTECTION	OE	235,200.00	270,200.00	35,000.00	14.88%
75		HUMAN RESOURCES	OE:HEALTH INS.	6,325,000.00	6,650,000.00	325,000.00	5.14%
76		HUMAN RESOURCES	S&W:HEALTH INS.	172,000.00	172,000.00	-	
77		HUMAN RESOURCES	OE:INSURANCE	1,937,000.00	1,887,000.00	(50,000.00)	-2.58%
78		CITY WIDE OPERATIONS:625:FINANCE	OE	556,200.00	591,200.00	35,000.00	6.29%
79		CITY WIDE OPERATIONS:295:OP's & ENGINEERING	OE	1,193,000.00	998,600.00	(194,400.00)	-16.30%
80		CITY WIDE OPERATIONS:626:220:ELECTRIC	OE	714,000.00	654,000.00	(60,000.00)	-8.40%
81		CITY WIDE OPERATIONS:626:225:GAS	OE	306,000.00	258,000.00	(48,000.00)	-15.69%
82		CITY WIDE OPERATIONS:626:226:WATER	OE	942,000.00	954,000.00	12,000.00	1.27%
83		CITY WIDE OPERATIONS:626:227:STREET LIGHTING	OE	387,000.00	420,000.00	33,000.00	8.53%
84		CITY WIDE OPERATIONS:626:228:SJGAS	OE	156,000.00	132,000.00	(24,000.00)	-15.38%
85		CITY WIDE OPERATIONS:020:200:TELEPHONE	OE	335,000.00	402,000.00	67,000.00	20.00%
86		SPECIAL IMPROVEMENT DISTRICT/LOAN PAYOFF	OE	22,000.00	-	(22,000.00)	-100.00%
87		STATUTORY: PENSIONS:PERS	OE:PENSIONS	1,580,134.00	1,734,558.00	154,424.00	9.77%
88		STATUTORY: PENSIONS:DCRP	OE:PENSIONS	75,000.00	78,000.00	3,000.00	4.00%

CITY OF OCEAN CITY

Appropriations

Control	Dept	Description	Classification	2020 Final Budget	2021 Mayor's Budget	\$ Difference	% Difference
89		STATUTORY: FICA	OE	1,512,000.00	1,558,000.00	46,000.00	3.04%
90		STATUTORY: PENSIONS:PFRS	OE:PENSIONS	3,690,022.00	4,003,280.00	313,258.00	8.49%
91		LOCAL:LIFEGUARD PENSION FUND	OE	230,000.00	230,000.00	-	
92		STATUTORY: UNEMPLOYMENT	OE	125,000.00	125,000.00	-	
93		RESERVED	OE	-	-	-	
		SUBTOTAL OF IN THE CAP ITEMS		58,926,906.00	61,044,788.00	2,117,882.00	3.59%
		SPENDING CAP ADJUSTMENTS					
68		POLICE PROTECTION	S&W	(245,976.00)	(250,896.00)	(4,920.00)	2.00%
75		HUMAN RESOURCES	OE:HEALTH INS.	-	-	-	
87		STATUTORY: PENSIONS:PERS	OE:PENSIONS	-	-	-	
		SUBTOTAL OF IN THE CAP ITEMS		(245,976.00)	(250,896.00)	(4,920.00)	2.00%
		TOTAL IN THE CAP		58,680,930.00	60,793,892.00	2,112,962.00	3.60%
		SPENDING CAP ADJUSTMENTS					
68		POLICE PROTECTION	S&W	245,976.00	250,896.00	4,920.00	2.00%
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	3,216.90	3,216.90	-	
96		GRANTS IN ADOPTED BUDGET:w offsetting revenues	OE:GRANTS	358,714.55	358,714.55	-	
97		GRANTS ADDED AFTER ADOPTION	OE:GRANTS	1,073,922.97	1,073,922.97	-	
98		STATUTORY: OC LIBRARY	OE:LIBRARY	4,354,748.00	4,528,366.00	173,618.00	3.99%
99		CIF-DOWNPAYMENT	OE:CIF	800,000.00	2,500,000.00	1,700,000.00	212.50%
100		DEBT SERVICE: PAYMENT OF NOTES	OE:DEBT	130,000.00	130,000.00	-	
101		DEBT SERVICE: PRINCIPAL	OE:DEBT	10,790,000.00	11,630,000.00	840,000.00	7.78%
102		DEBT SERVICE: INTEREST BONDS	OE:DEBT	3,787,076.00	4,892,736.11	1,105,660.11	29.20%
103		DEBT SERVICE: INTEREST NOTES	OE:DEBT	296,189.00	26,000.00	(270,189.00)	-91.22%
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:	OE:EMER.	-	-	-	
108		EMERGENCY APPROPRIATION:	OE:EMER.	-	-	-	
109		SPECIAL EMERG APPROPRIATION:	OE:EMER.	-	-	-	
		TOTAL OF OUTSIDE THE CAP ITEMS		23,068,552.46	26,622,561.57	3,554,009.11	15.41%
		GRAND TOTAL		81,749,482.46	87,416,453.57	5,666,971.11	6.93%

