



# Town of Ocean View

## **Proposed FY 2024 Operating, 5-year Capital Improvement Plan and Water System Budget**



**Proposed Version - 2/14/2023**

Last updated 02/07/23



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# INTRODUCTION

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# Town of Ocean View, Delaware



## **Ocean View Administrative Offices**

201 Central Avenue  
Ocean View, Delaware 19970  
(302) 539-9797  
[www.oceanviewde.gov](http://www.oceanviewde.gov)

## **Ocean View Town Council**

John Reddington, Mayor  
Stephen Cobb, Council Member, District 1  
Colleen Twardzik, Council Member, District 2  
Thomas A. Maly, Mayor Pro-Tem & Council Member District 3  
Don Walsh, Council Member, District 4

## **Ocean View Town Administration**

Carol S. Houck, Town Manager  
Kenneth McLaughlin, Chief of Police  
Dawn Mitchell Parks, Finance Director  
Ken Cimino, Planning, Zoning & Development Director  
Donna Schwartz, Town Clerk



# Fiscal Year 2024 Budget Message

February 14, 2023

Honorable Mayor and Council,

On behalf of the Administrative and Financial Divisions of the Town of Ocean View, with support from all departmental teams, we are pleased to submit our proposed FY2024 Budget for your consideration. This document represents the Town's financial plan for the next fiscal year, including an Operating Budget, five-year Capital Improvement Program and Water Utility budget. The overall budget, as presented, takes into consideration forecasting efforts, information identified during our 10-year Comprehensive Development Plan update, planned infrastructure projects, emerging initiatives and trends. We have again attempted to position our community so that we can address near and longer-term needs as well as react to changing revenue trends while maintaining a high level of service delivery.

The FY2024 Budget as presented herein represents a total Operating Budget of \$5,921,190 and Capital Program totaling \$4,577,540.

Some highlights from the past year include:

- **Successfully completed the West Avenue Streetscape project.** This was the first phase of the Town's pedestrian connectivity initiative, providing a safe way to walk to our popular John West Park. This effort was followed by the completion of the design for sidewalks along Daisey Avenue to the Assawoman Canal and along Woodland Avenue from Hudson Avenue to SR26, as well as Woodland Avenue from Hudson to Daisey, all on track for completion in 2023.
- **Drainage improvements** to Hudson Avenue, Country Estates and Country Village were designed in 2022 with work to begin in early 2023.
- Enjoyed very **strong community support for our Community events** having attracted families, neighbors, and friends to John West Park for family-friendly outdoor programs and entertainment. It is estimated that over 11,000 people attended our predominantly free family-friendly events over the course of the year, in addition to those that regularly enjoy the park amenities, including our shaded playground, walking trail and fitness equipment.
- Successful recruitment of one (1) new Police Officer following the departure of an officer and initiated recruitment for our 14<sup>th</sup> sworn officer in association with the placement of a fulltime School Resource officer at Lord Baltimore Elementary School.
- The Ocean View Police Department **secured Grant funding totaling \$124,975.86.**
- The Ocean View **Police Department volunteers logged 1,806 hours in 2022**, this equates to the approximate value of \$54,000 at \$29.95 a volunteer hour!
- 329 residence checks, and 762 business checks were conducted by our Police Department.



- **Over 1,676 hours of Police in-service training** were completed by our officers.
- The Town's **2020 American Planning Association Small Town Award** winning Comprehensive Plan update continues to guide efforts of the Town in relationship to the funding of projects, quality of life improvements, future initiative planning.
- Ocean View again earned an **Unmodified Opinion** for its year end 4/30/2022 Internal Audit performed by an independent audit firm. **An unmodified opinion is the highest level a Town can achieve!** In addition, the independent audit team issued **no Management letter comments for the second year in a row.**
- In advance of development, the Town annexed 27 acres of property along Woodland Avenue expected to begin construction by the end of 2023 as the Villas at Ocean View. Failure to complete this annexation would have resulted in a complex surrounded by Ocean View and benefitting from Ocean View services without actually being part of the Town and providing support.
- Ocean View **successfully completed** the development of additional parking across the street from the John West Park and Community Center following its purchase in 2022, adding another 29 parking spaces to better accommodate seasonal crowds.
- The Ocean View Police Department is honored to receive **Gold Level Recognition for Excellence in Policy Development and Police Officer Training from Lexipol in 2020, 2021 and 2022.**
- The Ocean View Police Department was awarded State of Delaware Police Accreditation, with comments that **"...the Department is an exemplary representative of an accredited agency...that takes best practices to the next level."**
- The Town's record of being named the **safest place to live in Delaware** has continued, highlighting the Town's strong **commitment to public safety**, and remaining a favorable place to do business, vacation and live!
- The Town in **partnership with Natelli Communities, LP** completed the development of and held a ribbon cutting for two **state-of-the-art Bocce Ball courts** at John West Park. The courts are now **open to the public** as well as serving as the **home court for the Special Olympics Delaware Sussex Riptides Bocce Ball team!** The support of the project by Natelli Communities LP exceeded \$70,000 with the Town contributing \$15,000.
- **Additional effective partnership building** has continued, including strong engagement with the **Historic Village in Ocean View** (new name!) including hosting the successful traveling Smithsonian Exhibit (Crossroads - Changes in Rural America) in Hall's store in the fall of 2022. The completion of the **Blue Star Memorial garden** at the corner of Atlantic and Woodland was made possible through an ongoing partnership with the **Salt Air Gardeners**, which resulted in a garden beautification project and Blue Star Memorial plaque that honors all who have served our country. Continued engagement with the **South Coastal Village Volunteers** and the **University of Delaware Lifelong Learning** classes have added energy to our community center and ease of access to members of our community for quality of life enhancing programs and services.



- Ocean View **Town Clerk Donna Schwartz earned her Master Municipal Clerk designation** in January 2023, making her the 6<sup>th</sup> town clerk in the state to reach this mark as presented by the **International Institute of Municipal Clerks!**
- The Town purchased open space property at the corner of Muddy Neck Road and Double Bridges Road with grant funding, thereby eliminating the opportunity for it to be considered for residential housing. Plans are now being developed for the **Berzins Natural Area and Park**, complete with walking trails and scenic boardwalk overlooks. To date, staff and consulting engineers have applied for grant funds for the development of the site, including a Delaware Outdoor Recreation, Parks and Trail grant of \$60,000 and a Transportation Alternatives Program (TAP) grant of approximately \$800,000.

As introduced in FY2023, we have continued to follow the budget guidelines set forth by the Government Financial Officers Association (GFOA) with the FY2024 proposed budget. In addition to such guidelines, the GFOA offers opportunities for its members to learn more about better budgeting through training programs on budget subjects. The Town's Finance Director is not only a member of the National GFOA but also holds a seat on the board of the local chapter.

Thank you to the Mayor and Council, Town employees and boards and commissions for their dedication that allowed Ocean View to have accomplished so much during this past year.



In summary, the highlights of the Proposed FY2024 General Operating Budget include:

### **Basic Budget Objectives**

- Annual operating revenues shall cover annual operating expenses within a balanced budget. The Operating Budget can be found in **Section 2, General Fund**.
- Maintain cash holdings equal to **at least two-months operational costs** for the start of the next fiscal year without relying on state or federal grants. We have traditionally identified this funding from our Unassigned Fund Balance. As currently proposed, this Unassigned Fund Balance Objective requires \$823,532 with the projected availability of \$1,621,572 **Section 1, Budget Highlights and Assumptions**.
- **Manage the condition of existing Town sidewalks** based on the recommendations of the consulting Town engineer and our 2016 ADA Right-Of-Way Transition Plan (moved in FY2019 to the Operating Budget). This plan will enter its final stage and will be 100% complete by Spring of 2023.
- Transfer Taxes. We continue to recognize the **importance of limiting our Town's dependence on transfer taxes for operational expenses in the FY2024 Budget** in alignment with the direction of the Mayor and Council. This Budget continues to utilize transfer tax revenues to support the following trust funds:  
  
**Capital Reserve Trust Fund (CRTF** -12.5% of each month's transfer taxes realized);  
the  
**Street Repair and Replacement Trust Fund (SRRTF** - 25% of each month's transfer taxes realized); and the  
**Emergency Reserve Trust Fund (ERTF** – 20% of Operating Budget as approved).
- **Annually Fund the Emergency Reserve Trust Fund (ERTF)** at 20% of the current year's operating budget. The Town achieved this in FY2019, three years ahead of schedule as required by Ordinance 339, adopted in May of 2017, and has continued each year since to hit this target with the full value totaling \$1,104,574 in the FY2023 Budget. The decline of interest income over the past year has been recognized and adjusted for in this FY2024 Budget.

The ERTF is funded by transfer tax revenue not transferred during a fiscal year to the CRTF or the SRRTF as noted above. More specifically, we budget for the difference between what remains in the ERTF from the previous year(s) and the current budget year's 20% calculation. The current budgeted difference required for FY2024 is therefore \$131,533. **Section 3, Other Funding Sources**.





### Additional Transfer Tax Commentary:

Excess Transfer Tax Revenues, over what is budgeted for each Trust Fund as noted above and not needed to reach the ERTF 20% is added to the SRRTF. This last piece is important as while it might seem like a good plan to utilize these funds to address future revenue limitations, we are reluctant to recommend this in relationship to our infrastructure funding needs on the horizon.

As in the past, our out-year review shows us that our option to complete micro-surfacing projects (less expensive) will continue to decrease while our full street repair projects (more costly) will be increasing. In addition, our sidewalk connectivity projects (new additions) are crucial to our walkability and connectivity desires and are also funded by SRRTF.

Focusing on fiscal responsibility, we share that if transfer tax revenue declines as expected when new home sales slow, it may be necessary to utilize/include general fund revenues to continue to support the above-noted trust funds in out-year budgets. Our FY2024 forecasting recognizes decline but maintains the same level of support to our trust funds, as established by ordinance.

For all of the above reasons, our Transfer Tax Revenue assumptions are conservative, and out-year trends will need to be closely monitored. Success from the efforts of the Town to:

- Maintain and improve upon livability,
- commit to a high level of responsiveness,
- focus on safety and community policing,
- cleanliness, and property maintenance improvements,
- well maintained streets and infrastructure,
- support a strong business climate,
- offer well planned and executed community events and
- strong public engagement, and partnership building, etc.,

may help improve our outlook by maintaining residential property values and increasing the number of successful businesses along State Rt 26, our primary business corridor.

- The Town's Capital Assets shall be maintained in good repair with the benefit of funding from the Capital Reserve Trust Fund (CRTF). The CRTF is supported by the regularly updated Capital Reserve Study (most recently accepted by the Mayor and Council in April of 2019). The FY2024 Reserve Funding requirement is \$83,050. This FY2024 budget includes funding to produce an updated Capital Reserve study. The Capital Reserve Trust Fund Balance after accounting for FY2024 projects will remain at approximately \$1,156,531. The CRTF details are part of the Capital Improvement Program (CIP) and can be found in **Section 3, Other Funding Sources.**



- Succession Planning. The management staff and I discuss our organization's succession planning at least annually and expect that certain key positions may turnover in 2 to 4 years, absent any special circumstances. Certain areas such as Planning have existing staff that are being exposed/trained with the idea of possibly providing an in-house opportunity to fill a position. Other areas such as IT support, and community events, possibly Public Works and Finance, will likely require additional staffing and/or increased outsourcing.

### **Key Budget Assumptions**

- The recommended FY2024 budget is presented with **no requirement for a tax rate increase.** Therefore, the tax rate set for the FY2023 budget has been being maintained in this recommended FY2024 Budget at .2378 per \$100 assessed value. You will also recall that the Town reduced its tax rate by three (3) cents (11%) in its approved FY2023 budget last year.

Our revenue forecasting reflects anticipated decline in Transfer Tax and new construction permit revenue while recognizing a 26%, 3-year average increase in Gross Rental Receipt Taxes.

- The State of Delaware's FY2023 Budget funded **Municipal Street Aid** (MSA) for Ocean View at \$129,766. We have assumed funding of \$130,000 for FY2024.
- There has been no recent discussion at the State level to our knowledge, regarding any reduction to the 1.5% Transfer Tax currently allocated to local municipalities. Any changes to this allocation would further impact our ability to fund our trusts as noted above. As in the past, any such action would see strong opposition from the League of Local Governments in which we participate.
- **New construction permitting** is again expected to see a further reduction in the next few years with the exception of the Villas at Ocean View (currently going through the planning process) and the anticipated completion of the *revised* Silverwood's project. Both projects have been conservatively factored into our revenue forecast in relationship to timing and market concerns. The proposed FY2024 budget anticipates 20 permits for new home construction compared to 33 in FY2022 and 86 in FY2021. Our FY2023 new home permit count (originally budgeted for 40 homes) reached 20 as of December 2022, with four months remaining.
- **Town owned streets** (26.21 total miles as of spring of 2022) **will be maintained** through the continuation of our annual paving maintenance program as recommended by the Town's consulting engineer with guidance from a regularly updated pavement management study. The study was most recently completed in December 2021. Funding for this work is available from the Street Repair and Replacement Trust Fund (SRRTF). Street Funds are accounted for in the Operating



Budget. A listing of the locations for improvement in FY2024 can be found in **Section 1, Budget Highlights and Assumptions.**

- **Impact Fees** – there are various components to how Impact Fees are disbursed and what they fund. Impact fees are collected from **new construction permits** at \$1,936 of which \$1,436 is sent to the General Fund to support our Police Department operations. The remaining \$500 from **new construction permits** plus 5% of each **regular (existing properties) building permit** are transferred to the Emergency Services Enhancement Fund (ESEF).

Additional Impact Fee Commentary:

- The Emergency Service Enhancement Fund (ESEF) is the fund that supports our annual grant to the Millville Volunteer Fire Company. The FY2024 Budget also includes funding towards the replacement of an Ocean View Police Department vehicle. New revenue to this fund is forecasted to total \$60,000 in FY2024. This is a reduction of over \$45,000 from the FY2023 Budgeted forecast based on anticipated new construction and regular building permit expectations. Additionally, while having budgeted conservatively, our early forecast for how we will end FY2023 suggests we will not hit Impact fee budget figures by approximately \$14,000. Of course, this in turn impacts ESEF trust fund.
- Regardless, the Impact Fee funding sources (primarily new construction) for ESEF (to Millville Fire Co. and that help support the Ocean View Police Department operations) will eventually reduce in relationship to a decline of new construction permits going forward as the Town is built out.
- The ESEF balance after the FY2023 grant to the Millville Fire Company (maintained at \$80,000 in this proposed budget) will be approximately \$1,008,960. If left accruing, we likely have 8 years at this current level of funding, including funding support for one replacement OVPD police vehicle at \$50,000 a year.
- **Emerging Projects Fund:** We have included this fund in over the last two years in association with various projects and initiatives that have evolved over time or that have been identified following our Comprehensive Plan Update. Seed funding for 4 currently known emerging projects have been earmarked at \$77,800, with two projects having been completed and expensed (Bocce Ball Courts - \$18,500 & Purchase of 33 West Ave - \$297,702). Contingency funds of \$28,843 remain for any emerging project that moves forward. Projects are re-evaluated annually. **Section 5.**
- **American Rescue Planning Act (ARPA) funding:** The Towns full allotment of ARPA funding was received, totaling \$1,182,341 To date, \$555,681.81 has been spent (Millville Fire Bldg. Fund & Rescue Boat, Open Space purchase, PD Mobile Radio's, Pandemic Assoc. Premium Pay, 33 West Parking Lot landscaping) leaving \$626,659.19. We have earmarked this balance to assist in funding grant match



requirements associated with the Berzins Nature Park project, a stormwater project, the completion of the Card Access Project at 32 West, as well as John West Park playground upgrades and possible open space purchase. Use of the balance of funds for projects not yet approved will come before Council for approval. **Section 5.**

- **Compensation/Personnel** – This Budget proposal:
- Continues to support the FY2020 reinstatement of paid volunteers for the Ocean View Police Department front desk from Memorial Day to Labor Day at a total cost not to exceed \$4650.
- Includes a part-time seasonal code enforcement officer for Planning and Zoning with a not to exceed value of \$13,790.
- Allocates a Cost-of-Living Adjustment (COLA – based on the Dec. 2022 CPI- U Mid-Atlantic Rate) for Mayor and Council per Town Charter.
- Allocates a Cost-of-Living Adjustment (COLA – based on the Dec. 2022 CPI- U Mid-Atlantic Rate) for employees at 6.393% and COLA of 2.893% for Contractual employees (Chief of Police and Town Manager).
- Does not include any merit pay for FY2024, but continues to include an employee holiday bonus of \$350 with the exception of contractual employees.
- Includes funding for 3 Police Officers that are now eligible for promotion and a step increase having completed the necessary requirements.
  
- **Employee Benefits**
- Health Insurance – at this time the State of Delaware has reported no increase to the cost of participating in their plans. We have included a 2% increase absent final detail from the State. This Budget assumes premium coverage of employee selected health care plans with a 2% employee cost share requirement paid through payroll deduction for employees that select the BCBS Basic Plan. Currently, employees selecting any option other than the BCBS Basic Plan pay the difference between the Basic Plan and their plan of choice. Health insurance benefits from State of Delaware participating agency plans are only offered to full-time employees working 40 hours.
- Dental Insurance – Dominion Dental increased by 5%.
- Short Term Disability – increased 2%.
- Workers Compensation – costs have been increased by 2% based on the current formula.
- Life Insurance – increased 2%.
- Vision – Available to all full-time employees from the State of Delaware plan with 2% increase.
- Pension – A increase of 1.4% per employee for sworn officers and .04% for civilian employees based on the preliminary actuarial defined rates as supplied by the Delaware Office of Management and Budget.
- Business Insurance - Increases for the May 2023 renewal include a 5% increase and we have 5% assumed for the out-years.



- **Overtime** – The Overtime lines have been assigned as follows:10% of Public Safety Salaries; 10% of Public Works Salaries; 2% of Planning and Zoning and 1.5% of General & Administration Salaries. The salary totals used do not include ineligible staff salaries – such as the Town Manager, Chief of Police and Division Heads.
- **CATV – Mediacom Cable Franchise** – we have pulled back further on our conservative revenue forecasting for franchise fees based on continued increases, year to year. Staff plans to watch the anticipated trends associated with cord cutting/streaming, to attempt to not be caught off guard. The franchise revenue we receive is based on 5% of the services purchased by properties in the Town. If another provider enters a franchise agreement with the Town for Cable TV, the same 5% requirement will be included.
- Funds totaling \$4,000 are included in the FY2024 Operating budget to endeavor to provide 12 weeks of **fitness coaching opportunity** 3 days a week along the trail to Town residents.
- **Community Events** - This budget proposal assumes that four Seasons of Family friendly community events will be held in FY2024 (moving concerts to Summer and Movies to Fall to allow for earlier start times for movies) with a funding level of \$56,500 for Town Sponsored events and \$14,500 for partnership events as follows:
  - NEW! Spring Fling (May 6, 2023/budgeted for in FY2023)
  - Summer Concert Series (Friday evenings – June 2, 9, 16 & 23, 2023) One additional show was added.
  - Fall Classic Movie Theme Nights (Fridays, Sept. 8, 15, & 22, 2023)
  - Fall – Cops and Goblins (Saturday – Oct. 28, 2023)
  - Winter – Old Town Holiday Market, Tree Lighting and Trail of Lights (Saturday – Nov 25, 2023)

#### Town Partnership Events

- Quiet Resorts Chamber of Commerce Fire and Ice (Jan/Feb 2024 -Date TBD)
- Local Business Holiday Basket (Dec 2023)
- Historic Village in Ocean View – Chicken Festival (May of 2024 – if held funds would be required in March/April of FY2023)
- Our **Fee Schedule** includes modifications associated with our review of time spent on completing various tasks, solicitor billings, and or comparisons with other towns in our area. These will be the first modifications since its last adoption in 2021. **Introduction page 42.**
- **Capital Improvement Program** - The Capital Improvement Program portion of the proposed budget aligns with past discussions and needs as identified by our departments. Information is available in **Section 5 with full details of each project available in the Appendix.**



**Highlights include:**

- John West Park Playground Improvements – The FY2024 budget maintains past planned savings from the 2019 Reserve Study for playground upgrades at John West Park totaling \$162,211.88 (FY2021, 22 & 23) and increases the funding by \$287,789 (using ARPA funding) for a total of \$500,000. Timing of improvements , cost increases for equipment and availability delays are all being researched.
- Public Safety Capital Items - We have included the costs associated with the purchase of one (1) public safety vehicle at the total price of \$80,000 (\$30,000 Sussex County & \$50,000 ESEF). This funding includes the planned replacement in FY2024 with anticipated delivery in late FY2024 (early FY2025) in association with continued delivery delays.
- Continued drainage projects and sidewalk connectivity projects - Information is available in **Section 5 with full details of each project available in the Appendix.**
- **Trust Funds** – Full details of our three Trust Fund Accounts are attached in **Section 3, Other Funding Sources.**
- **Water System** – Our Water System remains fully self-funded, and no rate increases have been included. **Section 2, Water System.**

In closing, our Division heads and I look forward to discussing the details of the Proposed FY2024 Operating and Capital Program Budget and responding to your questions as we move through the budget process. Please let us know if you have any questions in advance to your regular Council meeting of February 14<sup>th</sup> and/or our workshop of February 28, 2023.

Respectfully Submitted,

Carol S. Houck  
Town Manager

Dawn Mitchell Parks  
Finance Director



## ABOUT OCEAN VIEW



From its humble beginnings as a small village developed around a general store, Ocean View has remained focused on service to its community. Today, Route 26/Atlantic Avenue is the Town's primary commercial corridor. There is a small, secondary commercial corridor along Central Avenue consisting of primarily older structures that have been converted into small retail shops and businesses. The older, established neighborhoods are concentrated north of Route 26 and dispersed throughout the Town on the south side of Route 26, intertwined with newer planned communities. The development of Ocean View has resulted in an eclectic mix of both historic and newer structures.

Ocean View has a history of promoting the Town and showcasing its civic pride through community events. Starting in the early 1900s, the Town held its first Homecoming which featured bands, food, and appearances by governors and senators. Some early years, the crowds reached 5,000 people. This event continued annually until the 32nd Homecoming, when it stopped due to gas rationing during World War II. The Town also held its Centennial from June 12-15, 1989. The festival included food, music, and activities. The event was also paired with the 41st Delmarva Chicken Festival. A smaller Historic Village in Ocean View Chicken Festival took place in Ocean View in May of 2022.

In recent years, the Town has placed great effort into offering unique, family-friendly community events and they have become popular among residents of all ages. The Town hosts events such as fall concerts and themed Classic Movie nights as well as seasonal events like the very popular Halloween festival Cops & Goblins coordinated by the Ocean View Police Department, and the annual Old Town Holiday Market, Tree Lighting and Trail of Lights. There are additional events held throughout the year in partnership with other entities such as the Quiet Resorts Chamber of Commerce and the Ocean View Historical Society.



All of the Town events are held at beautiful John West Park and Community Center, which has become a focal point for gathering with family and friends. The well maintained shaded park and playground areas are now hosting 2nd and 3rd generation visitors that welcome the opportunity to reminisce, slow down and be a part of a peaceful community, just two miles from the Atlantic Ocean.





## HISTORY OF OCEAN VIEW



The Town of Ocean View was officially incorporated on April 13, 1889 with the first Town Council meeting being held a week later, April 20, 1889 with nine (9) elected council members. The first town council president elected was Captain George W. West.

The history of Ocean View, however, dates back to the colonial era. The present site of Ocean View was originally a tract of 500 acres known as "Middlesex" and granted to Matthew Scarborough under the authority of "Charles, Absolute Lord and Proprietary of the Provinces of Maryland and Avalon, Lord Baron of Baltimore".

After Scarborough's death, his land passed into the hands of the Hazzard family and then into the hands of the Hall family. It was the Hall family who founded the Town of Ocean View. Shortly after 1800, W.S. Hall opened a store on his farmland near White's Creek, which was a portion of the old Middlesex Plantation. Following the establishment of the general store, the area became known as Hall's Store. The village that sprang up around the store was composed of families of farmers, watermen, and seamen. In 1833, a post office was established on Central Avenue. Legend has it that the name of the village was changed to the Town of Ocean View due to its proximity to the beach with the Atlantic Ocean located just two (2) miles to the east. It is said that one could see the Atlantic Ocean from the second floor of many homes.

Ocean View's businesses listed in the Sussex County Farm Directory of 1875-1877 included J.M. Steel (blacksmith), Holt & Townsend (lumber), Js. F. Holt, G.W. Tunnell, McNeal & Williams (merchants), Miss M. Townsend (milliner), Jas. B. Davis (shoemaker), Lemuel H. Derrickson and Geo H. West (vessel captains), John W. Evans, James A. Firman, Joseph E. Hall, James F. Holt, Willian H. Hudson, Benton Mitchell, Jacob Pusey, Nathaniel F. Quillen, Thomas H. Richards, John Taylor, Peter Townsend, and John M. Turner (farmers and fruit growers).

An 1890 map of the Town, drawn by John T. West, included 44 residential dwellings, four stores, and two churches – Ocean View Presbyterian Church and Mariner's Ocean View Methodist Church. By 1895 the Town had a population of 350 residents according to the Sussex County Farm Directory of 1895-1897. Residents at that time held jobs as sailors, life savers, masons, shopkeepers, carpenters, fishermen, mill operators, and farmers.



In 1923, Mrs. Cecile Long Steele ordered 50 chicks for her egg-laying business but instead received 500 birds thanks to a clerical error and raised her first flock of broiler-fryer chickens for commercial consumption, establishing Ocean View as the birthplace of the commercial broiler industry. This is Delaware's number one agricultural enterprise.

The Town would eventually shift from a predominately agricultural community to a year-round residential community with a commercial center. In the 1980s and 90s, the Town started to see an increase in retirees and vacationers. Today, the Town of Ocean View continues as a residential community often referred to as a bedroom beach community. Ocean View is home to a year-round population with seasonal vacationers that increases the Town's population during the summer months.



# Population Overview



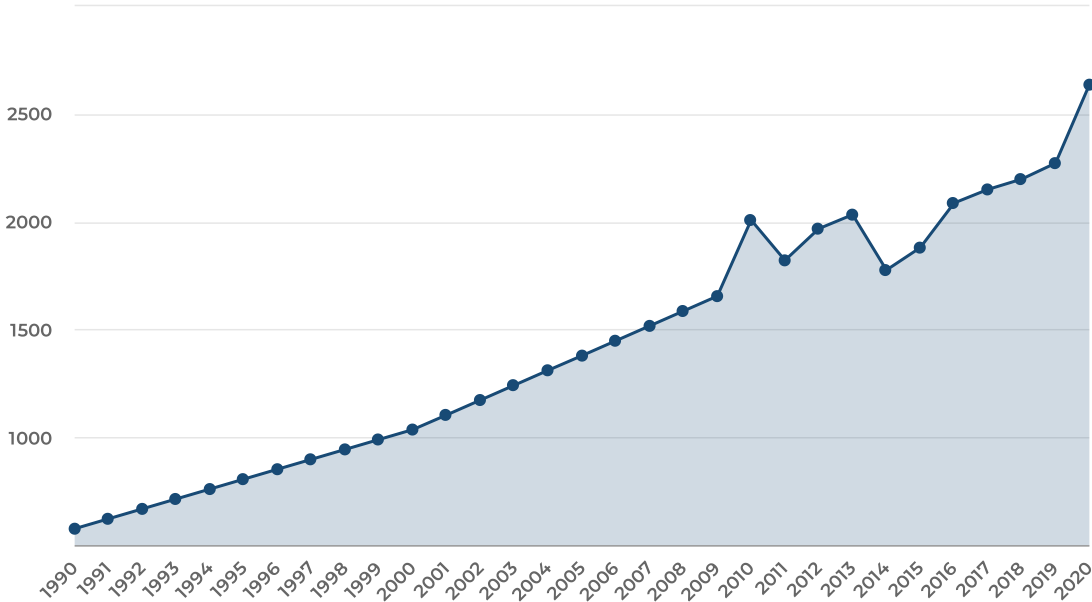
TOTAL POPULATION

**2,636**

▲ **16.0%**  
vs. 2019

GROWTH RANK

**8** out of **57**  
Municipalities in Delaware



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



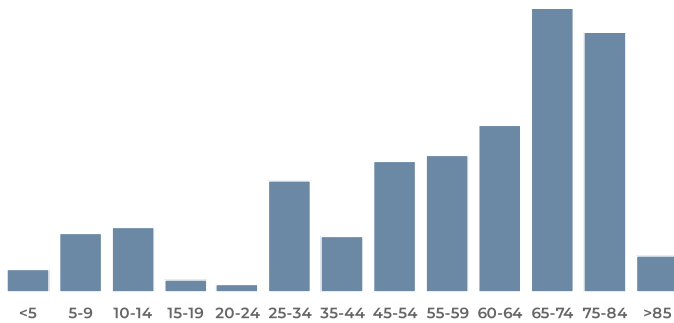
DAYTIME POPULATION

**2,530**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

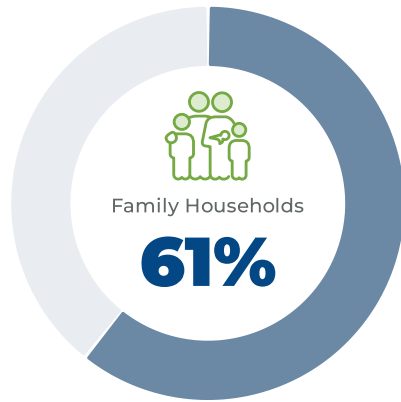
\* Data Source: American Community Survey 5-year estimates

## Household Analysis

TOTAL HOUSEHOLDS

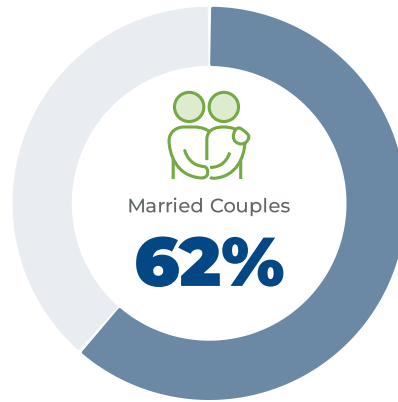
# 1,217

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



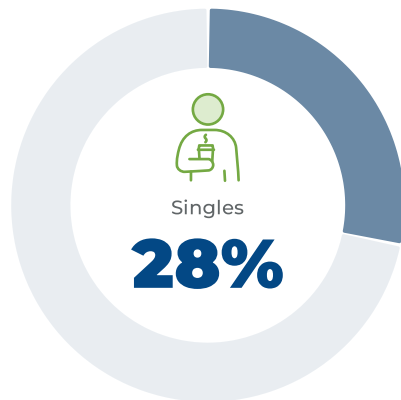
▲ 27%

higher than state average



▲ 26%

higher than state average



▲ 3%

higher than state average



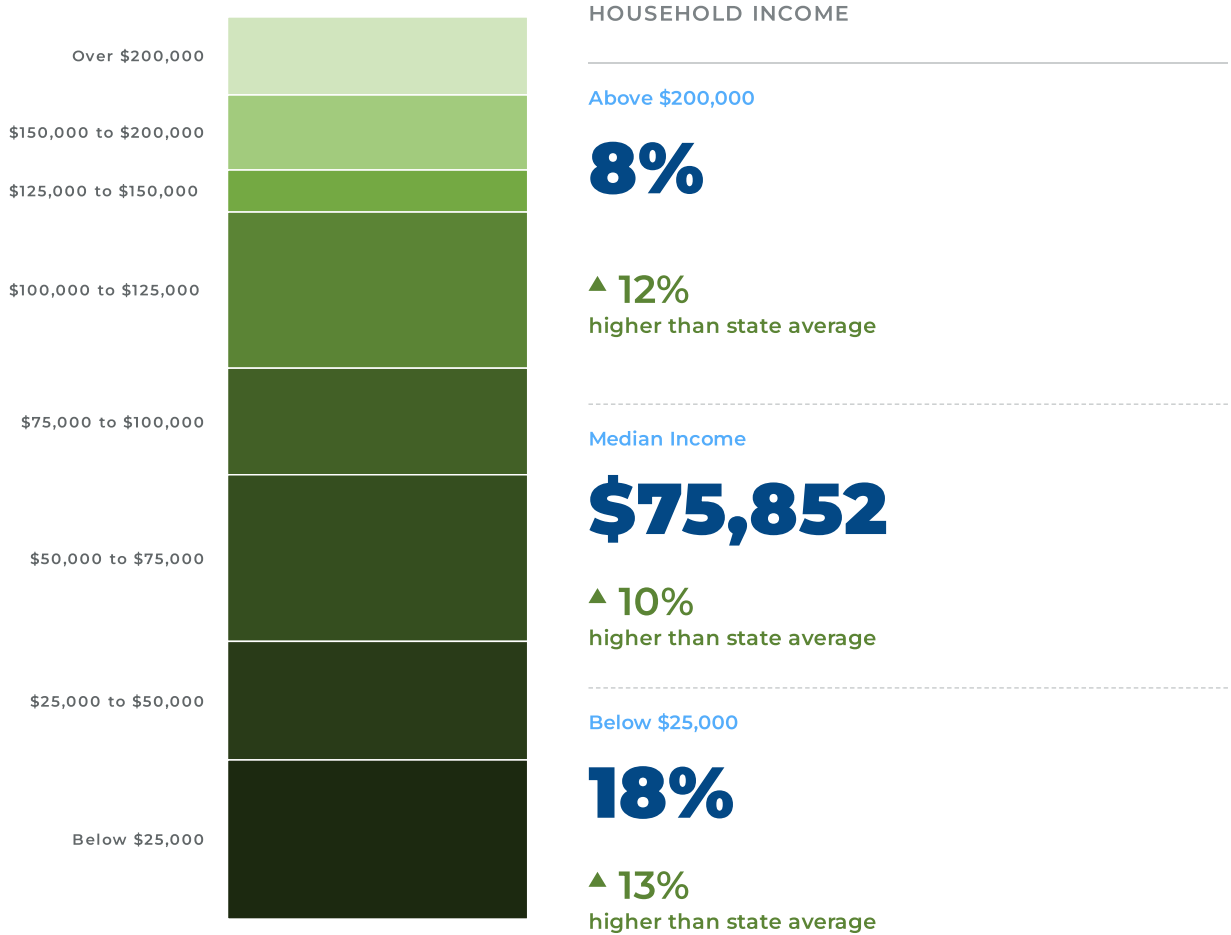
▲ 17%

higher than state average

*\* Data Source: American Community Survey 5-year estimates*

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



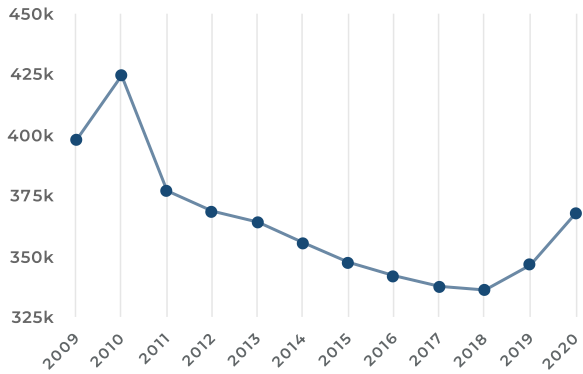
*\* Data Source: American Community Survey 5-year estimates*



# Housing Overview



2020 MEDIAN HOME VALUE  
**\$367,800**



\* Data Source: 2020 US Census Bureau  
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

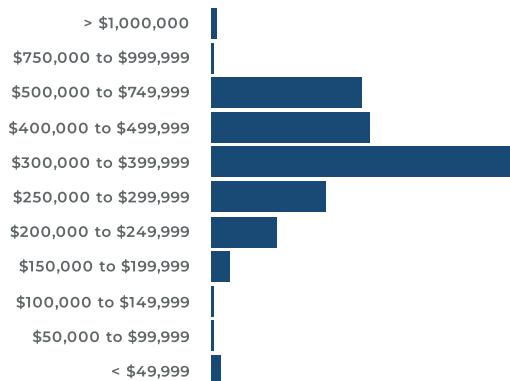
## HOME OWNERS VS RENTERS

Ocean View State Avg.



\* Data Source: 2020 US Census Bureau  
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau  
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



## Basis of Budgeting

### Basis of Accounting and Budgeting

#### Accounting Basis

The basis of accounting refers to the timing of when transactions (revenues or expenditures) are recorded for reporting on the financial statements. Ocean View conforms to generally accepted accounting principles (GAAP) as applicable to government entities.

The Governmental Fund is accounted for on a modified accrual basis. Under the modified accrual basis accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered available if collected within 60 days after year-end while expenditures are recorded as the liabilities are incurred. Depreciation is not a recognized expense. Property taxes, interest revenue, intergovernmental and miscellaneous revenue are the primary revenue sources subject to accrual. Property taxes are reported as a receivable and considered available in the fiscal year for which they are levied if they are collected within the 60 days after year-end. The Town bills and collects its own property taxes. The Proprietary Fund is reported using the accrual basis of accounting. Under the accrual basis accounting, Water System revenues are recorded when earned and expenses are recorded at the time they are incurred while estimated uncollectible accounts receivable are reserved at year-end.

#### Budgetary Basis

In the General fund, including Capital Projects, the budgets are adopted using a modified accrual basis of accounting with the following exceptions:

- Budget amounts are encumbered when contracts are approved by Council and signed. At year-end, encumbered amounts that have not yet been expended are carried forward to be paid in the next fiscal year and are reflected in the Town's Committed Fund Balance. These amounts for expenditures are included in the fiscal year where they are budgeted, rather than the fiscal year the liability incurred. In accordance with Town Charter, appropriations that are not spent or encumbered lapse at the end of the fiscal year.
- Capital Projects, although part of the General Fund, are budgeted in perpetual or multi-year accounts. The Capital Project budgets do not lapse until the project is complete or considered abandoned as stated in the adopted budget ordinance.

In the Water System fund, the budget is adopted using an accrual basis of accounting with the following exceptions:

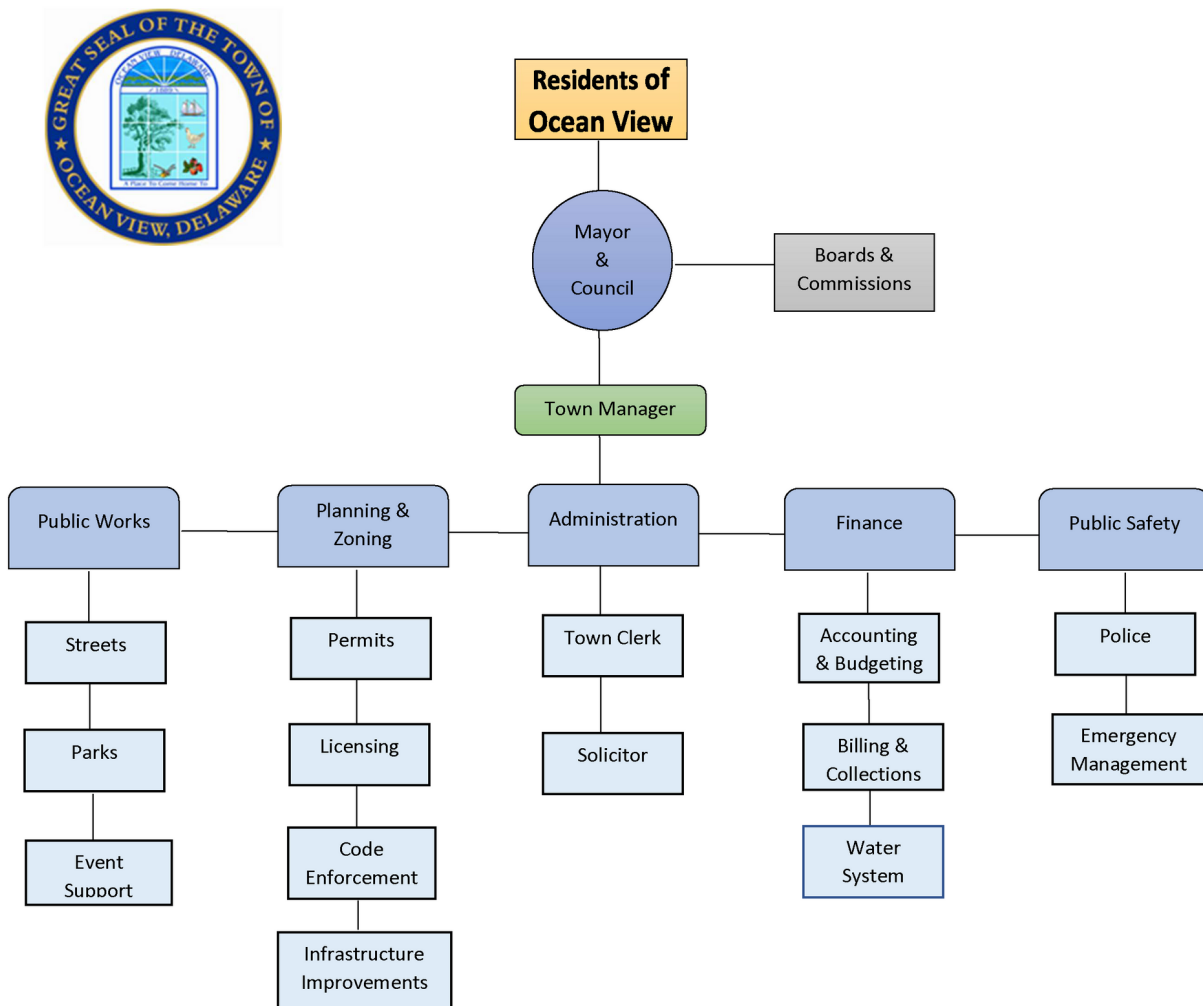
- Capital outlay is budgeted. This expenditure is not considered an expense on the accrual basis of accounting.
- Depreciation and amortization are not budgeted since these items do not require an expenditure of funds. These are considered expenses on the accrual basis of accounting,



## Organization Chart

The Town of Ocean View is governed by a five-member elected Council. The Town's Charter specifies the election of the Councilpersons and the Mayor. Each Councilperson, as well as the Mayor, is elected by a plurality of all registered town voters for three (3) year terms and are limited to two (2) consecutive terms in office. The Town Council appoints the Town Manager. The Town Manager implements the Council's policies, serves as the Town's Chief Executive Officer, supervising the day-to-day operations of all the departments of the Town government as well as being charged with developing the annual and capital improvement budgets. He/She supervises an overall staff of 25 employees and is assisted by four (4) division heads including - Chief of Police, Director of Finance, Director of Planning & Zoning and Public Works Manager.

The organizational chart below represents general areas of responsibility.





## Fund Structure

The Town of Ocean View's accounting system is organized and operated on a fund basis. Its funds are classified into two types: governmental and proprietary funds. Both are represented in the budget document.

### **Governmental Funds**

The focus of the governmental fund is the determination of financial position and changes in financial position rather than net income. The Town has the following major governmental fund.

#### *General Fund*

The General Fund is the general operating fund of the Town of Ocean View. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund revenues are used to maintain and operate the general government operations such as Administration, Public Safety, Planning & Zoning and Public Works. The General Fund is appropriated and adopted by budget ordinance. Appropriations are detailed at the departmental level.

The Capital Projects Fund is part of the General Fund but is appropriated and adopted by its own budget ordinance. Appropriations are at the departmental level with funding sources from the General Fund ("Pay Go"), Capital Replacement Trust, Street Repair / Replacement Trust and grants. Transfer Tax is solely used to fund the Capital Replacement Trust (12.5%), the Street Repair / Replacement Trust (25% plus any additional) and the Town's Emergency Reserve (20% of current year's budget).

### **Proprietary Funds (solely Enterprise Funds)**

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position and cash flow similar to businesses in the private sector. The Town has the following major proprietary fund.

#### *Water Fund*

The Water Fund accounts for water services provided to customers on the Town's water distribution system. Only a portion of Ocean View properties are served by the Town's fully outsourced water utility. Activities of the enterprise fund include administration, operation, and maintenance of the water distribution system. The costs of providing water service as well as debt payment are recovered primarily through water usage charges. The Water Fund is appropriated and adopted in the same budget ordinance as the General Fund.

## Budget Process

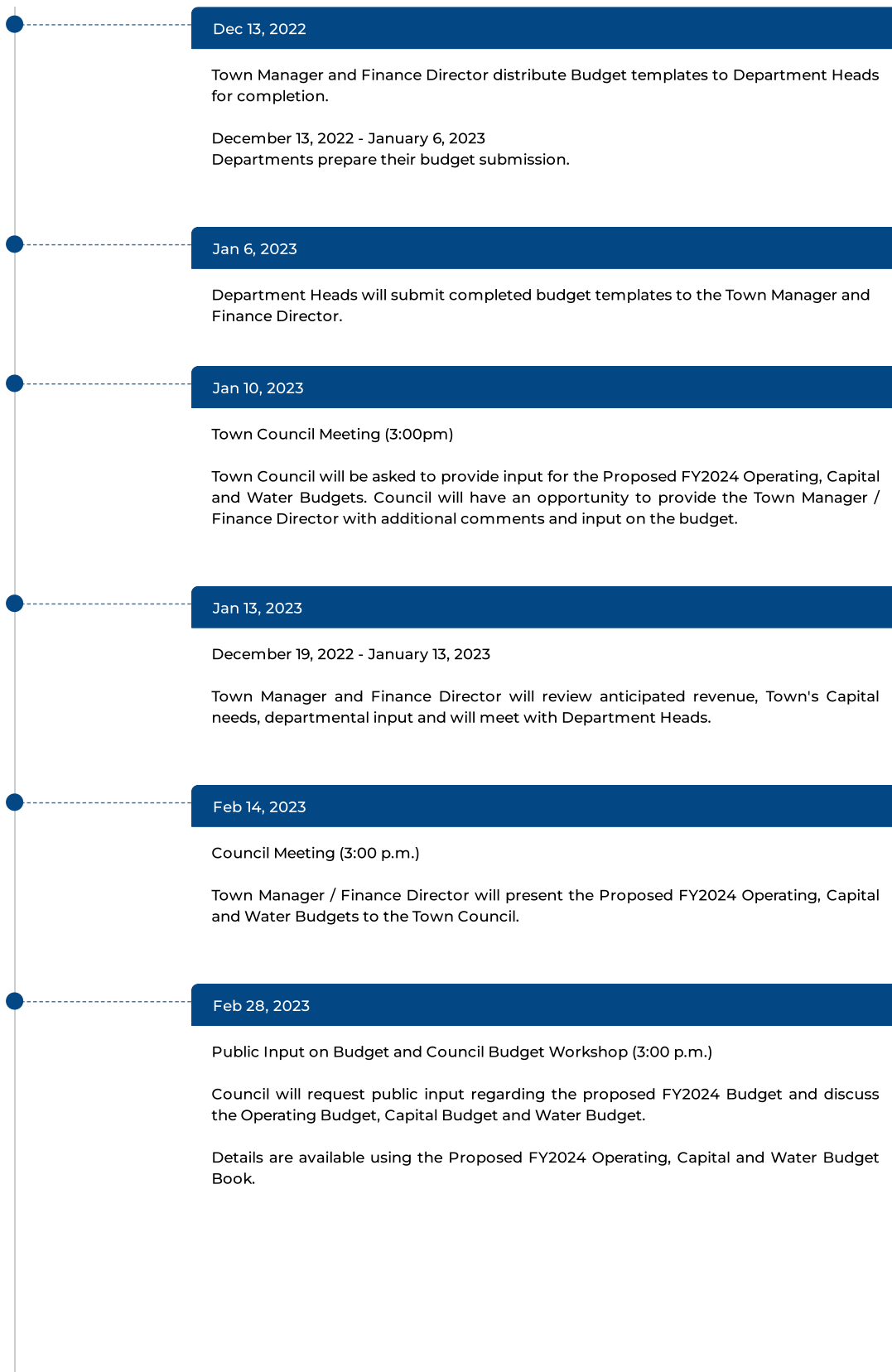
By Town Charter, the Town Manager shall submit a balanced operating budget to the Town Council no later than the fifteenth (15th) day of March each year. The budget shall provide a complete financial plan and shall contain estimates of anticipated revenues and proposed expenditures for the coming year. The total anticipated revenues shall equal or exceed that total of proposed expenditures. The budget shall be open to inspection by anyone during the normal business hours and is currently also available on the Town's website.

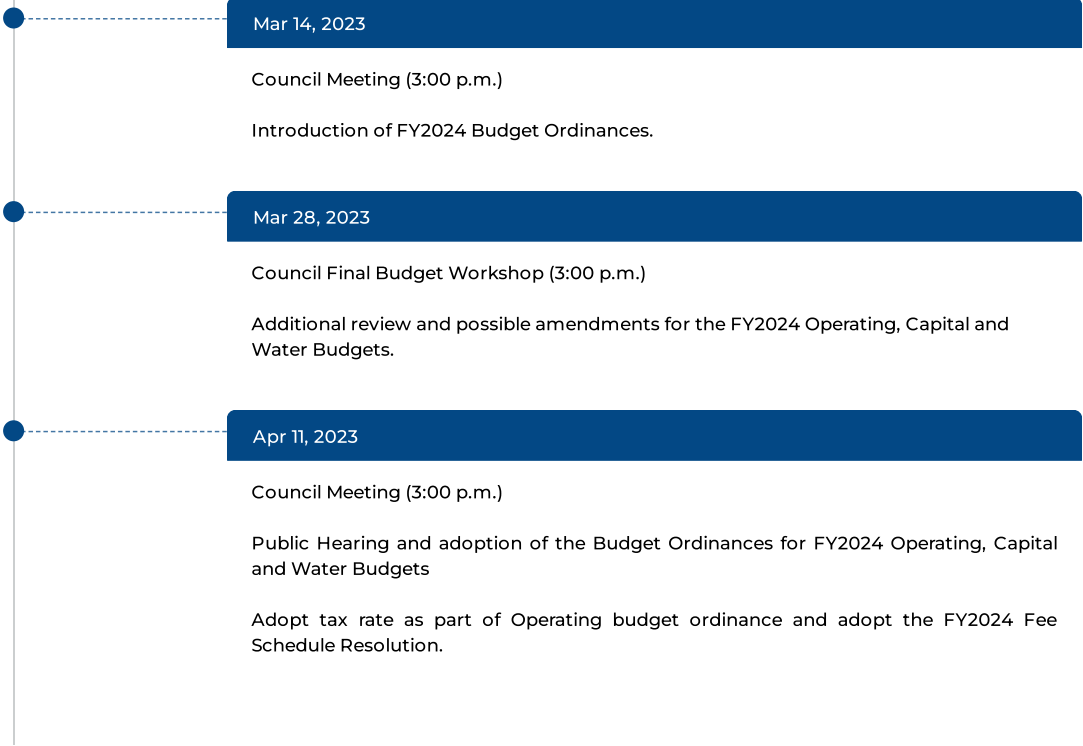
The Town Manager shall also propose and submit to the Town Council a five (5) year Capital Improvements Program which includes a clear summary of its content, a list of all capital improvements proposed to be undertaken during the next five (5) years along with cost estimates, funding sources and recommended time schedule for each of the projects. The Capital Improvements Program is revised and extended each year.

The Town Council shall hold a public hearing and by ordinance adopt by ordinance the Operating and Capital Improvements Program, as submitted or amended. A favorable vote of at least a majority of all members elected to the Town Council shall be necessary for adoption in advance to the Town's Fiscal Year commencing on May 1st.

# Budget Timeline

The Fiscal Year 2024 budget timeline is shown below:





## **Changes to Budget After Adoption**

If, during the fiscal year, the Town Manager certifies that there are available funds for appropriations, revenues in excess of those estimated in the budget, the Town Council may make supplemental appropriations for the year up to the amount of such excess.

If line items within the budget exceed the appropriation approved by Town Council, the budget must be formally amended by going through the same process in which the budget was adopted, by ordinance through the public hearing process.



## **Financial Policies**

Ocean View's Financial Policies are set either by the Town Charter, the Town Council or Town Administration. These policies are used to establish goals and targets for the Town's financial operations, so that the Town Council and Administration can monitor the Town's performance.

The following pages contain the policies in the following areas:

1. Fiscal and Financial Affairs
2. Trust Reserve
3. Investment



## **Fiscal and Financial Affairs**

The Charter of Ocean View article three (3) establishes the fiscal and financial affairs policies of the Town.

### **Fiscal Year**

The Town shall operate on an annual budget. The fiscal year of the Town shall begin on the first day of May and end on the last day of April in the next succeeding calendar year. Such fiscal year shall constitute the budget year and the accounting year.

### **Duty to Prepare the Budget**

The Town Manager shall submit an operating budget to the Town Council not later than the fifteenth (15th) day of March each year. The budget shall provide a complete financial plan for the budget year and shall contain estimates of anticipated revenues and proposed expenditures for the coming year. The total of the anticipated revenues shall equal or exceed that total of the proposed expenditures. The budget and all other financial records of the Town shall be open to inspection by anyone during normal business hours.

### **Capital Improvements Program**

The Town Manager shall propose and submit to the Town Council a five (5) year Capital Improvements Program not later than the fifteenth (15th) day of March each year.

The Capital Improvements Program shall include:

1. A clear summary of its content.
2. A list of all capital improvements proposed to be undertaken during the next five (5) years.
3. Cost estimates, finding sources and recommended time schedules for each of the capital projects.

The Capital Improvements Program shall be revised and extended each year as the then current portion is adopted as part of the operating budget.

The Town Council shall hold public hearings and by ordinance adopt the Capital Improvements Program, as submitted or amended, at the same time as the adoption of the operating budget. The Town Manager shall include in the proposed operating budget those capital projects adopted by the Town Council for the ensuing year.

### **Adoption of the Budget**

Before adopting the fiscal year budget and Capital Improvements Program, the Town Council shall hold a public hearing thereon after fifteen (15) days notice thereof in one (1) or more newspapers of general circulation within the Town. The Town Council may insert new items or may increase or decrease the items in the fiscal year budget. Where the Town Council shall increase the total proposed expenditures, it shall also increase the total anticipated revenues in an amount at least equal to such proposed expenditures.



The fiscal year budget shall be prepared and adopted in the form of an ordinance. A favorable vote of at least a majority of all members elected to the Town Council shall be necessary for adoption.

### **Appropriations**

No public money may be expended without having the approval of the Town Council. From the effective date of the budget, the general amounts stated therein as proposed expenditures shall be and become appropriated for the same general objects and purposes named therein with the following exceptions:

### **Supplemental Appropriations**

If, during the fiscal year, the Town Manager certifies that there are available for appropriations, revenues in excess of those estimated in the budget, the Town Council by ordinance may make supplemental appropriations for the year up to the amount of such excess.

### **Emergency Appropriations**

To meet a public emergency affecting life, health, property or the public good, the Town Council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of Section 2.309 (B) of this Charter. To the extent that there are no available unappropriated revenues to meet such appropriations, the Town Council may by such, emergency ordinance, authorize the issuance of emergency notes which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

### **Reductions**

If, at any time during the fiscal year, it shall appear to the Town Council that the revenues available will be insufficient to meet the amount appropriated, the Town Council shall then take such action, as it deems necessary to prevent or minimize any deficit and may by ordinance reduce one (1) or more appropriations.

### **Limitations; Effective Date**

No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations, and reduction or transfer of appropriations authorized by this Section, may be made effective immediately upon adoption.

### **Transfer of Funds**

Any transfer of funds between appropriations proposed by the Town Manager or Chief Financial Officer must be approved by the Town Council before becoming effective.



### **Expenditures in Excess of Appropriations**

No officer or employee shall, during any fiscal year, expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditure of money for any purpose, in excess of the amounts appropriated for, or transferred to, that general classification of expenditure pursuant to this Charter. Any contract, verbal or written, made in violation of this Charter shall be null and void. Nothing contained in this section, however, shall prevent the making of contracts or the spending of money for capital improvements to be financed in whole or in part by the issuance of bonds, nor the making of contracts of lease or for services for any period exceeding the budget year in which such contract is made, when such contract is permitted by law.

### **Lapse of Unexpended Appropriations**

All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered. Any unexpended and unencumbered funds shall be considered a surplus at the end of the budget year and shall be carried into the subsequent fiscal year in the Town's cash balances.

### **Disposition of Fees Received by Town Officers and Employees**

All fees received by an officer or employee of the Town in his or her official capacity shall belong to the Town and shall be accounted for to the Town.

### **Power to Tax**

The Town Council shall determine and fix a rate of taxation based upon the most recent assessment after the budget has been adopted. The Town Council shall determine and fix a rate of taxation, which will produce approximately the amount of money necessary to defray the expenses of the Town for the current year, including interest on bonded indebtedness, for redemption of maturing bonds, and for maintenance of a sinking fund. The Town tax rate shall be stated in terms of a certain rate on every One Hundred Dollars (\$100) of the assessed valuation.

### **Taxing Power**

The Town Council shall have the power to levy and collect taxes on real property within the limits of the Town, except that which is not assessable and taxable by virtue of any law of the State of Delaware, to defray the expenses of the Town as determined pursuant to Section 3.110. The power to levy and collect taxes includes such amounts as are necessary to pay the principal and interest on general obligation bonds of the Town, for redemption of maturing bonds and for the maintenance of a building fund.

### **Revenues**

#### **Assessments**

#### **Taxation of Property**

In the manner provided by law, the Town shall value and assess all property liable to assessment every five (5) years. All property that has increased in value because of additions, new buildings and improvements shall be assessed annually. The Town shall

also in the annual assessment revise the assessment with respect to all real estate which has been sold or transferred during the year and keep current the assessment valuation of all other assessable property within the Town. The Town shall notify property owners by letter when their assessment has changed.

The Town shall make a written record showing the property; name(s) of owner(s), arranged alphabetically; the value of the property; and the amount of each owner's assessment. The assessment list shall be completed not later than the fifteenth (15th) day of February of each year. The Town shall post a copy of the assessment list in the Melson Administrative and Public Safety Building for public inspection and advertise by publication the inspection hours.

Any taxpayer of the Town aggrieved by the assessment on his or her property shall notice the Town, in writing, within twenty (20) days after being notified by letter that the assessment has changed, or by means of the posting of the assessment list for that year. Thereafter, Town Council shall hear and determine the appeal, and, not later than the thirty-first (31st) day of March, certify the assessment roll in its final form.

The Town Council may, by ordinance, assign any or all of its power under this Section to a Board of Assessment which shall be chosen in such fashion, serve for such term, and have such duties as the Town Council may ordain. After the valuation, assessment and any revision thereof, all taxes so assessed shall be levied and raised in equal proportions and rates.

#### **Taxation of Real Estate Transfers**

The Town Council of the Town of Ocean View shall levy, assess and collect, or provide for the levying, assessment and collection of such taxes as determined by ordinance.

#### **Assessments When Due and Payable; Penalty for Late Payments**

All Town taxes shall be due and payable May first (1st). After the thirty-first (31st) of August in the year in which the taxes shall be due, a penalty of one and a half percent (1.5%) per month shall be added until the same shall have been paid. The Council shall have the power to make just allowance for delinquencies in the collection of taxes.

#### **Tax Collection**

It shall be the duty of the Chief Financial Officer to proceed forthwith to collect all taxes in a fiscal year in which assessed and, in the collection of said taxes, the Chief Financial Officer shall have all the same powers conferred upon or vested in the Director of Finance for the Department of Finance of Sussex County.

The provisions of Title 25, Sections 2901 through 2905 of the Delaware Code Annotated, as amended, with reference to tax liens, shall be deemed and held to apply to all taxes late and opposed under the provisions of this Charter.



### **Authority to Borrow Money and Issue Bonds**

The Town Council may borrow money, and issue bonds or certificates of indebtedness to secure the payment thereof, on the faith and credit of the Town of Ocean View, to provide funds to defray the cost or the share of the Town of the cost of any permanent municipal improvements or appeal bonds; provided, however, that the borrowing of the money therefore shall have been authorized by the Town Council and shall have been approved in the following manner:

**1.** Council by ordinance shall be permitted to borrow for the cost of permanent municipal improvements or appeal bonds. The ordinance shall state the amount of the money desired to be borrowed; the purpose for which it is desired; the manner of securing the same; and other facts relating to the loan, which are deemed pertinent. Such ordinance shall be passed by the affirmative vote of a majority vote of all members of the Town Council. The proposed borrowing ordinance must follow the same procedures for approving any ordinance enacted by the Town Council. If the sum to be borrowed does not exceed one-half percent (0.5%) of the current total assessable tax base of the Town of Ocean View in current fiscal year, the ordinance becomes effective immediately.

**2.** If the sum of money to be borrowed exceeds one-half percent (0.5%) of the current total assessable tax base of the Town of Ocean View, the ordinance shall not become operative until after a thirty-one (31) day waiting period to permit the filing of a petition for a Borrowing Referendum to be filed.

**3.**

**(a)** If not less than thirty three percent (33%) of the qualified voters of the Town of Ocean View shall sign and deliver to the Town Manager a petition calling for a Borrowing Referendum any time within the thirty-one (31) day waiting period established above, the Town Council shall, within twenty (20) days, adopt a resolution proposing to the electors of the Town that an amount of money be borrowed for any of the above purposes. The resolution shall state the amount of money desired to be borrowed, the purpose for which it is desired, the manner or securing the same, and other pertinent facts relating to the loan which are deemed pertinent by the Town Council, and ordering a Borrowing Referendum to be held not less than thirty (30) nor more than ninety (90) days after the adoption of said resolution.

**(b)** Notice of the date, time and place of holding of the said Borrowing Referendum shall be printed in two (2) issues of a newspaper having a general circulation in the Town of Ocean View within thirty (30) days prior to the date of said Borrowing Referendum.

**(c)** At said referendum, every owner of property, whether an individual, partnership, corporation, or other entity, shall have one (1) vote and every person who is a bona fide resident of the Town, but not an owner of property within the municipal limits of the Town and who shall be entitled at the time of the Borrowing Referendum to register and vote in the annual general election if such were held on the day of the Borrowing Referendum shall have one (1) vote whether or not such person be registered to vote in the annual general election.

**(d)** Any Borrowing Referendum shall be held pursuant to the provisions of this section shall be conducted by voting machines that shall have the ballot:

**(e)** In the event that an individual holds a power of attorney duly executed and acknowledged of another person or the resolution of the governing body of a partnership, corporation, or other entity, specifically authorizing the said individual to vote at the Borrowing Referendum, a duly authenticated copy of which has been filed in the Board of Elections, such individual shall be entitled to cast the vote of such person, partnership, corporation, or other entity.

**(f)** Immediately upon the closing of the polling place, the Board of Elections shall count the ballots for and against the proposed borrowing and shall announce the results thereof and shall make a certificate under their hands of the number of votes cast for and the number of votes cast against the proposed borrowing and the number of void votes and shall deliver such certificate in duplicate to the Town Council. Said certificate shall be filed with the papers of the Town Council.

**4.** In the event that the Borrowing Referendum fails, no related ordinance shall again be considered for adoption for a period of at least six (6) months from the date of the Borrowing Referendum.

**5.** If the Borrowing Referendum passes, the Town Council shall determine the form of indebtedness; the interest rate; the time or times of payment of interest; the classes; the time or times of maturity; provisions as to registration; any callable or redeemable provision; the denomination and name, and other relative or pertinent matters. The bond or bonds or certificate or certificates of indebtedness may be sold at either public or private sale. The Council shall provide in its budget, and in fixing the rate of tax, for the payment of interest and principal on said bonds at the maturity or maturities thereof, and may establish a sinking fund therefore. The full faith and credit of the Town of Ocean View shall be deemed to be pledged for the due payment of the bonds and interest thereon issued under the provisions hereof, when the same have been properly executed and delivered for value. There shall be no limitation upon the amount which may be raised from the taxation of real estate for the payment of interest on, and the principal of, any bonded indebtedness whether hereinbefore or hereafter incurred.

**6.** The bonded indebtedness shall not at any time exceed in the aggregate the total sum of twenty-five (25%) percent of the assessable value of the real property situate within the limits of the Town as shown by the last assessment pending the creation of the said indebtedness.

The Town Council of the Town of Ocean View shall have full power and authority to anticipate revenue by borrowing upon the full faith and credit of the Town of Ocean View, when, in the opinion of the majority of the Town Council, the needs of the Town of Ocean View demand it. The Town Council may secure such sum or sums of money so borrowed by promissory notes of the Town executed by such officers as designated by Town Council, either with or without the corporate seal of the Town of Ocean View affixed, as is requested by the Bank or persons advancing the money on said notes. No officer or Council Member shall be personally liable for the payment of such note because it is signed by them as officers or Council Member of the Town of Ocean View,

and said note is authorized by ordinance of the Town Council. And no part of the principal of or the interest on any borrowing authorized by this Section shall be taxable by the State of Delaware or any political subdivision thereof.

The Town Council may accept from any authorized agency of the State or Federal government, or from persons, firms, or corporations, grants, loans, or contributions, and enter into agreements with such agency respecting such loans or grants.

The Town Council shall not borrow money for its annual budgetary needs.

**Independent Audit**

The Council shall provide for an independent audit of all Town accounts and may provide for more frequent audits, as it deems necessary. The person or persons selected to audit the accounts of the Town shall have no personal interest, direct or indirect, in the fiscal affairs of the Town or any of its officers. An annual audit of the financial records of the Town shall be made at the end of each fiscal year, the fiscal year being from May first (1st) of each year to April thirtieth (30th) of the following year.

## Reserve Trust Policies

### **Emergency Reserve Trust**

The Emergency Reserve Trust was adopted by Town Council by Ordinance 212 and revised by Ordinance 339.

In preparing the annual budget for the Town, the Town Manager shall include an appropriation for an Emergency Reserve Trust (hereinafter ERTF). The total accumulated balance to be maintained shall not be less than 20% of the current operating budget of the Town. Portions of the transfer tax revenue shall be allocated to achieve and maintain the accumulated balance.

Funds accumulated in the ERTF may be expended if the Town is included within a geographical area declared to be a natural disaster by the President of the United States of America or by the Governor of the State of Delaware. In addition, funds can be expended by the Town Council when, at its discretion, it declares a public emergency and only for those purposes concurred upon by a majority of the members elected to the Town Council. Additionally, funds in the ERTF may be expended to fund the Town's annual operating budget during a period of reduced revenues due to reductions in transfer tax.

The Emergency Reserve Trust shall be replenished after expenditure for a natural disaster or to fund the Town annual operating budget by the Town Council by additionally depositing funds appropriated from the annual operating budget equal to 20% of the ERTF funds expended commencing the fourth (4th) year after their expenditure.

Funds accumulated in the ERTF will not be considered unexpended and unencumbered funds at the end of the budget year as per Section 3.108, Lapse of Unexpended Appropriations, of the Town Charter. Funds accumulated in the ERTF shall be considered encumbered funds.

### **Capital Replacement Trust**

The Capital Replacement Trust was adopted by Town Council by Ordinance 304 and revised by Ordinance 324.

In preparing the annual budget for the Town, the Town Manager shall include an appropriation for the Capital Replacement Trust (hereinafter CRTF). The CRTF shall be funded by twelve and one-half percent (12.5%) of the Town's transfer tax and any additional income that may be earned by the reasonable and prudent investment of the CRTF in secure investments.

Funds accumulated in the CRTF shall be expended only for the repair and replacement of capital assets or improvements determined by a majority of the members elected to the Town Council when the repair or replacement cost exceeds \$1,000. Repair and Replacement costs may include engineering fees and costs, if necessary.



Funds accumulated in the CRTF will not be considered unexpended and unencumbered funds at the end of the budget year as per Section 3.108, Lapse of Unexpended Appropriations, of the Town Charter. Funds accumulated in the CRTF shall be considered encumbered funds.

***Street Repair and Replacement Trust***

The Street Repair and Replacement Trust was adopted by Town Council by Ordinance 303 and revised by Ordinance 325.

In preparing the annual budget for the Town, the Town Manager shall include an appropriation for the Street Repair and Replacement Trust (hereinafter SRRTF). The SRRTF shall be funded by twenty-five (25%) of the Town's transfer tax and any additional income that may be earned by the reasonable and prudent investment of the SRRTF in secure investments.

Funds accumulated in the SRRTF shall be expended only on the repair and replacement of street repair and replacement projects concurred by a majority of the members elected to the Town Council when the repair or replacement cost exceeds \$10,000. Repair and Replacement refers to the act of repairing or replacing a street, drainage system, or sidewalk through restoration, repair or replacement, including upgrades in quality, technology, design, construction or the like, together with the incidental design and engineering costs.

Funds accumulated in the SRRTF will not be considered unexpended and unencumbered funds at the end of the budget year as per Section 3.108, Lapse of Unexpended Appropriations, of the Town Charter. Funds accumulated in the SRRTF shall be considered encumbered funds.

## Investment Policy

It is the policy of the Town of Ocean View to invest public funds in a manner which will provide the highest investment return with the maximum security, while meeting the daily cash flow demand of the town. All investment activity must conform to any Federal, State or Local statutes governing the investment of public funds.

This investment policy applies to all financial assets of the Town. These funds are enumerated in the Town's Comprehensive Annual Report and include:

1. General Fund (Operating and Reserve Funds)
2. Special Revenue Funds
3. Enterprise Funds (e.g., Water Fund)

This statement of investment policy is set forth by the Town Council in order to:

1. Define and assign the responsibilities of all involved parties.
2. Establish a clear understanding for all involved parties of the investment goals and objectives for the Town's public funds.
3. Provide guidance and limitations to all third party investment managers regarding the investment of Town funds.
4. Establish a basis for evaluating investment results and investment manager's performance.
5. Establish the relevant investment horizon for which the Town's funds will be managed.
6. Meet the Town's fiduciary responsibilities by establishing policies and guidelines for investing the Town's funds.

The primary objectives, in priority order, of the Town's investment activities shall be:

1. Safety: Preservation of principal is the foremost objective of the investment program.
2. Liquidity: The Town's investment portfolio (both principal and earnings) shall remain sufficiently liquid to enable it to meet all the operating requirements that might be reasonably anticipated.
3. Return on investment: The Town's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles.

The Investment Officer may invest funds in the following:

- a. United States Government Securities: Issued and supported by the full faith and credit of the U.S. Government and Treasury.
- b. Commercial Bank Savings Accounts, Certificates of Deposit, Time Deposits, and Bankers Acceptances provided the banking institution is organized and supervised under federal or state laws; has assets of not less than \$5 billion; and is rated not lower than "B" by Fitch, Inc..
- c. Money Market Accounts in Commercial Banks.
- d. Delaware Local Government Investment Pool (DELGIP).
- e. Commercial Paper that is rated "A-1" by Standard & Poor's and/or "P-1" by Moody's Investor Services.

Prohibited investments include, but are not limited to the following:





- a. Commodities
  - b. Private Placements
  - c. Limited Partnerships
  - d. Venture-Capital investments
  - e. Real Estate Properties, except by participating in an open-end fund holding a diverse portfolio of real estate securities
  - f. Unlisted or restricted securities
  - g. Derivatives such as options, futures, and swaps
  - h. Purchase of foreign securities, except those traded on an organized exchange and American Depositary Receipts (ADRs)
- The Town's investment policy was adopted by resolution of the Town Council.

## Fee Schedule

A schedule of fees for all administrative actions or services, applications, licenses, permits, impact fees, professional fees, financial security, performance, surety and utility bonds, rental licenses, Police Department fees, and such other fees as required by the Town's Code are established by resolution of the Town Council. The current fee schedule was adopted by resolution 21-01 on April 13, 2021 and effective May 1, 2021.

The following pages highlight the proposed changes to the Fee Schedule.

If adopted, by resolution, the Fee Schedule will become effective May 1, 2023.



# Town of Ocean View Proposed Fee Schedule

<b>ADMINISTRATIVE</b>
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Document Copies

See FOIA section for cost of copies.

Labels & Lists

❖ Current Business License Holders – mailing labels	\$ 150.00
❖ Property owner names and addresses – mailing labels:	
○ All parcels within Town of Ocean View	\$ 175.00
○ A subdivision up to 100 units	\$ 30.00
○ Each additional 100 units in a subdivision	\$ 30.00
❖ Business License Holders – current list	\$ 50.00
❖ Property owner names & addresses:	
○ All parcels within Town of Ocean View	\$ 100.00
○ A subdivision up to 100 units	\$ 25.00
○ Each additional 100 units in a subdivision	\$ 25.00
❖ Tax list	\$ 175.00

FOIA (Freedom of Information Act) Fees

❖ 20 pages single side copies & first hour search	Free
❖ Over 20 black & white single sided pages for 8.5"x11", 8.5"x14", and 11"x17" sized paper (two-sided copies shall be considered as two copies)	\$ .25
❖ Color copies/printouts single sided pages for 8.5"x11", 8.5"x14", and 11"x17" sized paper (two-sided copies shall be considered as two copies)	\$ 1.00
❖ Color copies/printouts single sided pages larger than 11"x17"	\$ 1.50
❖ Oversized copies/printouts single sided 24"x36"	\$ 3.00
❖ Oversized copies/printouts single sided larger than 24"x36"	\$ 1.00 per square foot
❖ Other FOIA information and associated fees, such as labor costs for request requiring more than 1 hour of staff time to process are outlined in Resolution 15-7.	

Other Administrative Fees

❖ Credit card fee	3.00%
❖ Fax service	\$ 1.00 per page
❖ Gross Rental Receipts Tax late payment fee	\$ 25.00 per month
❖ Interest on past due invoices	1.5% per month/18% annual
Such as reimbursable expenses and service fees.	
❖ Recordation of documents in Recorder of Deeds Office, in Sussex County	\$ 100.00
❖ Returned check	\$ 35.00
❖ Election Filing Fee	\$ 50.00



**APPLICATIONS**

Annexation Request

❖ Up to 1 acre	\$ 100.00
❖ 1 acre to 4.99 acres	\$ 300.00
❖ 5 acres to 9.99 acres	\$1,000.00
❖ 10 acres to 24.99 acres*	\$2,000.00
❖ 25 acres or more*	\$3,000.00
❖ Appeal of decision as enumerated in Town Code	\$ 250.00
❖ Rezoning application	\$ 900.00

\*NOTE: Annexations of 10 or more acres are subject to professional fees.

Board of Adjustment

❖ Appeal of decision by Town Administrative Official	\$ 750.00
❖ Variance	\$ 750.00
❖ <b>Additional Variance on same application (per request)</b>	<b>\$ 100.00</b>
❖ Special exception	\$ 750.00
❖ Administrative variance	\$ 200.00
❖ Penalty for violation of terms/conditions of variance granted	\$ 750.00

Planning & Zoning

❖ Site plan review	\$1,000.00
❖ Site plan review for outside seating	\$ 400.00
❖ Modification to previously approved site plan	\$ 400.00
❖ Subdivision:	
o 1 lot into 2 or combining 2 lots into 1	\$ 350.00
o 3 to 5 lots	\$ 750.00
o Greater than 5 lots	\$750 plus \$50 per lot in excess of 5 lots
❖ Rezoning Application	\$ 900.00

**FINANCIAL SECURITY; PERFORMANCE and SURETY BONDS**

- ❖ Financial security equal to 125% of the cost of completion of all infrastructure improvements required by the approved final plans, as outlined in Town Code Chapter 187-6L, Streets & Sidewalks
- ❖ Performance bond as outlined in Town Code Chapter 140-129B, Land use
- ❖ Bond with surety assuring completion as outlined in Town Code Chapter 140-82, Land use
- ❖ Surety bond for movement of oversized vehicles through the Town \$2,000.00
- ❖ Utility bond as outlined Chapter Utility Control Ordinance - Surface Type:
  - o Bituminous concrete pavement \$ 80.00 per square yard
  - o Surface treated (chip seal) pavement \$ 40.00 per square yard
  - o Unpaved area within right-of-way \$ 10.00 per square yard
- ❖ Performance bond as outlined in Town Code Chapter 140-74A, Land use for landscaping.
- ❖ Completion and maintenance bond as outlined in Town Code Chapter 140-98F, Land use



**IMPACT**

For proportionate share of capital costs (as set out in Town Code Chapter 136-1A)

- ❖ Upon issuance of building permit, per unit, new construction \$1,436.00

For the benefit of volunteer fire & emergency services (as set out in Town Code Chapter 136-1B)

- ❖ Upon issuance of building permit, per unit, new construction \$ 500.00

Surcharge for emergency services enhancement funding program (as set out in Town Code Chapter 15)

- ❖ Upon issuance of building permit: not less than .25% and not more than .50% of the construction value shown on the building permit application.

**JOHN WEST PARK AMENITIES**

*NOTE: Fees apply to the use of John West Park amenities. Deposits, if not used, will be refunded.*

	<u>Rental</u>	<u>Deposit</u>
❖ Group w/ membership comprised entirely of Ocean View property owners/residents.	\$ 0.00	\$ 50.00
❖ Organization w/ member who is an Ocean View property owner/resident.	\$ 50.00	\$ 50.00
❖ Personal use by an Ocean View property owner/resident	\$ 0.00	\$ 50.00
❖ Personal use by non-Ocean View property owner/resident.	\$ 50.00	\$ 50.00
❖ Organizational or Nonprofit organizational use by non-Ocean View property owner/resident.	\$ 100.00	\$ 50.00
❖ Governmental agency	\$ 0.00	\$ 50.00
❖ Nonprofit organization with member who is an Ocean View resident.	\$ 0.00	\$ 50.00
❖ Youth organization. One hour of community service requested per 4 hours of use. Verification required.	\$ 0.00	\$ 50.00

**COMMUNITY CENTER @ 32 WEST (formerly Town Hall)**

*NOTE: Fees apply to the use of the Community Center. Deposits, if not used, will be refunded.*

	<u>Rental</u>	<u>Deposit</u>
❖ Group w/ membership comprised entirely of Ocean View property owners/residents.	\$ 50.00	\$ 50.00
❖ Organization w/ member who is an Ocean View property owner/resident.	\$ 75.00	\$ 50.00
❖ Personal use by an Ocean View property owner/resident	\$ 75.00	\$ 50.00
❖ Personal, Nonprofit organizational or organizational use by non-Ocean View property owner/resident.	\$ 125.00	\$ 50.00
❖ Governmental agency	\$ 0.00	\$ 50.00
❖ Nonprofit organization with member who is an Ocean View resident.	\$ 0.00	\$ 50.00
❖ Youth organization. One hour of community service requested per 4 hours of use. Verification required.	\$ 0.00	\$ 50.00



**LICENSES**

❖ Business		
○ Annual, calendar year (1/1 – 12/31)	\$ <del>150.00</del>	\$200.00
❖ <del>Temporary, 30 consecutive days (2 per calendar year)</del>	\$ <del>75.00</del>	
❖ Event, per approved event for up to 3 consecutive days	\$ 50.00	
❖ Peddling, soliciting, and canvassing	\$ 50.00	
❖ Rental agent: independent contractors.	\$ 100.00	
Annual, calendar year (1/1 – 12/31) (Excludes agents paid as an employee.)		
❖ Rental: each commercial or residential unit rented or offered for rent. Annual, calendar year (1/1 – 12/31).	\$ 150.00	
❖ Late fee for all license types postmarked after due date (1/1)	\$ 40.00	

**PERMITS**

**NOTE:** Permit fees are non-refundable nor transferrable.

**Building**

❖ Principal and accessory structures:		
○ Gross floor area of each story for all uses, all covered porches and entryways and improvements to an existing open deck or patio by adding walls and roof for the purposes of creating additional enclosed living space.	\$ <del>1.25</del>	1.50 per square foot
○ Improvements to principal and accessory structures by adding walls and/or roof that increase the gross floor area.	\$ <del>1.25</del>	1.50 per square foot
❖ Open decks and/or patios:		
○ Gross floor area of attached or unattached open deck, patio or similar structure with a floor area free from enclosed walls and/or roof.	\$ <del>.50</del>	1.00 per square foot
❖ Repairs and renovations (for work identical or substantially the same):		
○ 1% of Contract Cost or \$ <del>50.00</del> 100.00 Minimum, whichever is greater.		
❖ All others:		
○ Dumpster placement (subject to town approval)	\$ 0.00	
○ Dumpster placement (not associated with a permit)	\$ 100.00	
○ Fence, sidewalk, and driveway	\$ 100.00	
○ Demolition of any structure or building	\$ 100.00	
○ Moving any structure or building in or through Town	\$ 100.00	
Note: Police escort required @ additional costs.		
○ Swimming pools (in and above ground)	\$ <del>.50</del>	1.00 per square foot
❖ Minimum charge for any building permit	\$ 100.00	
❖ Administrative Fee – Reissue of voided permit	\$ 50.00	
❖ Failure to obtain permit before work is performed penalty:		
○ Penalties as specified in Town Code 140 (Land Use).		

Sign

❖ Illuminated, direct or indirect	\$	4.00 per square foot	
❖ Non-Illuminated	\$	2.00 per square foot	
❖ Subdivision, permanent	\$	500.00 per sign	
❖ Minimum sign permit	\$	<del>50.00</del>	\$ 100.00

Utility

❖ Base permit	\$	<del>100.00</del>	\$ 175.00
❖ Utility permit (all based on as-built)			
o Boring under paved road, per boring	\$	100.00	
o Cut in paved street	\$	<del>1.00</del>	10.00 per square foot
o Trenching outside edge of pavement	\$	1.00 per linear foot	

**POLICE**

Road construction and escort to move structures through the streets of Ocean View

*NOTE: Minimum 2-hour charge. Charge may vary if specified in state contract.*

❖ Per officer	\$	65.00 per hour	
❖ Additional town expenses (employee benefits & vehicle costs)	\$	30.00 per hour	

Special Duty Officer (or other Town staff)

❖ Officer or other Town employee	Employees hourly rate plus applicable payroll taxes.		
	Note: if employee brought in on day off cost will be 1 ½ x hourly rate plus applicable payroll taxes.		
❖ Administrative fee	10% of employee's hourly rate plus applicable payroll taxes.		
❖ Vehicle use by employee		\$	25.00 per hour
❖ Exception for service funded by a grant which specifies payment terms.			

Other Charges

❖ Police report copy	\$	25.00	
❖ Fingerprints*	\$	50.00	
* Property owners & residents of Ocean View exempt from this fee.			

**PROFESSIONAL FEES**

Legal

❖ Attorney collection letter	\$	<del>100.00</del>	250.00
❖ Municipal lien filed in Sussex County by Town Solicitor	\$	<del>150.00</del>	250.00
❖ Municipal lien satisfaction filed in Sussex County by Town Solicitor	\$	<del>150.00</del>	250.00
❖ Municipal lien renewal filed in Sussex County by Town Solicitor	\$	<del>150.00</del>	250.00

Reviews/inspections/approvals by professionals and consultants

- ❖ Applications to Town Council for land development site plan reviews, request for zoning change and annexation requests to Planning & Zoning Commission or Board of Adjustment (fee charged plus administrative fee of 10%)
- ❖ Compliance assessments: Road grading plan reviews and inspections, lot development, water service installation and hookups, driveway construction and culvert installations, etc.: fee charged plus administrative fee of 10%.

<b>STIPENDS – as set by Town Council</b>
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NOTE: Fees are per member.

❖ Board of Adjustment, per application at meeting	\$ 30.00
❖ Board of Assessment, <del>per day</del> per appeal	\$ <del>50.00</del> 30.00
❖ Board of Elections per election when voting polls are necessary	\$ 100.00
❖ Board of Elections to certify results of unopposed election	\$ 30.00
❖ Planning & Zoning Board, per hearing at meeting	\$ 30.00

<b>TAXES</b>
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Gross Rental Receipts Tax (as set out in Town Code Chapter 93)

- ❖ On all rental property income 5%
  - January 1 – June 30 of calendar year: due by August 31 of same year
  - July 1 – December 31 of calendar year; due by February 15 of following year
- ❖ Gross Rental Receipts Tax late payment fee \$ 25.00 per month

Real Estate Tax (as set out in annual budget ordinance adopted in April for the upcoming fiscal year)

- ❖ Property Tax rate per \$100 of assessed valuation, as set by Town Assessor
  - Billed in May of each calendar year, due by August 31 of same year

Real Property Transfer Tax (as set out in Town Code Chapter 195)

- ❖ Value of property. 1 ½%

<b>VIOLATIONS/FINES</b>
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Animals (as set out in Town Code Chapter 68)

- ❖ Barking and howling dogs,
  - 1st offense \$ 50.00
  - 2nd offense & each subsequent offense \$ 100.00
- ❖ Domesticated animal at large nuisance (Ordinance 373) \$ 100.00

Disorderly Conduct (as set out in Town Code Chapter 107)

- ❖ Sleeping in public, mandatory Court appearance and Court fees may also apply
  - 1st offense \$100.00
  - 2nd offense & each subsequent offense \$200.00





Property Maintenance (as set out in Town Code Chapter 169)

- ❖ Removal of grasses, weeds and other vegetative growth as defined in Town Code,
  - On lots less than or equal to ½ acre \$100 1<sup>st</sup> offense, \$200 each subsequent offense within a calendar year
  - On lots greater than ½ acre \$100 1<sup>st</sup> offense, \$200 each subsequent offense within a calendar year plus cost of private contractor to cut.
  - Property maintenance on rights-of-way \$50 \$100 1<sup>st</sup> offense, \$100 \$200 each subsequent offense within a calendar year

<b>WATER FEES, RATES AND METERS</b>
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Water Meters (as set out in Town Code Chapter 213)

- ❖ General Water Service Charges
  - Service availability charge \$ 97.66
  - Facilities Charge
 

Size of Meter (Inches)	Quarterly Charge
5/8 to 3/4	\$107.66
1	\$172.78
1 1/2	\$303.00
2	\$463.26
3	\$885.20
4	\$1,369.74
6	\$2,664.37
  - Water use charge \$4,151.80 \$ 5.3453 per 1,000 gallons
  
- ❖ Private fire service line
  - Private fire facilities charge
 

Size of Meter (Inches)	Quarterly Facilities Charge
1	\$52
2	\$155
4	\$725
6	\$1,600
8	\$2,820
  
- ❖ Turn-off and turn-on charges
  - Turn off (regular hours) \$ 72.00
  - Turn on (regular hours) \$ 72.00
  - After hours (turn on or off) \$ 105.00
  
  - Shut off for non-Payment \$ 150.00
  - Check meter for accuracy \$ 72.00  
(refunded if meter is found to be defective)



❖ Service connection charges

Size of Meter (Inches)	Charge
5/8 to 3/4	\$1,900
1	\$2,500
1 1/2	\$3,200
2	\$4,100
3	\$7,260
4	\$8,540
6	\$12,420
8	\$22,000

❖ Other miscellaneous charges

- Inspection fee for initial hook up \$125.00
- Utility permit \$ 100.00
- Transfer charge (service call to read meter  
Due to change in ownership) \$ 45.00
- Service all for frozen lines or leaks that are  
Customer's responsibility
  - Regular hours \$ 72.00
  - After hours \$ 105.00
- Unauthorized entry of meter pit \$ 100.00 plus cost of repair
- Unauthorized water withdrawal from  
Fire hydrants \$ 300.00
- Returned check charge \$ 35.00

❖ Interest Fee

1.5% of the outstanding charge  
until payment is made.

❖ Reconnection Fees; late fees

- Reconnection fee
  - First reconnection \$ 150.00
  - Subsequent reconnections within 1 year \$ 200.00
- Late fee 1.5% per month

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# **BUDGET OVERVIEW**

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## Budget Highlights and Assumptions

The following pages show an overview of the budget highlights and assumptions for revenues, expenditures and capital improvements.

### Budget Highlights

#### Continue to have no reliance on Transfer Tax for Operating Expenses

At the January 10, 2023 Council Meeting, Council recommended that the Town continue to eliminate reliance on Transfer Tax revenue.

	FY23	FY24	FY25	FY26	FY27	FY28
Transfer Taxes projected	\$ 1,250,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 800,000
Transfers to Trust Funds, detailed below	\$ (1,250,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (900,000)	\$ (800,000)
Allocated to Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

#### Projected Transfer Tax collections to be moved from General Fund to the Street Repair & Replacement Trust (SRRTF), Emergency Reserve Trust (ERTF) and Capital Reserve Trust (CRTF) Funds:

	% of Transfer Tax	FY23	FY24	FY25	FY26	FY27	FY28
CRTF (ORD 30)	12.5%	\$ 156,250	\$ 125,000	\$ 125,000	\$ 125,000	\$ 112,500	\$ 100,000
SRRTF (ORD 3)	25.0%	312,500	250,000	250,000	250,000	225,000	200,000
Emergency Reserve Trust Fund (Ord 339)		59,520	131,533	0	50,839	0	0
Balance Transfer Tax Collections available		721,730	493,467	625,000	574,161	562,500	500,000
Total deposited to Trust Funds		\$ 1,250,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 800,000

#### Summary of Operating Budget

The totals below are revenues and operating expenses only and do not include capital expenditures funded by the General Fund. The shortages must be available from the Unassigned Fund Balance. The operating expenses include street repair and maintenance that is funded by the Street Repair & Replacement Trust, which is also reflected in the revenues. The out-year's fluctuation in expenses is directly related to street repair and maintenance of currently scheduled projects.

	FY23	FY24	FY25	FY26	FY27	FY28
Revenues	\$ 5,824,550	\$ 6,031,190	\$ 6,111,685	\$ 6,565,340	\$ 5,541,155	\$ 5,679,130
Expenses	(5,522,870)	(5,921,190)	(5,667,550)	(6,178,185)	(5,315,520)	(5,347,695)
Revenue Over (Under) Operating Expenses	\$ 301,680	\$ 110,000	\$ 444,135	\$ 387,155	\$ 225,635	\$ 331,435



## Balanced Budget Objective

The totals below are both operating and capital expenditures. The shortages must be available from the unassigned fund balance. As of the end of FY2022 (April 30, 2022), the Town's unassigned fund balance is \$1,810,287 and is also used for our goal of having a minimum of two (2) months of projected expenses available.

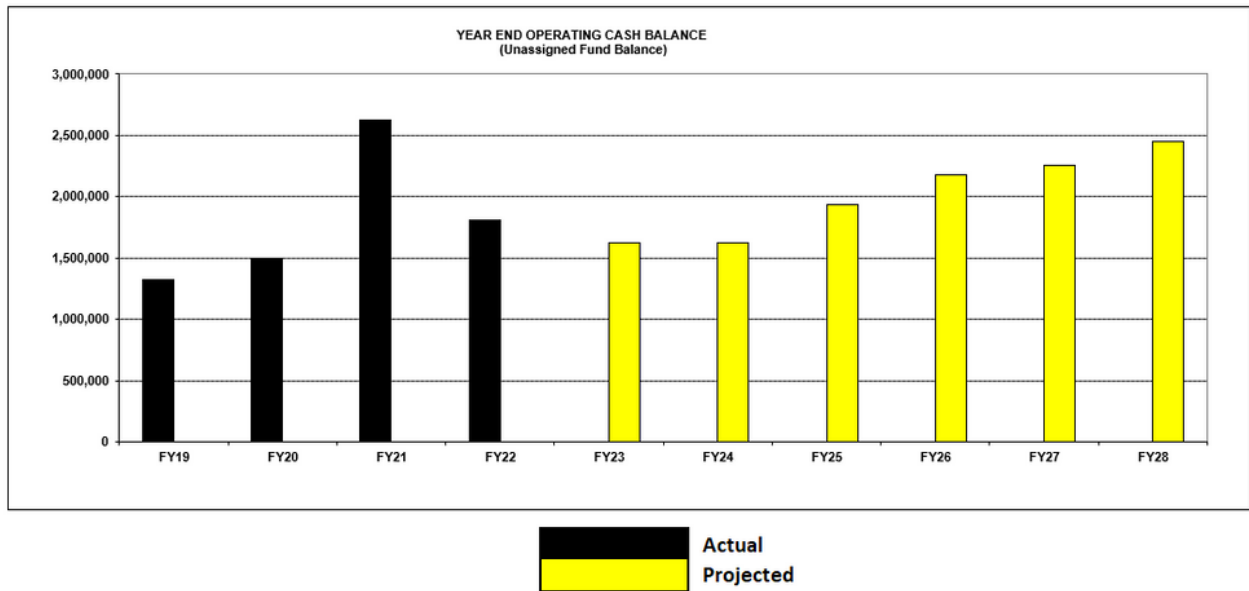
Regarding 2023, the \$188,715 from the unassigned fund balance provides the funding to order the two (2) additional PD vehicles in December 2022 (due to delivery delays) and the replacement purchase of a SUV for Planning & Zoning.

	FY23	FY24	FY25	FY26	FY27	FY28
Excess Annual Revenue (Expenditures)	(\$188,715)	\$0	\$308,335	\$251,356	\$72,420	\$195,635

## Fund Balance Objective

The Town's goal is to have a minimum of two (2) months of total operating expenses in unassigned fund balance.