History of Full Time Staffing

	2008	2009	2010	2011	2012	2013	2014
Administration	12	12	12	15	15	16	20
Community Services	16	16	16	31	30	30	-
Community Operations	-	-	-	-	-	-	81
Planning & Engineering	25	25	24	-	-	-	-
Legal	-	-	1	1	1	1	1
Statutory Offices	10	10	10	10	10	10	9
Financial Management	15	15	14	14	13	13	12
Police Department	72	72	72	71	72	71	70
Fire & Rescue	64	64	62	62	61	63	63
Public Works	50	50	50	46	50	50	-
TOTAL	264	264	261	250	252	254	256

History of Full Time Staffing

	2015	2016	2017	2018	2019	2020	2021
Administration	15	22	30	29	29	9	9
Community Services	17	28	16	16	17	18	17
Community Operations	70	-	-	-	-	-	-
Operations & Engineering	-	-	-	-	-	74	74
Legal	1	1	1	1	1	1	1
Statutory Offices	9	9	9	9	9	9	9
Financial Management	13	13	12	12	13	13	13
Police Department	70	70	73	74	75	79	84
Fire & Rescue	63	63	63	64	64	65	65
Public Works	-	52	53	53	54	-	-
TOTAL	258	258	257	258	262	268	272

		2021 Staffing Costs							2021 Positions			
Dept	Division	Total	Regular	Contractual Additional Pay	FLSA	Stipends	Seasonal	TL	Full Time	PPT:Prof	PPT	PPT Hours
Admin	Mayor	20,600	20,600						-	1		-
Admin	Administrator	370,000	370,000						4		-	-
Admin	Human Resources	966,000	277,350			173,650		515,000	3		1	1,500
Admin	Purchasing	167,000	167,000						2			-
Admin	Emergency Management	15,000	-	15,000					-		-	-
Eng-Op	Operations & Engineering Admin	795,000	758,350	35,000		1,650			7		1	1,456
Eng-Op	Engineering & Project Management	432,000	428,350	2,000		1,650			5		1	1,456
Eng-Op	Planning, Zoning, Mun Code & Licensing	840,000	815,050	5,000		4,950	15,000		10		4	4,506
Eng-Op	Construction Code	565,000	545,000	20,000					7		-	-
Eng-Op	Environmental Operations	1,378,000	808,100	60,000		9,900	500,000		10		7	9,360
Eng-Op	Facility Maintenance	922,000	774,350	40,000		1,650	106,000		12		1	1,456
Eng-Op	Field Operations	1,380,000	1,288,350	50,000		1,650	40,000		18		1	1,456
Eng-Op	Fleet Maintenance	426,000	406,000	20,000					5		-	-
CS	Public Relations & Information	944,000	641,300	5,000		7,700	290,000		7		6	7,093
CS	Neighborhood & Social Services	79,000	77,350			1,650			1		1	1,456
CS	Aquatic & Fitness Center	1,210,000	1,065,000	38,000		62,000	45,000		2		30	40,000
CS	Recreation & Leisure Programs	374,000	285,100	14,000		9,900	65,000		2		7	8,948
CS	Music Pier Operations	521,000	443,250	38,000		2,750	37,000		5		2	2,656
Law	Legal	187,000	187,000			-	-		1	1		-
Stat	City Clerk	223,000	218,000	5,000		-			3			-
Stat	City Council	73,600	73,600						-	7	-	-
Stat	Municipal Court	566,000	552,500	3,500			10,000		6	1	-	-