	FY23	FY24	FY25	FY26	FY27	FY28
Goal - 2 months of Total Operating Budget	\$ 920,478	\$ 823,532	\$ 834,514	\$ 853,584	\$ 885,920	\$ 891,282
Projected - from prior fiscal year	\$ 1,810,287	\$ 1,621,572	\$ 1,621,572	\$ 1,929,905	\$ 2,181,260	\$ 2,253,680
Difference - Excess (Shortfall)	\$ 889,809	\$ 798,040	\$ 787,058	\$ 1,076,321	\$ 1,295,340	\$ 1,362,398



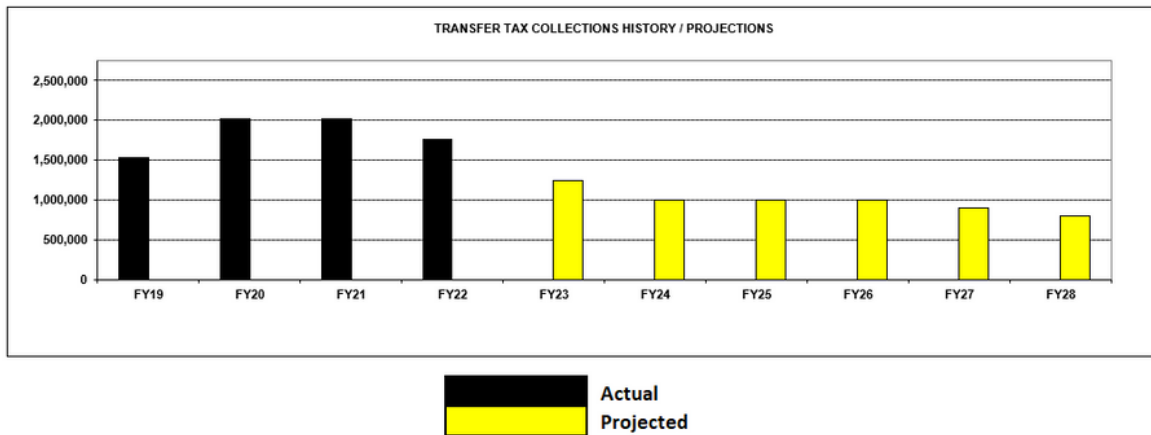
## Assumptions - Revenues

### Projected Transfer Tax

With the Town reaching its limit of annexation, the realty transfer tax will be transitioning from mostly the sale of new homes to the sale of existing homes. With this in mind and the rising interest rates, the realty transfer tax revenue has been reduced by \$250,000 from last fiscal year.

For Fiscal Year 2023, the amount represents revenues budgeted, not projected. For FY2024, to meet our \$1,000,000 budgeted goal, we would need to collect \$83,333 monthly.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Total Amount</b>	\$ 1,250,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 900,000	\$ 800,000
<b>Calculated % decrease</b>	-18.1%	-20.0%	0.0%	0.0%	-10.0%	-11.1%



## Projected Property Tax

The tax rate in FY2023 was .2378 per \$100 assessed value. We have proposed no change to the rate in FY2024. The FY2024 property taxes are projected based on the total assessed values updated through 12/31/2022.

One cent is approximately equal to an increase / decrease of \$138,448 in tax revenue.

At the January 10, 2023 Council meeting, Council recommended that the Town continue to grant a 1% discount for early payment of property taxes.

	FY23	FY24	FY25	FY26	FY27	FY28
<i>Tax Rate per \$100 of Assessed Value :</i>	\$ 0.2378	\$ 0.2378	\$ 0.2478	\$ 0.2578	\$ 0.2678	\$ 0.2778
<i>Tax Rate per \$100 of Assessed Value FY22:</i>	\$ 0.2678					
Changes in the Property Tax rate:		0.0000	0.01	0.01	0.010	0.01
Impact of additional construction:		0.50%	1.00%	0.50%	0.25%	0.0%
1% Impact of discount	(26,242)	(32,925)	(34,308)	(35,692)	(37,077)	(38,461)
<b>Actual Property Taxes billed - Current FY</b>	<b>\$ 3,131,871</b>					
<b>Projected Property Taxes</b>	<b>\$ 3,292,314</b>	<b>\$ 3,308,780</b>	<b>\$ 3,480,316</b>	<b>\$ 3,636,167</b>	<b>\$ 3,783,706</b>	<b>\$ 3,922,155</b>

## Building & Sign Permits, Site Plan Reviews

Permit cost for principal and accessory structures is \$1.25 per square foot.

Permit cost for open decks and / or patio areas free from an enclosed wall and / or roof is \$0.50 per square foot.

The FY2024 Proposed Fee Schedule increases the fees to the following:

Permit cost for principal and accessory structures is \$1.50 per square foot.

Permit cost for open decks and / or patio areas free from an enclosed wall and / or roof is \$1.00 per square foot.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Building &amp; Sign Permits, Site Plan Review</b>	\$ 298,500	\$ 232,000	\$ 280,500	\$ 250,000	\$ 240,000	\$ 240,000

## **Business & Rental Licenses**

Projections are based on trends in licenses issued over the past several years. As of July 1, 2020, Realtors were no longer required to have a license.

Effective May 1, 2021, the rental license fee increased from \$75 to \$150.

The FY2024 Proposed Fee Schedule increases the Business License to \$200 and eliminates the Temporary License.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Business &amp; Rental Licenses</b>	\$ 227,500	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000	\$ 205,000

## **Gross Rental Receipt Tax**

Gross rental receipt tax revenue projections are based on trends in prior year collections. The gross rental receipt tax revenue has increased an average of 26% over the last three (3) fiscal years.

Effective January 1, 2012, the Gross Rental Receipt tax rate is 5% of rental income.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Gross Rental Receipts Tax</b>	\$ 422,815	\$ 601,140	\$ 601,140	\$ 601,140	\$ 601,140	\$ 601,140

## **Impact Fees and Emergency Services Enhancement Funding (ESEF)**

### **- collections from new construction permits**

Impact fees are collected with certain building permits (at rate of \$1,936) and are projected based on recent construction activity.

ESEF fees - \$500 is collected as part of the Impact Fee. The funds are committed to ESEF until approved and distributed. The amount also includes .5% of the construction value of permits issued.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Impact Fees</b>	\$ 162,440	\$ 88,720	\$ 162,440	\$ 88,720	\$ 75,000	\$ 75,000



### CATV Revenue (Mediacom)

Projections are based on collections from Mediacom over the past several years. The current Franchise Cable Agreement expires October 1, 2027. Although we recognize that 27% of cable households are estimated to cut the cord / increase streaming, we do not see that within the Town of Ocean View due to having a large short-term rental community and have adjusted our estimate to reflect current collections.

	FY23	FY24	FY25	FY26	FY27	FY28
CATV revenue (Mediacom)	\$ 70,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000

### Polices Fines & Fees

Projections are based on the level of collections from the court system over the past several years.

	FY23	FY24	FY25	FY26	FY27	FY28
Police Fines & Fees	\$ 38,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500

### Interest Earned on Investments

	FY23	FY24	FY25	FY26	FY27	FY28
Interest earned on investments	0.50%	2.00%	1.50%	1.00%	0.50%	0.50%

### Grant Income (Intergovernmental Revenue)

Only those grants that can be reasonably estimated and that have been consistently received are included in the budget. As in previous years, staff will be engaged to increase our grant activity.

	FY23	FY24	FY25	FY26	FY27	FY28
County - Local Law Enforcement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
State - Police Pension Grant	\$ 60,000	\$ 90,000	\$ 95,000	\$ 100,000	\$ 105,000	\$ 110,000
State - Municipal Street Aid (MSA)	\$ 115,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000
Federal - COPS	\$ 39,000	\$ 27,000	\$ -	\$ -	\$ -	\$ -

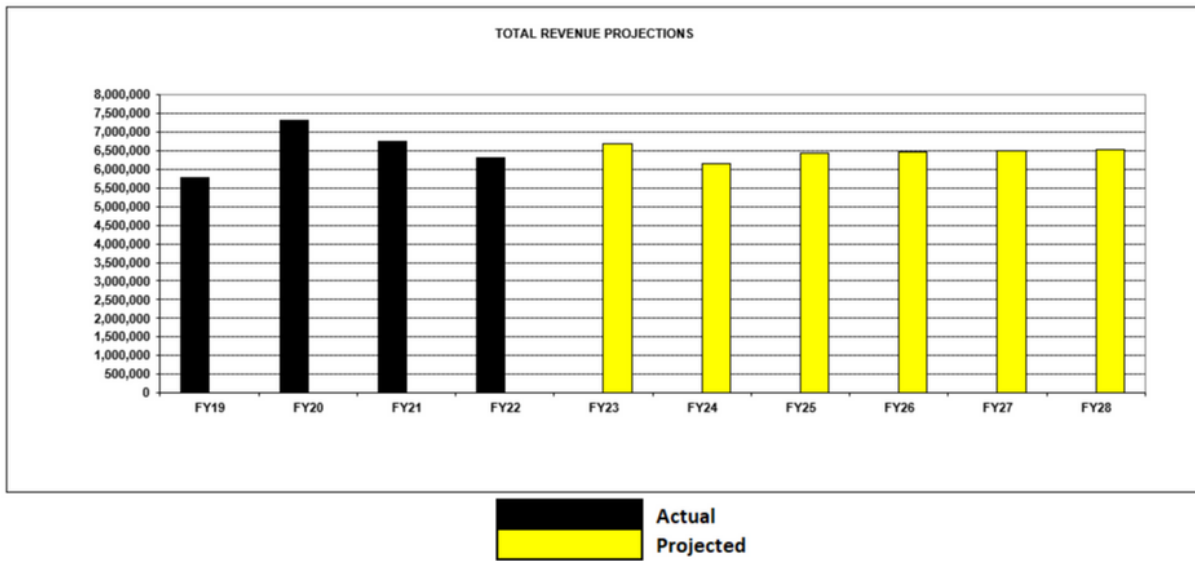
## Total Revenue Projections

The Total Revenue Projections are prior to restricted and committed funds have been transferred out from General Fund Revenue.

For FY2023, the amount represents revenues budgeted, not projected.

Regarding the increase in 2023, this reflects the Town's final ARPA distribution that was anticipated.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Total Revenue</b>	\$ 6,689,620	\$ 6,146,190	\$ 6,423,927	\$ 6,473,191	\$ 6,487,278	\$ 6,525,253
<b>Calculated % increase</b>		-8.1%	4.5%	0.8%	0.2%	0.6%



## Assumptions - Expenses

### Salary Increases

FY2024 is calculated using the 6.393% COLA from the December 2022 CPI-U (Mid-Atlantic Region).

FY2023 represents COLA of 6.605% while FY25-28 are calculated at a straight 3% COLA increase.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>% Increase</b>	6.6%	6.4%	3.0%	3.0%	3.0%	3.0%

### Overtime

OVPD, DPW and P&Z includes overtime for scheduled events such as the Chicken Festival, Fire & Ice and the Town's Community Events.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Police Department</b>	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Public Works</b>	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Administration</b>	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
<b>Planning &amp; Zoning</b>	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%

### Employee Insurance Premiums

#### **-Annual Increases**

FY2024 rates: To date we have not received renewal rates for Life / Disability or Dental. Health (Medical, Hospitalization, Vision) will not increase prior to July 1, 2023.

Worker's Compensation rate changes vary depending on the classification of the individual positions.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Medical/Hospitalization/Vision</b>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Life/Disability</b>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Dental</b>	2.0%	5.0%	2.0%	2.0%	2.0%	2.0%
<b>Workers Compensation</b>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

## State Pension Plan - Employer Share Cost

FY2024 estimated rates were received from the Pension office in January and have been used to calculate the pension expense.

Employer pension contribution for Public Safety increased by 1.4% (from 11.34% to 12.74%) while the civilian plan rates increased by .04% (from 5.55% to 5.59%).

	FY23	FY24	FY25	FY26	FY27	FY28
% Increase	n/a*	n/a*	2.0%	2.0%	2.0%	2.0%

## Comprehensive Land Use Plan

**- must be periodically updated as defined in the Delaware Code**

The complete plan update which council approved at the February 14, 2017 meeting was not completed in FY2018 due to staffing changes at the consulting company. The CLUP was completed and approved by the State Planning Office in June 2020. There will be a 5-year simple review required in 2025 with a full update required in 2030.

	FY23	FY24	FY25	FY26	FY27	FY28
FY25 review and FY30 major update	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -

## Departmental Operating Budgets

**- Non-employee related costs, except business insurance**

	FY23	FY24	FY25	FY26	FY27	FY28
FY 2024 - FY 2028 increase by	0.0%	0.0%	0.5%	0.5%	0.5%	0.5%
		<i>"zero based"</i>				

## Departmental Operating Budgets - Business Insurance

	FY23	FY24	FY25	FY26	FY27	FY28
FY 2024 - FY 2028 increase by	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

## **Street Repair & Improvements**

The Street Repair and Replacement Trust Fund ("SRRTF") - established in January 2009, by Ordinance No. 243 - was created to ensure that adequate funding is provided each year to properly maintain the ~ 26.21 miles of Town-owned streets.

During 2014, an updated study of the Town's streets was prepared by Kercher Engineering (as required by the ordinance) and the study was approved at the October 14, 2014 Council Meeting. The Paving study was updated on 02/14/19 and is represented in the FY2024 budget figures with modifications.

The list of planned street rehabilitation and micro-surfacing projects is below.

<b>Street repair and improvements</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>
	\$ 697,000	\$ 745,000	\$ 660,466	\$ 1,056,680	\$ -	\$ -

## Rehabilitation Projects

### FY 2024

Street Name	From	To	Repair Cost
AVONDALE-01	GRACELYN	AVONDALE	\$17,165
AVONDALE-02	AVONDALE (WEST)	AVONDALE (EAST)	\$43,366
AVONDALE-03	AVONDALE	GRACELYN	\$13,939
CROMWELL-02	GRACELYN	CROMWELL	\$30,976
CROMWELL-03	CROMWELL	THORNBERRY	\$60,403
GRACELYN-01 (EB)	MUDDY NECK RD	GRACELYN	\$34,848
GRACELYN-02 (WB)	GRACELYN	MUDDY NECK RD	\$36,784
GRACELYN-03	GRACELYN	CROMWELL	\$11,616
OLD MILL DR	THORNBERRY	CROMWELL	\$48,400
THORNBERRY-01	GRACELYN	THORNBERRY	\$53,434
THORNBERRY-02	THORNBERRY	CROMWELL	\$42,592
MIDDLETON CT	WEDGEFIELD BLVD	END	\$23,232
PLANTATION CT	WEDGEFIELD BLVD	SUMMerville CT	\$45,431
SUMMerville CT	PLANTATION CT	WEDGEFIELD BLVD	\$25,555
WEDGEFIELD BLVD-01	CENTRAL AVE	MIDDLETON CT	\$18,070
WEDGEFIELD BLVD-02	MIDDLETON CT	AVON PARK BLVD	\$15,488
WEDGEFIELD BLVD-03	AVON PARK BLVD	SUMMerville CT	\$46,464
		<b>Total</b>	<b>\$567,763</b>

**Total Budgeted Amount Needed Including CM and Contingency** **\$718,220**

### FY 2025

Street Name	From	To	Repair Cost
WILLOW OAK AVE-01	CENTRAL AVE	OCTOBER GLORY AVE	\$12,390
WILLOW OAK AVE-02	OCTOBER GLORY AVE	SYCAMORE ST	\$166,496
WILLOW OAK AVE-03	SYCAMORE ST	MAGNOLIA ST	\$197,472
		<b>Total</b>	<b>\$376,358</b>

**Total Budgeted Amount Needed Including CM and Contingency** **\$476,093**

### FY 2026

Street Name	From	To	Repair Cost
WILLOW OAK AVE-04	MAGNOLIA ST	TULIP POPLAR TURN	\$214,767
WILLOW OAK AVE-05	TULIP POPLAR TURN	TULIP POPLAR TURN	\$78,473
WILLOW OAK AVE-06	TULIP POPLAR TURN	BEAVER DAM RD	\$17,037
TULIP POPLAR TURN-01	WILLOW OAK AVE	WILLOW OAK AVE	\$107,383
		<b>Total</b>	<b>\$417,660</b>

**Total Budgeted Amount Needed Including CM and Contingency** **\$528,340**



# Micro-Surfacing Projects

## FY 2025

Street Name	From	To	Repair Cost
CAMERONS CT	MARY ELIZABETH DR	END	\$1,940
CASEYS WAY	TYLER DR	TYLER DR	\$10,842
EDWARDS CT	MORGANS TURN	END	\$3,234
ELIZABETHS TURN	TYLER DR	TYLER DR	\$1,848
MOLLYS TURN	TYLER DR	TYLER DR	\$1,294
MORGANS TURN-01	JUDITH'S RUN	TURN	\$8,408
PATRICKS CT	TYLER DR	END	\$1,940
TYLER DR-07	MARY ELIZABETH DR	MARY ELIZABETH DR	\$8,870
TYLER DR-08	MARY ELIZABETH DR	AMANDAS CT	\$7,392
TYLER DR-09	AMANDAS CT	CASEYS WAY	\$17,464
TYLER DR-10	CASEYS WAY	ELIZABETHS TURN	\$17,556
TYLER DR-11	ELIZABETHS TURN	TYLER DR	\$13,860
WINIFRED CT	JUDITHS RUN	END	\$1,940
JUDITHS RUN	MORGANS TURN	END	\$7,762
MARCIS COURT	TYLER DRIVE	END	\$2,587
MARSHEL CT	CASEYS WAY	END	\$1,940
MARY ELIZABETH DR-01	TYLER DR	BREAK	\$14,230
MARY ELIZABETH DR-02	BREAK	TYLER DR	\$5,821
MARY JOE CT	TYLER DR	END	\$1,940
MATTHEW WAY	TYLER DR	TYLER DR	\$5,174
MORGANS TURN-02	TURN	TYLER DR	\$7,115
TORIE JORDAN CT	TYLER DR	END	\$2,587
		<b>Total</b>	<b>\$145,744</b>

**Total Budgeted Amount Needed Including CM and Contingency**

**\$184,366**

## FY 2026

Street Name	From	To	Repair Cost
ASHLEY PARK DR	AVON PARK BLVD	END	\$4,312
AVON PARK BLVD-01	WEDGEFIELD BLVD	AVON PARK BLVD	\$2,218
AVON PARK BLVD-02	END	ASHLEY PARK DR	\$7,392
AVON PARK BLVD-03	ASHLEY PARK DR	BRIGHTON ST	\$3,696
AVON PARK BLVD-04	BRIGHTON ST	BRIGHTON ST	\$3,080
AVON PARK BLVD-05	BRIGHTON ST	BROOKGREEN DR	\$3,696
BELLE ISLE DR	AVON PARK BLVD	END	\$2,464
BRIGHTON ST-01	AVON PARK BLVD	CURVE	\$9,240
BRIGHTON ST-02	CURVE	AVON PARK BLVD	\$8,624
BRIGHTON ST-03	AVON PARK BLVD	END	\$2,464
BROOKGREEN DR	AVON PARK BLVD	END	\$2,464
EDISTO CT	ST. GEORGES ST	END	\$7,115
ST. GEORGES ST	WINDMILL DR	EDISTO CT	\$6,098
SUMTER COURT	ST. GEORGES ST	END	\$5,821
WEDGEFIELD BLVD	SUMMERVILLE CT	END	\$3,080
WHITES CREEK LANE-01	SEABROOK RD	PORT ROYAL LN	\$5,174
WHITES CREEK LN-02	PORT ROYAL LN	COLUMBIA AVE	\$5,174
MAGNOLIA ST-01	WILLOW OAK AVE	OCTOBER GLORY AVE	\$14,230
MAGNOLIA ST-02	OCTOBER GLORY AVE	BEAVER DAM RD	\$4,066
CROMWELL-01	OLD MILL	GRACELYN	\$5,667
		<b>Total</b>	<b>\$106,075</b>

**Total Budgeted Amount Needed Including CM and Contingency**

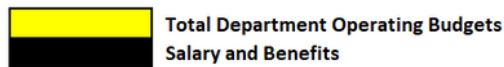
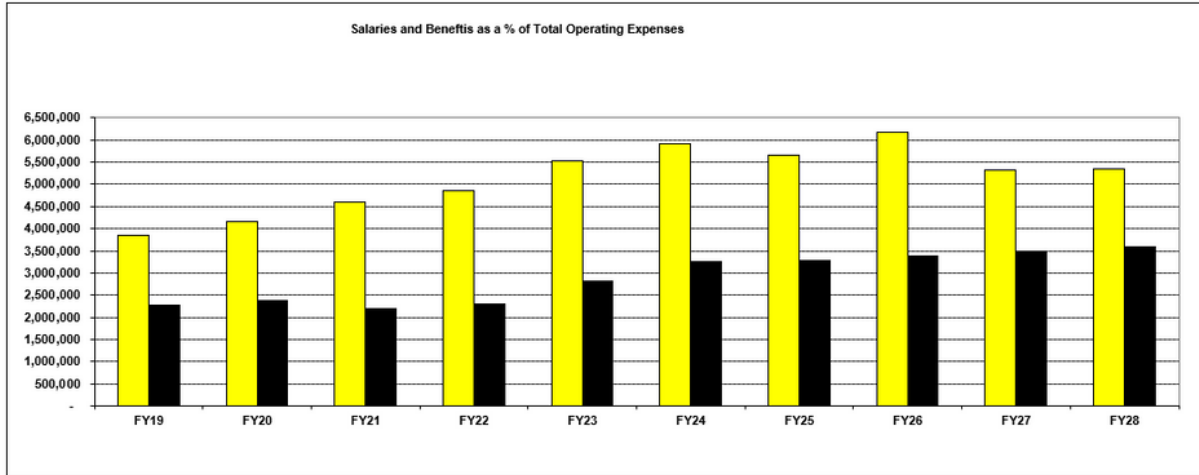
**\$134,184**



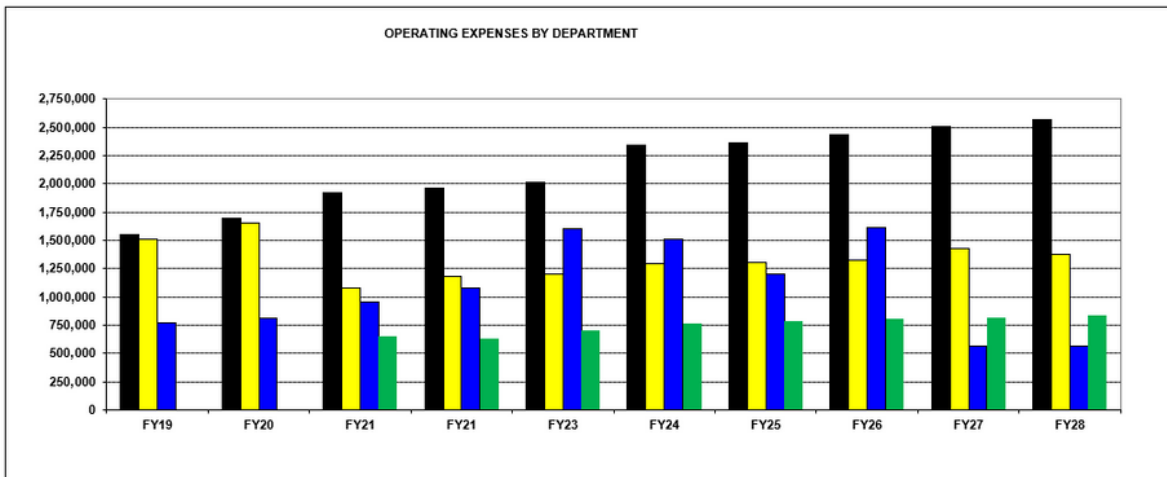
## Trends - Projected Growth

### Salaries and Benefits as a % of Total Operating Expenses

Personnel costs are the major driver of the operating budget.



Salaries and Benefits calculated as a % of Total Operating Expenses	FY23	FY24	FY25	FY26	FY27	FY28
	51%	55%	58%	55%	66%	67%





## Assumptions - Capital Improvements

### Drainage

Below is a description, projected timing and engineer's most recent cost estimates to complete critical drainage issues withing the Town.

	FY24	FY25	FY26	FY27	FY28
Country Estates Phase 2	\$ 549,500				
The Cottages / Country Estates	\$ 807,000	\$ -	\$ -	\$ -	\$ -
Woodland Park Phase 2	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Woodland Ave. / Daisey Ave.	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Savannah's Landing Drainage	\$ 82,500	\$ -	\$ -	\$ -	\$ -
Hunter's Run Pipe Replacement	\$ 22,000	\$ -	\$ -	\$ -	\$ -
<b>Total projected by Fiscal Year</b>	<b>\$ 1,521,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>\$ -</b>	<b>not yet included in Budget</b>		
<b>Total Estimated Drainage Project Costs =</b>	<b>\$ 1,521,000</b>				

### Sidewalks

#### **- ADA Transition Plan**

In accordance with the Americans with Disabilities Act of 1990 (ADA), certain public entities are required to complete a transition plan that addresses pedestrian access routes on the public right-of-way. A detailed 2016 Transition Plan was reviewed and approved by the Town Council at its February 14, 2017 meeting. The FY2024 is based on projects currently being planned.

ADA repairs to sidewalks were moved in FY2019 to the operating budget and are reimbursed by the Street Repair & Replacement Trust Fund.

	FY23	FY24	FY25	FY26	FY27	FY28
<b>Sidewalks - ADA Transition Plan</b>	\$ 334,100	\$ 100,000	\$ -	\$ -	\$ -	\$ -

## Police Vehicles

The FY2024 budget assumes one (1) police vehicle will be ordered in association with lead time issues to take delivery in late FY2024 or early FY2025; two (2) replacements in FY2025, 26, 27 and 28; The cost is based on the most recent new vehicle acquired and in FY24 and future years, one (1) vehicle will be purchased with the \$30K from Sussex County as well as \$50K granted by Town Council from the Emergency Services Enhancement Fund (ESEF).

	FY23	FY24	FY25	FY26	FY27	FY28
Police Vehicles	\$ 300,000	\$ 80,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000

## Capital Repairs and Replacement

The Capital Replacement Trust Fund ("CRTF") was established in March 2007, by Ordinance No. 213. The CRTF was created to ensure that adequate funding is provided each year to repair and replace the Town's capital assets and improvements.

The April 5, 2019 review of the Town's Reserve Study was prepared by The Whayland Group, LLC and has been amended. Projected capital expenditures are based on the amended study. The FY2024 budget includes funding for the 5-Year update to the Town's Reserve Study.

	FY23	FY24	FY25	FY26	FY27	FY28
Capital repair and replacements	\$ 131,335	\$ 83,050	\$ 32,770	\$ -	\$ 139,345	\$ -

## Strategic Plan

The State of Delaware requires that towns participate in comprehensive planning for the purpose of encouraging the most appropriate uses of the physical and fiscal resources of the municipality and the coordination of the municipal growth, development, and infrastructure investment actions with those of other towns, Sussex County and the State. The Town of Ocean View's plan was written to comply with the requirements of a municipal development strategy as described in the Delaware Code for towns with a population greater than 2,000. It is intended to cover a 10-year planning window and be reviewed at least every five years.

The Town Council on Tuesday, March 10, 2020, adopted the Town's 2020 Comprehensive Plan update. **The Plan received a 2020 American Planning Association Small Town Award**, which is presented to an outstanding Comprehensive Plan that addresses the development of a neighborhood, community, county or region. Ocean View's success in receiving this award was its high level of community engagement opportunities provided to get feedback and input, as well as the Town's commitment to the Plan. This accomplishment was followed in November 2021 by the announcement that the **State of Delaware's local chapter of the National Planning Association awarded Ocean View's 2020 Comprehensive Plan update its 2021 Outstanding Planning Project.**

In striving to become a complete community, Ocean View, Delaware, with the support of an involved citizenry, attempted to further define its unique character, by improving connectivity, supporting mixed and efficient uses of land, honoring our history, promoting healthy and engaging environments, focusing on cleanliness and safety and encouraging business diversity and job growth. In short, the future complete Ocean View community will in turn be a place where people desire to live, open a business and be engaged.

The most important considerations identified in the Comprehensive Plan are:

- Exploring strategies for managing growth, both inside and outside of Town boundaries.
- Fostering a stronger sense of community by identifying unique features, encouraging more community events, and possibly acquiring additional community gathering spaces.
- Expanding streetscaping along Route 26 and restricting commercial growth to mainly this corridor.
- Exploring options with other local partners and the state to increase the Town's multi-modal transportation offerings by extending sidewalks/crosswalks/bikelanes and off-road pedestrian corridors throughout Town.
- Examining an array of transportation options to get visitors and residents to the beach safely.
- Protecting invaluable natural and recreational resources and assets such as the Assawoman Canal and Trail.



The Community Vision Statement is based on comments and suggestions received during the public outreach process, as well as deliberation by the Comprehensive Plan Advisory Committee. They developed the following vision:

***Ocean View: Embracing our history, managing our growth, and working together to become a complete community.***

### **Achieving the Objectives - Short-term and Long-term Goals**

The Town of Ocean View will implement the plan and ensure that current and future projects align with the established objectives and will work closely with the entities and all other organizations that have a community or economic impact on the Town. Future planning efforts will build upon the goals and vision established within the document. Therefore, the Comprehensive Land Use Plan is fully integrated into the Town's current planning initiatives, leading to a long-lasting impact and implementation.

The Town has myriad tools at its disposal, such as the Route 26 Design Guidelines, the Historical Society and an active community. Each of the Plan's recommendations has been compiled and labeled as either a 'short-term' or 'long-term' goal and is reviewed periodically. The 2020 Certified Copy of the Comprehensive Plan is located on the Town's website.

## **Short-term Factors**

There are many short-term factors that influence the development of a budget. The main factors that influenced the Town's FY2024 budget include inflation, delivery delays and the Town's 5-year reassessment.

### **Inflation**

Inflation is a concern when developing a budget. The CPI-U which is used to monitor inflation had a 6.393% change from December 31, 2022. The CPI-U is used to set the pay scale for the Town Council and Mayor as well as to help determine increases in expenditures that may be needed, such as fuel, construction supplies and utilities.

Inflation is affecting all aspects of the budget including salaries and projects associated with the Capital Improvement Plan. Original estimates of projects are now being reviewed and revised based on current costs.

### **Vehicle Delivery Delays**

Over the past several years there have been vehicle delivery delays associated with the replacement of primarily police vehicles (up to eighteen months). Our capital program funds the regular replacement of all vehicles in rotation associated with their age, idling times, safety, performance, and reliability, as well as increased maintenance costs as vehicles age.

The adopted Capital Improvement Plan for fiscal years 2023 to 2027 included the purchase of four (4) police vehicles so that staggered order dates could accommodate for the delays. Two (2) vehicles were ordered in the spring of 2022 as well as the other two (2) vehicles being ordered in the fall of 2022.

### **Property Reassessment**

The Town conducted a revaluation of all tax properties located in the Town's corporate boundaries in accordance with the Town Charter that requires a reassessment every five years. These new assessed values were used for the Town's Fiscal Year 2023 property tax bills that were mailed in late May 2022. The town last reassessed properties in 2017 and these values were used for the property tax billings beginning with the fiscal year 2018 property taxes.

The Town contracted with Pearson's Appraisal Services, Inc. to conduct the reassessment. The Town's reassessment was independent and not associated with the reassessment by Sussex County.

As a result of the reassessment, the FY2023 Budget was adopted with the proposed 3 cent tax rate reduction. The tax rate per \$100 assessed value decreased from .2678 to .2378 and was reflected in the May 2022 Real Estate tax bill.



## Priorities & Issues

The Town of Ocean View focuses on the following identified issues or priorities, either financial in nature or having an impact on long-range goals. It is our goal to provide adequate services to the residents of Ocean View by continuing to budget conservatively, continuing to eliminate reliance on Transfer Tax and to continue to plan projects that encompass the importance of maintaining a high level of attractions.

### Financial Burden

- Continue to fund the Town's pension liability at the actuarial required contribution determined by the State of Delaware Pension Office.
- Maintaining an operating reserve of at minimum two (2) months operating expense with five (5) months being preferred.
- Anticipating future reduction in transfer tax revenue (not relied on for operations but needed to maintain adequate trust fund levels) in relationship to the Town reaching its limit of annexation. This fact impacts our out-year focus by underscoring the importance of maintaining a high level of attraction in relationship to service delivery and livability, including safety, cleanliness, walkability, bike lanes, community events, financial standing, etc. Ocean View will strive to maintain property values and resale interests as it manages this probability.
- Continued planned maintenance of infrastructure including streets, stormwater facilities, buildings, etc.

### Long Range Planning

- Completion of sidewalk and bike lane networks which allow for increased walkability / bikeability and less reliance on vehicles.
- Increased open space availability through partnerships with the State of Delaware and other property owners. In FY2023, the Town purchased four (4) acres located on the corner of Muddy Neck and Double Bridges Roads for just this purpose.
- Continue to develop an "Arts" focus in our business district that allows Ocean View to stand out in comparison to surrounding communities.
- Continue to support Ocean View's historic past and corridor, including the Ocean View Historic Society' Coastal Towns Museum, to increase interest in living or maintaining a business within the Town.
- Employee / Council / Boards and Commission recruitment, retention and succession planning.

## Personnel Changes

Over the last three (3) fiscal years, the Town has added staff due to an increase in demand for services provided by the Town and with the addition of the SRO at Lord Baltimore Elementary School, an additional officer will be hired in FY2024.

Staffing levels are represented in the table below.

Department	2021	2022	2023	2024	Reason for Change
Adminstration	5	5	5	5	F/T Accountant went P/T and a new F/T Accountant was hired in FY2021.
Planning & Zoning	5	5	6	6	A seasonal Code Enforcement Officer (3 days a week between May and October) was hired in FY2023.
Public Safety	13	14	14	15	14 Sworn Officers / 1 Administrative Secretary Staffing study in FY2020 suggested the need for two (2) additional officers. One was hired in FY2021 while the 2nd officer was hired in FY2022 with a portion of salary being paid from COPS grant. With the addition of an SRO at Lord Baltimore Elementary School, an additional officer will be hired in FY2024.
Public Works (DPW)	2	2	2	2	In FY2020, DPW went from 4 F/T to 1 F/T with outsourcing of major responsibilities. A P/T was hired in FY2021 and went F/T in FY2022

## Pay Scale

The Town of Ocean View has two (2) pay scales as seen below. The first represents administrative employees (80 hour pay period) while the second represents sworn officers (84 hour pay period). The pay scales are adjusted annually based on the December 31st CPI-U for the mid-Atlantic region.

Below are the pay scales for the FY 2024 budget:

<b>Pay Scale - Administrative</b>			
	Minimum	Midpoint	Maximum
1	\$ 28,438	\$ 36,970	\$ 45,501
2	\$ 30,745	\$ 39,968	\$ 49,192
3	\$ 33,238	\$ 43,210	\$ 53,182
4	\$ 35,934	\$ 46,715	\$ 57,495
5	\$ 38,849	\$ 50,504	\$ 62,159
6	\$ 42,000	\$ 54,600	\$ 67,200
7	\$ 45,407	\$ 59,029	\$ 72,651
8	\$ 49,090	\$ 63,817	\$ 78,544
9	\$ 53,071	\$ 68,993	\$ 84,914
10	\$ 57,376	\$ 74,589	\$ 91,802
11	\$ 62,030	\$ 80,639	\$ 99,248
12	\$ 67,061	\$ 87,179	\$ 107,298
13	\$ 72,500	\$ 94,250	\$ 116,000
14	\$ 78,381	\$ 101,895	\$ 125,409

<b>Pay Scale - Sworn Officers</b>			
	Minimum	Midpoint	Maximum
9	\$ 58,174	\$ 75,627	\$ 93,079
10	\$ 62,893	\$ 81,761	\$ 100,629
11	\$ 67,994	\$ 88,392	\$ 108,791
12	\$ 73,509	\$ 95,562	\$ 117,615
13	\$ 79,471	\$ 103,313	\$ 127,154
14	\$ 85,917	\$ 111,693	\$ 137,468



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# FUND SUMMARIES

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The General Fund accounts for all financial transactions and resources for the Town of Ocean View other than those required to be accounted for in another fund (Water System). Revenues in the General Fund are primarily from taxes (property, realty transfer and gross rental receipts), intergovernmental sources and charges for services.



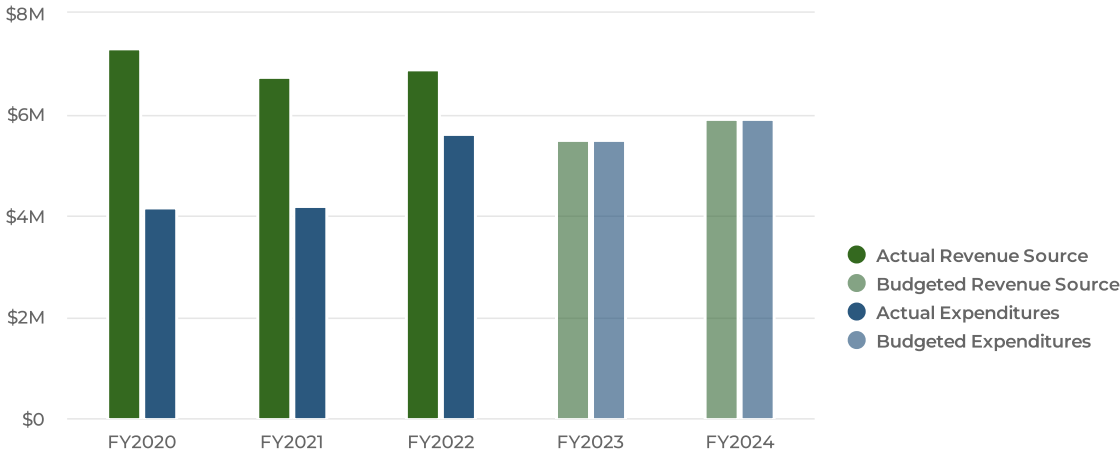
## General Fund

The General Fund includes the Town administration, planning, zoning & development, public safety and public works, including capital expense funding for the nonproprietary fund (non-water projects), such as improvements to Town buildings, equipment and vehicles, public works equipment and projects, community events and John West Park improvements.

### Summary

The Town of Ocean View is projecting \$6,031,190 of revenue in FY2024 to be available for operations, which represents a 3% increase over the prior year. Budgeted expenditures are projected to increase by 7.2% or from \$5,522,870 to \$5,921,190 in FY2024.

The above totals are revenues and operating expenses only and do not include capital expenditures funded by the General Fund or the transfer to / from the Trust accounts. The shortages must be available from the unassigned fund balance. The operating expenses include Street Repair and Maintenance, which is funded by the Street Repair and Replacement Trust fund (SRRTF).



## Revenues by Source

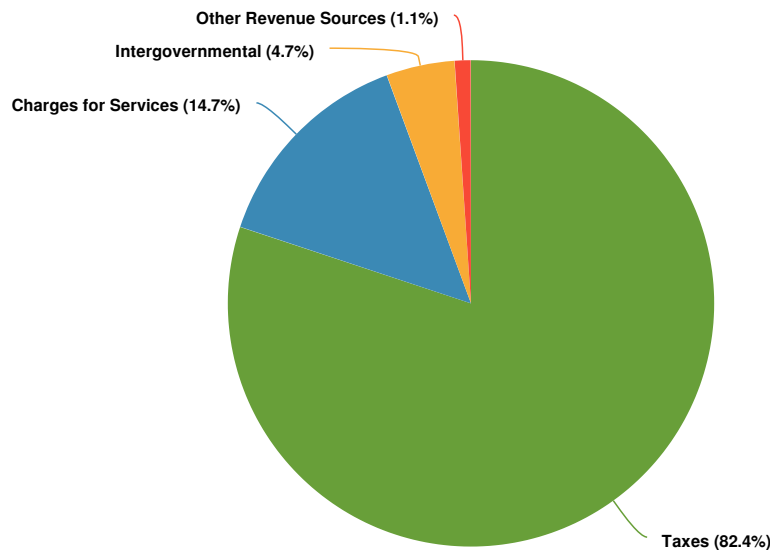
Taxes are the largest revenue source for the General Fund. Taxes include property taxes, realty transfer taxes and gross rental receipts tax. Property tax is the largest of these three revenue sources.

Property taxes continue to increase due to additional improvements and new construction added to the tax roll. Property tax assessments for FY2023 increased 24% over FY2022 due to the required town-wide five-year reassessment. The FY2023 budget included a three (3) cent decrease in the property tax rate. For FY2024, the tax rate set for the FY2023 budget has been maintained at .2378 per \$100 assessed valuation.

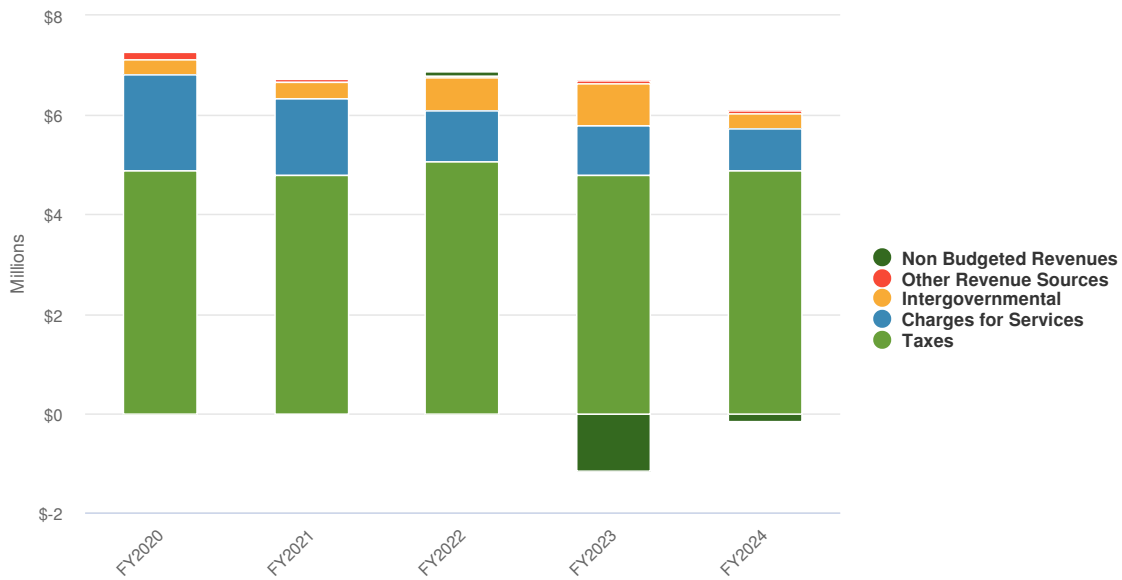
Realty transfer tax continues to be a restricted revenue for FY2024, giving no support to the general operations of the Town. Realty transfer tax is restricted to the Capital Replacement Trust (CRTF), Street Repair and Replacement Trust (SRRTF) and the Emergency Reserve Trust (ERTF).

Gross rental receipt tax has shown an average increase of 26% over the past three (3) years and is continuing that trend in FY2023.

### Projected 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source



For Fiscal Year 2024, the following revenues are transfers out of the General Fund and shown below as non-budgeted revenue:

- Transfer Tax to CRTF, SRRTF and ERTF in the amount of \$1,000,000
- Police Department County Revenue Sharing to FY24 Capital Projects in the amount of \$30,000
- Impact Fees to ESEF in the amount of \$60,000
- Capital Projects (General Fund Pay-Go) in the amount of \$110,000

For Fiscal Year 2024, the following revenues are transferred to the General Fund and shown below as non-budgeted revenue:

- Street and Sidewalk Maintenance from SRRTF in the amount of \$845,000
- Grant award from ESEF in the amount of \$80,000 (awarded to Millville VFD annually) and \$50,000 (police vehicle).

### Below is a summary of Revenues by Source

The Revenue Detail by line item for each Revenue Source can be found in Section 3, Funding Sources.

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Taxes	\$5,076,981.14	\$4,810,535.00	\$4,876,995.00	1.4%
Intergovernmental	\$640,143.27	\$835,170.00	\$277,000.00	-66.8%
Charges for Services	\$1,032,988.53	\$998,940.00	\$869,195.00	-13%
Other Revenue Sources	\$52,565.23	\$42,475.00	\$65,000.00	53%
Non Budgeted Revenues	\$87,153.06	-\$1,164,250.00	-\$167,000.00	-85.7%
<b>Total Revenue Source:</b>	<b>\$6,889,831.23</b>	<b>\$5,522,870.00</b>	<b>\$5,921,190.00</b>	<b>7.2%</b>

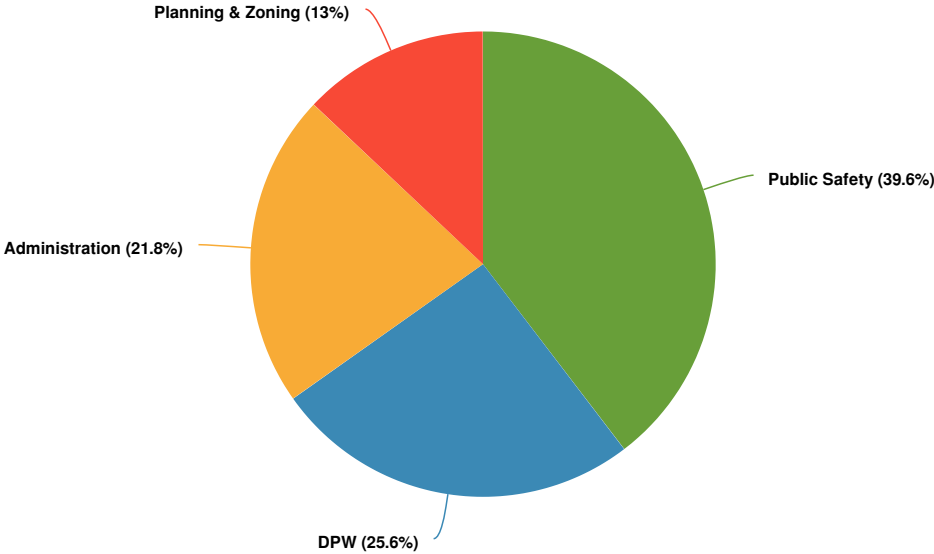


# Expenditures by Function

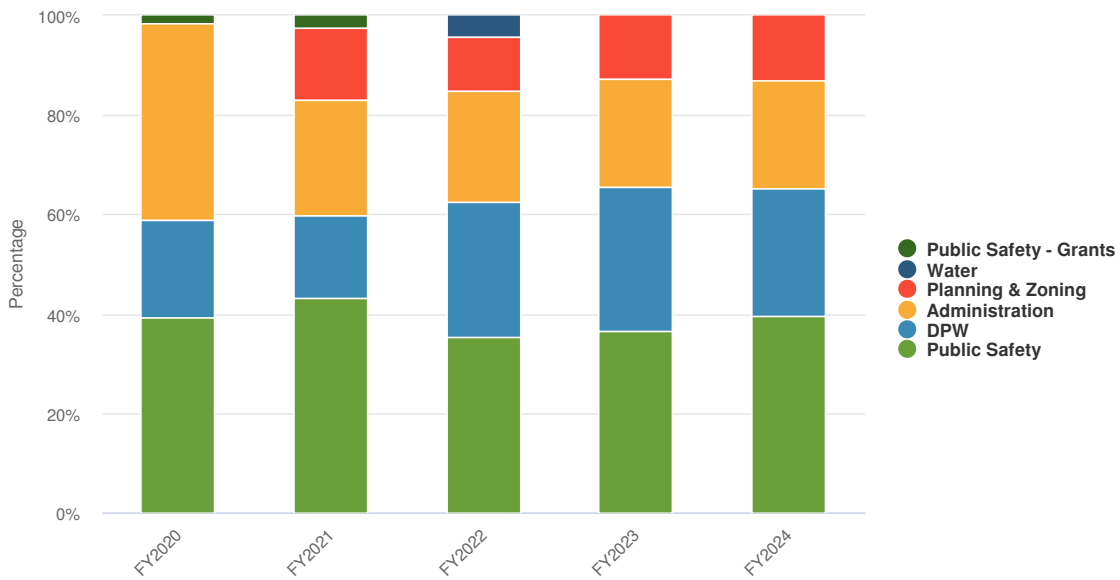
The pie chart below indicates the function (or department) supported by the Town's revenues for the citizens of Ocean View. Public Safety is 39.6% of the town's expenditure. During the year, Public Safety applies for and is awarded many grants which aid in offsetting the expenses associated with public safety although these grants are not budgeted.