		2021 Staffing Costs							2021 Positions			
				Contractual								
Dept	Division	Total	Regular	Additional Pay	FLSA	Stipends	Seasonal	TL	Full Time	PPT:Prof	PPT	PPT Hours
FM	Accounting	478,000	470,500	7,500					5		-	-
FM	Tax Assessment	332,000	324,250	5,000		2,750			3		2	2,444
FM	Tax Collection	214,000	209,700	1,000		3,300			2		2	2,912
FM	Revenue Collection	540,000	481,250	5,000		13,750	40,000		3		11	14,092
FM	Beach Fees	430,000	-				430,000		-		-	-
FM	Parking Regulations	270,000	-				270,000		-		-	-
Police	Police:Sworn	7,676,000	6,826,000	350,000			500,000		68		-	-
Police	Police:Civilians	1,001,000	997,150			3,850			13		4	5,356
Police	Police:IT	295,000	293,000	2,000					3		-	-
Fire	EMT's	334,000	328,000	6,000					3		-	-
Fire	Fire	7,033,000	6,488,000	260,000	285,000				62		-	-
Fire	Lifeguards	1,560,000	-				1,560,000		-		-	-
TOTALS		32,617,200	26,619,450	987,000	285,000	302,750	3,908,000	515,000	272	10	81	106,147
		31,599,200	2020 Adopted Budget Salaries									
		1,018,000	\$ Increase/(Decrease)									
		3.22%	% Increase/(Decrease)									

		2020 Staffing Costs							2020 Positions			
Dept	Division	Total	Regular	Contractual Additional Pay	FLSA	Stipends	Seasonal	TL	Full Time	PPT:Prof	PPT	PPT Hours
Admin	Mayor	20,600	20,600						-	1		-
Admin	Administrator	250,000	250,000						3		-	-
Admin	Human Resources	847,000	253,350			173,650		420,000	3		1	1,500
Admin	Purchasing	247,000	247,000						3			-
Admin	Emergency Management	15,000	-	15,000					-		-	-
Eng-Op	Operations & Engineering Admin	811,000	761,000	35,000			15,000		8		-	-
Eng-Op	Engineering & Project Management	364,000	361,350	1,000		1,650			5		1	1,456
Eng-Op	Planning, Zoning, Mun Code & Licensing	780,000	753,400	5,000		6,600	15,000		9		5	5,962
Eng-Op	Construction Code	548,000	528,000	20,000					7		-	-
Eng-Op	Environmental Operations	1,246,000	733,300	45,000		7,700	460,000		9		7	8,448
Eng-Op	Facility Maintenance	858,000	709,800	40,000		2,200	106,000		12		2	2,456
Eng-Op	Field Operations	1,326,000	1,234,350	50,000		1,650	40,000		19		1	1,456
Eng-Op	Fleet Maintenance	398,000	385,000	13,000					5		-	-
CS	Public Relations & Information	950,000	647,850	5,000		7,150	290,000		7	1	5	6,524
CS	Neighborhood & Social Services	98,000	96,350			1,650			1		1	1,456
CS	Aquatic & Fitness Center	1,186,000	1,041,000	38,000		62,000	45,000		2		30	40,000
CS	Recreation & Leisure Programs	388,000	311,300	14,000		7,700	55,000		3		5	6,864
CS	Music Pier Operations	512,000	415,700	38,000		3,300	55,000		5		2	2,912
Law	Legal	184,000	184,000				-		1	1		-
Stat	City Clerk	213,000	208,000	5,000		-			3			-
Stat	City Council	73,600	73,600						-	7	-	-
Stat	Municipal Court	649,000	632,200	3,500		3,300	10,000		6	1	2	2,912

Dept	Division	2020 Staffing Costs							2020 Positions			
		Total	Regular	Contractual Additional Pay	FLSA	Stipends	Seasonal	TL	Full Time	PPT:Prof	PPT	PPT Hours
FM	Accounting	465,000	457,500	7,500					5			-
FM	Tax Assessment	321,000	313,250	5,000		2,750			3		2	2,444
FM	Tax Collection	208,000	203,700	1,000		3,300			2		2	2,912
FM	Revenue Collection	524,000	465,250	5,000		13,750	40,000		3		10	13,892
FM	Beach Fees	420,000	-				420,000		-		-	-
FM	Parking Regulations	260,000	-				260,000		-		-	-
Police	Police:Sworn	7,202,000	6,452,000	350,000			400,000		63		-	-
Police	Police:Civilians	1,004,000	1,000,150			3,850			13		4	5,356
Police	Police:IT	287,000	287,000						3		-	-
Fire	EMT's	327,000	321,000	6,000					3		-	-
Fire	Fire	7,107,000	6,562,000	260,000	285,000				62		-	-
Fire	Lifeguards	1,510,000	-				1,510,000		-		-	-
	TOTALS	31,599,200	25,909,000	962,000	285,000	302,200	3,721,000	420,000	268	11	80	106,550
		30,991,200	2019 Adopted Budget Salaries									
		608,000	\$ Increase/(Decrease)									
		1.96%	% Increase/(Decrease)									