DPW (Department of Public Works) includes funding from the Street Repair and Replacement Fund for the purposes of sidewalk and street improvements. For FY2024, \$845,000 has been budgeted.

Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



**Below is a summary of Expenditures by Function (or Department)**

**The Expenditure Detail by line item for each Department can be found in Section 4, Departments.**

- Administration - page 104
- Planning & Zoning - page 111
- Public Safety - page 116
- Public Works - page 122

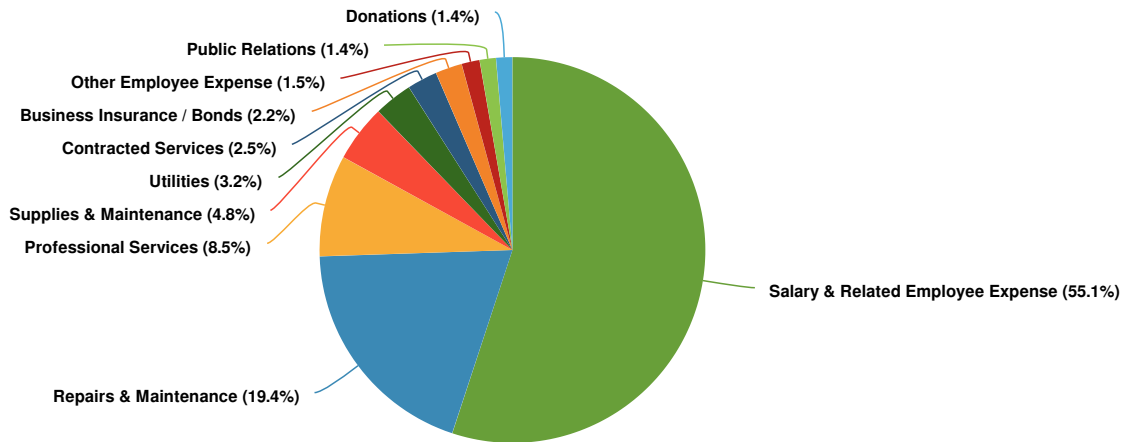
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Administration	\$1,267,801.13	\$1,204,770.00	\$1,292,935.00	7.3%
Planning & Zoning	\$613,721.51	\$700,885.00	\$767,675.00	9.5%
Public Safety	\$1,992,076.73	\$2,016,270.00	\$2,346,035.00	16.4%
DPW	\$1,539,959.83	\$1,600,945.00	\$1,514,545.00	-5.4%
Water	\$229,855.68		\$0.00	N/A
<b>Total Expenditures:</b>	<b>\$5,643,414.88</b>	<b>\$5,522,870.00</b>	<b>\$5,921,190.00</b>	<b>7.2%</b>



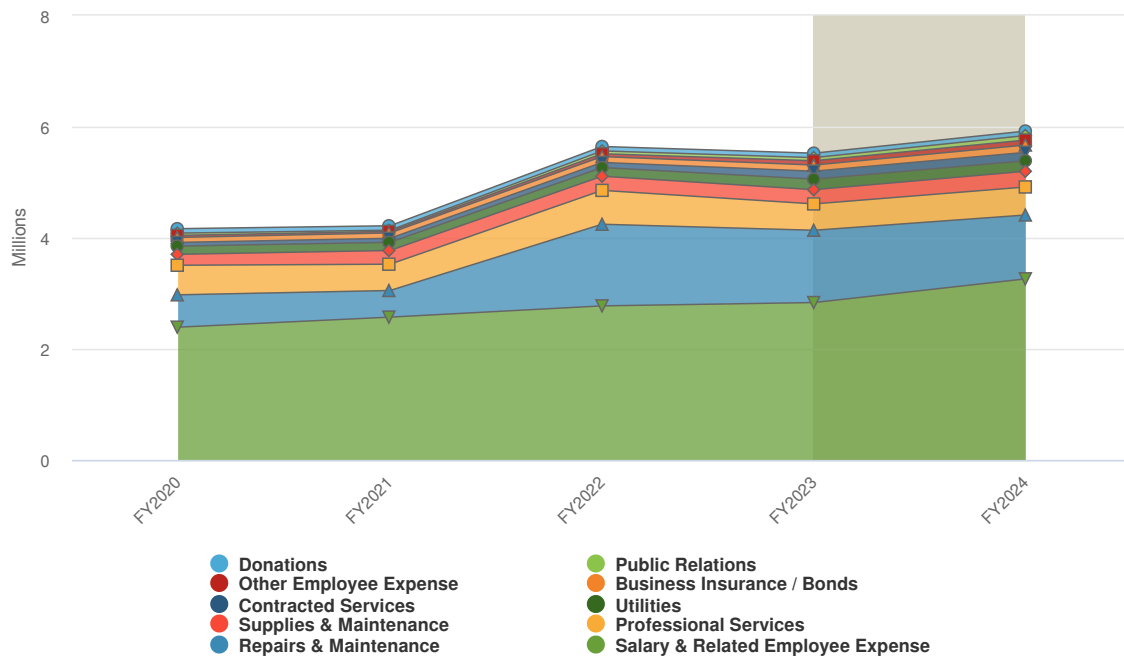
## Expenditures by Expense Type

The pie chart below shows the FY2024 expenditures by category. Salaries and related employee expenses are the Town's largest expenditure category at 55.1% or \$3.26 million. Salaries and related employee expenses were \$2.83 million in FY2023. The 15.1% increase over last year is the result of the 6.393% CPI-U and the addition of an additional officer that has been included as noted in the Budget Message.

**Budgeted Expenditures by Expense Type**



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Salary & Related Employee Expense	\$2,773,256.44	\$2,833,090.00	\$3,260,565.00	15.1%
Other Employee Expense	\$50,553.73	\$77,450.00	\$89,550.00	15.6%
Business Insurance / Bonds	\$105,774.00	\$110,985.00	\$132,500.00	19.4%
Professional Services	\$609,649.05	\$474,350.00	\$504,675.00	6.4%
Contracted Services	\$91,566.26	\$142,650.00	\$150,530.00	5.5%
Supplies & Maintenance	\$255,266.05	\$256,270.00	\$282,920.00	10.4%
Repairs & Maintenance	\$1,470,155.78	\$1,301,625.00	\$1,149,200.00	-11.7%
Utilities	\$156,197.48	\$190,150.00	\$189,650.00	-0.3%
Public Relations	\$50,996.09	\$56,300.00	\$81,600.00	44.9%
Donations	\$80,000.00	\$80,000.00	\$80,000.00	0%
<b>Total Expense Objects:</b>	<b>\$5,643,414.88</b>	<b>\$5,522,870.00</b>	<b>\$5,921,190.00</b>	<b>7.2%</b>







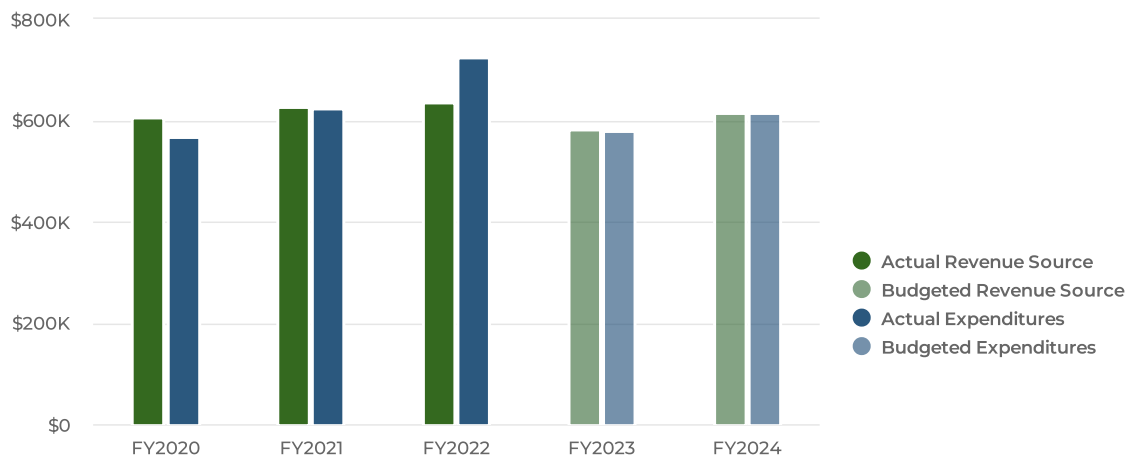
The Town of Ocean View Water System is a municipal utility that is fully outsourced to the Private water utility Tidewater. It serves approximately 928 properties within the Town. The system is operated for the Town by Tidewater Utilities and water is provided from Tidewater’s wells in the Bethany Bay District. Included in the system are fire hydrants located along streets in the Town’s service territory. All properties located within the service territory are required to connect to the system.

In addition, the Town has an operations agreement with Tidewater, to provide meter reading and billing on behalf of the Town’s water system. Meters are read quarterly and water bills are mailed in January, April, July and October. Payment is due within 30 days of the billing date. An interest fee of 1.5% of the outstanding account balance will be assessed each month until water charges are paid in full.

### Summary

The Town of Ocean View is projecting \$616,030 of revenue in FY2024, which represents a 5.5% increase over the prior year. Budgeted expenditures are projected to increase by 6.1% or \$35,165.

The current 5-year water service agreement expires in April 2023. At the time of the preparation of the Water System budget, Tidewater Utilities, Inc. was in the process of reviewing the agreement and had not yet supplied rates for the upcoming fiscal year. With that in mind, the annual operations & maintenance fee along with the water reading service fee were increased by 5% over the last year.



## Fiscal Year 2023 Projected Revenue

The Water Fund's revenue is budgeted based on the number of accounts provided to the Town by Tidewater Utilities.

Quarterly Facilities Charges:	Rate (a)	# of accts (b)	Total
<u>Improved - metered lots</u>			
5/8 " meters	\$ 107.66	789	\$ 84,944
1 " meters	172.78	4	691
1 1/2 " meters	303.00	2	606
2 " meters	463.26	9	4,169
<u>Unimproved lots</u>			
Quarterly Water Facilities Charges		928	102,520
<u>6" fire service lines</u>			
	\$ 1,600.00	2	3,200
<b>Quarterly Facilities Charges</b>	<b>Total Per Quarter</b>		<b>\$ 105,720</b>

<b>Annualized Facilities Charges</b>	(c) Annual	\$ 422,880
<b>Estimated water charge</b>	(d)	\$ 150,000
<b>Other revenue:</b>		
Interest		9,650
Permits, Connections, Inspections		33,000
Miscellaneous income		500
<b>Total Projected Revenue</b>		<b>\$ 616,030</b>

**Notes:**

- (a) The quarterly billing rates were established by Ord. No. 249 and 255 dated May 12, 2009 and September 8, 2009, respectively. At this time, there is no rate increase proposed for FY23.
- (b) The "# of accts" is based on a February 3, 2022 report from TUI/Middlesex that shows the number of accounts being billed for each account type and meter size.
- (c) Annualized Facilities charges (\$105,460 X 4 quarters).
- (d) Estimated water charge is a pass-through of the bulk water purchases.

**Note regarding revenue items that are not included in these projections**

Revenue and Cost projections do not include items that are a "wash" from a revenue and cost standpoint that do not necessarily occur on an annual basis - e.g. new installations, utility permits & inspection fees for new connections, and additional services such as temporary shut off/turn on, check of meter for accuracy, etc.

## Fiscal Year 2023 Projected Costs

The Water Fund's largest expense is the Debt Service, followed by the purchase of water from Tidewater Utilities.

	<u>Annual Projection</u>
<b>Debt service - based on Maturity &amp; Debt Service Schedule -</b>	<b>\$ 235,235</b>
<b>Additional Debt Service Payment</b>	<b>\$ -</b>
Balance due on notes ( <i>as of refinance August 2018</i> ) = \$ 4,160 million	\$ 235,235
Final payment due September 2047	
<b>Operating Costs:</b>	
<b>(a) Personnel</b> - Projected Town staff time spent on water matters (Town Manager, P&Z staff, Finance Director, Accountant, Office Coordinator and DPW crew)	<b>58,880</b>
<b>Other Operating Costs</b>	
<b>(b)</b> TUI annual operation and maintenance - rate from Water Service Agreement	38,430
<b>(c)</b> TUI meter reading charges - rate from Water Service Agreement	34,720
Bulk Water Purchase	150,000
Miss Utility marking charges - based on recent history and trends	0
Advertising - to meet legal and regulatory requirements	1,500
Annual water sampling and quality report - regulatory requirement	875
Annual audit - separate financial statements required for Proprietary Fund	2,500
Bank Fees/Office	3,500
Dues - Delaware Rural Water Association	350
Insurance, Business	3,530
Maintenance and service calls - billed by White Marsh	34,885
Professional services - Legal & Engineering, Other	8,625
Repairs & Upgrades - Hydrant "barrel extensions" & Utility Locator	15,000
Reserve for Repairs	28,000
<b>Subtotal other operating costs</b>	<b>321,915</b>
<b>Total Operating Costs</b>	<b>380,795</b>
<b>Total Projected Costs</b>	<b>\$ 616,030</b>

**Notes:**

- (a)** Projected personnel costs are based on FY24 proposed salaries.
- (b)** Includes on going services such as water testing, hydrant maintenance, flushing of mains, meter inspections, valve "exercising", etc.
- (c)** Note that the current Water Service Agreement - Amendment #2 - was effective April 10, 2018. This amendment will expire on April 30, 2023. FY23 is year 5 of the agreement.

**Note regarding revenue items that are not included in these projections**

Revenue and Cost projections do not include items that are a "wash" from a revenue and cost standpoint that do not necessarily occur on an annual basis - e.g. new installations, utility permits & inspection fees for new connections, and additional services such as temporary shut off/tum on, check of meter for accuracy, etc.

## Debt

In August 2018, the Town issued general obligation bonds to advance refund two 2007 USDA loans used to finance a portion of the water distribution system. The \$4,160,000 bonds were sold at a premium of \$30,212 with a true interest rate of 3.445%, resulting in a savings of \$349,759 over the life of the debt.

The issuance did not extend the life of the debt with a final payment due September 15, 2047. As a result of the refunding, the 2007 USDA loans have been defeased. This debt is backed by full faith and credit of the Town of Ocean View, although revenues from the water utility are being used to pay the debt service. The Town has an AA+ bond rating by S&P Investment Services.

The general obligation bond series of 2018 are payable in semi-annual payments in March (interest only) and September (principal and interest). The total amount of outstanding general obligation bonds payable at April 30, 2022 was \$4,091,627.

Debt service requirements on long-term debt at April 30, 2021 are as follows:

<b>General Obligation Bonds</b>			
<b>Year Ending April 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 95,000	\$ 140,233	\$ 235,233
2023	100,000	135,358	235,358
2024	105,000	130,233	235,233
2025	110,000	125,958	235,958
2026	115,000	122,583	237,583
2027-2031	495,000	558,238	1,053,238
2032-2036	865,000	454,575	1,319,575
2037-2041	500,000	323,600	823,600
2042-2046	955,000	161,513	1,116,513
2047-2048	820,000	12,780	832,780
	<b>\$ 4,160,000</b>	<b>\$ 2,165,071</b>	<b>\$ 6,325,071</b>

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# FUNDING SOURCES

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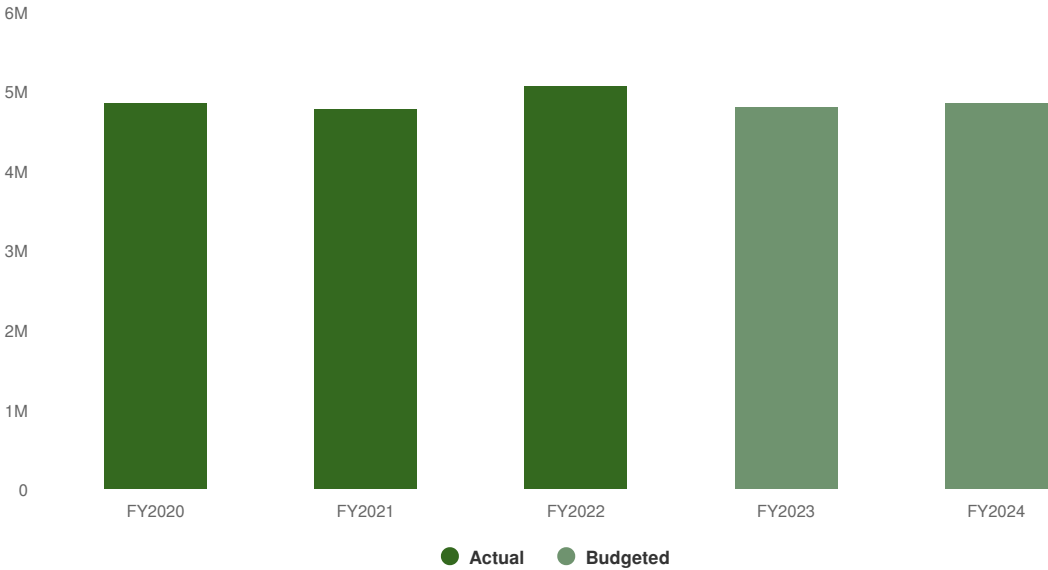


# Taxes Summary

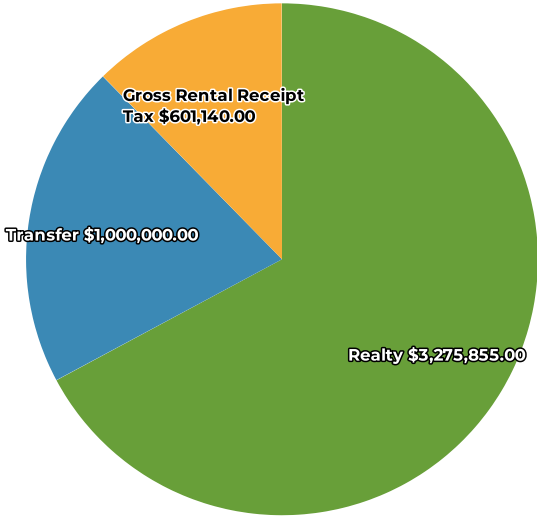
Taxes include property taxes, realty transfer taxes and gross rental receipts tax. All of which are General Fund Revenue.

**\$4,876,995** **\$66,460**  
 (1.38% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual



Tax Revenue by Source



## Revenues by Source

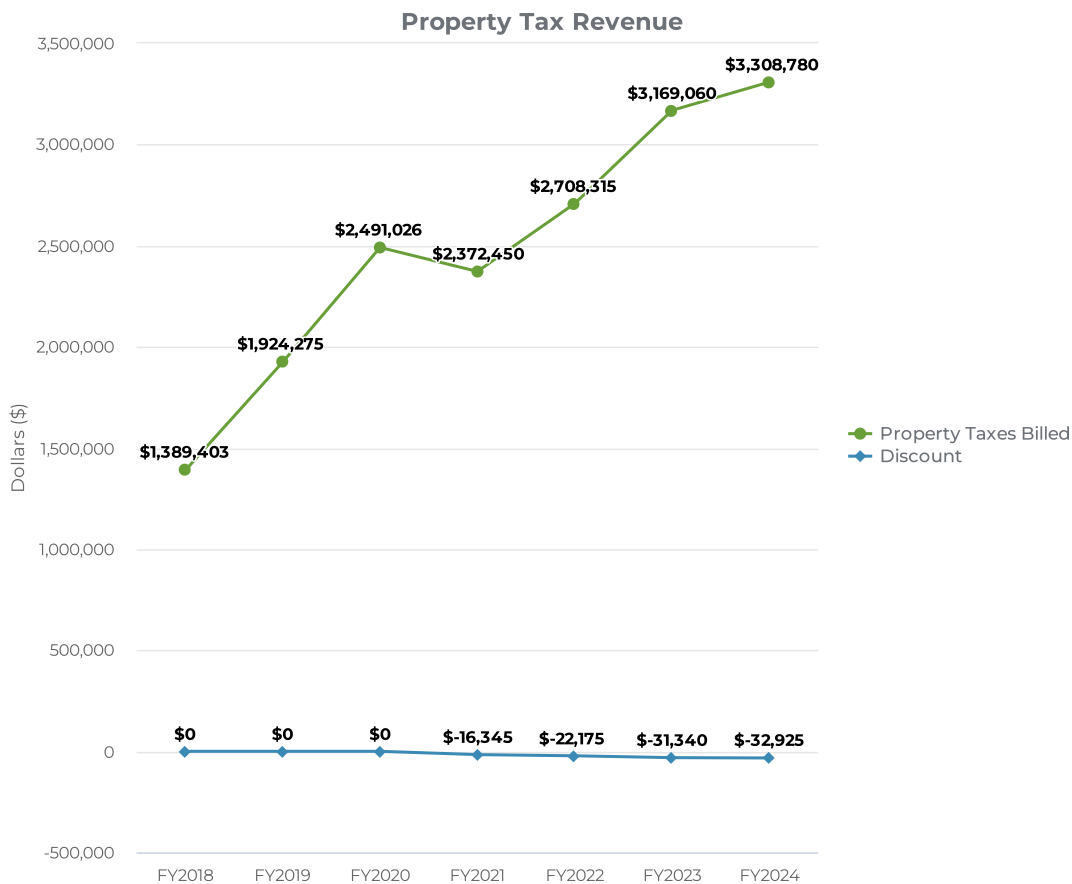
Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Revenue Source</b>						
<b>Taxes</b>						
<b>Realty</b>						
<b>Property Taxes Billed</b>						
Property Taxes Billed	01-400-110-101	\$2,707,874.57	\$3,169,060.00	\$3,308,780.00	4.4%	
<b>Total Property Taxes Billed:</b>		<b>\$2,707,874.57</b>	<b>\$3,169,060.00</b>	<b>\$3,308,780.00</b>	<b>4.4%</b>	
<b>Discount</b>						
Early Payment Discount - Taxes	01-400-110-105	-\$22,168.91	-\$31,340.00	-\$32,925.00	5.1%	
<b>Total Discount:</b>		<b>-\$22,168.91</b>	<b>-\$31,340.00</b>	<b>-\$32,925.00</b>	<b>5.1%</b>	
<b>Total Realty:</b>		<b>\$2,685,705.66</b>	<b>\$3,137,720.00</b>	<b>\$3,275,855.00</b>	<b>4.4%</b>	
<b>Transfer</b>						
<b>Transfer Taxes</b>						
Transfer Taxes - Unrestricted	01-400-115-003	\$1,764,150.23	\$1,250,000.00	\$1,000,000.00	-20%	
<b>Total Transfer Taxes:</b>		<b>\$1,764,150.23</b>	<b>\$1,250,000.00</b>	<b>\$1,000,000.00</b>	<b>-20%</b>	
<b>Total Transfer:</b>		<b>\$1,764,150.23</b>	<b>\$1,250,000.00</b>	<b>\$1,000,000.00</b>	<b>-20%</b>	
<b>Gross Rental Receipt Tax</b>						
<b>Gross Rental Receipt Taxes</b>						
Gross Rental Receipt	01-400-123-165	\$627,125.25	\$422,815.00	\$601,140.00	42.2%	
<b>Total Gross Rental Receipt Taxes:</b>		<b>\$627,125.25</b>	<b>\$422,815.00</b>	<b>\$601,140.00</b>	<b>42.2%</b>	
<b>Total Gross Rental Receipt Tax:</b>		<b>\$627,125.25</b>	<b>\$422,815.00</b>	<b>\$601,140.00</b>	<b>42.2%</b>	
<b>Total Taxes:</b>		<b>\$5,076,981.14</b>	<b>\$4,810,535.00</b>	<b>\$4,876,995.00</b>	<b>1.4%</b>	
<b>Total Revenue Source:</b>		<b>\$5,076,981.14</b>	<b>\$4,810,535.00</b>	<b>\$4,876,995.00</b>	<b>1.4%</b>	

## Property Tax Revenue

The current tax rate is .2378 per \$100 assessed valuation. We have proposed no change to the rate for the upcoming budget year. The FY2024 taxes are projected based on the total assessed values updated as of December 31, 2022.

One cent is equal to approximately an increase or decrease of \$138,448 in tax revenue.

At the January 10, 2023 Council meeting, Council recommended that the town continue to grant a 1% discount for early payment of property taxes or \$32,925.





## Historical Chart of Tax Rates

The tax rate is per \$100 of assessed valuation.

The years in red notate the full Town 5-year reassessment as required by Town Charter.

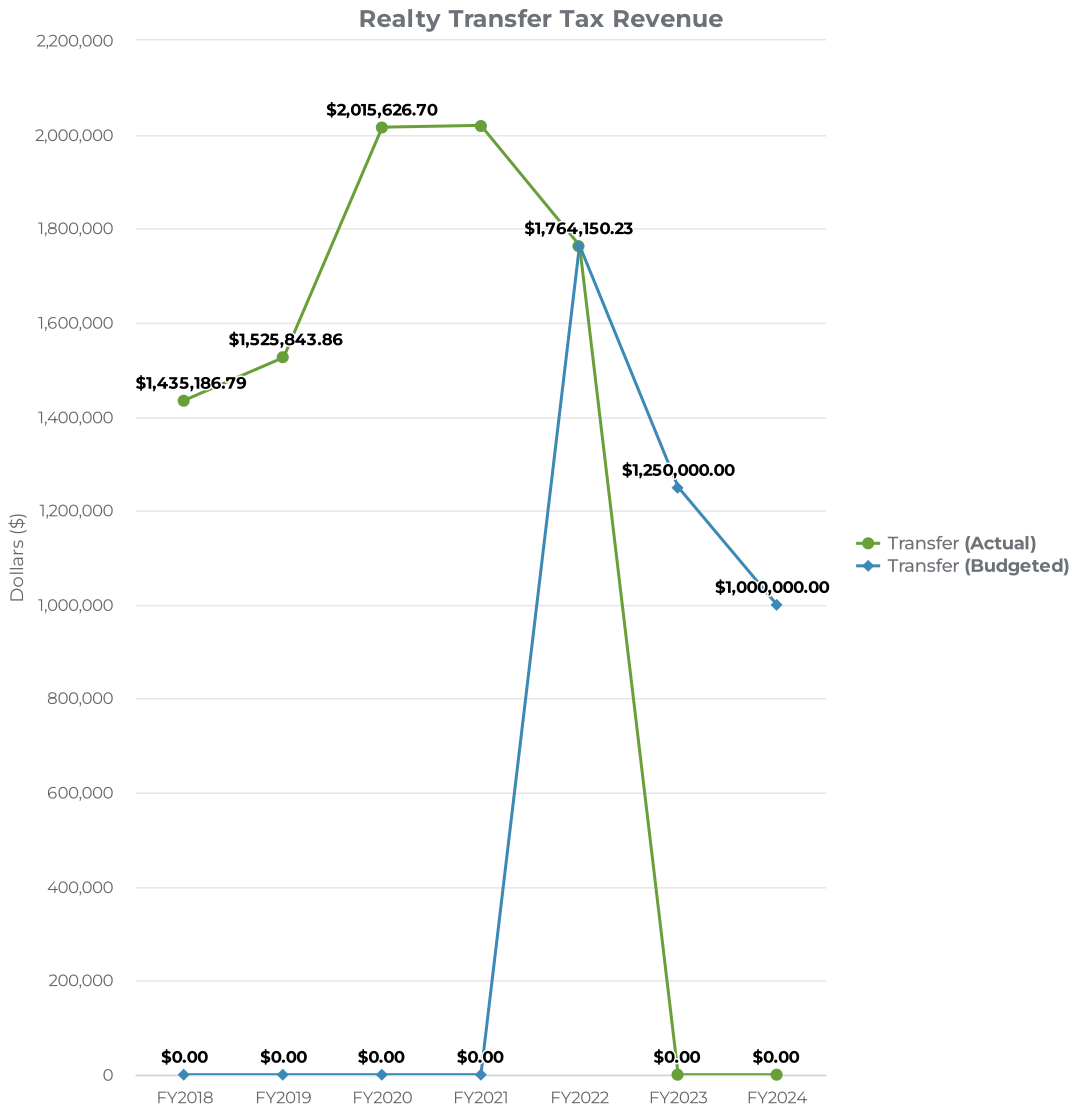
<b>2007-2008</b>	\$	<b>0.0981</b>	<b>(0.4019)</b>	<b>-80%</b>
2008-2009	\$	0.0981	0.0000	0%
2009-2010	\$	0.1059	0.0078	8%
2010-2011	\$	0.1144	0.0085	8%
2011-2012	\$	0.1236	0.0092	8%
<b>2012-2013</b>	\$	<b>0.1588</b>	<b>0.0352</b>	<b>28%</b>
2013-2014	\$	0.1588	0.0000	0%
2014-2015	\$	0.1620	0.0032	2%
2015-2016	\$	0.1652	0.0032	2%
2016-2017	\$	0.1652	0.0000	0%
<b>2017-2018</b>	\$	<b>0.1652</b>	<b>0.0000</b>	<b>0%</b>
2018-2019	\$	0.2478	0.0826	50%
2019-2020	\$	0.2478	0.0000	0%
2020-2021	\$	0.2478	0.0000	0%
2021-2022	\$	0.2678	0.0200	8%
<b>2022-2023</b>	\$	<b>0.2378</b>	<b>(0.0300)</b>	<b>-11%</b>
Proposed				
2023-2024	\$	0.2378	0.0000	0%

## Realty Transfer Tax Revenue

Realty Transfer Tax are restricted and fund the Capital Replacement Trust (CRTF), Street Repair & Replacement Trust (SRRTF) and the Emergency Reserve Trust (ERTF)

At the January 10, 2023 Council meeting, Council recommended that the Town continue to eliminate reliance on transfer tax. The CRTF (ordinance 304) is funded with 12.5% of the collected transfer tax, the SRRTF (ordinance 303) is funded with 25% of the transfer tax and the ERTF (ordinance 339) is funded with transfer tax with the balance to be maintained at 20% of the annual operating budget.

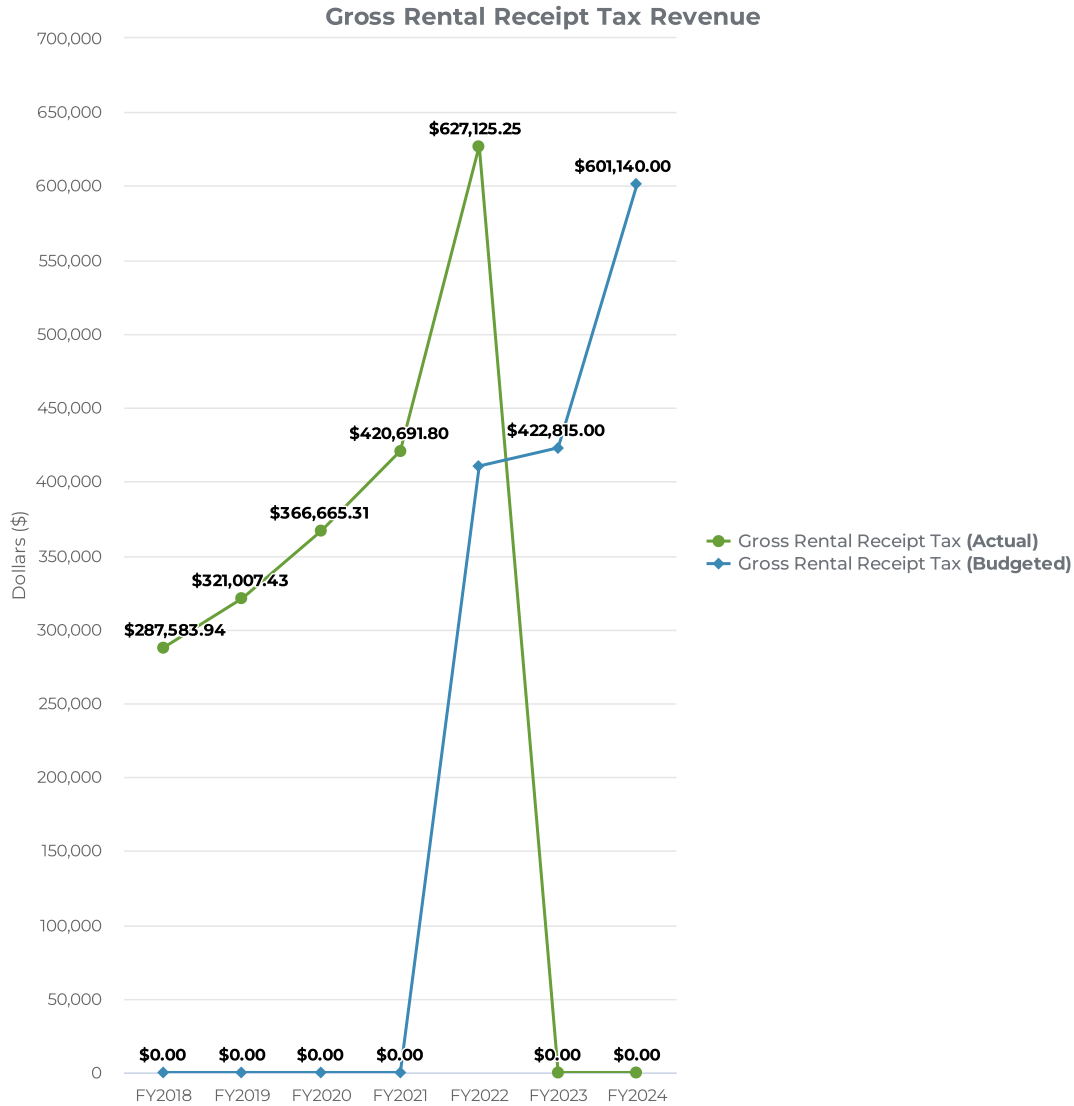
With the Town reaching its limit of annexation, the realty transfer tax will be transitioning from mostly the sale of new homes to the sale of existing homes which with rising interest rates has started to stall. With this in mind, the realty transfer tax revenue has been reduced from last fiscal year as shown in the below chart.



## Gross Rental Receipt Tax Revenue

Gross rental receipt tax revenue projections are based on trends in prior year collections. The gross rental receipt tax revenue has increased an average of 26% over the last three (3) fiscal years.

For fiscal year 2024, we have budgeted \$601,140.



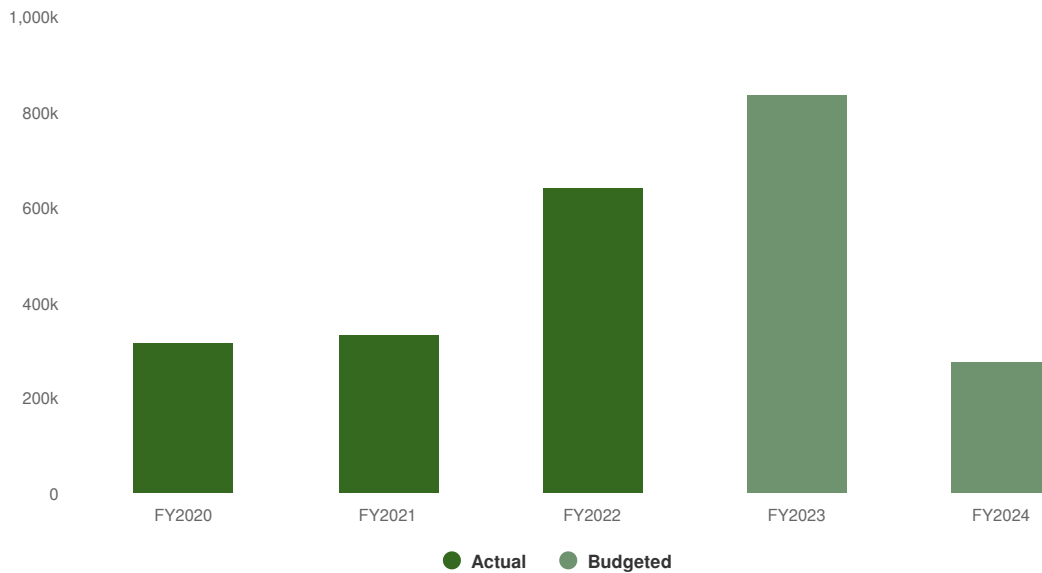
## Intergovernmental Summary

Intergovernmental revenue is made up of monies from other governmental agencies, including grantor for general financial support. The town budgets for only those grants that can be reasonably estimated and that have been consistently received. Other grants, that are non-budgeted, are applied for and awarded during the fiscal year to offset Police Department overtime, training, and supplies.

The significant increases in fiscal years 2022 and 2023 are the two (2) installments of the American Recovery Plan (ARPA) grant in the amount of \$591,170 each.

**\$277,000** **-\$558,170**  
(-66.83% vs. prior year)

### Intergovernmental Proposed and Historical Budget vs. Actual



## Intergovernmental Revenue by Category

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>General Fund</b>						
<b>Intergovernmental</b>						
Municipal Street Aid DPW	01-400-340-215	\$127,508.18	\$115,000.00	\$130,000.00	13%	
State Pension Funding PD	01-400-240-205	\$67,028.40	\$60,000.00	\$90,000.00	50%	
County Revenue Sharing Funds PD	01-400-240-210	\$30,000.00	\$30,000.00	\$30,000.00	0%	
Public Safety: Other Grants - COPS	01-400-240-230	\$49,646.00	\$39,000.00	\$27,000.00	-30.8%	
Grant Proceeds G&A	01-400-235-105	\$291,210.50	\$591,170.00	\$0.00	-100%	
SALLE/EDIE Grant Proceeds	01-400-250-005	\$9,411.95	\$0.00	\$0.00	0%	
SLEAF Grant Proceeds	01-400-250-010	\$11,000.00	\$0.00	\$0.00	0%	
OHS Grant Proceeds	01-400-250-015	\$13,780.00	\$0.00	\$0.00	0%	
CVC Grant Proceeds	01-400-250-025	\$31,008.24	\$0.00	\$0.00	0%	
CJC Grant Proceeds	01-400-250-040	\$9,550.00	\$0.00	\$0.00	0%	
<b>Total Intergovernmental:</b>		<b>\$640,143.27</b>	<b>\$835,170.00</b>	<b>\$277,000.00</b>	<b>-66.8%</b>	
<b>Total General Fund:</b>		<b>\$640,143.27</b>	<b>\$835,170.00</b>	<b>\$277,000.00</b>	<b>-66.8%</b>	



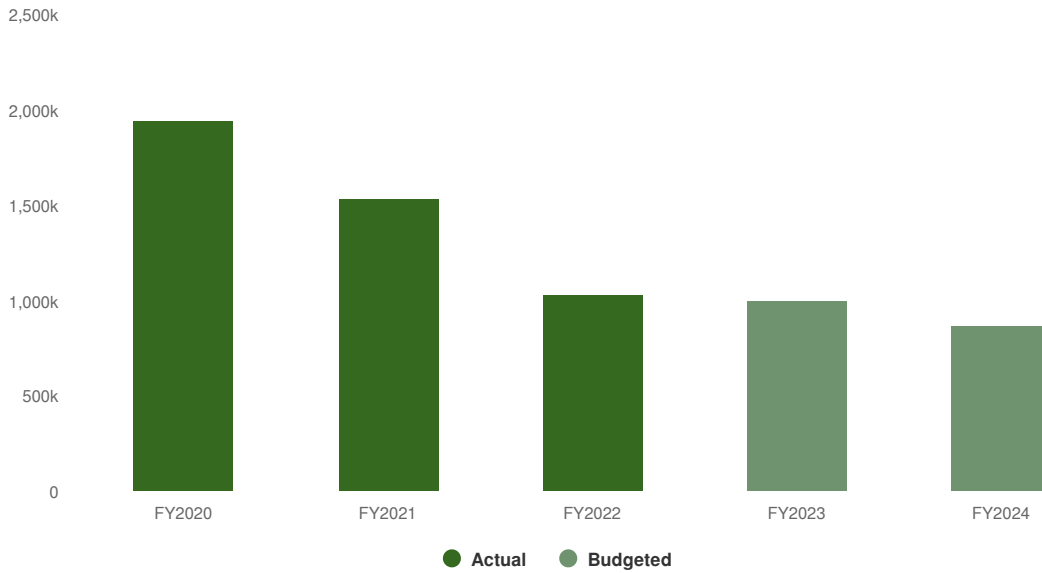
## Charges for Services Summary

Charges for Services are collected by the Town of Ocean View. These services include licenses, reimbursable fees and permits or building-related fees.

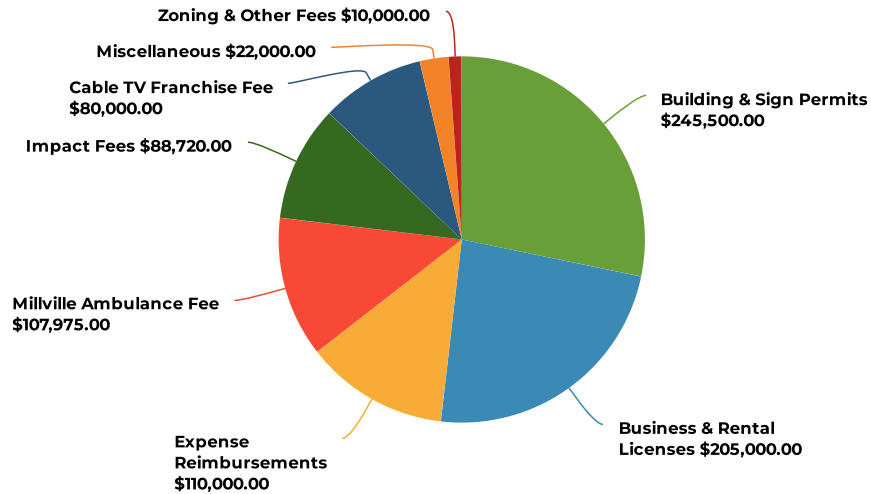
With the Town reaching its limit of annexation, building-related fees will be decreasing as the Town transitions from permits for new home construction to permits for maintenance or improvements of existing homes. With this in mind, we have conservatively budgeted for 20 new home permits in fiscal year 2024 which is a 50% decrease from fiscal year 2023.

**\$869,195** **-\$129,745**  
(-12.99% vs. prior year)

### Charges for Services Proposed and Historical Budget vs. Actual



### Charges for Services Revenue



Shown as Charges for Services revenue, the Ambulance Fee is a pass-thru to Millville Volunteer Fire Company. Included on the property tax bill is a separate line item for \$35.00 which represents a discount from the MVFC's usual \$50.00 donation request. This service covers the property owners, occupants, renters, visitors or employees of a business entity on the property identified on the tax bill.

Early in 2016, the Millville Volunteer Fire Company requested the Town of Ocean View to assess a fee of \$35.00 per taxpayer to assist in providing financial support in order to maintain the existing ambulance service and to incorporate a permanent second shift so as to have 24 hour ambulance service availability seven days a week. After much consideration and discussion at public meetings, the Town Council agreed in November 2016 to institute an annual fee of \$35.00 per improved property and businesses within the Town of Ocean View starting with fiscal year 2018 tax billing. The agreement was for a period of three (3) years and extended in February 2020 for an additional three (3) years.

Other items such as Professional Reviews and Property Maintenance Violations are for services expensed by the Town and reimbursed by the contractor or property owner. These revenues do not support the Town's operating expenses as well as a portion of the Impact Fee that is transferred to the Emergency Services Enhancement Fund (ESEF).

## Charges for Service Revenue by Line Item

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>General Fund</b>						
<b>Charges for Services</b>						
Building Permits	01-400-120-105	\$289,549.97	\$280,500.00	\$232,000.00	-17.3%	
Sign Permit	01-400-120-110	\$2,528.40	\$1,500.00	\$2,000.00	33.3%	
Site Plan/Lot Development Fees	01-400-120-125	\$23,567.50	\$15,000.00	\$10,000.00	-33.3%	
Other Fees and Permits	01-400-120-130	\$6,050.00	\$1,500.00	\$1,500.00	0%	
Rental License	01-400-121-155	\$82,875.00	\$75,000.00	\$78,750.00	5%	
Temporary Business License	01-400-121-110	\$2,280.00	\$2,500.00	\$2,500.00	0%	
Business Licenses	01-400-121-135	\$119,700.00	\$150,000.00	\$123,750.00	-17.5%	
Impact Fee - New Construction	01-400-120-115	\$47,388.00	\$57,440.00	\$28,720.00	-50%	
Impact Fee - ESEF	01-400-120-120	\$155,955.66	\$105,000.00	\$60,000.00	-42.9%	
Application & Review Fees	01-400-125-175	\$21,900.00	\$10,000.00	\$10,000.00	0%	
Misc G&A: Cable Franchise Fees	01-400-130-005	\$92,059.99	\$70,000.00	\$80,000.00	14.3%	
Ambulance Fees - pass thru - MVFCo	01-400-140-003	\$102,620.00	\$105,000.00	\$107,975.00	2.8%	
Reimbursable Prof Reviews	01-400-140-001	\$62,116.50	\$100,000.00	\$100,000.00	0%	
Prop Maintenance Code Violations	01-400-140-002	\$1,500.00	\$5,000.00	\$10,000.00	100%	
Misc G&A: Other Income	01-400-130-010	\$5,552.90	\$2,000.00	\$2,000.00	0%	
Misc G&A: Refund of Pr Yr Expenses	01-400-130-025	\$1,950.32	\$2,000.00	\$2,000.00	0%	
Misc G&A: Lease Pymts/Rental Fees	01-400-130-035	\$5,441.00	\$6,000.00	\$7,500.00	25%	
Misc G&A: 10% Admin Fee-Reimb Reviews	01-400-130-200	\$6,598.29	\$5,000.00	\$5,000.00	0%	
EG Programming Support - Mediacom	01-400-140-004	\$3,000.00	\$3,000.00	\$3,000.00	0%	
Misc PD: Sale of Assets	01-400-230-040	\$355.00	\$2,500.00	\$2,500.00	0%	
<b>Total Charges for Services:</b>		<b>\$1,032,988.53</b>	<b>\$998,940.00</b>	<b>\$869,195.00</b>	<b>-13%</b>	
<b>Total General Fund:</b>		<b>\$1,032,988.53</b>	<b>\$998,940.00</b>	<b>\$869,195.00</b>	<b>-13%</b>	





## Other Funding Sources Summary

Other funding sources include interest, restricted and unrestricted, police fines and fees and transfers from the Town's trusts. For fiscal year 2024, interest has been conservatively budgeted based on the current year's interest revenue reflecting increases in all interest categories as shown below.