Description	2020	2021	VARIANCE \$	VARIANCE %
DEPT. OF ADMINISTRATION				
MAYOR'S OFFICE	2,100.00	2,100.00	-	0.00%
BUSINESS ADMINISTRATOR	163,000.00	166,000.00	3,000.00	1.84%
HUMAN RESOURCES	167,450.00	166,450.00	(1,000.00)	-0.60%
PURCHASING	8,250.00	8,350.00	100.00	1.21%
EMERGENCY MANAGEMENT	20,000.00	16,500.00	(3,500.00)	-17.50%
TOTAL ADMINISTRATION	360,800.00	359,400.00	(1,400.00)	-0.39%
DEPT OF COMMUNITY SERVICES				
PUBLIC RELATIONS & INFORMATION	394,500.00	340,700.00	(53,800.00)	-13.64%
NEIGHBORHOOD & SOCIAL SERVICES	1,575.00	1,900.00	325.00	20.63%
AQUATIC & FITNESS CENTER	76,800.00	75,400.00	(1,400.00)	-1.82%
RECREATION LEISURE PROGRAM	27,250.00	24,450.00	(2,800.00)	-10.28%
MUSIC PIER OPERATIONS	29,000.00	24,450.00	(4,550.00)	-15.69%
TOTAL COMMUNITY SERVICES	529,125.00	466,900.00	(62,225.00)	-11.76%
DEPT. OF LAW				
LEGAL DIVISION	178,000.00	129,350.00	(48,650.00)	-27.33%
TOTAL LEGAL	178,000.00	129,350.00	(48,650.00)	-27.33%
STATUTORY OFFICES				
CITY CLERK	55,300.00	41,230.00	(14,070.00)	-25.44%
CITY COUNCIL	15,400.00	15,400.00	-	0.00%
MUNICIPAL COURT	33,100.00	33,100.00	-	0.00%
TOTAL STATUTORY	103,800.00	89,730.00	(14,070.00)	-13.55%
DEPT. OF FINANCIAL MANAGEMENT				
ACCOUNTING DIVISION	189,500.00	188,400.00	(1,100.00)	-0.58%
TAX ASSESSMENT	63,000.00	124,000.00	61,000.00	96.83%
TAX COLLECTION	15,800.00	13,100.00	(2,700.00)	-17.09%
REVENUE COLLECTION	168,200.00	170,000.00	1,800.00	1.07%
BEACH FEE	67,400.00	71,600.00	4,200.00	6.23%
OFFICE OF PARKING REGULATIONS	189,000.00	195,000.00	6,000.00	3.17%
TOTAL FINANCIAL MANAGEMENT	692,900.00	762,100.00	69,200.00	9.99%
DEPT OF POLICE				
POLICE PROTECTION	429,100.00	442,800.00	13,700.00	3.19%
POLICE IT	309,150.00	359,850.00	50,700.00	16.40%
TOTAL POLICE PROTECTION	738,250.00	802,650.00	64,400.00	8.72%

DEPT OF FIRE

RESCUE SERVICES	102,775.00	102,775.00	-	0.00%
LIFEGUARDS	72,300.00	72,300.00	-	0.00%
FIRE PROTECTION	235,200.00	270,200.00	35,000.00	14.88%
TOTAL FIRE	410,275.00	445,275.00	35,000.00	8.53%