The Town's trusts are the Capital Replacement Trust (CRTF), Street Repair and Replacement Trust (SRRTF) and the Emergency Reserve Replacement Trust (ERTF). Analysis of each of these trusts is shown below.

\$65,000
\$22,525  
(53.03% vs. prior year)

### Revenues by Category

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Revenue Source</b>						
<b>Other Revenue Sources</b>						
<b>Interest</b>						
<b>Interest Earned - Restricted</b>						
Interest Earned - Restricted	01-400-115-155	\$80.34	\$75.00	\$0.00	-100%	
<b>Total Interest Earned - Restricted:</b>		<b>\$80.34</b>	<b>\$75.00</b>	<b>\$0.00</b>	<b>-100%</b>	
<b>Misc G&amp;A: Unrestricted Interest Income</b>						
Misc G&A: Unrestricted Interest Income	01-400-130-045	\$3,302.79	\$1,500.00	\$24,000.00	1,500%	
<b>Total Misc G&amp;A: Unrestricted Interest Income:</b>		<b>\$3,302.79</b>	<b>\$1,500.00</b>	<b>\$24,000.00</b>	<b>1,500%</b>	
<b>Misc G&amp;A: Restricted Interest Income</b>						
Misc G&A: Restricted Interest Income	01-400-130-155	\$414.19	\$200.00	\$0.00	-100%	
<b>Total Misc G&amp;A: Restricted Interest Income:</b>		<b>\$414.19</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>-100%</b>	
<b>Misc G&amp;A: Restricted CRTF Interest</b>						
Misc G&A: Restricted CRTF Interest	01-400-130-301	\$831.70	\$350.00	\$0.00	-100%	

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Total Misc G&amp;A: Restricted CRTF Interest:</b>		<b>\$831.70</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>-100%</b>	
<b>Misc G&amp;A: Restricted ERTF Interest</b>						
Misc G&A: Restricted ERTF Interest	01-400-130-302	\$167.11	\$150.00	\$0.00	-100%	
<b>Total Misc G&amp;A: Restricted ERTF Interest:</b>		<b>\$167.11</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>-100%</b>	
<b>Misc G&amp;A: Restricted SRRTF Interest</b>						
Misc G&A: Restricted SRRTF Interest	01-400-130-303	\$2,957.60	\$1,200.00	\$0.00	-100%	
<b>Total Misc G&amp;A: Restricted SRRTF Interest:</b>		<b>\$2,957.60</b>	<b>\$1,200.00</b>	<b>\$0.00</b>	<b>-100%</b>	
<b>Total Interest:</b>		<b>\$7,753.73</b>	<b>\$3,475.00</b>	<b>\$24,000.00</b>	<b>590.6%</b>	
<b>Donations</b>						
<b>Misc PD: Donations</b>						
Misc PD: Donations	01-400-230-020	\$485.00	\$500.00	\$500.00	0%	
<b>Total Misc PD: Donations:</b>		<b>\$485.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>0%</b>	
<b>Total Donations:</b>		<b>\$485.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>0%</b>	
<b>Public Safety Fines &amp; Fees</b>						
<b>Misc PD: Report Fees &amp; Other</b>						
Misc PD: Report Fees & Other	01-400-230-005	\$502.09	\$1,500.00	\$500.00	-66.7%	
<b>Total Misc PD: Report Fees &amp; Other:</b>		<b>\$502.09</b>	<b>\$1,500.00</b>	<b>\$500.00</b>	<b>-66.7%</b>	
<b>Misc PD: Fines</b>						
Misc PD: Fines	01-400-230-010	\$43,824.41	\$37,000.00	\$40,000.00	8.1%	
<b>Total Misc PD: Fines:</b>		<b>\$43,824.41</b>	<b>\$37,000.00</b>	<b>\$40,000.00</b>	<b>8.1%</b>	
<b>Total Public Safety Fines &amp; Fees:</b>		<b>\$44,326.50</b>	<b>\$38,500.00</b>	<b>\$40,500.00</b>	<b>5.2%</b>	
<b>Total Other Revenue Sources:</b>		<b>\$52,565.23</b>	<b>\$42,475.00</b>	<b>\$65,000.00</b>	<b>53%</b>	
<b>Total Revenue Source:</b>		<b>\$52,565.23</b>	<b>\$42,475.00</b>	<b>\$65,000.00</b>	<b>53%</b>	



## Recap of Trust Accounts

RECAP below is for the 10-year period ending April 30, 2032

Balances shown are as of the end of each Fiscal Year

Fiscal Year	SRRTF	CRTF	ERTF	Projected Totals
FY22	4,247,864	1,078,747	971,944	6,298,555
FY23	3,869,599	1,109,036	1,036,324	6,014,959
FY24	1,440,414	1,156,531	1,173,038	3,769,984
FY25	956,150	1,252,544	1,178,904	3,387,597
FY26	298,068	1,380,806	1,235,637	2,914,511
FY27	623,058	1,356,865	1,241,815	3,221,739
FY28	1,456,174	1,397,934	1,248,024	4,102,132
FY29	2,201,955	1,421,281	1,254,264	4,877,500
FY30	2,950,464	1,510,888	1,260,536	5,721,888
FY31	3,699,717	1,600,442	1,266,838	6,566,997
FY32	3,699,963	1,600,390	1,273,173	6,573,526

Actual Balances as of 04/30/2022

### Legend

SRRTF	Street Repair and Replacement Trust Fund (reflects projects planned)
CRTF	Capital Replacement Trust Fund (Reflects the 2019 Reserve Study amended)
ERTF	Emergency Reserve Trust Fund (20% of Annual Operation Budget)

# Street Repair and Replacement Trust

Balance in SRRTF at April 30, 2022

Total Restricted for the SRRTF - see pg. 29 audited financial statements	\$ 4,053,642
Add balance in MSA money market account at Fulton Bank	194,222
Total restricted at beginning of FY23 for street an drainage projects =	\$ 4,247,864

	Projected Additions			Projected Expenditures			Balance at end of Fiscal Year	
	MSA Grant Receipts	Transfer Tax Deposits		Interest Income	Street Maintenance Costs	Sidewalk Connectivity Costs		Drainage Project Costs
		Monthly Collections	"Excess" Collections					
	(a)	(b)	(c)	(d)	(e)	\$		
FY23	129,766	312,500	721,730	21,239	(697,000)	(503,400)	\$ (363,100)	3,869,599
FY24	130,000	250,000	493,467	19,348	(745,000)	(1,056,000)	(1,521,000)	1,440,414
FY25	130,000	250,000	625,000	7,202	(660,466)	(836,000)	-	956,150
FY26	130,000	250,000	574,161	4,781	(662,524)	(954,500)	-	298,068
FY27	130,000	225,000	562,500	1,490	-	(594,000)	-	623,058
FY28	130,000	200,000	500,000	3,115	-	-	-	1,456,174
FY29	130,000	175,000	437,500	3,281	-	-	-	2,201,955
FY30	130,000	175,000	437,500	6,010	-	-	-	2,950,464
FY31	130,000	175,000	437,500	6,752	-	-	-	3,699,717
FY32	130,000	175,000	437,500	6,999	-	-	-	3,699,963
<i>Proof</i>	<i>1,299,766</i>	<i>2,187,500</i>	<i>5,226,858</i>	<i>80,217</i>	<i>(2,764,990)</i>	<i>(3,943,900)</i>	<i>(1,884,100)</i>	<i>9,073,475</i>

As of 12/31/2022, the Trust has \$3,941,832 with \$1,840,627 available for use in Fulton Government Interest Money Market, \$206,880 available for use in the Municipal Street Aid account, also a Fulton Government Interest Money Market, and \$1,894,325 invested with Fulton Cash Reserve Investment Management (CRIM).

**Notes**

- (a) Deposits are made each month to the SRRTF based on the level of Transfer Taxes collected. Ord. No. 303 (adopted May 14, 2013) provides the 25% of total transfer taxes collected are to be used to fund the SRRTF.
- (b) During the preparation of the FY17 & FY18 Budget, Town Council confirmed that the Town should continue to reduce the amount of Transfer Tax collections applied to operations to (i) accumulate additional funds for infrastructure projects and (ii) gradually wean the Town from the use of this tax for operations.  
  
Beginning with FY19 Town Council confirmed that the Town remove all reliance on Transfer Tax collections in order to build necessary reserves while the revenue stream is still strong, with the expectation that in the foreseeable future the Town will see a steep decline in these funds.
- (c) Interest income is projected based on the beginning of the fiscal year balance.  

The current interest rate estimate is -

0.50%
- (d) Projected expenditures are based on the following studies completed by Kercher Engineering ("KEI"):  
FY19 Pavement Management Study provided by KEI on February 14, 2019
- (e) Engineer's costs for construction project management (design, bidding process, construction inspections, etc.) were provided by Kercher Engineering ("KEI").



# Capital Replacement Trust

Balance in CRTF at April 30, 2022

Total Restricted for the CRTF - see pg. 29 audited financial statements = \$ 1,078,747

	Deposits from Transfer Tax Receipts	Projected Interest Income	Projected Capital Repairs	Balance at end of Fiscal Year
			Current Yr \$\$	
	(a)	(b)	(c) (d)	
FY22				\$ 1,078,747
FY23	156,250	5,394	(131,355)	1,109,036
FY24	125,000	5,545	(83,050)	1,156,531
FY25	125,000	3,783	(32,770)	1,252,544
FY26	125,000	3,263	-	1,380,806
FY27	112,500	2,904	(139,345)	1,356,865
FY28	100,000	2,784	(61,716)	1,397,934
FY29	87,500	2,490	(66,642)	1,421,281
FY30	87,500	2,106	-	1,510,888
FY31	87,500	2,054	-	1,600,442
FY32	87,500	2,002	-	1,600,390
<i>Proof</i>	1,093,750	32,325	(514,878)	1,689,944

As of 12/31/2022, the Trust has \$1,155,429 with \$812,435 available for use in WSFS Business Money Market and 341,994 invested with WSFS in the form of a 12-month, 1.9% CD that will come due on 8/31/2023.

**Notes**

(a) Deposits are made each month to the CRTF based on the level of transfer taxes collected. Ordinance No. 304 adopted effective May 14, 2013, provides that 12.5% of total transfer tax collections are to be used to fund the CRTF.

(b) Interest income is projected based on the beginning of the fiscal year balance.

The current interest rate estimate is - 0.50%

(c) Projected Capital Expenditures are based on the April 5, 2019, review of the Town's capital assets titled "Reserve Study" prepared by Bob Wheatley of The Whayland Group, LLC. The expenditures projected by Mr. Wheatley in this study were inflated at the rate of 3% per year.

It should be noted that the timing of certain projects included in the approved study have been adjusted. Some projects have been accelerated, while others have been delayed because repair and/or replacement is not deemed necessary as of the current budget year. Due to the shifting of certain projects, FY24-28 are based on the capital budget under review.

(d) Note that effective with the FY19 budget, the expenditure of CRTF fund changed from being limited to those cases when the repair or replacement cost exceeds \$1,500 to costs exceeding \$2,500.



# Emergency Reserve Trust

Balance in ERTF at April 30, 2022

Total Restricted for the ERTF - see pg. 29 audited financial statements = \$ 971,944

	Deposits from Transfer Tax Receipts	Projected Interest Income	Budgeted Expenditures	Balance at end of Fiscal Year	Budgeted or Proposed Operating Expenses	Required 20% of budgeted or Proposed Expenses
	<i>(a)</i>	<i>(b)</i>		<i>(c)</i>	<i>(d)</i>	<i>(e)</i>
FY22	-	-	-	\$ 971,944	4,611,420	922,284
FY23	59,520	4,860	-	1,036,324	5,522,870	1,104,574
FY24	131,533	5,182	-	1,173,038	5,865,190	1,173,038
FY25	-	5,865	-	1,178,904	5,667,552	1,133,510
FY26	50,839	5,895	-	1,235,637	6,178,187	1,235,637
FY27		6,178	-	1,241,815	5,315,520	1,063,104
FY28		6,209	-	1,248,024	5,347,695	1,069,539
FY29		6,240	-	1,254,264	-	-
FY30		6,271	-	1,260,536	-	-
FY31		6,303	-	1,266,838	-	-
FY32		6,334	-	1,273,173	-	-
<i>Proof</i>	<i>241,892</i>	<i>59,337</i>	<i>-</i>	<i>1,273,173</i>		

The Emergency Reserve Trust is funded at just under 20% of the FY23 Operating Budget due to the drop in interest rates over the past 12 months.

As of 12/31/2022, the Trust has \$1,034,133 with \$725,372 available for use in Fulton Bank Government Interest Money Market and \$308,761 invested with Raymond James Financial Services. Funds above \$250,000 will be transferred to Raymond James for investing according to the Town's Investment policy once any FY2023 needs, if any, are determined.

**Notes**

**(a)** The ERTF was established in 2007 by Ordinance No. 212. When the Street Repair & Replacement Trust Fund was established in 2009, that ordinance provided that future deposits from Transfer Tax collections should be used to "fund" the SRRTF instead of the ERTF.

**(b)** Interest income is projected based on the beginning of the fiscal year balance.

The current interest rate estimate is - 0.50%

**(c)** Note that Town Code Sec. 14-3 D "Method of Funding" (Ord. No 278 adopted on 05/17/11) provides that the ERTF shall be funded by "appropriations from the annual operating budget to maintain the ERTF at \$275,000".

Ordinance No. 339 adopted on 5/9/17 revises the balance to be maintained to 20% of the current operating budget and shall be funded through excess transfer tax revenues, with FY22 being when the balance must be met and maintained.

**(d)** Columns **(d)** and **(e)** represent the budgeted amount whether adopted or proposed in the

**(e)** fiscal year draft of the Operating Budget and the required balance to maintained for each fiscal year.



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# DEPARTMENTS

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## Administration

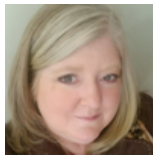


**Carol S. Houck**  
Town Manager

The Town Administration includes the Town Manager and her staff. The Town Manager is appointed by the Mayor and Council and serves at the pleasure of the Mayor and Council. The role of the Town Manager is to be the Chief Executive Officer of the Town and to supervise the day-to-day operations of all the departments of Town Government. The Town Manager is charged with developing the annual and long-range capital improvement budgets. She is assisted by four (4) department division heads - including the Director of Finance, Director of Planning & Zoning, Public Works Manager and the Chief of Police.

The administrative department oversees all finance operations, records management, human resources management, Town Clerk duties, financial oversight of the municipal water system, website and advertising, event management, budgeting and tax collection.

## Finance



**Dawn Mitchell Parks**  
Director of Finance

The Finance Department is responsible for all Ocean View financial operations including general accounting and reporting, accounts payable, payroll, property tax billing and collection. The department also coordinates the development of the Town's annual operating and capital budgets and works with the independent auditors during the annual audit and the preparation of the Town's annual financial statements. The Finance Director reports directly to the Town Manager.

## Expenditures Summary

Administration expenditures have increased \$88,165 or 7.32% over the prior year.

In FY2021, the Department of Planning & Zoning was removed from the Administration Budget, becoming a separate department, as reflected in the chart below.

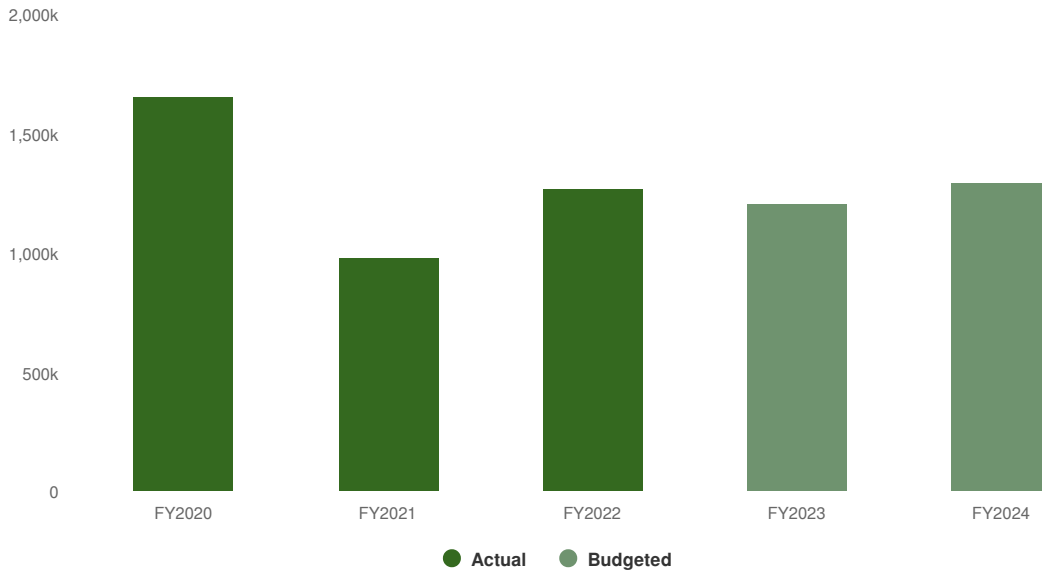


The increase in FY2022 is in association with the increase in the Property Assessment line as a result of the full-town reassessment that was completed in December 2022 for the FY2023 real estate tax billing.

The FY2024 significant increases are related to community events such as adding a Spring event and increased costs for other events such as Cops and Goblins.

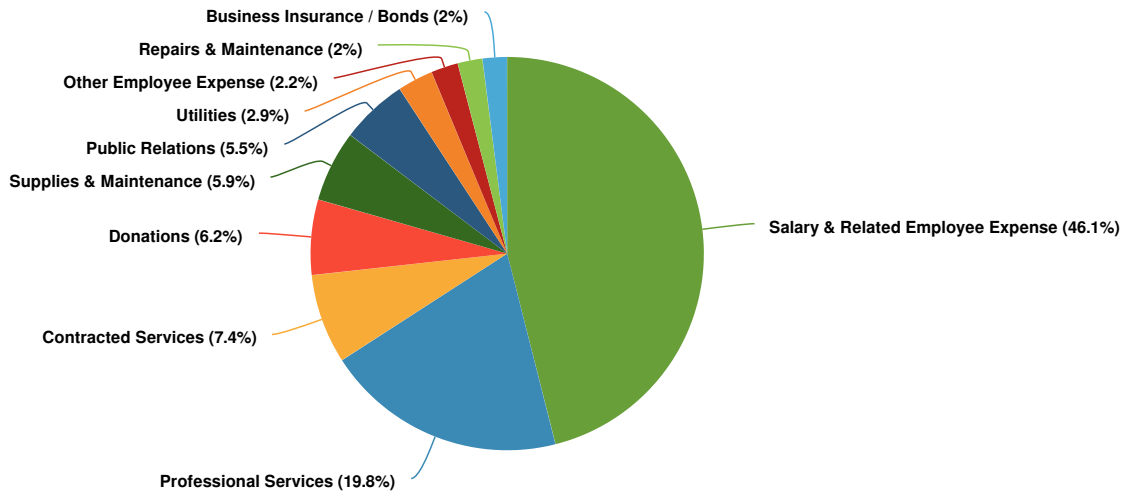
**\$1,292,935** **\$88,165**  
(7.32% vs. prior year)

**Administration Proposed and Historical Budget vs. Actual**



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Administration salaries and benefits consist of one (1) contractual employee, one (1) salaried, two (2) full-time and one (1) part-time employee along with the Mayor and Town Council.

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salary &amp; Related Employee Expense</b>						
<b>Administration</b>						
Town Council G&A	01-500-510-105	\$3,804.63	\$4,835.00	\$5,140.00	6.3%	
Gross Salaries G&A	01-500-510-110	\$373,128.67	\$412,035.00	\$441,555.00	7.2%	
Bonus G&A	01-500-510-160	\$1,119.17	\$2,290.00	\$1,600.00	-30.1%	
Overtime G&A	01-500-510-161	\$3,397.80	\$2,565.00	\$2,725.00	6.2%	
Health/Hosp Insurance G&A	01-500-510-170	\$65,834.88	\$69,775.00	\$75,600.00	8.3%	
Dental Insurance G&A	01-500-510-171	\$4,625.24	\$4,920.00	\$5,165.00	5%	
Life/Disability Insurance G&A	01-500-510-172	\$1,705.30	\$1,805.00	\$1,805.00	0%	
Social Security ER Share G&A	01-500-510-180	\$26,160.63	\$25,215.00	\$28,000.00	11%	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Medicare ER Share G&A	01-500-510-181	\$5,696.47	\$5,900.00	\$6,500.00	10.2%	
Employee Retirement ER Share G&A	01-500-510-182	\$26,275.82	\$22,315.00	\$23,920.00	7.2%	
Unemployment Compensation G&A	01-500-510-183	\$1,450.86	\$1,570.00	\$1,600.00	1.9%	
Worker's Compensation Insurance G&A	01-500-510-184	\$1,353.34	\$1,685.00	\$1,700.00	0.9%	
State Employment Training Fund G&A	01-500-510-185	\$91.22	\$100.00	\$100.00	0%	
<b>Total Administration:</b>		<b>\$514,644.03</b>	<b>\$555,010.00</b>	<b>\$595,410.00</b>	<b>7.3%</b>	
<b>Total Salary &amp; Related Employee Expense:</b>		<b>\$514,644.03</b>	<b>\$555,010.00</b>	<b>\$595,410.00</b>	<b>7.3%</b>	
<b>Other Employee Expense</b>						
<b>Administration</b>						
Dues & Memberships G&A	01-500-510-205	\$4,146.48	\$5,000.00	\$10,300.00	106%	
Education/Meetings/Seminars G&A	01-500-510-210	\$8,324.50	\$14,000.00	\$14,000.00	0%	
Mileage/Travel Reimbursement G&A	01-500-510-215	\$1,080.72	\$2,000.00	\$1,500.00	-25%	
Holiday G&A	01-500-510-220		\$3,000.00	\$3,000.00	0%	
<b>Total Administration:</b>		<b>\$13,551.70</b>	<b>\$24,000.00</b>	<b>\$28,800.00</b>	<b>20%</b>	
<b>Total Other Employee Expense:</b>		<b>\$13,551.70</b>	<b>\$24,000.00</b>	<b>\$28,800.00</b>	<b>20%</b>	
<b>Business Insurance / Bonds</b>						
<b>Administration</b>						
Business Insurance/Bonds G&A	01-500-510-305	\$22,891.39	\$14,040.00	\$26,000.00	85.2%	
<b>Total Administration:</b>		<b>\$22,891.39</b>	<b>\$14,040.00</b>	<b>\$26,000.00</b>	<b>85.2%</b>	
<b>Total Business Insurance / Bonds:</b>		<b>\$22,891.39</b>	<b>\$14,040.00</b>	<b>\$26,000.00</b>	<b>85.2%</b>	
<b>Professional Services</b>						
<b>Administration</b>						
Codification Services G&A	01-500-510-405	\$2,685.30	\$4,000.00	\$2,500.00	-37.5%	
Consulting Services G&A	01-500-510-410	\$0.00	\$5,000.00	\$5,000.00	0%	
Legal Services G&A	01-500-510-415	\$14,414.49	\$25,000.00	\$25,000.00	0%	
Auditing Services G&A	01-500-510-425	\$18,500.00	\$21,500.00	\$20,500.00	-4.7%	
Payroll Processing Services G&A	01-500-510-430	\$4,734.00	\$4,500.00	\$5,000.00	11.1%	
Property Assessments G&A	01-500-510-435	\$251,018.50	\$75,000.00	\$75,000.00	0%	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Contracted Labor G&A	01-500-510-440	\$9,169.58	\$12,700.00	\$10,000.00	-21.3%	
Other Services G&A	01-500-510-460	\$4,240.00	\$2,500.00	\$2,500.00	0%	
Ambulance Fees - pass thru - MVFCo	01-500-510-465	\$102,620.00	\$105,000.00	\$107,975.00	2.8%	
EG Programming Expenses	01-500-510-470	\$2,264.25	\$3,000.00	\$3,000.00	0%	
<b>Total Administration:</b>		<b>\$409,646.12</b>	<b>\$258,200.00</b>	<b>\$256,475.00</b>	<b>-0.7%</b>	
<b>Total Professional Services:</b>		<b>\$409,646.12</b>	<b>\$258,200.00</b>	<b>\$256,475.00</b>	<b>-0.7%</b>	
<b>Contracted Services</b>						
<b>Administration</b>						
Computer Maintenance Contract G&A	01-500-510-505	\$10,027.55	\$10,000.00	\$11,000.00	10%	
Copier Lease G&A	01-500-510-511	\$4,526.51	\$5,000.00	\$4,500.00	-10%	
Elevator Maintenance G&A	01-500-510-515	\$2,202.00	\$2,200.00	\$2,300.00	4.5%	
Generator Maintenance Agreement G&A	01-500-510-520	\$787.50	\$1,000.00	\$500.00	-50%	
HVAC Maintenance Agreement G&A	01-500-510-525	\$1,019.00	\$1,000.00	\$1,000.00	0%	
Pest Control G&A	01-500-510-530	\$817.00	\$1,000.00	\$1,000.00	0%	
Security Monitoring/Maintenance G&A	01-500-510-540	\$809.70	\$850.00	\$850.00	0%	
Software Maint/Subsription Serv G&A	01-500-510-545	\$20,246.88	\$23,000.00	\$23,000.00	0%	
Website/Domain Hosting G&A	01-500-510-550	\$600.00	\$1,500.00	\$1,500.00	0%	
Holiday Decor Mgmt G&A	01-500-510-555	\$16,877.00	\$47,000.00	\$47,000.00	0%	
Sprinkler System Inspection G&A	01-500-510-560	\$0.00	\$1,000.00	\$1,100.00	10%	
Committee Stipends G&A	01-500-510-565	\$390.00	\$500.00	\$1,530.00	206%	
<b>Total Administration:</b>		<b>\$58,303.14</b>	<b>\$94,050.00</b>	<b>\$95,280.00</b>	<b>1.3%</b>	
<b>Total Contracted Services:</b>		<b>\$58,303.14</b>	<b>\$94,050.00</b>	<b>\$95,280.00</b>	<b>1.3%</b>	
<b>Supplies &amp; Maintenance</b>						
<b>Administration</b>						
Advertising G&A	01-500-510-605	\$12,593.25	\$15,000.00	\$18,000.00	20%	
Office Supplies/Printing/Copies G&A	01-500-510-610	\$11,854.94	\$10,000.00	\$10,000.00	0%	
Postage/Shipping G&A	01-500-510-615	\$7,692.34	\$8,000.00	\$12,000.00	50%	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Miscellaneous G&A	01-500-510-620	\$0.00	\$3,000.00	\$3,000.00	0%	
NonCapital Equipment G&A	01-500-510-625	\$2,697.10	\$7,500.00	\$5,000.00	-33.3%	
Transfer Tax Bank Fees/Charges G&A	01-500-510-630	\$17,354.04	\$12,000.00	\$12,000.00	0%	
Other Supplies G&A	01-500-510-635	\$1,534.10	\$2,000.00	\$2,000.00	0%	
Uniforms/Clothing G&A	01-500-510-645	\$0.00	\$500.00	\$500.00	0%	
Bank Charges: Tr Tax Acct G&A	01-500-510-650	\$154.93	\$150.00	\$0.00	-100%	
Bank Charges: MSA Acct G&A	01-500-510-653	\$369.00	\$360.00	\$360.00	0%	
Bank Charges: General Fund ESEF	01-500-510-655	\$360.00	\$360.00	\$360.00	0%	
Bank Charges: GF Money Market G&A	01-500-510-660	\$4,132.17	\$4,000.00	\$4,000.00	0%	
Bank Charges: GF Checking G&A	01-500-510-665	\$2,909.43	\$2,400.00	\$4,000.00	66.7%	
Bank Charges: CRIM Fees Gen Fund	01-500-510-670	\$984.71	\$4,000.00	\$1,000.00	-75%	
Credit Card Service Charges: G&A CKG	01-500-510-675	\$2,278.45	\$1,500.00	\$2,000.00	33.3%	
Bank Charges: CRIM Fees SRRTF	01-500-510-681	\$941.78	\$1,000.00	\$1,000.00	0%	
Bank Charges: SRRTF MM Acct	01-500-510-685	\$486.00	\$600.00	\$600.00	0%	
<b>Total Administration:</b>		<b>\$66,342.24</b>	<b>\$72,370.00</b>	<b>\$75,820.00</b>	<b>4.8%</b>	
<b>Total Supplies &amp; Maintenance:</b>		<b>\$66,342.24</b>	<b>\$72,370.00</b>	<b>\$75,820.00</b>	<b>4.8%</b>	
<b>Repairs &amp; Maintenance</b>						
<b>Administration</b>						
Cleaning Service G&A	01-500-510-705	\$18,200.00	\$18,650.00	\$18,700.00	0.3%	
Inspections - Building G&A	01-500-510-710	\$860.02	\$1,700.00	\$1,700.00	0%	
Repairs to Machinery/Equipment G&A	01-500-510-715	\$246.56	\$1,000.00	\$1,000.00	0%	
Repairs to Buildings - NonCapital G&A	01-500-510-720	\$3,946.00	\$5,000.00	\$5,000.00	0%	
<b>Total Administration:</b>		<b>\$23,252.58</b>	<b>\$26,350.00</b>	<b>\$26,400.00</b>	<b>0.2%</b>	
<b>Total Repairs &amp; Maintenance:</b>		<b>\$23,252.58</b>	<b>\$26,350.00</b>	<b>\$26,400.00</b>	<b>0.2%</b>	
<b>Utilities</b>						
<b>Administration</b>						
Electric G&A	01-500-510-805	\$6,084.82	\$7,000.00	\$7,000.00	0%	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Propane Gas G&A	01-500-510-815	\$1,573.47	\$1,000.00	\$1,500.00	50%	
Sewer G&A	01-500-510-820	\$2,965.56	\$3,500.00	\$3,500.00	0%	
Trash/Recycling G&A	01-500-510-830	\$2,407.78	\$2,500.00	\$2,500.00	0%	
Water G&A	01-500-510-835	\$3,451.65	\$5,000.00	\$4,000.00	-20%	
Other G&A	01-500-510-840	\$31.63	\$50.00	\$50.00	0%	
Mobile Devices G&A	01-500-510-851	\$1,200.16	\$1,200.00	\$1,200.00	0%	
Telephone & Internet G&A	01-500-510-852	\$14,034.51	\$18,000.00	\$18,000.00	0%	
<b>Total Administration:</b>		<b>\$31,749.58</b>	<b>\$38,250.00</b>	<b>\$37,750.00</b>	<b>-1.3%</b>	
<b>Total Utilities:</b>		<b>\$31,749.58</b>	<b>\$38,250.00</b>	<b>\$37,750.00</b>	<b>-1.3%</b>	
<b>Public Relations</b>						
<b>Administration</b>						
Old Town Holiday Market G&A	01-500-510-905	\$15,322.01	\$10,000.00	\$15,000.00	50%	
Concerts in the Park G&A	01-500-510-910	\$4,470.79	\$5,000.00	\$8,000.00	60%	
Holiday G&A	01-500-510-915	\$2,282.03	\$4,000.00	\$5,000.00	25%	
Cops & Goblins G&A	01-500-510-923	\$8,629.50	\$10,000.00	\$20,000.00	100%	
Classic Movie Wednesdays	01-500-510-930	\$3,619.15	\$5,000.00	\$8,000.00	60%	
Arbor Day	01-500-510-935	\$161.23	\$500.00	\$500.00	0%	
Other G&A	01-500-510-938	\$12,935.64	\$8,000.00	\$14,500.00	81.3%	
<b>Total Administration:</b>		<b>\$47,420.35</b>	<b>\$42,500.00</b>	<b>\$71,000.00</b>	<b>67.1%</b>	
<b>Total Public Relations:</b>		<b>\$47,420.35</b>	<b>\$42,500.00</b>	<b>\$71,000.00</b>	<b>67.1%</b>	
<b>Donations</b>						
<b>Administration</b>						
Grant Award from ESEF Fees G&A	01-500-510-945	\$80,000.00	\$80,000.00	\$80,000.00	0%	
<b>Total Administration:</b>		<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>0%</b>	
<b>Total Donations:</b>		<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>0%</b>	
<b>Total Expense Objects:</b>		<b>\$1,267,801.13</b>	<b>\$1,204,770.00</b>	<b>\$1,292,935.00</b>	<b>7.3%</b>	



## Planning & Zoning



**Ken Cimino**

Director of Planning, Zoning and Development

The Planning and Development Division handles all aspects of the Town's infrastructure, building environment, codes, and property maintenance, as well as rental properties. The division is led by the Planning and Development Director, with support from a Planner, a Code Enforcement/Licensing Assistant, a Code Enforcement Officer and an Admin. Assistant/Receptionist, in addition to a consulting Town Engineering Firm. The Planning and Zoning Director is the staff liaison to the Planning Commission. The Planning and Development Director reports directly to the Town Manager.

### Expenditures Summary

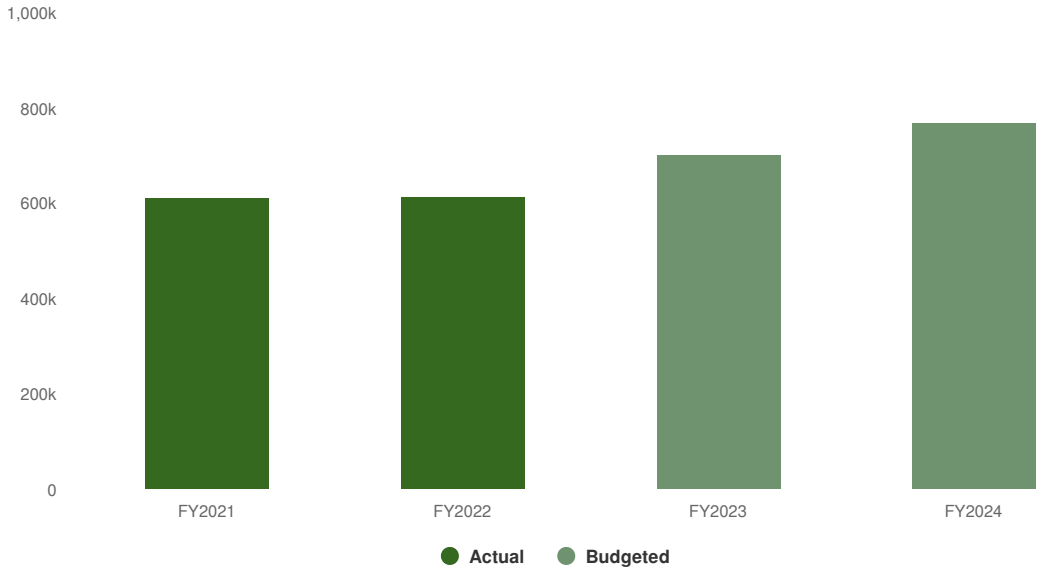
Planning & Zoning expenditures increased by \$66,790 or 9.53% over the prior year.

In FY2021, the Department of Planning & Zoning was removed from the Administration budget, becoming a separate department, as reflected in the chart below.

The FY2024 significant increases are related to professional service contracts and supplies and maintenance.

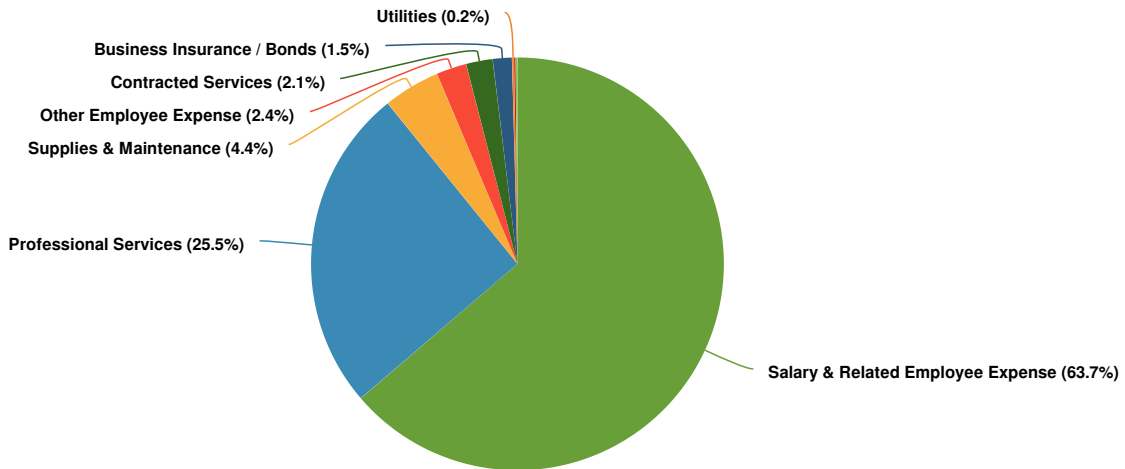
**\$767,675**    **\$66,790**  
(9.53% vs. prior year)

### Planning & Zoning Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Planning & Zoning salaries and benefits consist of one (1) salaried employee, four (4) full-time and one (1) seasonal employee.

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes





Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salary &amp; Related Employee Expense</b>						
<b>Planning &amp; Zoning</b>						
Gross Salaries P&Z	01-500-515-110	\$299,679.39	\$331,460.00	\$359,575.00	8.5%	
Bonus P&Z	01-500-515-160	\$3,398.97	\$2,510.00	\$2,000.00	-20.3%	
Overtime P&Z	01-500-515-161	\$1,111.59	\$2,280.00	\$5,000.00	119.3%	
Health/Hosp Insurance P&Z	01-500-515-170	\$53,480.60	\$56,435.00	\$64,670.00	14.6%	
Dental Insurance P&Z	01-500-515-171	\$4,760.60	\$4,920.00	\$5,165.00	5%	
Life/Disability Insurance P&Z	01-500-515-172	\$2,224.44	\$2,310.00	\$2,330.00	0.9%	
Social Security P&Z	01-500-515-180	\$22,702.78	\$20,850.00	\$22,300.00	7%	
Medicare P&Z	01-500-515-181	\$4,770.07	\$4,875.00	\$5,210.00	6.9%	
Employee Retirement Contributions P&Z	01-500-515-182	\$23,633.66	\$17,915.00	\$19,300.00	7.7%	
Unemployment Compensation P&Z	01-500-515-183	\$1,412.67	\$1,885.00	\$2,195.00	16.4%	
Worker's Compensation Insurance P&Z	01-500-515-184	\$1,066.79	\$1,305.00	\$1,390.00	6.5%	
State Employment Training Fund P&Z	01-500-515-185	\$79.38	\$90.00	\$90.00	0%	
<b>Total Planning &amp; Zoning:</b>		<b>\$418,320.94</b>	<b>\$446,835.00</b>	<b>\$489,225.00</b>	<b>9.5%</b>	
<b>Total Salary &amp; Related Employee Expense:</b>		<b>\$418,320.94</b>	<b>\$446,835.00</b>	<b>\$489,225.00</b>	<b>9.5%</b>	
<b>Other Employee Expense</b>						
<b>Planning &amp; Zoning</b>						
Dues/Subscriptions/Memberships P&Z	01-500-515-205	\$677.00	\$2,500.00	\$2,500.00	0%	
Education/Meetings/Seminars P&Z	01-500-515-210	\$3,517.10	\$14,700.00	\$15,000.00	2%	
Mileage Reimbursement P&Z	01-500-515-215	\$98.49	\$750.00	\$750.00	0%	
<b>Total Planning &amp; Zoning:</b>		<b>\$4,292.59</b>	<b>\$17,950.00</b>	<b>\$18,250.00</b>	<b>1.7%</b>	
<b>Total Other Employee Expense:</b>		<b>\$4,292.59</b>	<b>\$17,950.00</b>	<b>\$18,250.00</b>	<b>1.7%</b>	
<b>Business Insurance / Bonds</b>						
<b>Planning &amp; Zoning</b>						
Business Insurance	01-500-515-305		\$10,000.00	\$11,500.00	15%	
<b>Total Planning &amp; Zoning:</b>			<b>\$10,000.00</b>	<b>\$11,500.00</b>	<b>15%</b>	
<b>Total Business Insurance / Bonds:</b>			<b>\$10,000.00</b>	<b>\$11,500.00</b>	<b>15%</b>	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Professional Services</b>						
<b>Planning &amp; Zoning</b>						
Consulting Services P&Z	01-500-515-410	\$20,954.56	\$30,000.00	\$35,000.00	16.7%	
Legal Services P&Z	01-500-515-415	\$11,315.25	\$5,000.00	\$20,000.00	300%	
Engineering Services P&Z	01-500-515-420	\$25,471.00	\$25,000.00	\$30,000.00	20%	
Engineering - Reimb Reviews P&Z	01-500-515-450	\$95,941.50	\$100,000.00	\$100,000.00	0%	
Prop Cleanup - Reimbursable P&Z	01-500-515-455	\$5,416.37	\$7,500.00	\$10,000.00	33.3%	
Other Services P&Z	01-500-515-460	\$305.00	\$500.00	\$500.00	0%	
<b>Total Planning &amp; Zoning:</b>		<b>\$159,403.68</b>	<b>\$168,000.00</b>	<b>\$195,500.00</b>	<b>16.4%</b>	
<b>Total Professional Services:</b>		<b>\$159,403.68</b>	<b>\$168,000.00</b>	<b>\$195,500.00</b>	<b>16.4%</b>	
<b>Contracted Services</b>						
<b>Planning &amp; Zoning</b>						
Computer Maintenance Contract P&Z	01-500-515-505	\$1,515.00	\$2,000.00	\$1,500.00	-25%	
Copier Lease P&Z	01-500-515-511	\$4,526.41	\$5,000.00	\$4,500.00	-10%	
Software Maintenance Contract P&Z	01-500-515-545	\$2,343.25	\$9,400.00	\$5,000.00	-46.8%	
Committee Stipends P&Z	01-500-515-565	\$3,060.00	\$5,000.00	\$5,000.00	0%	
<b>Total Planning &amp; Zoning:</b>		<b>\$11,444.66</b>	<b>\$21,400.00</b>	<b>\$16,000.00</b>	<b>-25.2%</b>	
<b>Total Contracted Services:</b>		<b>\$11,444.66</b>	<b>\$21,400.00</b>	<b>\$16,000.00</b>	<b>-25.2%</b>	
<b>Supplies &amp; Maintenance</b>						
<b>Planning &amp; Zoning</b>						
Advertising P&Z	01-500-515-605	\$5,598.80	\$12,000.00	\$12,000.00	0%	
Office Supplies/Printing/Copies P&Z	01-500-515-610	\$2,266.56	\$5,000.00	\$5,000.00	0%	
Postage/Shipping P&Z	01-500-515-615	\$185.70	\$1,000.00	\$1,000.00	0%	
NonCapital Equipment P&Z	01-500-515-625	\$3,327.17	\$5,000.00	\$5,000.00	0%	
Other Supplies P&Z	01-500-515-635	\$331.43	\$500.00	\$500.00	0%	
Gas & Deisel P&Z	01-500-515-640	\$5,306.39	\$5,000.00	\$10,000.00	100%	
Uniforms & Clothing P&Z	01-500-515-645	\$0.00	\$1,000.00	\$500.00	-50%	
<b>Total Planning &amp; Zoning:</b>		<b>\$17,016.05</b>	<b>\$29,500.00</b>	<b>\$34,000.00</b>	<b>15.3%</b>	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Total Supplies &amp; Maintenance:</b>		<b>\$17,016.05</b>	<b>\$29,500.00</b>	<b>\$34,000.00</b>	<b>15.3%</b>	
<b>Repairs &amp; Maintenance</b>						
<b>Planning &amp; Zoning</b>						
Vehicle Repairs/Maintenance P&Z	01-500-515-730	\$1,184.43	\$1,000.00	\$1,000.00	0%	
<b>Total Planning &amp; Zoning:</b>		<b>\$1,184.43</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>0%</b>	
<b>Total Repairs &amp; Maintenance:</b>		<b>\$1,184.43</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>0%</b>	
<b>Utilities</b>						
<b>Planning &amp; Zoning</b>						
Mobile Devices P&Z	01-500-515-851	\$1,200.16	\$1,200.00	\$1,200.00	0%	
<b>Total Planning &amp; Zoning:</b>		<b>\$1,200.16</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>	<b>0%</b>	
<b>Total Utilities:</b>		<b>\$1,200.16</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>	<b>0%</b>	
<b>Public Relations</b>						
<b>Planning &amp; Zoning</b>						
Other Public Relations P&Z	01-500-515-938	\$859.00	\$5,000.00	\$1,000.00	-80%	
<b>Total Planning &amp; Zoning:</b>		<b>\$859.00</b>	<b>\$5,000.00</b>	<b>\$1,000.00</b>	<b>-80%</b>	
<b>Total Public Relations:</b>		<b>\$859.00</b>	<b>\$5,000.00</b>	<b>\$1,000.00</b>	<b>-80%</b>	
<b>Total Expense Objects:</b>		<b>\$613,721.51</b>	<b>\$700,885.00</b>	<b>\$767,675.00</b>	<b>9.5%</b>	



## Public Safety



**Kenneth McLaughlin**  
Chief of Police

The Ocean View Police Department is a full-service department under the leadership of the Chief of Police. Currently, 13 officers strong with one full-time secretary. The Ocean View Police department includes patrol officers, admin officers, a k9 officer and is heavily involved in proactive community law enforcement activities and services, including home and business checks, local school engagement, various task force involvement, and neighboring town partnerships. The department recruits volunteers to operate its front desk and has a strong training program requirement for all officers. The Chief of Police reports to the Town Manager under the guidelines of the Council approved contractual agreement.

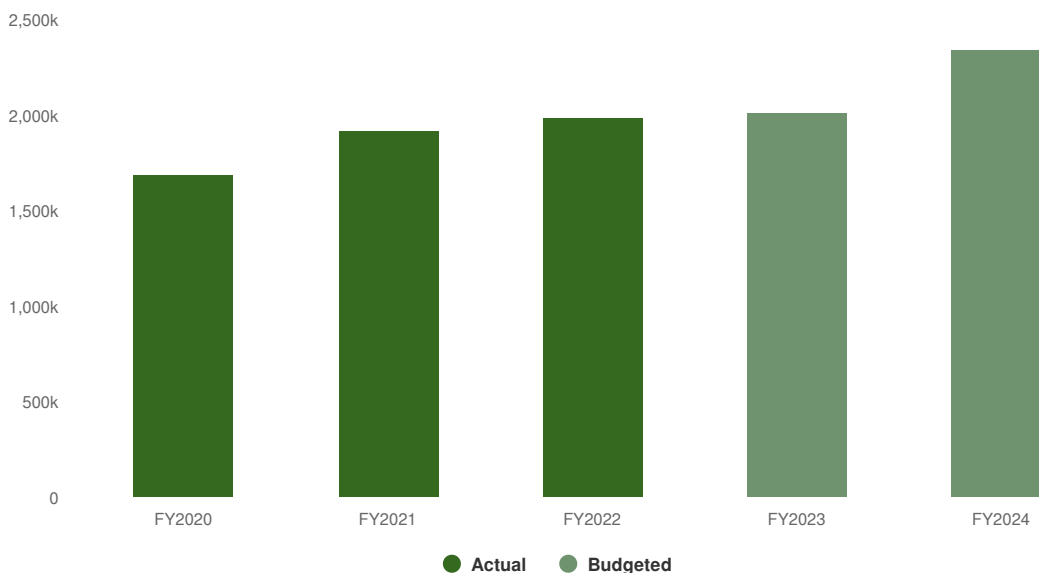
### Expenditures Summary

Public Safety expenditures increased by \$329,765 or 16.36% over the prior year.

The FY2024 significant increases are related to salary & related employee expenses, contractual services and supplies & maintenance, such as fuel, uniforms and ammunition.

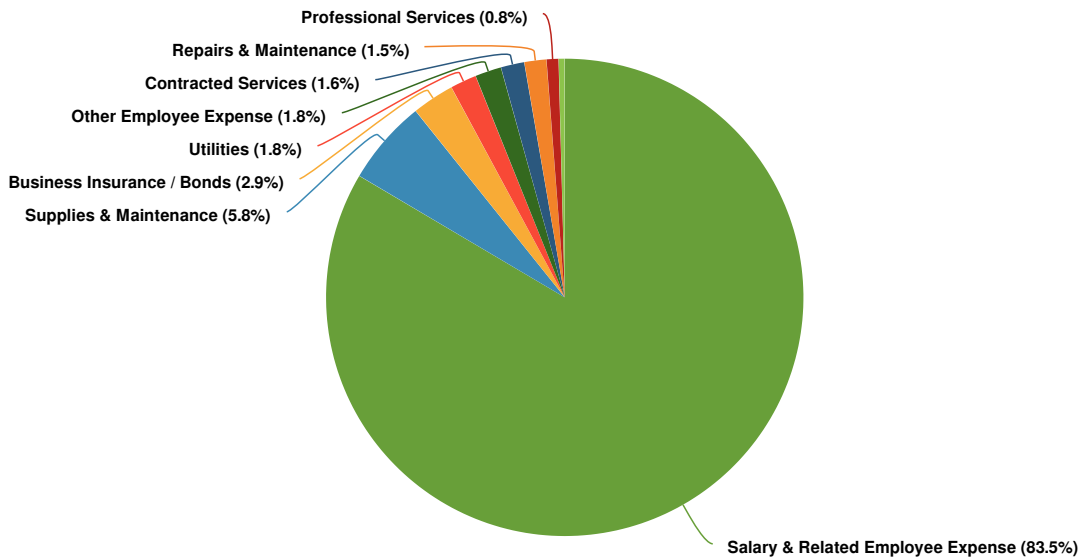
**\$2,346,035** **\$329,765**  
(16.36% vs. prior year)

#### Public Safety Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Public Safety salaries and benefits consist of one (1) contractual employee, twelve (12) full-time sworn officers, one (1) full-time administrative employee, one (1) officer vacancy and one (1) seasonal employee.

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salary &amp; Related Employee Expense</b>						
<b>Public Safety</b>						
Gross Salaries PD	01-500-520-110	\$1,035,286.47	\$1,086,655.00	\$1,279,800.00	17.8%	
Bonus PD	01-500-520-160	\$5,968.92	\$8,890.00	\$5,400.00	-39.3%	
Overtime PD	01-500-520-161	\$128,159.83	\$83,050.00	\$95,850.00	15.4%	
Health/Hosp Insurance PD	01-500-520-170	\$184,939.90	\$190,965.00	\$237,100.00	24.2%	
Dental Insurance PD	01-500-520-171	\$11,771.28	\$12,010.00	\$14,135.00	17.7%	
Life/Disability Insurance PD	01-500-520-172	\$6,406.12	\$6,575.00	\$7,045.00	7.1%	
Social Security ER Share PD	01-500-520-180	\$76,429.09	\$74,005.00	\$82,650.00	11.7%	
Medicare ER Share PD	01-500-520-181	\$17,874.56	\$17,310.00	\$19,330.00	11.7%	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Employee Retirement ER Share PD	01-500-520-182	\$156,136.53	\$121,110.00	\$153,950.00	27.1%	
Unemployment Compensation PD	01-500-520-183	\$4,252.36	\$4,390.00	\$4,750.00	8.2%	
Worker's Compensation Insurance PD	01-500-520-184	\$49,417.65	\$51,660.00	\$58,775.00	13.8%	
State Employment Training Fund PD	01-500-520-185	\$238.62	\$240.00	\$300.00	25%	
<b>Total Public Safety:</b>		<b>\$1,676,881.33</b>	<b>\$1,656,860.00</b>	<b>\$1,959,085.00</b>	<b>18.2%</b>	
<b>Total Salary &amp; Related Employee Expense:</b>		<b>\$1,676,881.33</b>	<b>\$1,656,860.00</b>	<b>\$1,959,085.00</b>	<b>18.2%</b>	
<b>Other Employee Expense</b>						
<b>Public Safety</b>						
Dues & Memberships PD	01-500-520-205	\$5,816.00	\$4,500.00	\$6,500.00	44.4%	
Education/Meetings/Seminars PD	01-500-520-210	\$26,876.46	\$30,000.00	\$35,000.00	16.7%	
Mileage/Travel Reimbursement PD	01-500-520-215	\$0.00	\$200.00	\$200.00	0%	
<b>Total Public Safety:</b>		<b>\$32,692.46</b>	<b>\$34,700.00</b>	<b>\$41,700.00</b>	<b>20.2%</b>	
<b>Total Other Employee Expense:</b>		<b>\$32,692.46</b>	<b>\$34,700.00</b>	<b>\$41,700.00</b>	<b>20.2%</b>	
<b>Business Insurance / Bonds</b>						
<b>Public Safety</b>						
Business Insurance/Bonds PD	01-500-520-305	\$57,885.68	\$60,560.00	\$67,000.00	10.6%	
<b>Total Public Safety:</b>		<b>\$57,885.68</b>	<b>\$60,560.00</b>	<b>\$67,000.00</b>	<b>10.6%</b>	
<b>Total Business Insurance / Bonds:</b>		<b>\$57,885.68</b>	<b>\$60,560.00</b>	<b>\$67,000.00</b>	<b>10.6%</b>	
<b>Professional Services</b>						
<b>Public Safety</b>						
Consulting Services PD	01-500-520-410	\$0.00	\$5,000.00	\$0.00	-100%	
Legal Services PD	01-500-520-415	\$1,404.00	\$1,000.00	\$1,000.00	0%	
Contracted Labor PD	01-500-520-440	\$9,062.08	\$10,000.00	\$10,000.00	0%	
Other Services PD	01-500-520-460	\$11,084.00	\$8,000.00	\$8,000.00	0%	
<b>Total Public Safety:</b>		<b>\$21,550.08</b>	<b>\$24,000.00</b>	<b>\$19,000.00</b>	<b>-20.8%</b>	
<b>Total Professional Services:</b>		<b>\$21,550.08</b>	<b>\$24,000.00</b>	<b>\$19,000.00</b>	<b>-20.8%</b>	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Contracted Services</b>						
<b>Public Safety</b>						
Computer Maintenance Contract PD	01-500-520-505	\$473.00	\$500.00	\$500.00	0%	
Copier Maintenance Contract PD	01-500-520-510	\$678.40	\$1,500.00	\$0.00	-100%	
Copier Lease PD	01-500-520-511	\$1,754.95	\$2,000.00	\$2,000.00	0%	
Elevator Maintenance PD	01-500-520-515	\$2,202.00	\$2,200.00	\$2,300.00	4.5%	
Generator Maintenance Agreement PD	01-500-520-520	\$287.50	\$1,000.00	\$500.00	-50%	
HVAC Maintenance Agreement PD	01-500-520-525	\$769.00	\$1,000.00	\$1,000.00	0%	
Pest Control PD	01-500-520-530	\$422.67	\$1,000.00	\$1,000.00	0%	
Security Monitoring/Maintenance PD	01-500-520-540	\$809.70	\$850.00	\$850.00	0%	
Software Maint/Subsription Serv PD	01-500-520-545	\$13,726.91	\$14,000.00	\$28,000.00	100%	
Sprinkler System Inspections PD	01-500-520-560	\$0.00	\$1,000.00	\$1,000.00	0%	
<b>Total Public Safety:</b>		<b>\$21,124.13</b>	<b>\$25,050.00</b>	<b>\$37,150.00</b>	<b>48.3%</b>	
<b>Total Contracted Services:</b>		<b>\$21,124.13</b>	<b>\$25,050.00</b>	<b>\$37,150.00</b>	<b>48.3%</b>	
<b>Supplies &amp; Maintenance</b>						
<b>Public Safety</b>						
Advertising PD	01-500-520-605	\$100.00	\$1,000.00	\$1,000.00	0%	
Office Supplies/Printing/Copies PD	01-500-520-610	\$2,506.15	\$3,000.00	\$3,000.00	0%	
Postage/Shipping PD	01-500-520-615	\$277.16	\$300.00	\$300.00	0%	
NonCapital Equipment PD	01-500-520-625	\$37,276.04	\$33,000.00	\$35,000.00	6.1%	
Other Supplies PD	01-500-520-635	\$14,292.27	\$12,000.00	\$12,000.00	0%	
Gas & Deisel PD	01-500-520-640	\$40,008.40	\$40,000.00	\$45,000.00	12.5%	
Uniforms/Clothing PD	01-500-520-645	\$13,785.50	\$15,000.00	\$15,000.00	0%	
Canine Supplies PD	01-500-520-650	\$1,179.40	\$2,000.00	\$4,000.00	100%	
Ammunition PD	01-500-520-655	\$8,478.87	\$18,000.00	\$20,000.00	11.1%	
<b>Total Public Safety:</b>		<b>\$117,903.79</b>	<b>\$124,300.00</b>	<b>\$135,300.00</b>	<b>8.8%</b>	
<b>Total Supplies &amp; Maintenance:</b>		<b>\$117,903.79</b>	<b>\$124,300.00</b>	<b>\$135,300.00</b>	<b>8.8%</b>	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Repairs &amp; Maintenance</b>						
<b>Public Safety</b>						
Cleaning Service PD	01-500-520-705	\$7,800.00	\$8,200.00	\$8,500.00	3.7%	
Inspections - Building PD	01-500-520-710	\$859.98	\$800.00	\$800.00	0%	
Repairs to Machinery/Equipment PD	01-500-520-715	\$622.56	\$2,000.00	\$2,000.00	0%	
Repairs to Buildings - NonCapital PD	01-500-520-720	\$681.98	\$3,000.00	\$3,000.00	0%	
Other Repairs/Maintenance PD	01-500-520-725	\$44.83	\$1,000.00	\$1,000.00	0%	
Vehicle Repair/Maintenance PD	01-500-520-730	\$21,857.73	\$25,000.00	\$20,000.00	-20%	
<b>Total Public Safety:</b>		<b>\$31,867.08</b>	<b>\$40,000.00</b>	<b>\$35,300.00</b>	<b>-11.7%</b>	
<b>Total Repairs &amp; Maintenance:</b>		<b>\$31,867.08</b>	<b>\$40,000.00</b>	<b>\$35,300.00</b>	<b>-11.7%</b>	
<b>Utilities</b>						
<b>Public Safety</b>						
Electric PD	01-500-520-805	\$3,026.81	\$7,000.00	\$7,000.00	0%	
Propane Gas PD	01-500-520-815	\$1,378.13	\$1,000.00	\$1,500.00	50%	
Sewer PD	01-500-520-820	\$2,194.80	\$3,500.00	\$3,500.00	0%	
Trash/Recycling PD	01-500-520-830	\$2,114.66	\$2,500.00	\$2,500.00	0%	
Water PD	01-500-520-835	\$2,447.99	\$5,000.00	\$4,000.00	-20%	
Mobile Devices PD	01-500-520-851	\$12,668.46	\$15,000.00	\$15,000.00	0%	
Telephone & Internet PD	01-500-520-852	\$5,624.59	\$8,500.00	\$8,500.00	0%	
<b>Total Public Safety:</b>		<b>\$29,455.44</b>	<b>\$42,500.00</b>	<b>\$42,000.00</b>	<b>-1.2%</b>	
<b>Total Utilities:</b>		<b>\$29,455.44</b>	<b>\$42,500.00</b>	<b>\$42,000.00</b>	<b>-1.2%</b>	
<b>Public Relations</b>						
<b>Public Safety</b>						
Special Olympics PD	01-500-520-930		\$1,000.00	\$2,000.00	100%	
Valor Awards PD	01-500-520-935	\$75.00	\$500.00	\$500.00	0%	
Other PD	01-500-520-938	\$2,641.74	\$6,800.00	\$7,000.00	2.9%	
<b>Total Public Safety:</b>		<b>\$2,716.74</b>	<b>\$8,300.00</b>	<b>\$9,500.00</b>	<b>14.5%</b>	
<b>Total Public Relations:</b>		<b>\$2,716.74</b>	<b>\$8,300.00</b>	<b>\$9,500.00</b>	<b>14.5%</b>	





Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Total Expense Objects:</b>		\$1,992,076.73	\$2,016,270.00	\$2,346,035.00	16.4%	



## Public Works



**Jerrad Steele**  
Public Works Manager

The Maintenance and Public Works division oversees outsourced contractual relationships with various companies for the efficient provision of turf management, landscaping, facility maintenance, etc. In addition, this division is made up of the Public Works Manager and a full-time assistant that complete daily maintenance and oversight of all town facilities including parks, right of ways, storm water facilities, etc. Sign maintenance and installations, oversight of snow removal operations, interaction with outsourced water utility representatives and special program assistance are also the responsibility of this division. Public Works provides support for all community events. The Public Works Manager reports directly to the Town Manager.

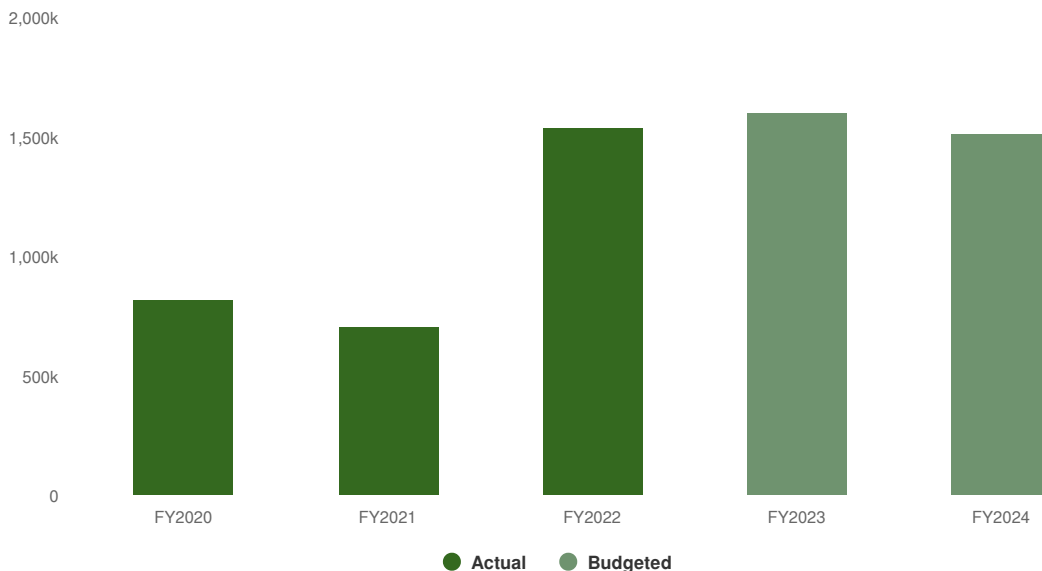
### Expenditures Summary

Public Works expenditures decreased \$86,400 or 5.40% from the prior year.

The significant decrease in FY2024 is related to sidewalk repairs with the completion of the Savannah's Landing Sidewalk repair project.

**\$1,514,545** **-\$86,400**  
(-5.40% vs. prior year)

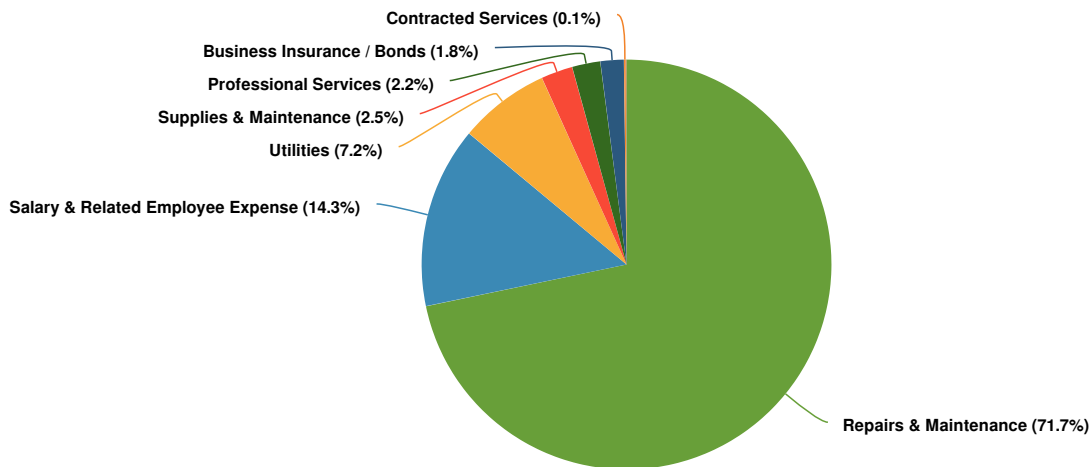
#### Public Works Proposed and Historical Budget vs. Actual



The Department of Public Works budget includes street maintenance (\$745,000) and sidewalks (\$100,000). Projects under these categories are developed and overseen by the Director of Planning & Zoning and are funded by the Street Repair & Replacement Trust and Municipal Street Aid.

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Public Works salaries and benefits consist of one (1) full-time employee and one (1) vacancy.

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
<b>Expense Objects</b>						
<b>Salary &amp; Related Employee Expense</b>						
<b>DPW</b>						
Gross Salaries DPW	01-500-530-110	\$96,802.35	\$106,530.00	\$121,905.00	14.4%	
Bonus DPW	01-500-530-160	\$559.60	\$795.00	\$800.00	0.6%	
Overtime DPW	01-500-530-161	\$11,791.29	\$10,735.00	\$12,270.00	14.3%	
Health/Hosp Insurance DPW	01-500-530-170	\$29,510.88	\$32,600.00	\$54,265.00	66.5%	
Dental Insurance DPW	01-500-530-171	\$1,836.28	\$2,015.00	\$2,910.00	44.4%	

Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Life/Disability Insurance DPW	01-500-530-172	\$817.76	\$900.00	\$930.00	3.3%	
Social Security ER Share DPW	01-500-530-180	\$7,482.30	\$7,320.00	\$8,370.00	14.3%	
Medicare ER Share DPW	01-500-530-181	\$1,646.38	\$1,715.00	\$1,960.00	14.3%	
Employee Retirement ER Share DPW	01-500-530-182	\$8,290.81	\$6,555.00	\$7,545.00	15.1%	
Unemployment Compensation DPW	01-500-530-183	\$631.68	\$630.00	\$630.00	0%	
Worker's Compensation Insurance DPW	01-500-530-184	\$4,001.67	\$4,550.00	\$5,210.00	14.5%	
State Employment Training Fund DPW	01-500-530-185	\$39.14	\$40.00	\$50.00	25%	
<b>Total DPW:</b>		<b>\$163,410.14</b>	<b>\$174,385.00</b>	<b>\$216,845.00</b>	<b>24.3%</b>	
<b>Total Salary &amp; Related Employee Expense:</b>		<b>\$163,410.14</b>	<b>\$174,385.00</b>	<b>\$216,845.00</b>	<b>24.3%</b>	
<b>Other Employee Expense</b>						
<b>DPW</b>						
Dues & Memberships DPW	01-500-530-205	\$0.00	\$300.00	\$300.00	0%	
Education/Meetings/Seminars DPW	01-500-530-210	\$16.98	\$300.00	\$300.00	0%	
Mileage/Travel Reimbursement DPW	01-500-530-215	\$0.00	\$200.00	\$200.00	0%	
<b>Total DPW:</b>		<b>\$16.98</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>0%</b>	
<b>Total Other Employee Expense:</b>		<b>\$16.98</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>0%</b>	
<b>Business Insurance / Bonds</b>						
<b>DPW</b>						
Business Insurance/Bonds DPW	01-500-530-305	\$24,996.93	\$26,385.00	\$28,000.00	6.1%	
<b>Total DPW:</b>		<b>\$24,996.93</b>	<b>\$26,385.00</b>	<b>\$28,000.00</b>	<b>6.1%</b>	
<b>Total Business Insurance / Bonds:</b>		<b>\$24,996.93</b>	<b>\$26,385.00</b>	<b>\$28,000.00</b>	<b>6.1%</b>	
<b>Professional Services</b>						
<b>DPW</b>						
Contracted Labor DPW	01-500-530-440	\$18,904.17	\$24,150.00	\$33,700.00	39.5%	
Other Services DPW	01-500-530-460	\$145.00	\$0.00	\$0.00	0%	
<b>Total DPW:</b>		<b>\$19,049.17</b>	<b>\$24,150.00</b>	<b>\$33,700.00</b>	<b>39.5%</b>	
<b>Total Professional Services:</b>		<b>\$19,049.17</b>	<b>\$24,150.00</b>	<b>\$33,700.00</b>	<b>39.5%</b>	
<b>Contracted Services</b>						
<b>DPW</b>						



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Computer Maintenance Contract DPW	01-500-530-505	\$0.00	\$300.00	\$300.00	0%	
HVAC Maintenance Agreement DPW	01-500-530-525	\$375.00	\$0.00	\$0.00	0%	
Pest Control DPW	01-500-530-530	\$319.33	\$550.00	\$600.00	9.1%	
Rental of Machinery/Equipment DPW	01-500-530-535	\$0.00	\$800.00	\$700.00	-12.5%	
Building Security Contract DPW	01-500-530-555	\$0.00	\$500.00	\$500.00	0%	
<b>Total DPW:</b>		<b>\$694.33</b>	<b>\$2,150.00</b>	<b>\$2,100.00</b>	<b>-2.3%</b>	
<b>Total Contracted Services:</b>		<b>\$694.33</b>	<b>\$2,150.00</b>	<b>\$2,100.00</b>	<b>-2.3%</b>	
<b>Supplies &amp; Maintenance</b>						
<b>DPW</b>						
Advertising DPW	01-500-530-605	\$0.00	\$500.00	\$500.00	0%	
Office Supplies/Printing/Copies DPW	01-500-530-610	\$173.01	\$300.00	\$300.00	0%	
Miscellaneous DPW	01-500-530-620	\$1.00	\$0.00	\$0.00	0%	
NonCapital Equipment DPW	01-500-530-625	\$28,467.96	\$5,000.00	\$2,500.00	-50%	
Other Supplies DPW	01-500-530-635	\$2,004.36	\$3,300.00	\$3,300.00	0%	
Gas & Deisel DPW	01-500-530-640	\$7,060.20	\$6,000.00	\$8,500.00	41.7%	
Uniforms/Clothing DPW	01-500-530-645	\$937.96	\$800.00	\$1,200.00	50%	
Road and Street Signs DPW	01-500-530-650	\$5,262.94	\$4,200.00	\$9,000.00	114.3%	
Mosquito Control DPW	01-500-530-660	\$10,096.54	\$10,000.00	\$12,500.00	25%	
<b>Total DPW:</b>		<b>\$54,003.97</b>	<b>\$30,100.00</b>	<b>\$37,800.00</b>	<b>25.6%</b>	
<b>Total Supplies &amp; Maintenance:</b>		<b>\$54,003.97</b>	<b>\$30,100.00</b>	<b>\$37,800.00</b>	<b>25.6%</b>	
<b>Repairs &amp; Maintenance</b>						
<b>DPW</b>						
Cleaning Service DPW	01-500-530-705	\$2,100.00	\$3,000.00	\$0.00	-100%	
Repairs to Machinery/Equipment DPW	01-500-530-715	\$1,959.20	\$2,500.00	\$2,500.00	0%	
Repairs to Buildings - NonCapital DPW	01-500-530-720	\$123.00	\$1,000.00	\$1,000.00	0%	
Vehicle Repair/Maintenance DPW	01-500-530-730	\$2,216.99	\$3,000.00	\$3,000.00	0%	
Sidewalk Repairs DPW	01-500-530-733	\$406,328.06	\$334,100.00	\$100,000.00	-70.1%	



Name	Account ID	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Drainage Repair/Maintenance DPW	01-500-530-735	\$59,013.26	\$60,000.00	\$75,000.00	25%	
Street Maintenance DPW	01-500-530-740	\$42,898.01	\$75,000.00	\$90,000.00	20%	
Street Maintenance DPW: Storm Response	01-500-530-742	\$70,431.52		\$45,000.00	N/A	
Street Repair & Replacement DPW	01-500-530-745	\$585,010.86	\$697,000.00	\$745,000.00	6.9%	
Park Expense DPW	01-500-530-750	\$13,915.11	\$28,675.00	\$25,000.00	-12.8%	
Street Maintenance DPW - Storm Response	01-500-530-7XX		\$30,000.00	\$0.00	-100%	
<b>Total DPW:</b>		<b>\$1,183,996.01</b>	<b>\$1,234,275.00</b>	<b>\$1,086,500.00</b>	<b>-12%</b>	
<b>Total Repairs &amp; Maintenance:</b>		<b>\$1,183,996.01</b>	<b>\$1,234,275.00</b>	<b>\$1,086,500.00</b>	<b>-12%</b>	
<b>Utilities</b>						
<b>DPW</b>						
Electric DPW	01-500-530-805	\$2,867.28	\$3,500.00	\$3,500.00	0%	
Propane Gas DPW	01-500-530-815	\$2,212.15	\$1,000.00	\$1,000.00	0%	
Sewer DPW	01-500-530-820	\$539.85	\$1,000.00	\$1,000.00	0%	
Trash/Recycling DPW	01-500-530-830	\$1,982.81	\$3,000.00	\$3,000.00	0%	
Water DPW	01-500-530-835	\$4,283.82	\$5,000.00	\$5,000.00	0%	
Street Lights DPW	01-500-530-845	\$76,675.08	\$90,000.00	\$90,000.00	0%	
Mobile Devices DPW	01-500-530-851	\$1,200.16	\$1,200.00	\$1,200.00	0%	
Telephone & Internet DPW	01-500-530-852	\$4,031.15	\$3,500.00	\$4,000.00	14.3%	
<b>Total DPW:</b>		<b>\$93,792.30</b>	<b>\$108,200.00</b>	<b>\$108,700.00</b>	<b>0.5%</b>	
<b>Total Utilities:</b>		<b>\$93,792.30</b>	<b>\$108,200.00</b>	<b>\$108,700.00</b>	<b>0.5%</b>	
<b>Public Relations</b>						
<b>DPW</b>						
Other DPW	01-500-530-938	\$0.00	\$500.00	\$100.00	-80%	
<b>Total DPW:</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>\$100.00</b>	<b>-80%</b>	
<b>Total Public Relations:</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>\$100.00</b>	<b>-80%</b>	
<b>Total Expense Objects:</b>		<b>\$1,539,959.83</b>	<b>\$1,600,945.00</b>	<b>\$1,514,545.00</b>	<b>-5.4%</b>	



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# **CAPITAL IMPROVEMENTS**

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# Proposed Five-Year Capital Improvement Program

Proposed Capital Improvement Program for Fiscal Years 2024 - 2028  
 May 1, 2023 to April 30, 2028.

The five-year Capital Improvement program is an important tool that assists the Town in its long-range goals. Each year, the program is reviewed and re-evaluated. The first year of the program was considered when creating the FY2024 Capital Budget and is subject to appropriations during the 2024 Operating and Capital Budget process. The remaining years serve as a guide for future improvements, their cost and sources of funding.

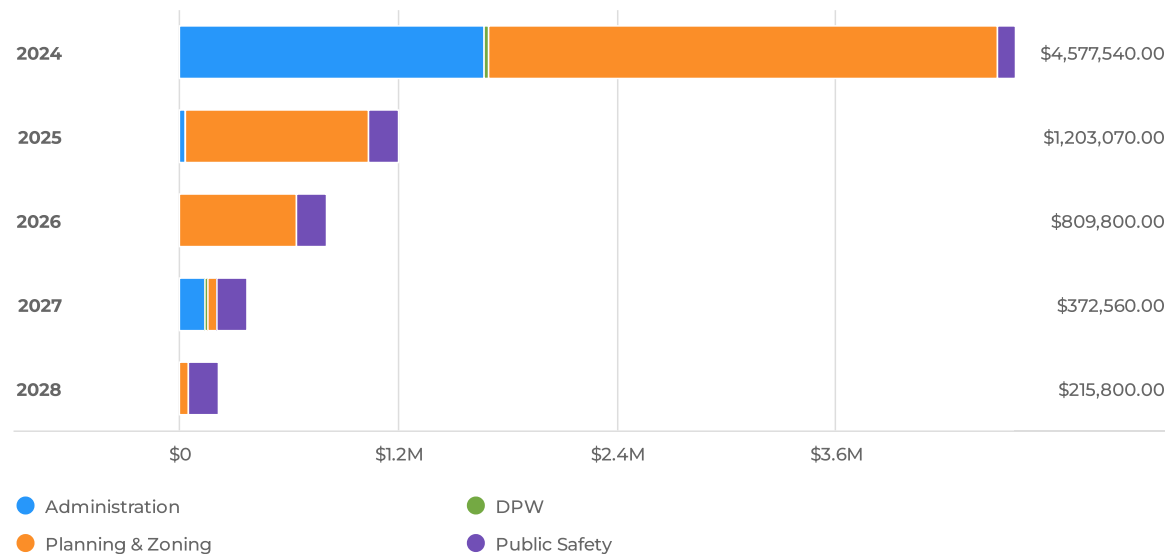
Below is a summary of the five-year Capital Improvement Program. The narrative of each project is located in the Appendix with the page number noted on the summary.

## Total Capital Requested

# \$7,178,770

24 Capital Improvement Projects

### Total Funding Requested by Department



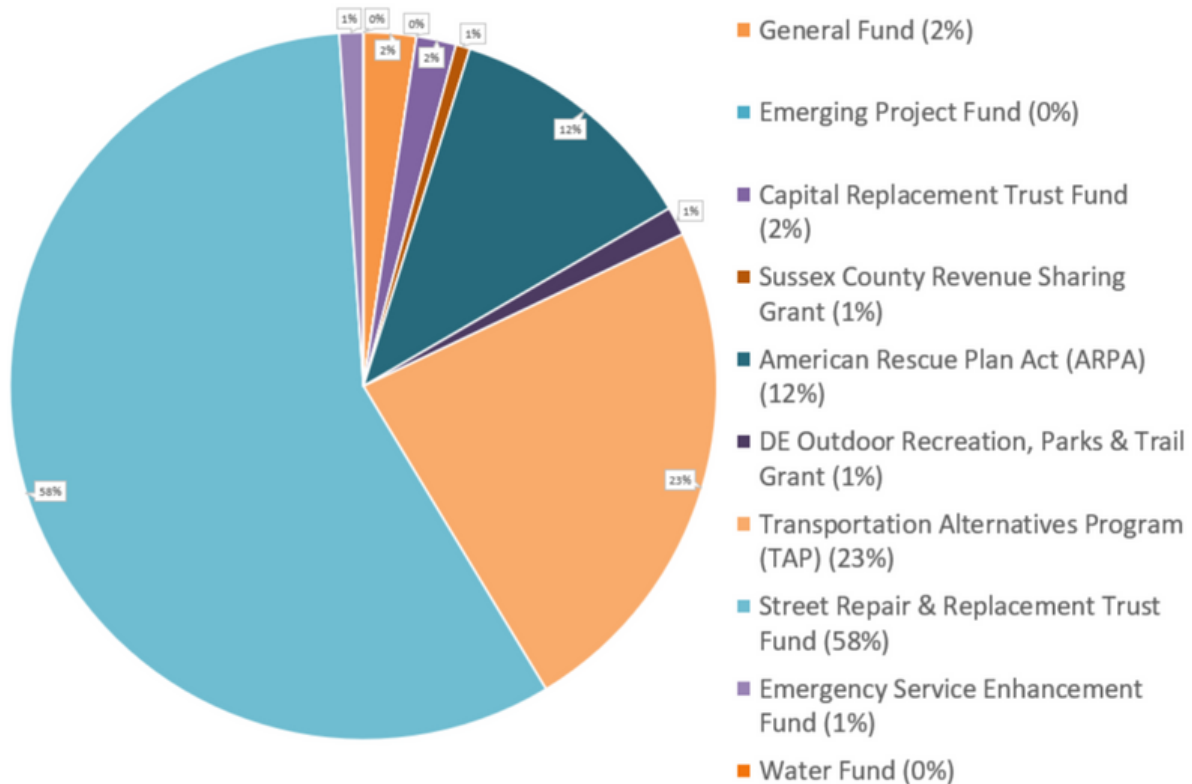


## Total Funding Requested by Source

	Amount Year ending April 30, 2024	Amount Year ending April 30, 2025	Amount Year ending April 30, 2026	Amount Year ending April 30, 2027	Amount Year ending April 30, 2028
<b>Appropriations from the:</b>					
General Fund	\$ 110,000	\$ 135,800	\$ 135,800	\$ 153,215	\$ 135,800
Emerging Project Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Replacement Trust Fund	\$ 83,050	\$ 32,770	\$ -	\$ 139,345	\$ -
Agency Funded Grants	\$1,700,290	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Street Repair & Replacement Trust Fund	\$2,634,200	\$ 954,500	\$ 594,000	\$ -	\$ -
Emergency Service Enhancement Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Appropriations</b>	<b>\$4,577,540</b>	<b>\$1,203,070</b>	<b>\$ 809,800</b>	<b>\$ 372,560</b>	<b>\$ 215,800</b>

The Agency Funded Grants consist of the following and are shown in the chart below:

- Sussex County Revenue Sharing Grant (\$30,000)
- American Rescue Plan Act - ARPA (\$537,790)
- DE Outdoor Recreation, Parks & Trail Grant (\$60,000)
- Transportation Alternatives Program (TAP) Grant (\$1,072,000)



## Proposed Capital Improvement Program by Department

	Amount Year ending April 30, 2024	Amount Year ending April 30, 2025	Amount Year ending April 30, 2026	Amount Year ending April 30, 2027	Amount Year ending April 30, 2028
<b>Capital Expenditures</b>					
<b>General &amp; Administrative</b>					
Page 188					
	1,300,000	-	-	-	-
	<b>1,300,000</b>	-	-	-	-
<b>Public Safety</b>					
Page 135					
	80,000	160,000	160,000	160,000	160,000
Page 137					
	7,000	10,800	10,800	10,800	10,800
	<b>87,000</b>	<b>170,800</b>	<b>170,800</b>	<b>170,800</b>	<b>170,800</b>
<b>Planning &amp; Zoning</b>					
Page 145					
	549,500	-	-	-	-
Page 173					
	45,000	-	-	-	-
Page 162					
	807,000	-	-	-	-
Page 167					
	15,000	-	-	-	-
Page 160					
	82,500	-	-	-	-
Page 148					
	22,000	-	-	-	-
	<b>1,521,000</b>	-	-	-	-
<b>Engineering Studies</b>					
Page 165					
	30,000	30,000	30,000	30,000	30,000
Page 158					
	15,000	15,000	15,000	15,000	15,000
	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Sidewalk Connectivity projects</b>					
Page 150					
	30,000	-	-	-	-
Page 140					
	79,200	-	-	-	-
Page 170					
	-	118,500	594,000	-	-
Page 152					
	148,500	836,000	-	-	-
Page 155					
	907,500	-	-	-	-
Page 143					
	60,500	-	-	-	-
	<b>1,225,700</b>	<b>954,500</b>	<b>594,000</b>	-	-
	<b>2,791,700</b>	<b>999,500</b>	<b>639,000</b>	<b>45,000</b>	<b>45,000</b>



Page	Public Works					
176	Accent Lighting - Community Center @ 32 West	20,000	-	-	-	-
178	Mosquito Spayer	-	-	-	17,415	-
180	Rt. 26 / Atlantic Ave Street Scape	8,000	-	-	-	-
	<b>Total Public Works</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>17,415</b>	<b>-</b>
	<b>Total Public Works</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>17,415</b>	<b>-</b>

Page	Capital Repairs from CRTF					
190	32 West Avenue - Capital Repairs	-	32,770	-	-	-
183	201 Central Avenue - Capital Repairs	12,000	-	-	139,345	-
186	222 Maintenance Road - Capital Repairs	13,700	-	-	-	-
193	John West Park - Capital Repairs	345,140	-	-	-	-
	<b>Capital Repairs - funded from the CRTF</b>	<b>370,840</b>	<b>32,770</b>	<b>-</b>	<b>139,345</b>	<b>-</b>
	<b>Total Capital Outlays</b>	<b>4,577,540</b>	<b>1,203,070</b>	<b>809,800</b>	<b>372,560</b>	<b>215,800</b>

**Proprietary Fund (Water System)**

**Capital Expenditures**

Public Water System	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -



## Emerging Projects

EMERGING PROJECTS FUND		SEED FUNDED BY: \$422,845 at start	Undesignated funds from the former transfer tax money market account held prior to FY2019, that remains available			
<b>Projects currently under consideration for action</b>						
		<b>Status</b>		<b>Planned</b>	<b>Spent</b>	
DELDOT EXCESS PARCELS - ATLANTIC AVE (4)		Under consideration		\$ 10,000.00		
CANAL PARK & OVERLOOK W/FLOODING IMPROVEMENTS		Discussions with DNREC		\$ 50,000.00		
POSSIBLE DNREC/OTHER PARTNERSHIPS						
SUSSEX CO SPECIAL OLYMPICS BOCCIE COURTS HOME COURTS FOR TEAM BUT OPEN TO PUBLIC		COMPLETED			\$ 18,500.00	
		\$15,000 to Natelli				
OCEAN VIEW ART LOOP EVENT possible partnership with local art businesses		Under consideration		\$ 8,000.00		
WEEKEND EVENT						
PARKING LOT LEASE/IMPROVEMENTS EXCESS PARKING FOR JOHN WEST PARK		Future negotiation		\$ 9,800.00		
Purchase of 33 West Avenue for parking lot		COMPLETED			\$297,702	
<b>TOTAL</b>				<b>\$ 77,800.00</b>	<b>\$ 316,202.00</b>	

\$28,843.00 remains as contingency to the above emerging projects  
All use of Emerging Projects Funds would require advance Council approval.

\$316,202.00	\$ 422,845.00
\$ 77,800.00	\$ (394,002.00)
\$394,002.00	\$ 28,843.00

## American Rescue Plan Act (ARPA) Funded Projects

ARPA SPENDING LOG as of Jan 2023	\$1,182,341	SPENT	ENCUMBERED
MILLVILLE FIRE COMPANY BLDG FUND		\$100,000.00	Funded in 2022
MILLVILLE FIRE COMPANY EQUIPMENT GRANT		\$7,812.65	Supplement to Emer Serv Funds 2022
OPEN SPACE PURCHASE (BERZINS)		\$210,293.38	Suss Cnty transfer tax grant 2022
PD MOBILE RADIOS		\$82,850.14	Funded in 2022
LEGAL SERVICE FOR ARPA THROUGH STATE		\$ 4,609.64	Pooled contract with Towns
PREMIUM PAY FOR STAFF		\$121,486.00	Town Manager not included 2022
33 WEST LOT LANDSCAPING		\$ 28,630.00	Funded in 2022
32 WEST CARD ACCESS PROJECT (INCREASE IN PRICE)		\$10,400	Project delayed nearly 2 years with supply chain issues - completed 1/23 added outside restrooms \$4950 price increase after grant award 4295 adding 2 additional doors est \$1200
		\$566,081.81	
<b>AWARD AMOUNT</b>	<b>\$1,182,341</b>		
	\$ (566,081.81)		
	\$ 616,259.19	<b>BALANCE LEFT</b>	
<b>TENATIVE PLAN FOR USE</b>			
Matching Funds for TAP Grants	\$250,000.00	awaiting grant outcomes	outdoor rec/TAP and Sussex County
john west park playground	\$287,789.00	this amt plus what we have	gets our funds to \$500,000
Town Rd or Old Balt Landing open space	\$78,470.00		
	<b>\$616,259.00</b>		



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# APPENDIX

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# **PUBLIC SAFETY REQUESTS**

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# Replacement of Police Vehicles

## Overview

Request Owner	Dawn Parks
Department	Public Safety
Type	Capital Improvement
Project Number	PS1

## Description

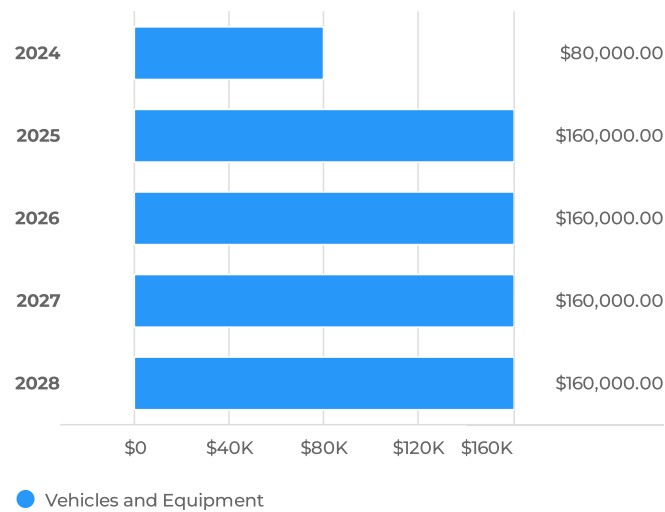
The request includes the base price of the vehicles as well as the after-market outfitting. The vehicle will replace P-14 which will become a reserve vehicle. The oldest reserve will then be sold at auction.

The FY24 budget consists of the purchase of one (1) police vehicle taking delivery in late FY24 or early FY25; two (2) replacements in FY25, 26, 27 and 28. The vehicle will be purchased with \$30K from Sussex County as well as \$50K from the Emergency Services Enhancement Fund (ESEF).

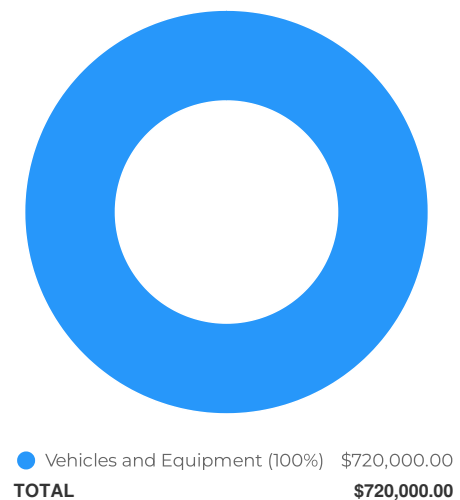
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$80,000</b>	<b>\$720K</b>	<b>\$720K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Vehicles and Equipment	\$80,000	\$160,000	\$160,000	\$160,000	\$160,000	\$720,000
<b>Total</b>	<b>\$80,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$720,000</b>



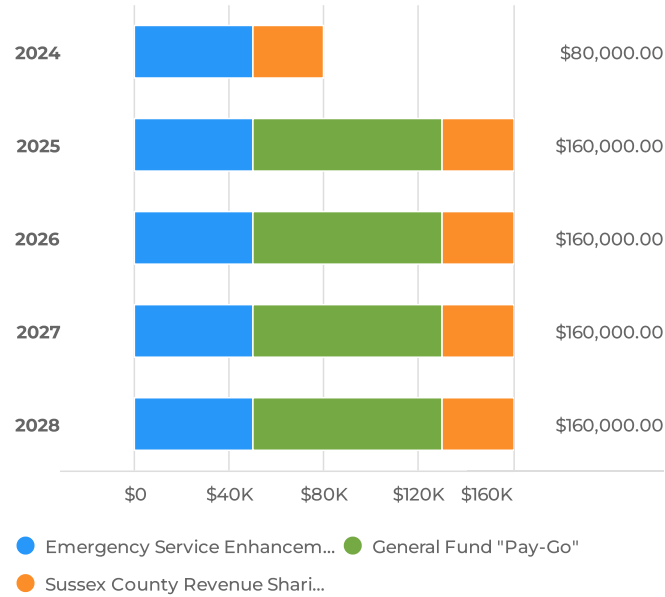
## Funding Sources

FY2024 Budget  
**\$80,000**

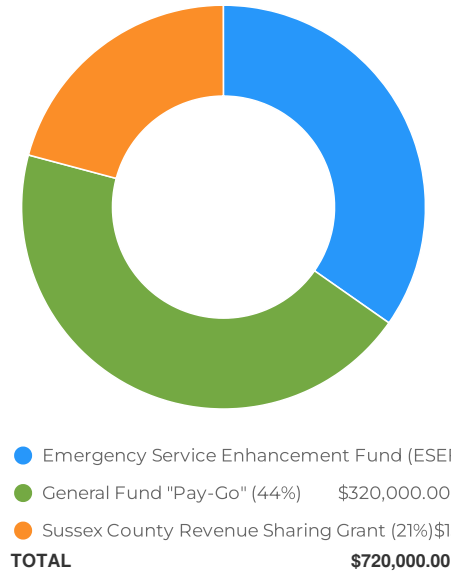
Total Budget (all years)  
**\$720K**

Project Total  
**\$720K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund "Pay-Go"		\$80,000	\$80,000	\$80,000	\$80,000	\$320,000
Sussex County Revenue Sharing Grant	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Emergency Service Enhancement Fund (ESEF)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
<b>Total</b>	<b>\$80,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$720,000</b>





# Speed Monitors

## Overview

Request Owner	Dawn Parks
Department	Public Safety
Type	Other
Project Number	PS2

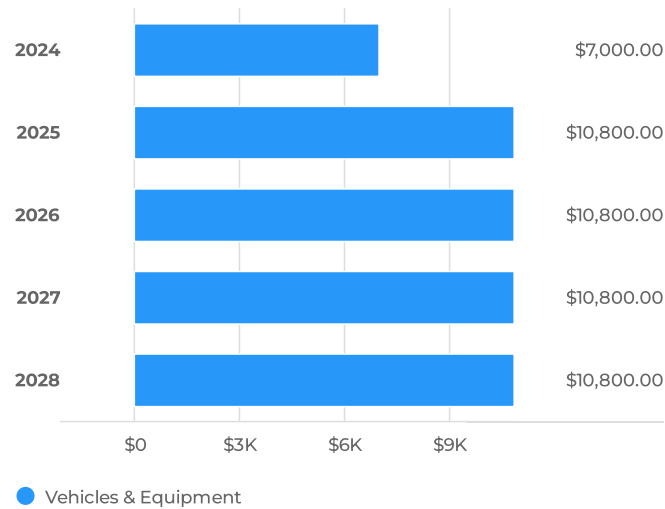
## Description

Two (2) Speed Monitors for placement throughout the Town of Ocean View. FY24 Speed Monitors are replacement speed signs for units which are not blue-tooth accessible, past their life expectancy.