DEPT OF OPERATIONS & ENGINEERING

ADMINISTRATION	15,500.00	14,000.00	(1,500.00)	-9.68%
ENGINEERING	75,200.00	138,500.00	63,300.00	84.18%
PLANNING, ZONING, MUN CODE & LICENSING	81,250.00	81,250.00	-	0.00%
PLANNING BOARD	24,500.00	25,000.00	500.00	2.04%
ZONING BOARD	4,800.00	12,300.00	7,500.00	156.25%
HISTORIC COMMISSION	2,800.00	2,800.00	-	0.00%
ENVIRONMENTAL OPERATIONS	75,550.00	81,700.00	6,150.00	8.14%
FACILITY MAINTENANCE	377,650.00	479,100.00	101,450.00	26.86%
FIELD OPERATIONS	97,250.00	107,600.00	10,350.00	10.64%
VEHICLE MAINTENANCE	276,100.00	266,750.00	(9,350.00)	-3.39%
CONSTRUCTION CODE	184,000.00	184,000.00	-	0.00%
TOTAL OPERATIONS & ENGINEERING	1,214,600.00	1,393,000.00	178,400.00	14.69%

TOTAL DEPARTMENTAL OE	4,227,750.00	4,448,405.00	220,655.00	5.22%
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OTHER APPROPRIATIONS

PERSONNEL: OTHER INSURANCE	8,262,000.00	8,537,000.00	275,000.00	3.33%
STATUTORY	29,067,609.49	33,115,580.60	4,047,971.11	13.93%
CITY WIDE 625	556,200.00	591,200.00	35,000.00	6.29%
UTILITIES	2,840,000.00	2,820,000.00	(20,000.00)	-0.70%
CO: TRASH/RECYCLING/TIPPING/CONDOS	2,929,800.00	3,214,545.00	284,745.00	9.72%
CITY WIDE 295	1,193,000.00	998,600.00	(194,400.00)	-16.30%
OTHER APPROPRIATIONS	44,848,609.49	49,276,925.60	4,428,316.11	9.87%

GRAND TOTAL OTHER EXPENSES	49,076,359.49	53,725,330.60	4,648,971.11	9.47%
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TOTAL SALARIES & WAGES	31,599,200.00	32,617,200.00	1,018,000.00	3.22%
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BUDGET AMENDMENTS	1,073,922.97	1,073,922.97	-	0.00%
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TOTAL BUDGET	81,749,482.46	87,416,453.57	5,666,971.11	6.93%
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TOTAL STATE DOCUMENT BUDGET	81,749,482.46
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DEPARTURE CONTROL	-
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2021 Debt Service & Capital

Bond Principal	\$11,630,000
Bond Interest	\$4,892,736
Interest on Notes (BAN's)	\$26,000
Green Acres Trust Program	<u>\$38,709</u>
TOTAL DEBT SERVICE	\$16,587,445

5% Down payment for Ordinances	\$2,500,000
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2020 Debt Service & Capital

Bond Principal	\$10,790,000
Bond Interest	\$3,787,076
Interest on Notes (BAN's)	\$296,189
Green Acres Trust Program	<u>\$38,709</u>
TOTAL DEBT SERVICE	\$14,911,974

5% Down payment for Ordinances	\$800,000
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Total Debt Service Annually

Year	Debt Service	% Increase
■ 2015	\$10,549,309	6.9%
■ 2016	\$10,660,459	1.1%
■ 2017	\$12,422,872	16.5%
■ 2018	\$13,432,408	8.1%
■ 2019	\$15,004,837	11.7%
■ 2020	\$14,911,974	-0.6%
■ 2021	\$16,587,445	<u>11.2%</u>

AVERAGE = 7.8%

Recent History of Pension Costs

	2016	2017	2018	2019	2020	2020
PFRS	2,973,523	3,022,027	3,261,818	3,529,652	3,690,022	4,003,280
PERS	1,464,685	1,542,055	1,584,351	1,649,219	1,580,134	1,734,558
Lifeguard	150,000	200,000	200,000	220,000	230,000	230,000
TOTALS	4,588,208	4,764,082	5,046,169	5,398,871	5,500,156	5,967,883
Percent		3.8%	5.9%	7.0%	1.9%	8.5%
Variance		+175,874	+282,087	+352,702	+101,285	+467,682

Shown here are Employer shares only

History of Health Insurance

	Budgeted	% Budget Increase
2011	6,115,000	4.2%
2012	6,597,000	7.9%
*2013	6,125,000	-7.15%
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%

*City Changed Health Benefit Programs

Solid Waste Appropriations Estimate for 2021

Residential Trash Collection

	Quantity			
January	1	\$	61,190.00	\$ 61,190.00
February through December	11	\$	66,086.00	<u>\$ 726,946.00</u>
				\$ 788,136.00

Container Services

	Pulls			
2 Yard / 3Yard / 4 Yard	6650	\$	16.86	\$ 112,119.00
7 Yard Beach Containers	50	\$	197.00	\$ 9,850.00
10/20/30/40 Cubic Yard Containers				
City or Contractor owned	600	\$	160.00	\$ 96,000.00
Compactor	50	\$	160.00	\$ 8,000.00
Malibu Beach	104	\$	13.00	\$ 1,352.00
Special Events				<u>\$ 19,278.00</u>
				\$ 246,599.00

Single Stream Recycling Collection

January	1	\$	61,190.00	\$ 61,190.00
February Through December	11	\$	66,086.00	<u>\$ 726,946.00</u>
				\$ 788,136.00

White Goods and E-Waste Collection

January	1	\$	3,906.00	\$ 3,906.00
February Through December	11	\$	4,219.00	<u>\$ 46,409.00</u>
				\$ 50,315.00

Yard Waste Collection

January	1	\$	2,391.00	\$ 2,391.00
February Through December	11	\$	2,583.00	<u>\$ 28,413.00</u>
				\$ 30,804.00

Tipping

	Tons			
Trash	12000	\$	79.00	\$ 948,000.00
Tires passenger	9	\$	360.00	\$ 3,240.00
Tires oversized	1.5	\$	410.00	\$ 615.00
Branches and limbs	200	\$	36.00	<u>\$ 7,200.00</u>
				\$ 959,055.00

Condo Reimbursements

\$ 351,500.00

Total

\$3,214,545.00

**ACM JIF - 2021 Budget
Assessment Certification**

Absecon City	417,935
Avalon Borough	463,567
Brigantine City	836,028
Buena Borough	149,152
Cape May City	746,690
Cape May Point Borough	41,420
Commercial Township	91,517
Corbin City	28,205
Deerfield Township	82,807
Dennis Township	213,268
Downe Township	40,187
Egg Harbor Township	1,799,698
Estell Manor City	48,672
Folsom Borough	51,927
Galloway Township	1,199,677
Hamilton Township	1,118,108
Linwood City	421,394
Longport Borough	246,188
Lower Township	855,562
Margate City	839,316
Middle Township	856,004
Millville City	1,601,725
Mullica Township	206,671
Newfield Borough	68,010
North Wildwood City	801,138
Northfield City	369,651
Ocean City	2,085,200
Pleasantville City	1,552,096
Sea Isle City	894,225
Somers Point City	518,220
Stone Harbor Borough	321,059
Upper Deerfield Township	158,777
Upper Township	431,921
Ventnor City	973,709
Waterford Township	452,437
West Cape May Borough	70,561
West Wildwood Borough	84,357
Weymouth Township	61,133
Wildwood City	1,317,624
Wildwood Crest Borough	480,775
Woodbine Borough	78,169
41	23,074,782

ATLANTIC COUNTY MUNICIPAL JOINT INSURANCE FUND

2021 Assessment Allocation

Loss Funds	Fund	Ocean City	
Property	1,070,748	91,762	4.40%
General Liability	2,159,650	223,238	10.71%
Auto Liability	370,512	42,530	2.04%
Workers' Compensation	7,306,440	709,668	34.03%
Deductible	1,924,824	188,328	9.03%
Total Loss Funds	12,832,174	1,255,526	
Operating Expenses/Member Benefits	2,956,417	267,733	12.84%
Subtotal - JIF Assessment	15,788,591	1,523,259	
Municipal Excess Liability JIF	4,227,013	361,834	17.35%
EPL/POL/Cyber	2,357,467	151,236	7.25%
Subtotal JIF & Excess Assessment	22,373,071	2,036,328	
Risk Management Consultants	701,711	48,872	2.34%
Total Combined Assessment	23,074,782	2,085,200	100.00%

Division of Local Government Services

Flexible Chart of Accounts Allocation

Required Effective 1/1/2000

ACMJIF Assessment	Fund	Ocean City	
Property	1,618,813	135,178	6.48%
General Liability	4,710,710	441,506	21.17%
Auto Liability	808,175	81,978	3.93%
Workers' Compensation	15,937,084	1,426,538	68.41%
Total Combined Assessment	23,074,782	2,085,200	100.0%