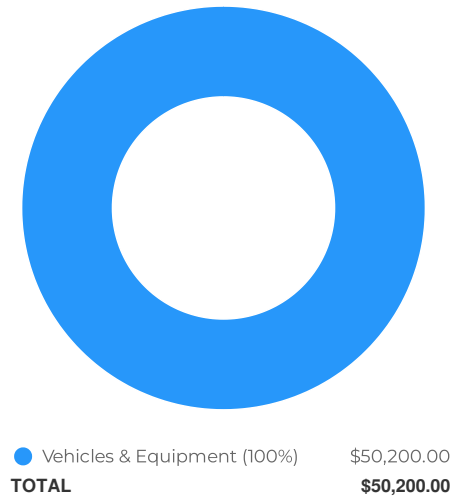
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$7,000</b>	<b>\$50.2K</b>	<b>\$50.2K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Vehicles & Equipment	\$7,000	\$10,800	\$10,800	\$10,800	\$10,800	\$50,200
<b>Total</b>	<b>\$7,000</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$50,200</b>



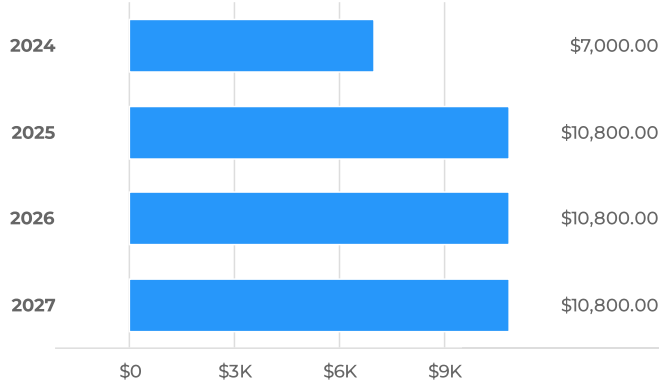
## Funding Sources

FY2024 Budget  
**\$7,000**

Total Budget (all years)  
**\$39.4K**

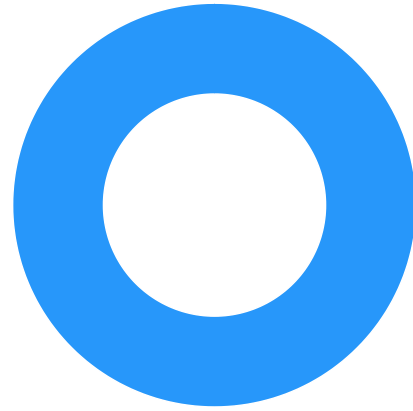
Project Total  
**\$39.4K**

Funding Sources by Year



● General Fund "Pay-Go"

Funding Sources for Budgeted Years



● General Fund "Pay-Go" (100%) \$39,400.00  
**TOTAL \$39,400.00**

### Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	Total
General Fund "Pay-Go"	\$7,000	\$10,800	\$10,800	\$10,800	\$39,400
<b>Total</b>	<b>\$7,000</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$39,400</b>



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# **PLANNING & ZONING REQUESTS**

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# 201 Central Sidewalk Repair

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## Overview

Request Owner	Dawn Parks, Finance Director
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ9

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## Description

Sidewalks in front of 201 Central Avenue hold significant water at the ADA Ramps. This existing condition makes the sidewalks non-compliant with current ADA standards. This project will bring the sidewalks up to current ADA standards.



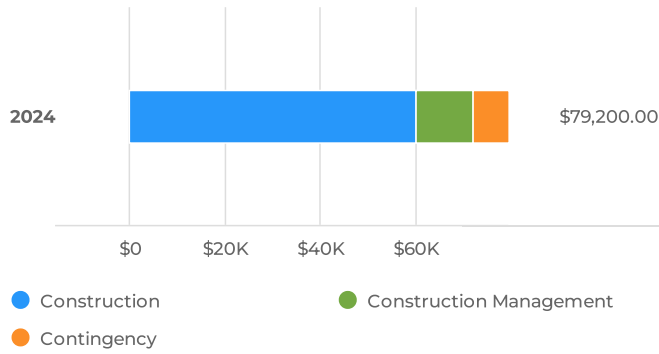
## Capital Cost

FY2024 Budget  
**\$79,200**

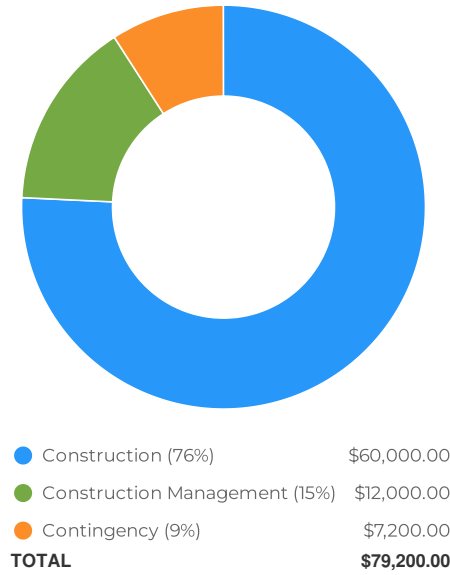
Total Budget (all years)  
**\$79.2K**

Project Total  
**\$79.2K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Construction	\$60,000	\$60,000
Construction Management	\$12,000	\$12,000
Contingency	\$7,200	\$7,200
<b>Total</b>	<b>\$79,200</b>	<b>\$79,200</b>



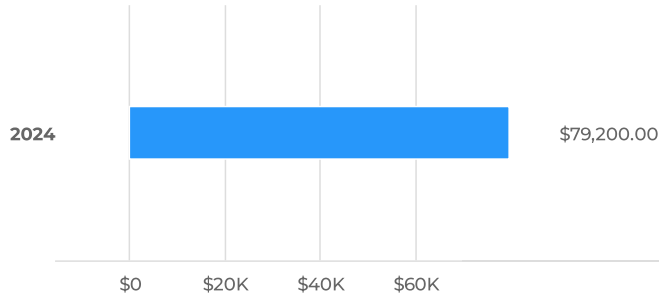
## Funding Sources

FY2024 Budget  
**\$79,200**

Total Budget (all years)  
**\$79.2K**

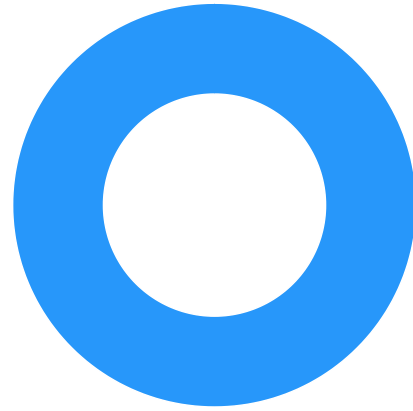
Project Total  
**\$79.2K**

Funding Sources by Year



● Street Repair/Replacement TF ...

Funding Sources for Budgeted Years



● Street Repair/Replacement TF (SRRTF) (100%)  
**TOTAL \$79,200.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement TF (SRRTF)	\$79,200	\$79,200
<b>Total</b>	<b>\$79,200</b>	<b>\$79,200</b>



# 33 West Avenue Lighting

## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Other
Project Number	PZ22

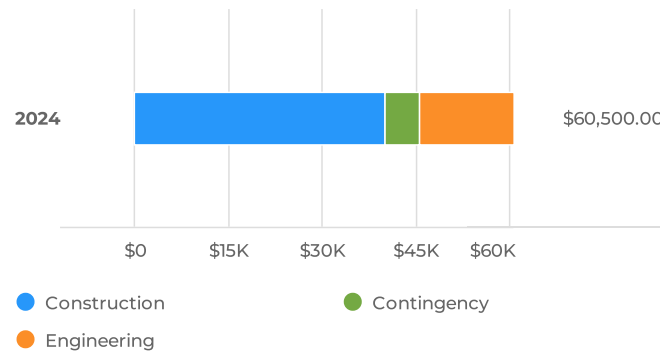
## Description

Pedestrian/Public Safety Project to install lighting in the parking lot located at 33 West Avenue.

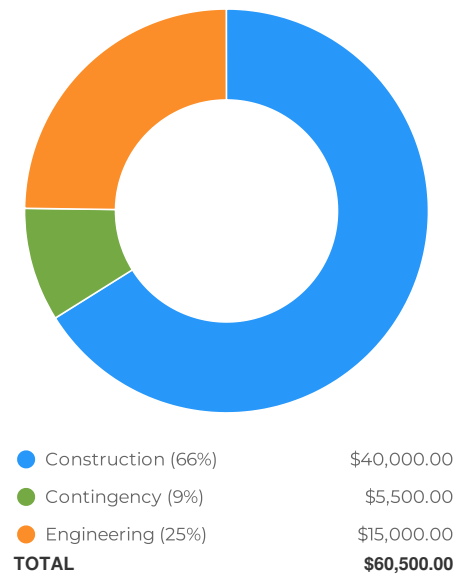
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$60,500</b>	<b>\$60.5K</b>	<b>\$60.5K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	Total
Engineering	\$15,000	\$15,000
Construction	\$40,000	\$40,000
Contingency	\$5,500	\$5,500
<b>Total</b>	<b>\$60,500</b>	<b>\$60,500</b>



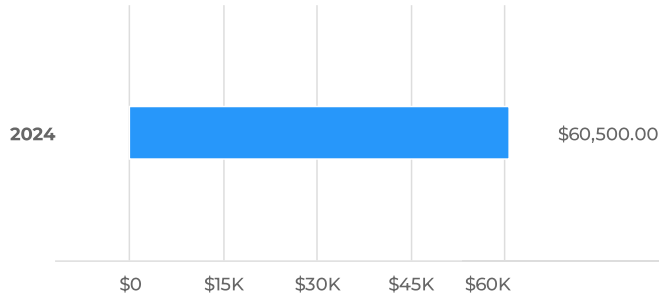
## Funding Sources

FY2024 Budget  
**\$60,500**

Total Budget (all years)  
**\$60.5K**

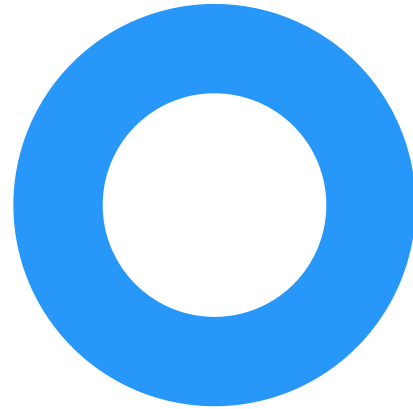
Project Total  
**\$60.5K**

Funding Sources by Year



● Street Repair/Replacement Tr...

Funding Sources for Budgeted Years



● Street Repair/Replacement Trust (SRRTF) (100%)  
**TOTAL \$60,500.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement Trust (SRRTF)	\$60,500	\$60,500
<b>Total</b>	<b>\$60,500</b>	<b>\$60,500</b>



# Country Estates Phase 2

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## Overview

Request Owner	Dawn Parks, Finance Director
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZI

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## Description

Improvement of drainage along Winchester Drive and North Horseshoe Drive.

**Prior appropriation through FY23: \$66,000**

**Total Project Cost: \$615,500**



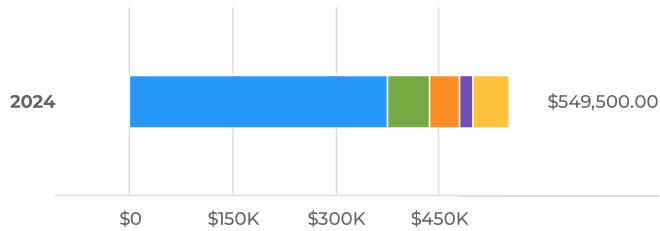
## Capital Cost

FY2024 Budget  
**\$549,500**

Total Budget (all years)  
**\$549.5K**

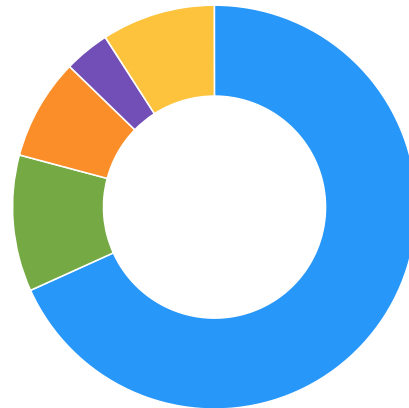
Project Total  
**\$549.5K**

Capital Cost by Year



- Construction
- Construction Management
- Contingency
- Engineering
- Other

Capital Cost for Budgeted Years



- Construction (68%)      \$375,000.00
- Construction Management (11%)      \$60,000.00
- Contingency (8%)      \$44,500.00
- Engineering (4%)      \$20,000.00
- Other (9%)      \$50,000.00
- TOTAL**      **\$549,500.00**

### Capital Cost Breakdown

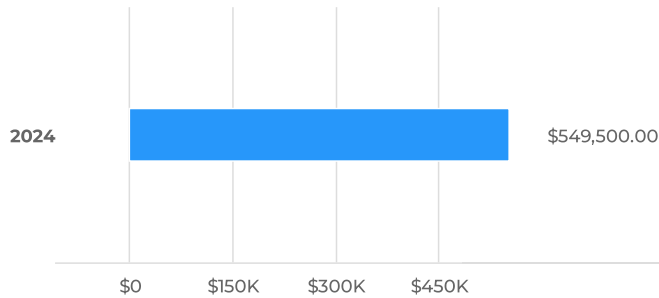
Capital Cost	FY2024	Total
Engineering	\$20,000	\$20,000
Construction	\$375,000	\$375,000
Construction Management	\$60,000	\$60,000
Other	\$50,000	\$50,000
Contingency	\$44,500	\$44,500
<b>Total</b>	<b>\$549,500</b>	<b>\$549,500</b>



## Funding Sources

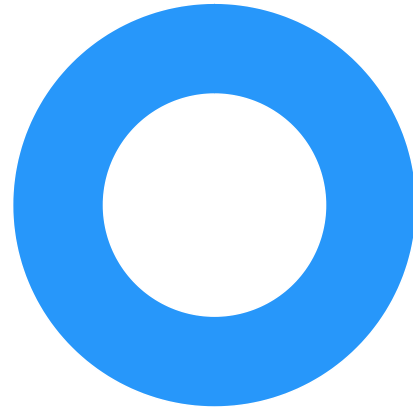
FY2024 Budget **\$549,500**      Total Budget (all years) **\$549.5K**      Project Total **\$549.5K**

Funding Sources by Year



● Street Repair/Replacement TF ...

Funding Sources for Budgeted Years



● Street Repair/Replacement TF (SRRTF) (100%)  
**TOTAL** **\$549,500.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement TF (SRRTF)	\$549,500	\$549,500
<b>Total</b>	<b>\$549,500</b>	<b>\$549,500</b>



# Hunter's Run Pipe Replacement

## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ10

## Description

Repair void in existing asphalt coated pipe under Alley #7. Restore roadway surface.

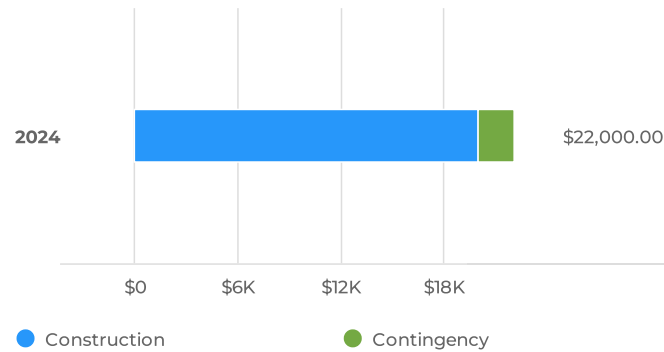
**Prior Appropriations through FY23: \$27,500**

**Total Project Cost: \$49,500**

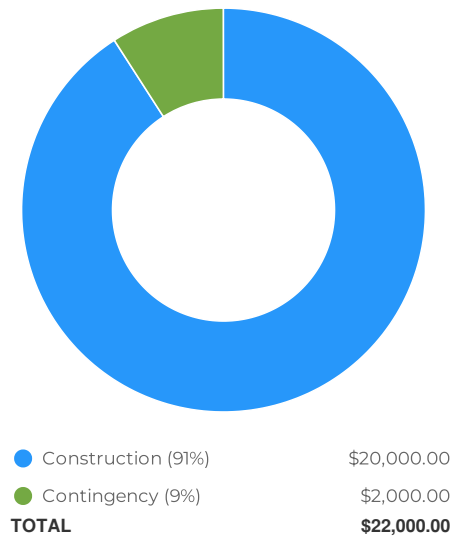
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$22,000</b>	<b>\$22K</b>	<b>\$22K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction	\$20,000	\$20,000
Contingency	\$2,000	\$2,000
<b>Total</b>	<b>\$22,000</b>	<b>\$22,000</b>



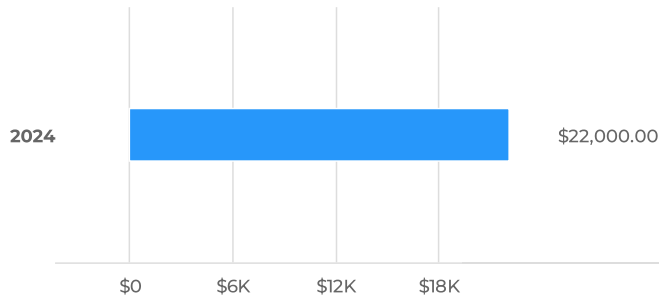
## Funding Sources

FY2024 Budget  
**\$22,000**

Total Budget (all years)  
**\$22K**

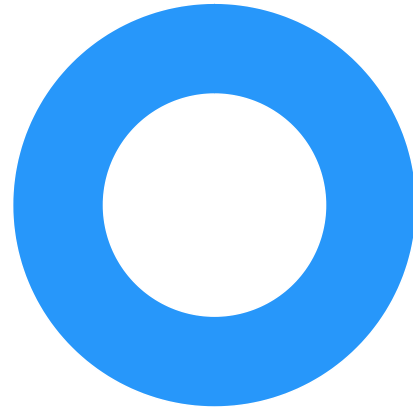
Project Total  
**\$22K**

Funding Sources by Year



● Street Repair/Replacement TF ...

Funding Sources for Budgeted Years



● Street Repair/Replacement TF (SRRTF) (100%)  
**TOTAL \$22,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement TF (SRRTF)	\$22,000	\$22,000
<b>Total</b>	<b>\$22,000</b>	<b>\$22,000</b>



# Lord Baltimore Foot Bridge

## Overview

Request Owner	Dawn Parks, Finance Director
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ5

## Description

Construct a box culvert and 12 foot wide traffic bearing multi-use path between Lord Baltimore School and Lake Village Circle to facilitate emergency access to and from Lord Baltimore School. Indian River School District has funded \$10,000 towards the project in FY23.

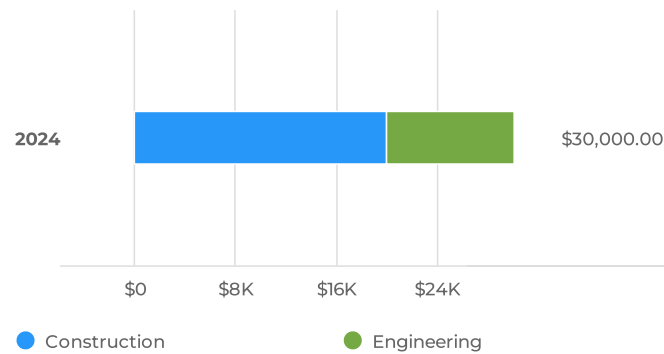
**Prior appropriation through FY23: \$116,600**

**Total Project Cost: \$146,600**

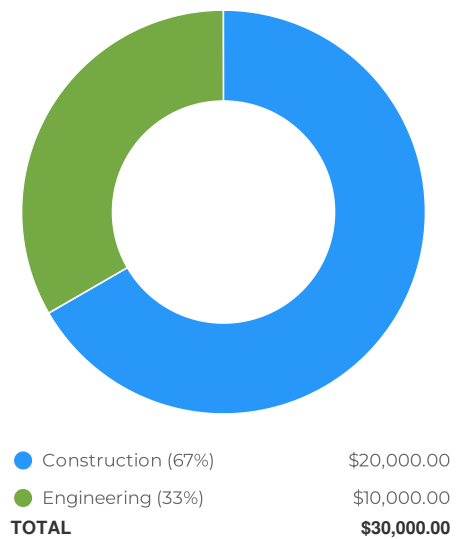
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$30,000</b>	<b>\$30K</b>	<b>\$30K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	Total
Engineering	\$10,000	\$10,000
Construction	\$20,000	\$20,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>



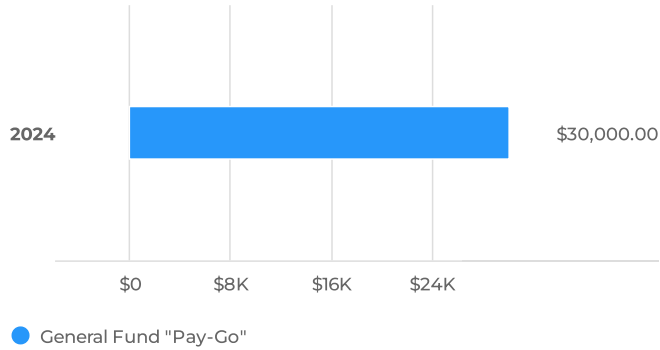
## Funding Sources

FY2024 Budget  
**\$30,000**

Total Budget (all years)  
**\$30K**

Project Total  
**\$30K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund "Pay-Go"	\$30,000	\$30,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>



# Phase IV Sidewalks (West Avenue)

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## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Other
Project Number	PZ20

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## Description

The Phase 4 sidewalk connectivity project will provide a safe path along West Avenue from Osprey Lane to the Assawoman Canal Trail via Central Avenue.





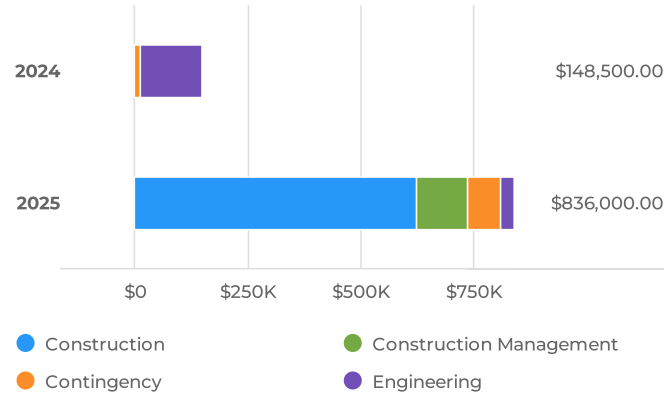
## Capital Cost

FY2024 Budget  
**\$148,500**

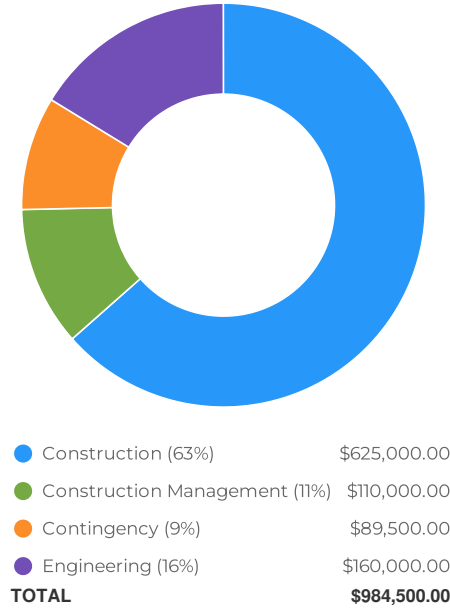
Total Budget (all years)  
**\$984.5K**

Project Total  
**\$984.5K**

Capital Cost by Year



Capital Cost for Budgeted Years

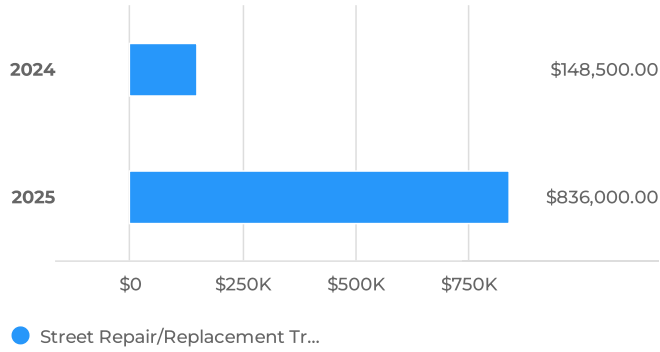


Capital Cost Breakdown			
Capital Cost	FY2024	FY2025	Total
Engineering	\$135,000	\$25,000	\$160,000
Construction		\$625,000	\$625,000
Construction Management		\$110,000	\$110,000
Contingency	\$13,500	\$76,000	\$89,500
<b>Total</b>	<b>\$148,500</b>	<b>\$836,000</b>	<b>\$984,500</b>

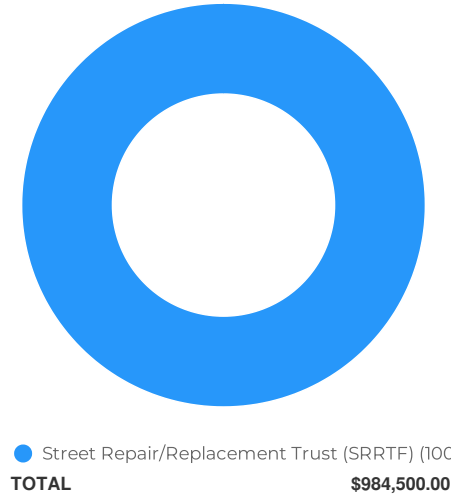
## Funding Sources

FY2024 Budget **\$148,500**      Total Budget (all years) **\$984.5K**      Project Total **\$984.5K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Street Repair/Replacement Trust (SRRTF)	\$148,500	\$836,000	\$984,500
<b>Total</b>	<b>\$148,500</b>	<b>\$836,000</b>	<b>\$984,500</b>

# Phase V Sidewalks (Woodland Avenue)

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## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Other
Project Number	PZ21

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## Description

The Phase 5 connectivity project will provide a safe path along Woodland Avenue from Hudson Avenue to Daisey Avenue. Design was originally scheduled for FY25 with construction scheduled for FY26 but was brought forward to FY23.

This project includes the reconstruction of 1/2 mile of Woodland Avenue to add drainage features to both sides of the roadway, addressing concerns regarding standing water in the roadway. The project will also include the construction of 1/2 mile of new sidewalk along the west side of Woodland Avenue, enhanced crosswalks, pavement markings and new signage.

This is the longest segment of the 6 sidewalk connectivity and pedestrian safety projects.

**Prior Appropriations through FY23: \$100,000**

**Total Project Cost: \$1,007,500**



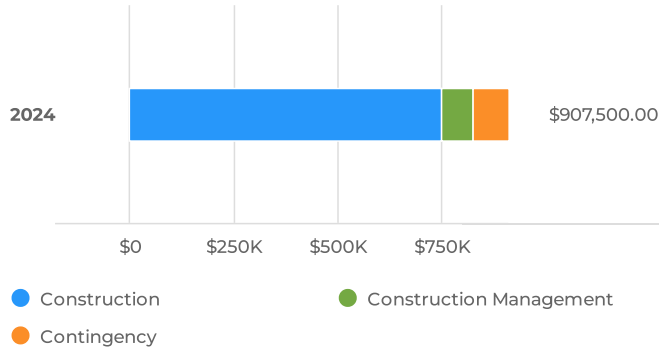
## Capital Cost

FY2024 Budget  
**\$907,500**

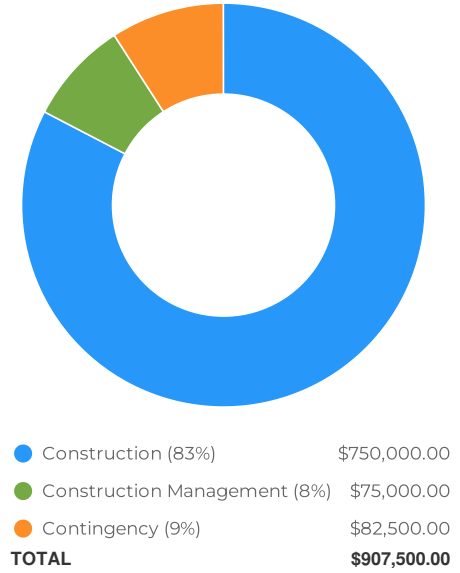
Total Budget (all years)  
**\$907.5K**

Project Total  
**\$907.5K**

Capital Cost by Year



Capital Cost for Budgeted Years



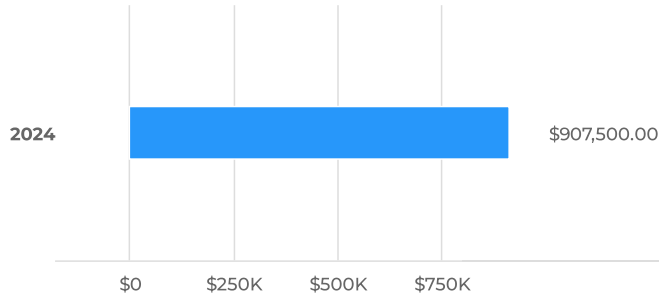
Capital Cost Breakdown		
Capital Cost	FY2024	Total
Construction	\$750,000	\$750,000
Construction Management	\$75,000	\$75,000
Contingency	\$82,500	\$82,500
<b>Total</b>	<b>\$907,500</b>	<b>\$907,500</b>



## Funding Sources

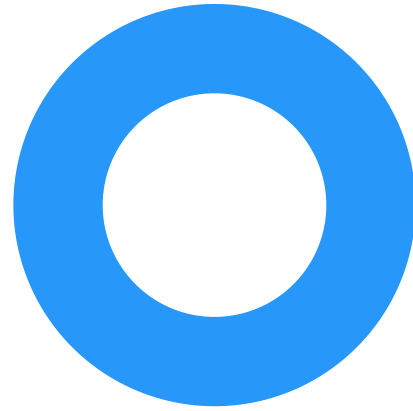
FY2024 Budget **\$907,500**      Total Budget (all years) **\$907.5K**      Project Total **\$907.5K**

Funding Sources by Year



● Street Repair/Replacement Tr...

Funding Sources for Budgeted Years



● Street Repair/Replacement Trust (SRRTF) (100%)  
**TOTAL \$907,500.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement Trust (SRRTF)	\$907,500	\$907,500
<b>Total</b>	<b>\$907,500</b>	<b>\$907,500</b>



# Planning Support Services

## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ16

## Description

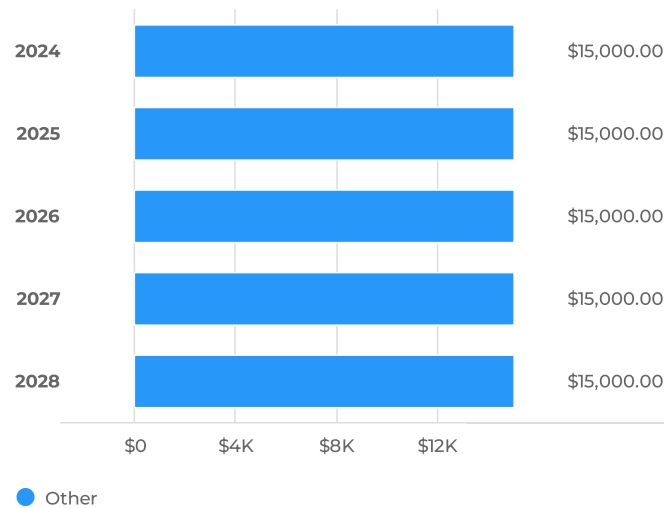
Professional consultant assistance in finding and writing grants for drainage and roadway reconstruction projects, and/or assisting with FEMA and Sussex Conservation District outreach as necessary. This funding is noted as a supplement to staff engagement and outreach efforts.

With the assistance of professional consultants, the Town has submitted and is anticipating the award of the Transportation Alternatives Program (TAP) grant for the Berzin's Natural Area and Park project and the Woodland / Daisey Avenue reconstruction and drainage improvement project.

## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$15,000</b>	<b>\$75K</b>	<b>\$75K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown						
Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Other	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$75,000</b>



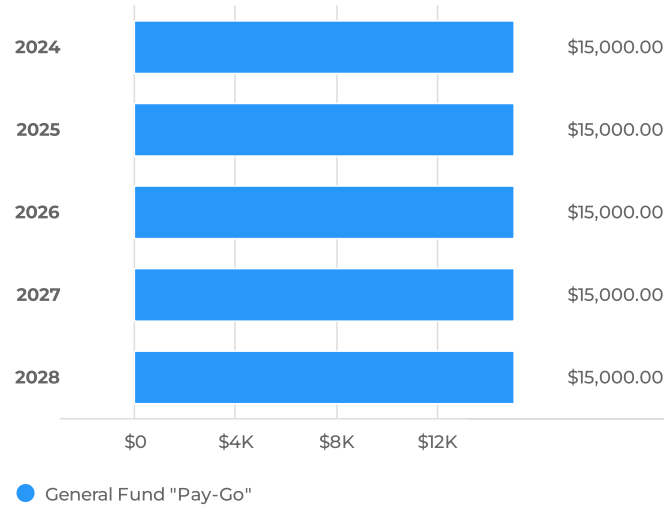
## Funding Sources

FY2024 Budget  
**\$15,000**

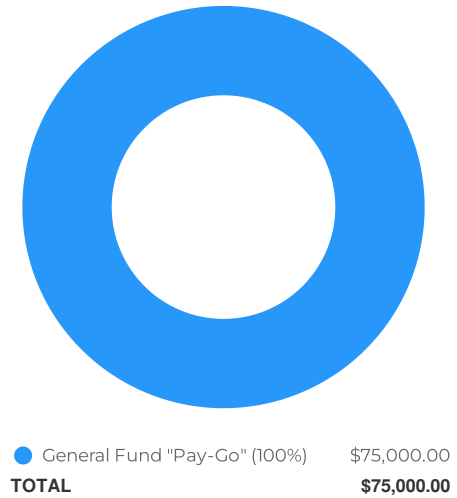
Total Budget (all years)  
**\$75K**

Project Total  
**\$75K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund "Pay-Go"	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$75,000</b>

# Savannah's Landing Drainage

## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ8

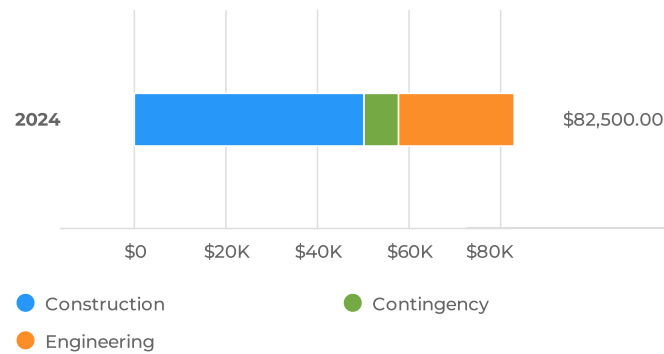
## Description

Investigate and correct ponding water in roadways at several curb inlets throughout the community.

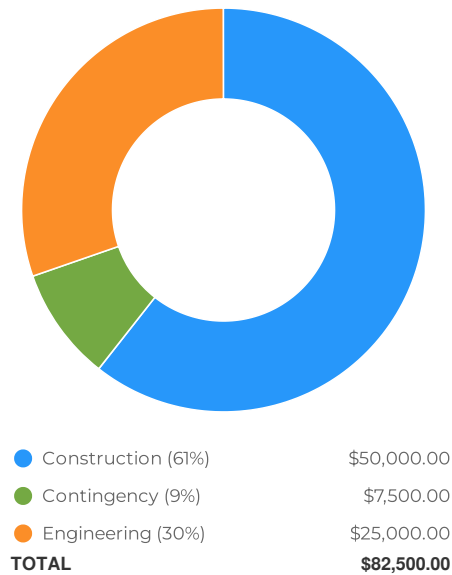
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$82,500</b>	<b>\$82.5K</b>	<b>\$82.5K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Engineering	\$25,000	\$25,000
Construction	\$50,000	\$50,000
Contingency	\$7,500	\$7,500
<b>Total</b>	<b>\$82,500</b>	<b>\$82,500</b>





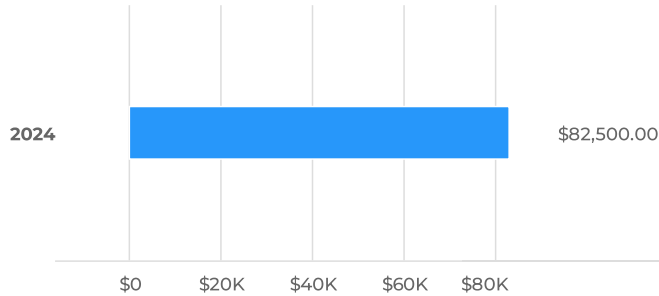
## Funding Sources

FY2024 Budget  
**\$82,500**

Total Budget (all years)  
**\$82.5K**

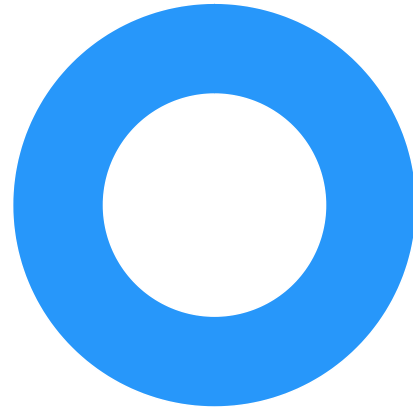
Project Total  
**\$82.5K**

Funding Sources by Year



● Street Repair/Replacement TF ...

Funding Sources for Budgeted Years



● Street Repair/Replacement TF (SRRTF) (100%)

**TOTAL** **\$82,500.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement TF (SRRTF)	\$82,500	\$82,500
<b>Total</b>	<b>\$82,500</b>	<b>\$82,500</b>

# The Cottages

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## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ4

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## Description

Drainage improvements along Columbia Avenue, Sally Lane, Port Royal Road and Whites Creek Lane. Design is wrapping up, with completion anticipated by fall 2023.

**Prior appropriation through FY23: \$850,115**

**Total Project Cost: \$1,657,115**



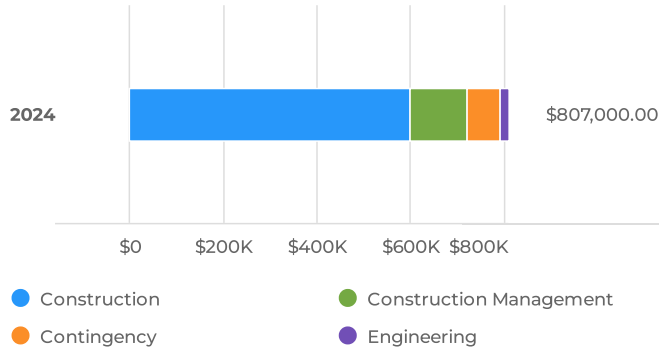
## Capital Cost

FY2024 Budget  
**\$807,000**

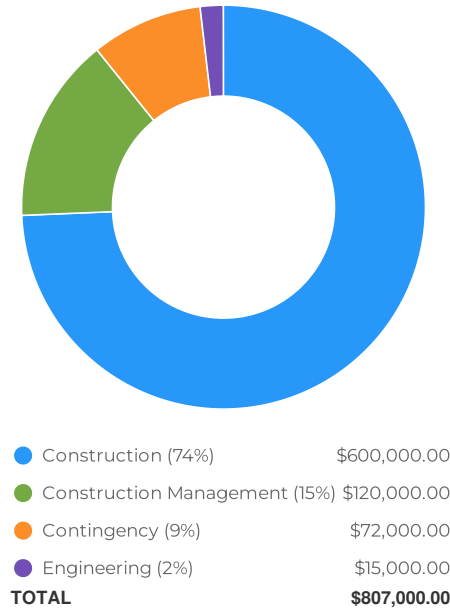
Total Budget (all years)  
**\$807K**

Project Total  
**\$807K**

Capital Cost by Year



Capital Cost for Budgeted Years



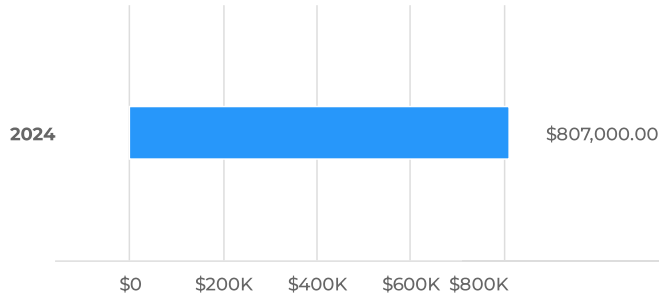
Capital Cost Breakdown		
Capital Cost	FY2024	Total
Engineering	\$15,000	\$15,000
Construction	\$600,000	\$600,000
Construction Management	\$120,000	\$120,000
Contingency	\$72,000	\$72,000
<b>Total</b>	<b>\$807,000</b>	<b>\$807,000</b>



## Funding Sources

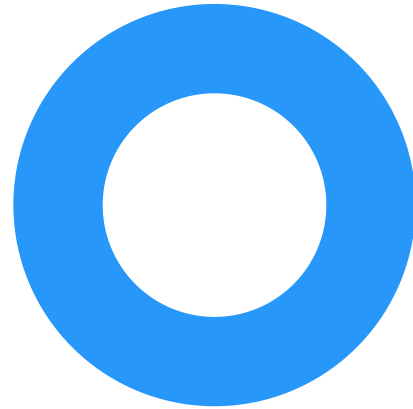
FY2024 Budget **\$807,000**      Total Budget (all years) **\$807K**      Project Total **\$807K**

Funding Sources by Year



● Street Repair/Replacement TF ...

Funding Sources for Budgeted Years



● Street Repair/Replacement TF (SRRTF) (100%)  
**TOTAL** **\$807,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement TF (SRRTF)	\$807,000	\$807,000
<b>Total</b>	<b>\$807,000</b>	<b>\$807,000</b>



# Traffic Analysis

## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Other
Project Number	PZ15

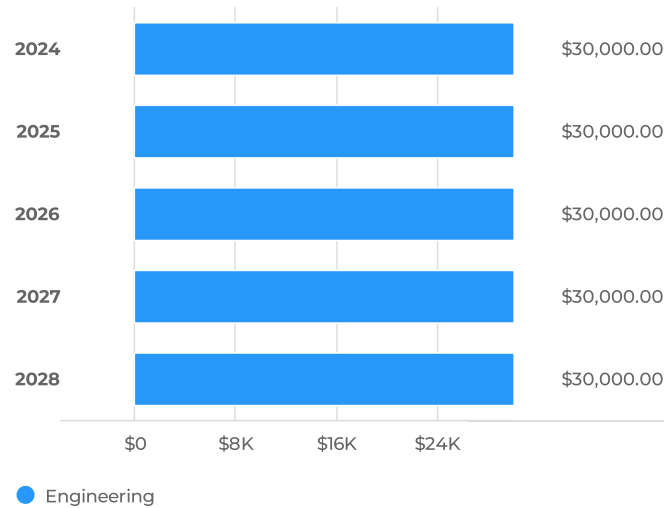
## Description

Miscellaneous Traffic Engineering studies and analysis to address cut through traffic within the Town of Ocean View.

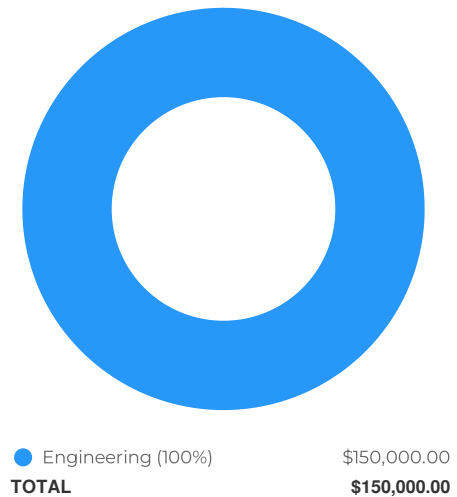
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$30,000</b>	<b>\$150K</b>	<b>\$150K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Engineering	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$150,000</b>



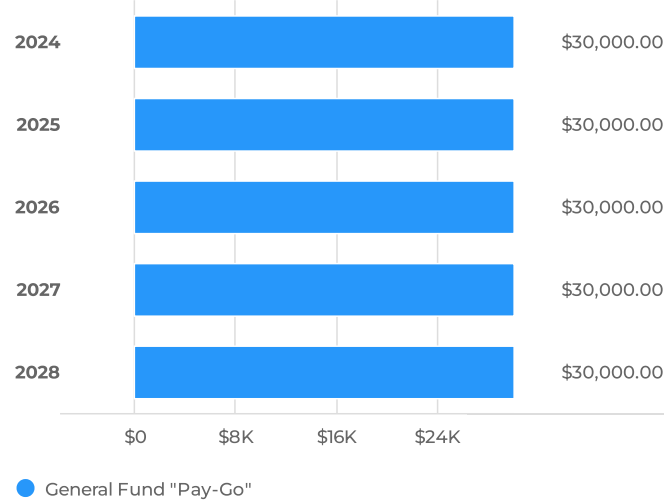
## Funding Sources

FY2024 Budget  
**\$30,000**

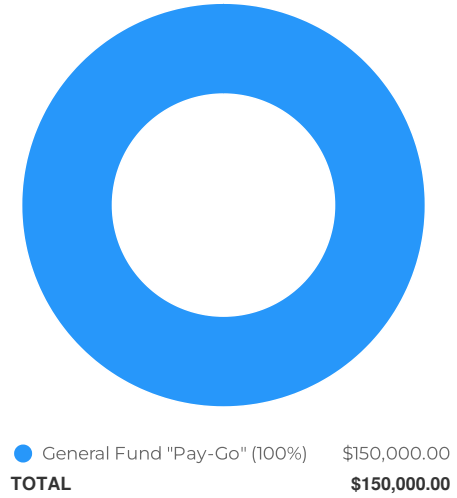
Total Budget (all years)  
**\$150K**

Project Total  
**\$150K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund "Pay-Go"	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$150,000</b>



# Woodland Avenue / Daisey Avenue

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## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ6

---

## Description

Intersection reconstruction project and drainage improvements. The project was originally scheduled for FY 2023 for project design and FY 2024 for construction. The project was moved forward and construction costs are estimates that will be revised once the project design is completed. This project was combined with the Daisey Avenue sidewalk connectivity project which was projected to cost approximately \$318K. The Town is anticipating the awarding of the Transportation Alternatives Program (TAP) grant which will reimburse the Town up to 80% of the engineering and construction costs (approximately \$473,600). The Street Repair and Replacement Trust Fund will be reimbursed for the amounts received from the grant.

**Prior appropriation through FY23: \$629,700**

**Total Project Cost: \$644,700**



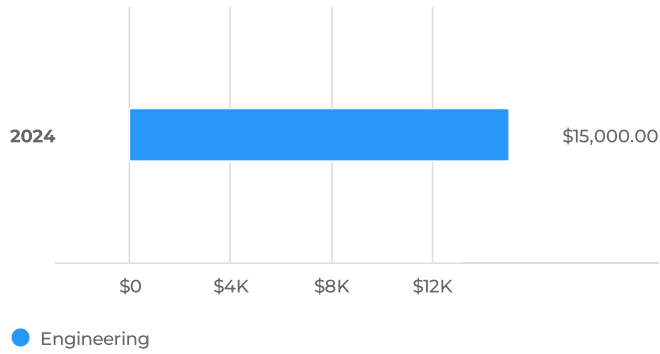
## Capital Cost

FY2024 Budget  
**\$15,000**

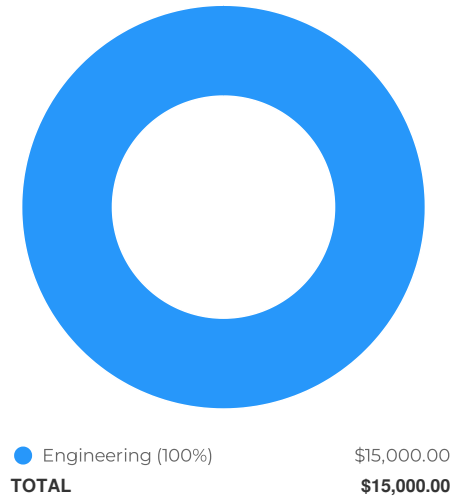
Total Budget (all years)  
**\$15K**

Project Total  
**\$15K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2024	Total
Engineering	\$15,000	\$15,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>



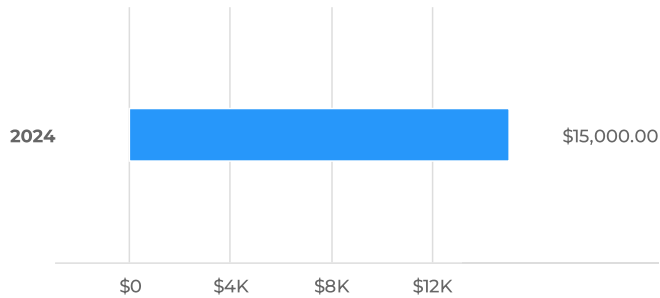
## Funding Sources

FY2024 Budget  
**\$15,000**

Total Budget (all years)  
**\$15K**

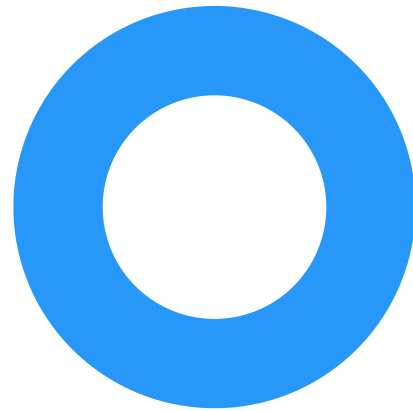
Project Total  
**\$15K**

Funding Sources by Year



● Street Repair/Replacement TF ...

Funding Sources for Budgeted Years



● Street Repair/Replacement TF (SRRTF) (100%)

**TOTAL** **\$15,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement TF (SRRTF)	\$15,000	\$15,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>



# Woodland Avenue to Oakwood Avenue via Central Avenue Sidewalks

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## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Other
Project Number	PZ19

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## Description

The Phase 3 sidewalk connectivity project will connect Woodland Avenue to John West Park via Central Avenue. Design was originally scheduled for FY2023 with construction scheduled for FY2024 but has been pushed to FY2025.

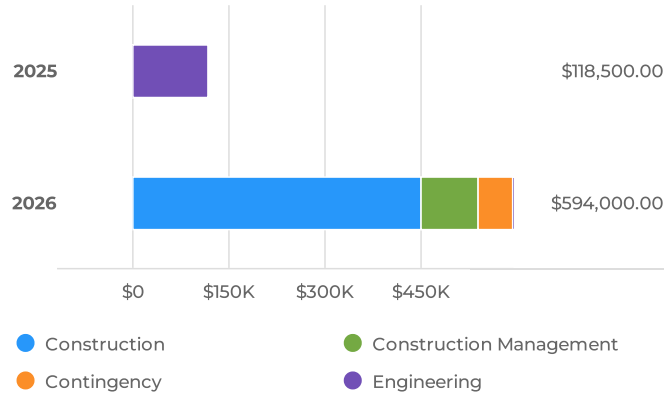


## Capital Cost

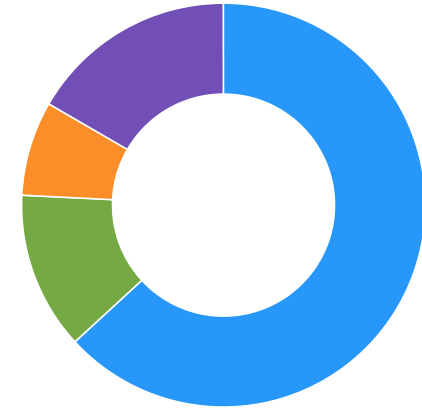
Total Budget (all years)  
**\$712.5K**

Project Total  
**\$712.5K**

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (63%)	\$450,000.00
Construction Management (13%)	\$90,000.00
Contingency (8%)	\$54,000.00
Engineering (17%)	\$118,500.00
<b>TOTAL</b>	<b>\$712,500.00</b>

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Engineering	\$118,500		\$118,500
Construction		\$450,000	\$450,000
Construction Management		\$90,000	\$90,000
Contingency		\$54,000	\$54,000
<b>Total</b>	<b>\$118,500</b>	<b>\$594,000</b>	<b>\$712,500</b>

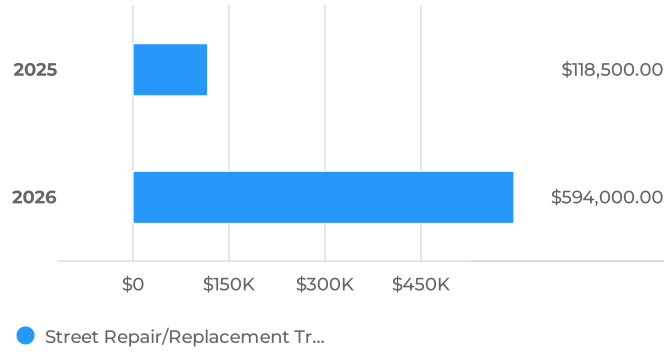


## Funding Sources

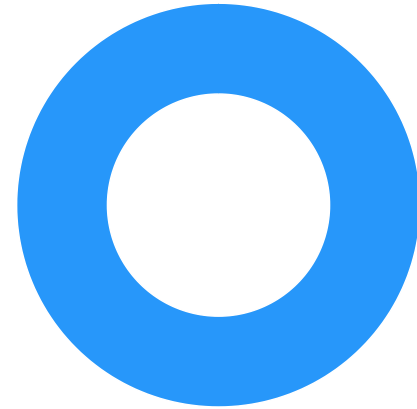
Total Budget (all years)  
**\$712.5K**

Project Total  
**\$712.5K**

Funding Sources by Year



Funding Sources for Budgeted Years



● Street Repair/Replacement Trust (SRRTF) (10C  
**TOTAL \$712,500.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Street Repair/Replacement Trust (SRRTF)	\$118,500	\$594,000	\$712,500
<b>Total</b>	<b>\$118,500</b>	<b>\$594,000</b>	<b>\$712,500</b>

# Woodland Park Phase 2

## Overview

Request Owner	Dawn Parks
Department	Planning & Zoning
Type	Capital Improvement
Project Number	PZ2

## Description

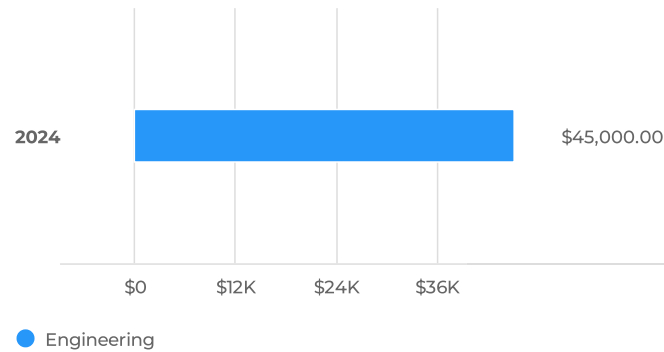
Improvement of drainage along Woods Circle, Maple Lane and Holly Lane.

**Prior appropriation through FY23: \$60,500**

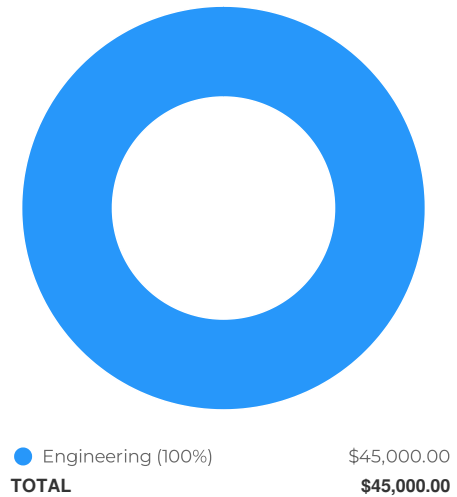
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$45,000</b>	<b>\$45K</b>	<b>\$45K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	Total
Engineering	\$45,000	\$45,000
<b>Total</b>	<b>\$45,000</b>	<b>\$45,000</b>



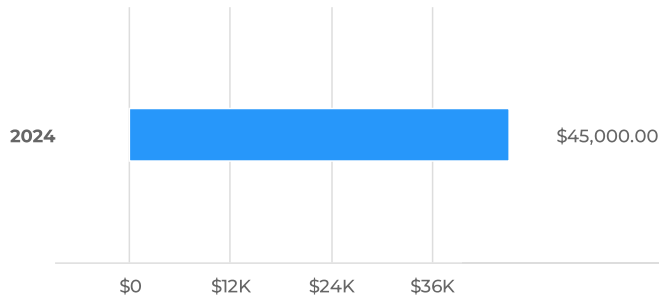
## Funding Sources

FY2024 Budget  
**\$45,000**

Total Budget (all years)  
**\$45K**

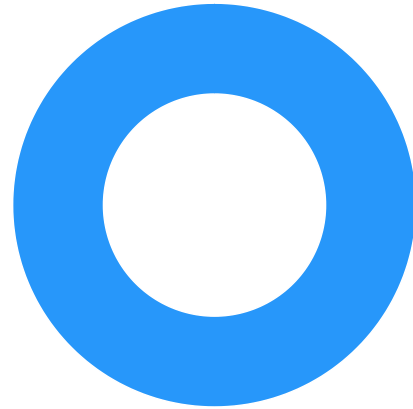
Project Total  
**\$45K**

Funding Sources by Year



● Street Repair/Replacement TF ...

Funding Sources for Budgeted Years



● Street Repair/Replacement TF (SRRTF) (100%)

**TOTAL \$45,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Street Repair/Replacement TF (SRRTF)	\$45,000	\$45,000
<b>Total</b>	<b>\$45,000</b>	<b>\$45,000</b>

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# DPW REQUESTS

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# Accent Lighting - Community Center @ 32 West (formerly Town Hall) / Town Park

## Overview

Request Owner	Dawn Parks
Department	DPW
Type	Other
Project Number	DPWI

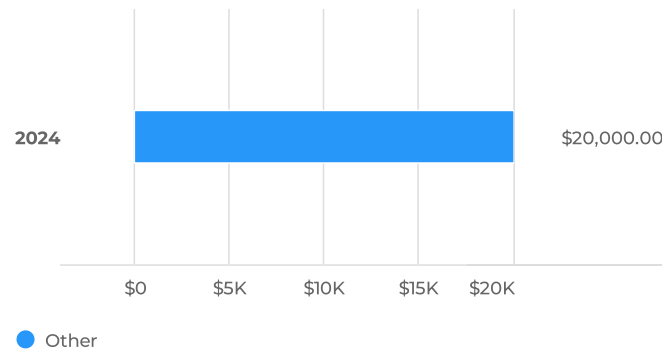
## Description

The replacement of holiday lighting on the Community Center @ 32 West (formerly Town Hall) and the out-buildings. Lighting remains year round with the Gazebo lighting updated for the changing holidays (red, white and green during winter months and red, white and blue during summer months).

## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$20,000</b>	<b>\$20K</b>	<b>\$20K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Other	\$20,000	\$20,000
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>





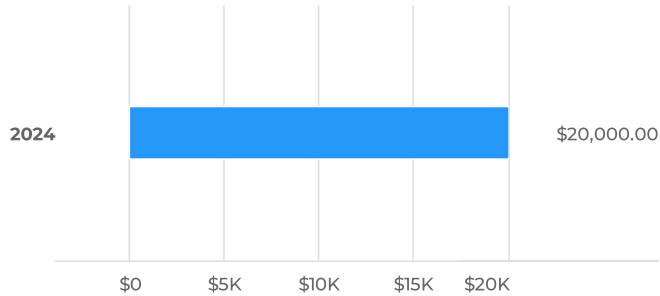
## Funding Sources

FY2024 Budget  
**\$20,000**

Total Budget (all years)  
**\$20K**

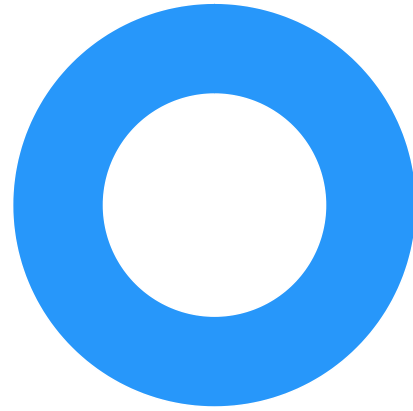
Project Total  
**\$20K**

Funding Sources by Year



● General Fund "Pay-Go"

Funding Sources for Budgeted Years



● General Fund "Pay-Go" (100%) \$20,000.00  
**TOTAL \$20,000.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
General Fund "Pay-Go"	\$20,000	\$20,000
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>



# Mosquito Sprayer

## Overview

Request Owner	Dawn Parks
Department	DPW
Type	Other
Project Number	DPW2

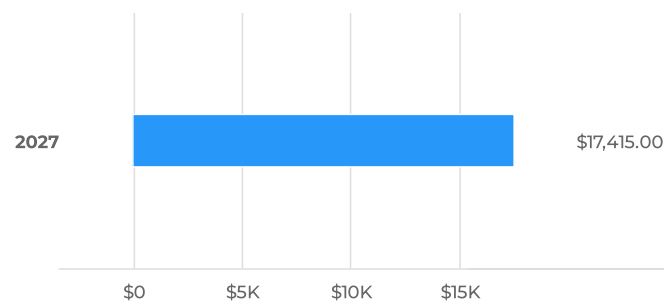
## Description

Replacement of Mosquito Sprayer. Each sprayer has a 5-year life span. The oldest will be used as a reserve sprayer.

## Capital Cost

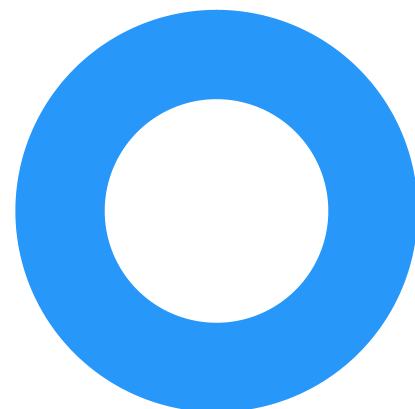
Total Budget (all years)	Project Total
<b>\$17.415K</b>	<b>\$17.415K</b>

Capital Cost by Year



● Vehicles & Equipment

Capital Cost for Budgeted Years



● Vehicles & Equipment (100%) \$17,415.00  
**TOTAL \$17,415.00**

## Capital Cost Breakdown

Capital Cost	FY2027	Total
Vehicles & Equipment	\$17,415	\$17,415
<b>Total</b>	<b>\$17,415</b>	<b>\$17,415</b>

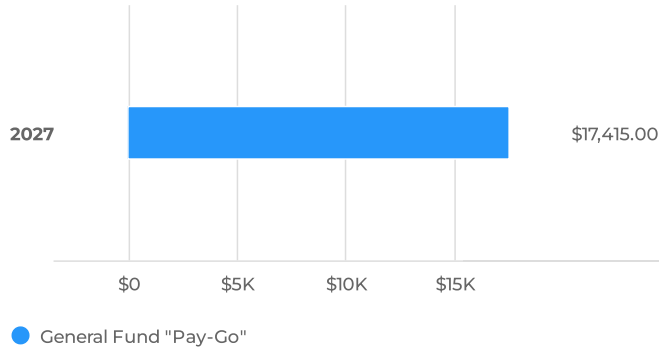


## Funding Sources

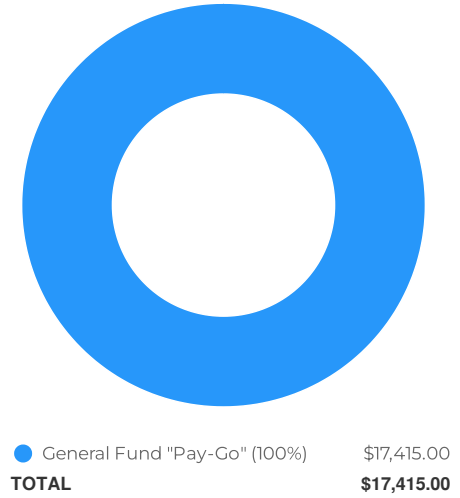
Total Budget (all years)  
**\$17.415K**

Project Total  
**\$17.415K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
General Fund "Pay-Go"	\$17,415	\$17,415
<b>Total</b>	<b>\$17,415</b>	<b>\$17,415</b>

# Rt. 26 / Atlantic Avenue Street Scape

## Overview

Request Owner	Dawn Parks
Department	DPW
Type	Other
Project Number	DPW4

## Description

Funding was requested to allow for a pilot beautification / street scape effort to take place. We intend to create one location along Atlantic Avenue and evaluate its impact and/or viability in coordination with our other safety and pedestrian projects. In FY24, we are including an addition of a street clock on the corner of Atlantic and Woodland with the Touch of Italy Project. The clock will be 12 feet tall.

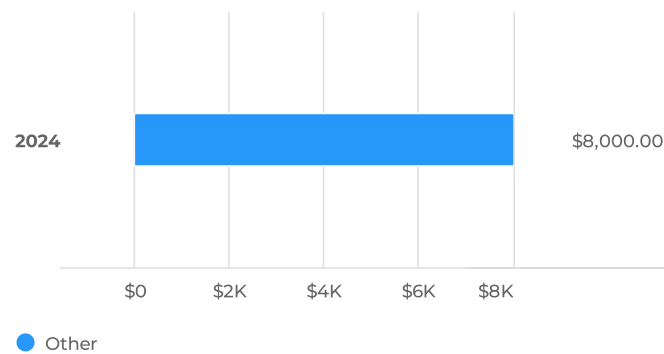
**Prior Appropriation through FY23: \$20,000**

**Total Project Cost: \$28,000**

## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$8,000</b>	<b>\$8K</b>	<b>\$8K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2024	Total
Other	\$8,000	\$8,000
<b>Total</b>	<b>\$8,000</b>	<b>\$8,000</b>



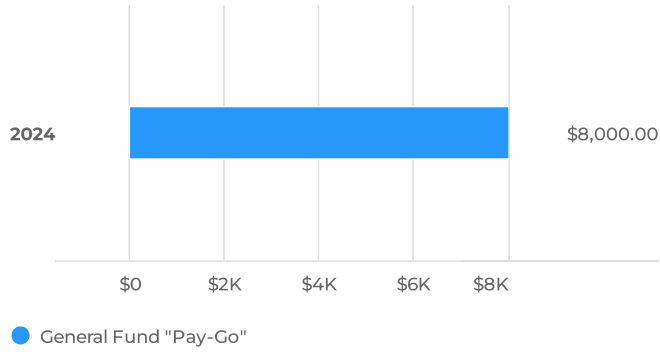
## Funding Sources

FY2024 Budget  
**\$8,000**

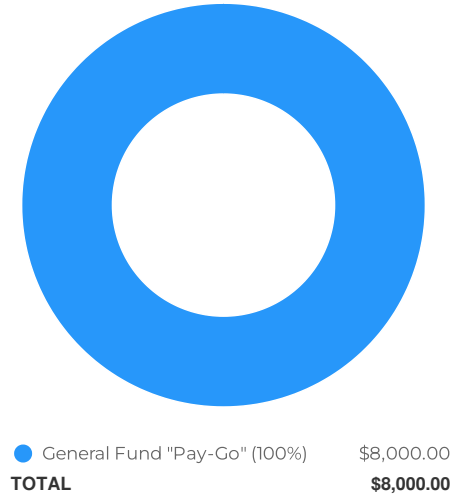
Total Budget (all years)  
**\$8K**

Project Total  
**\$8K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund "Pay-Go"	\$8,000	\$8,000
<b>Total</b>	<b>\$8,000</b>	<b>\$8,000</b>

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# **ADMINISTRATION REQUESTS**

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# 201 Central Avenue - Capital Repairs

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## Overview

Request Owner	Dawn Parks
Department	Administration
Type	Capital Improvement
Project Number	CRTF2

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## Description

The repairs and maintenance are based on the 2019 Reserve Study for 201 Central Avenue. The reserve study identifies out-year costs of known and recurring infrastructure needs. This detail is then used to assist in determining the funding allocated for/sent to the Capital Reserve Trust Fund (CRTF). The items are intended to be funded accordingly from the CRTF. Contingency represents inflation as noted in the 2019 Reserve Study.



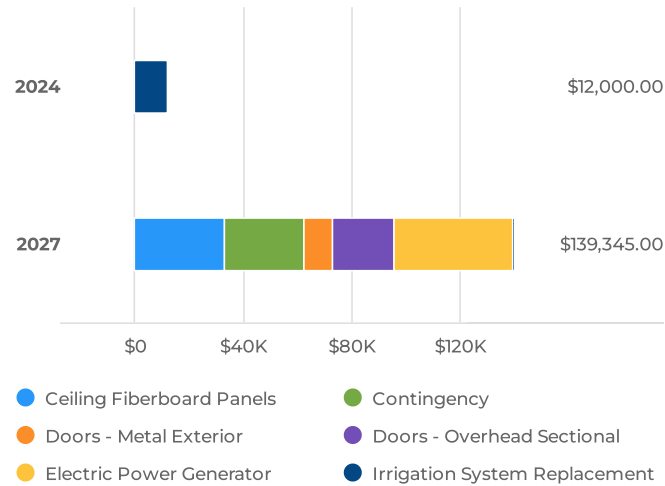
## Capital Cost

FY2024 Budget  
**\$12,000**

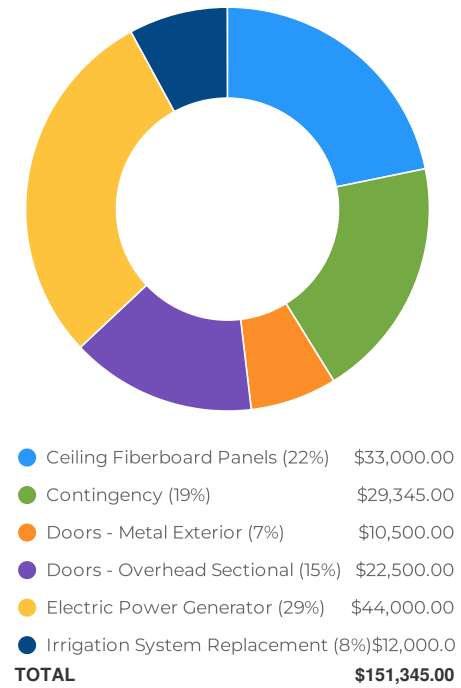
Total Budget (all years)  
**\$151.345K**

Project Total  
**\$151.345K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2024	FY2027	Total
Doors - Overhead Sectional		\$22,500	\$22,500
Ceiling Fiberboard Panels		\$33,000	\$33,000
Doors - Metal Exterior		\$10,500	\$10,500
Electric Power Generator		\$44,000	\$44,000
Irrigation System Replacement	\$12,000		\$12,000
Contingency		\$29,345	\$29,345
<b>Total</b>	<b>\$12,000</b>	<b>\$139,345</b>	<b>\$151,345</b>

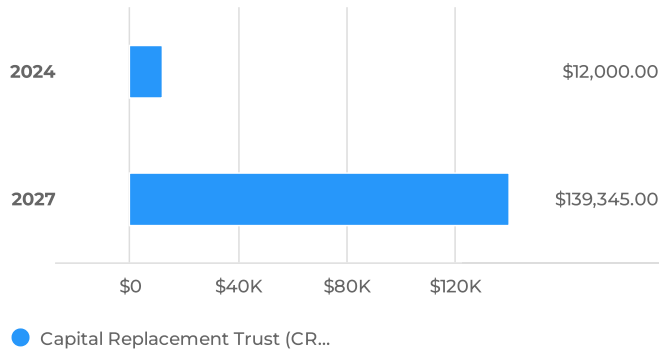




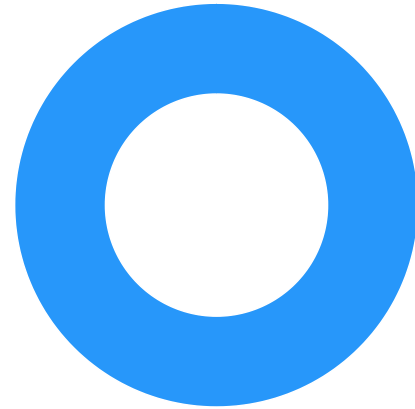
## Funding Sources

FY2024 Budget **\$12,000**      Total Budget (all years) **\$151.345K**      Project Total **\$151.345K**

Funding Sources by Year



Funding Sources for Budgeted Years



● Capital Replacement Trust (CRTF) (100%) \$151,345.00  
**TOTAL \$151,345.00**

Funding Sources Breakdown			
Funding Sources	FY2024	FY2027	Total
Capital Replacement Trust (CRTF)	\$12,000	\$139,345	\$151,345
<b>Total</b>	<b>\$12,000</b>	<b>\$139,345</b>	<b>\$151,345</b>



# 222 Maintenance Road - Capital Repairs

## Overview

Request Owner	Dawn Parks, Finance Director
Department	Administration
Type	Capital Improvement
Project Number	CRTF3

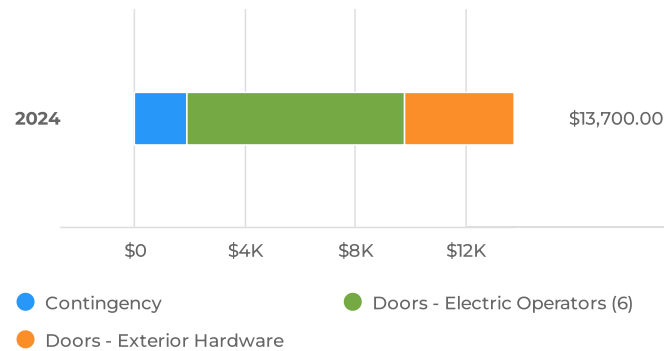
## Description

The repairs and maintenance are based on the 2019 Reserve Study for 222 Maintenance Road. The reserve study identifies out-year costs of known and recurring infrastructure needs. This detail is then used to assist in determining the funding allocated for/sent to the Capital Reserve Trust Fund (CRTF). The items are intended to be funded accordingly from the CRTF. Contingency represents inflation as noted in the 2019 Reserve Study.

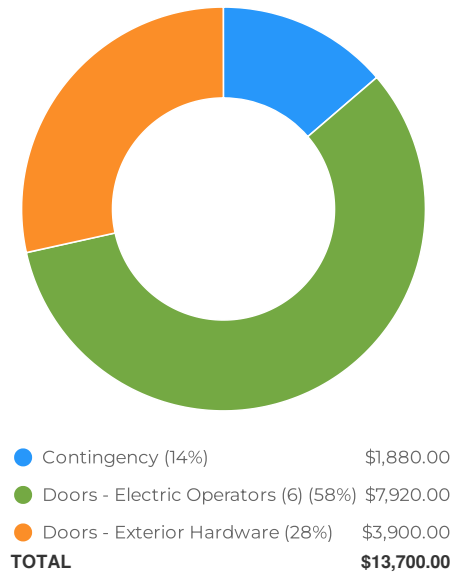
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$13,700</b>	<b>\$13.7K</b>	<b>\$13.7K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	Total
Doors - Electric Operators (6)	\$7,920	\$7,920
Doors - Exterior Hardware	\$3,900	\$3,900
Contingency	\$1,880	\$1,880
<b>Total</b>	<b>\$13,700</b>	<b>\$13,700</b>



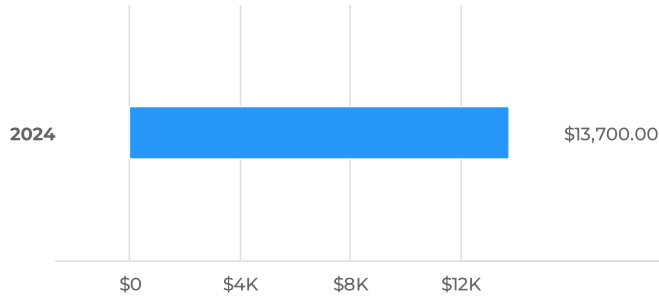
## Funding Sources

FY2024 Budget  
**\$13,700**

Total Budget (all years)  
**\$13.7K**

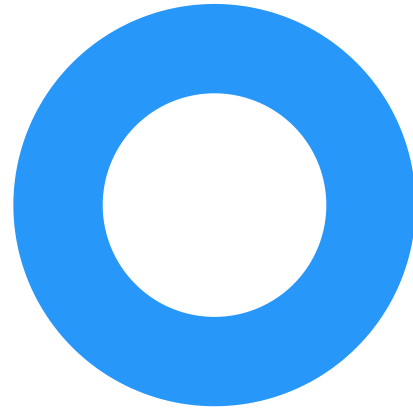
Project Total  
**\$13.7K**

Funding Sources by Year



● Capital Replacement Trust (CR...)

Funding Sources for Budgeted Years



● Capital Replacement Trust (CRTF) (100%) \$13,700.00  
**TOTAL \$13,700.00**

### Funding Sources Breakdown

Funding Sources	FY2024	Total
Capital Replacement Trust (CRTF)	\$13,700	\$13,700
<b>Total</b>	<b>\$13,700</b>	<b>\$13,700</b>

# Berzin's Natural Area and Park

## Overview

Request Owner	Dawn Parks
Department	Administration
Type	Capital Improvement
Project Number	GA1

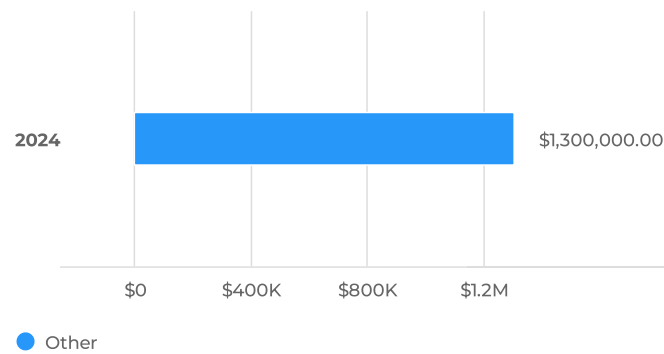
## Description

The Town purchased property at the corner of Muddy Neck Road and Double Bridges Road using grant funds in FY23. Plans are now being developed for Berzin's Natural Area and Park, complete with walking trails and scenic boardwalk overlooks. Work is now underway to obtain additional grant funding to support the development of the park. The Town has been awarded \$60K from the Delaware Division of Parks and Recreation, and is working on a purchase price match from Sussex County, along with anticipating the awarding of \$800K from the Del Dot TAP grant (with match from the American Rescue Plan Act).

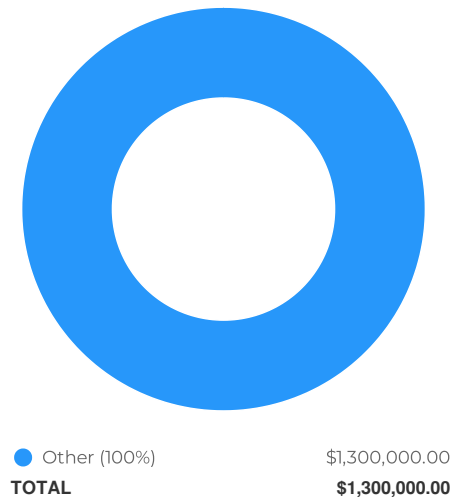
## Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
<b>\$1,300,000</b>	<b>\$1.3M</b>	<b>\$1.3M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



## Capital Cost Breakdown

Capital Cost	FY2024	Total
Other	\$1,300,000	\$1,300,000
<b>Total</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>



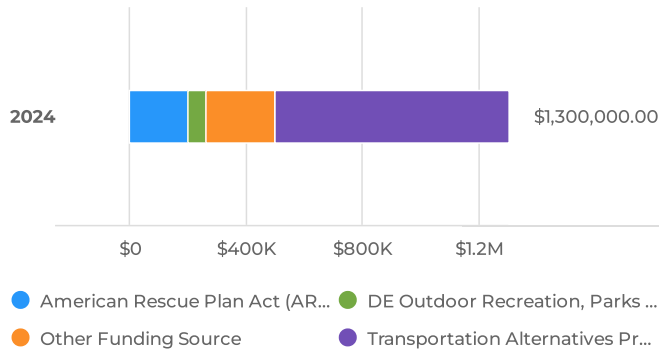
## Funding Sources

FY2024 Budget  
**\$1,300,000**

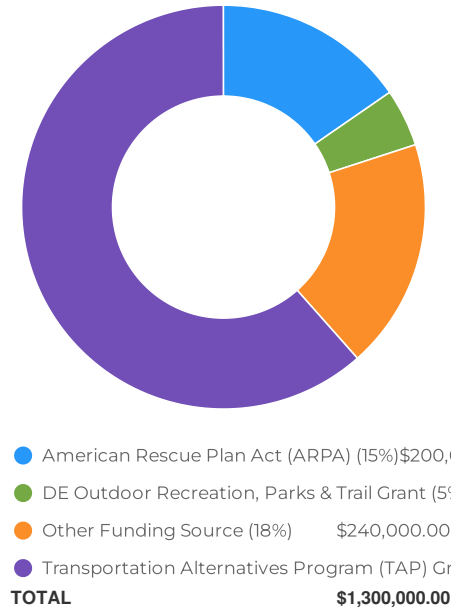
Total Budget (all years)  
**\$1.3M**

Project Total  
**\$1.3M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Other Funding Source	\$240,000	\$240,000
American Rescue Plan Act (ARPA)	\$200,000	\$200,000
DE Outdoor Recreation, Parks & Trail Grant	\$60,000	\$60,000
Transportation Alternatives Program (TAP) Grant	\$800,000	\$800,000
<b>Total</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>



# Community Center @ 32 West - Capital Repairs

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## Overview

Request Owner	Dawn Parks
Department	Administration
Type	Capital Improvement
Project Number	CRTF1

---

## Description

The repairs and maintenance are based on the 2019 Reserve Study for the Community Center @ 32 West Avenue (formerly Town Hall). The reserve study identifies out-year costs of known and recurring infrastructure needs. This detail is then used to assist in determining the funding allocated for/sent to the Capital Reserve Trust Fund (CRTF). The items are intended to be funded accordingly from the CRTF. Contingency represents inflation as noted in the 2019 Reserve Study.

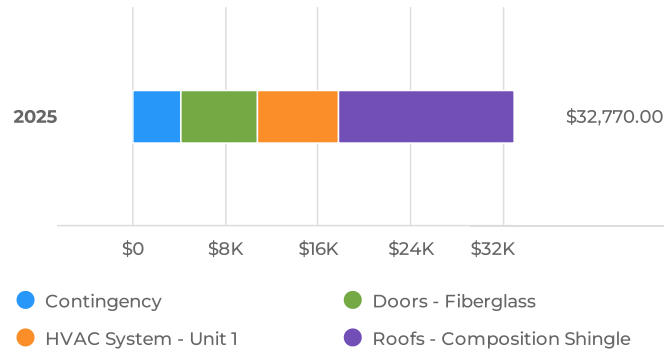


## Capital Cost

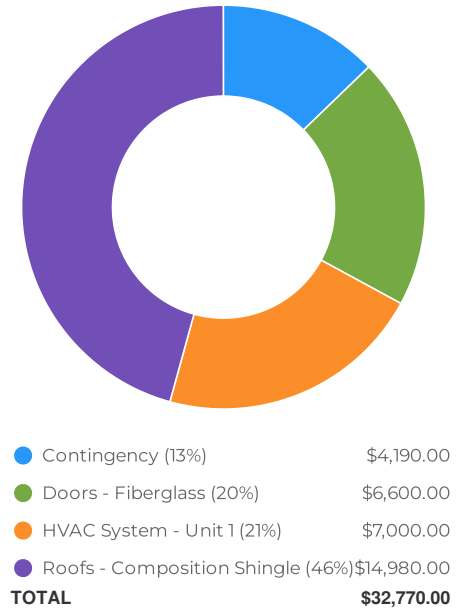
Total Budget (all years)  
**\$32.77K**

Project Total  
**\$32.77K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

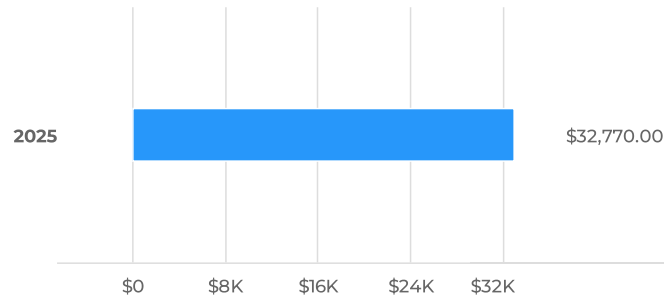
Capital Cost	FY2025	Total
Doors - Fiberglass	\$6,600	\$6,600
Roofs - Composition Shingle	\$14,980	\$14,980
HVAC System - Unit 1	\$7,000	\$7,000
Contingency	\$4,190	\$4,190
<b>Total</b>	<b>\$32,770</b>	<b>\$32,770</b>

## Funding Sources

Total Budget (all years)  
**\$32.77K**

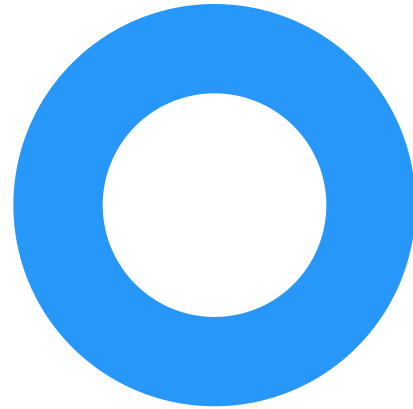
Project Total  
**\$32.77K**

Funding Sources by Year



● Capital Replacement Trust (CR...)

Funding Sources for Budgeted Years



● Capital Replacement Trust (CRTF) (100%) \$32,770.00  
**TOTAL \$32,770.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Capital Replacement Trust (CRTF)	\$32,770	\$32,770
<b>Total</b>	<b>\$32,770</b>	<b>\$32,770</b>



# John West Park - Capital Repairs

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## Overview

Request Owner	Dawn Parks
Department	Administration
Type	Capital Improvement
Project Number	CRTF4

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## Description

The repairs and maintenance are based on the 2019 Reserve Study for John West Park. The reserve study identifies out-yearly costs of known and recurring infrastructure needs. This detail is then used to assist in determining the funding allocated for/sent to the Capital Reserve Trust Fund (CRTF).

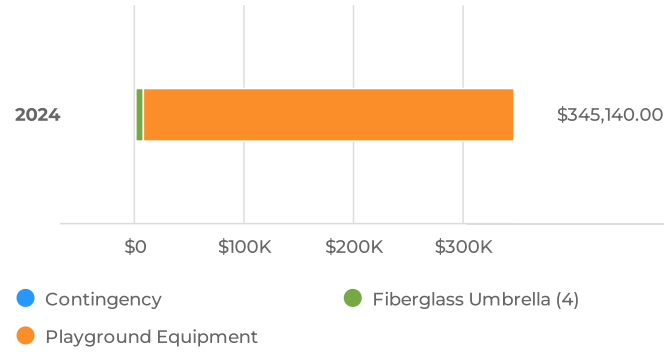
The FY24 items are intended to be funded accordingly from the CRTF. Contingency represents inflation as noted in the 2019 Reserve Study.

FY24 highlights include John West Park playground improvements such as: Tall tower climbing & slide unit (or other suitable equipment), installation, & new safety surface. This will coincide with the removal & possible relocation of passive exercise equipment to the trail area where the exercise equipment is now located and the creation of a fully inclusive play area with accessible surfaces and improved accessibility from the adjacent parking area. Funds to accomplish these improvements include planned funding from FY21 - \$59,850; FY22 - \$31,000; and FY23 - \$71,500. The total anticipated cost for the playground upgrade & accessibility project is \$500,000. Funds from the American Rescue Plan Act (ARPA) will be used to supplement the funding from CRTF. The project may require multi-year phasing.

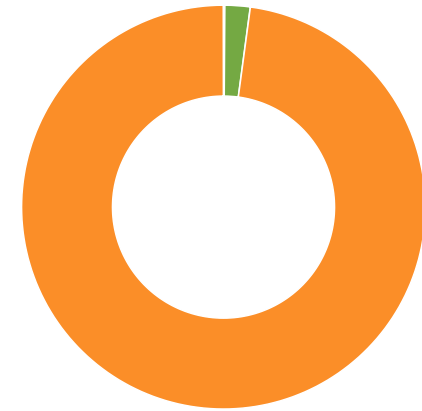
## Capital Cost

FY2024 Budget **\$345,140**      Total Budget (all years) **\$345.14K**      Project Total **\$345.14K**

Capital Cost by Year



Capital Cost for Budgeted Years



Contingency (0%)	\$350.00
Fiberglass Umbrella (4) (2%)	\$7,000.00
Playground Equipment (98%)	\$337,790.00
<b>TOTAL</b>	<b>\$345,140.00</b>

### Capital Cost Breakdown

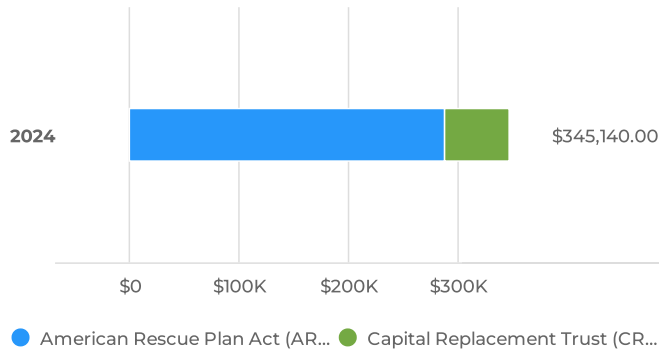
Capital Cost	FY2024	Total
Playground Equipment	\$337,790	\$337,790
Fiberglass Umbrella (4)	\$7,000	\$7,000
Contingency	\$350	\$350
<b>Total</b>	<b>\$345,140</b>	<b>\$345,140</b>



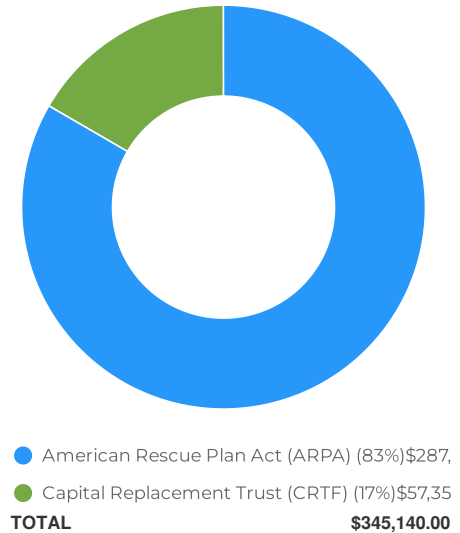
## Funding Sources

FY2024 Budget **\$345,140**      Total Budget (all years) **\$345.14K**      Project Total **\$345.14K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2024	Total
Capital Replacement Trust (CRTF)	\$57,350	\$57,350
American Rescue Plan Act (ARPA)	\$287,790	\$287,790
<b>Total</b>	<b>\$345,140</b>	<b>\$345,140</b>



## Glossary / Acronyms / Abbreviations

### A

**Accrual:** Relating to or being a method of accounting that recognizes income when earned and expenses when incurred (see modified accrual and full accrual)

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Actuarial:** A statistical calculation performed by actuaries.

**Annual Budget:** A budget covering a single fiscal year.

**Appropriated Reserves:** Funds that have been set aside from previous fiscal years.

**Appropriations:** A legal authorization granted by a legislative body to make expenditures and to incur obligations.

**American Rescue Plan Act:** of 2021 provides historic support for state, local and tribal governments to fund the pandemic

**ARPA:** American Rescue Plan Act

**Assessed Value:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assessment Rolls:** A database of properties located in the Town of Ocean View that includes the assessed value of those properties.

**Assets:** The resources owned by an entity. All assets have a capacity to provide future services or benefits.

**Audit:** An examination of the Town's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audited:** The number or statement has been examined by an independent certified public accountant.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Available Revenue:** Revenue collectible within the current period, or soon enough thereafter, to pay liabilities for the current period.



## B

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Balanced Budget:** Revenues equal expenditures.

**Basis of Accounting:** The time various transactions are recorded.

**Basis of Budgeting:** The estimation of revenue and expenses over a specified future period of time.

**Baseline Budget:** Using the current spending levels as the "baseline" for establishing future funding requirements and assumes future budgets will equal the current budget times the inflation rate times the population growth rate.

**Bond:** An indebtedness sold by a governmental agency to generate funds. The bond guarantees payment of the original investment plus interest by a specific date or dates in the future.

**Bonded Debt:** The total amount owed by the Town as a result of the sale of general obligation or other bonds guaranteed by the Town.

**Bond Issue:** The sale of a certain number of bonds at one time by the Town.

**Bond Rating:** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan of financial operations for a given period of time providing estimates of proposed expenditures and the proposed means of financing them.

**Budget Ordinance:** The ordinance that levies taxes, sets the tax rate and appropriates revenues for specified expenditures (purposes, functions, activities, or objectives) during a fiscal year.

## C

**Capital Asset:** Property, plant, equipment, and infrastructure assets.

**Capital Expenditure:** Money spent by the Town to purchase a capital asset such as property, plant, equipment, and infrastructure assets. To be considered a capital asset, the purchase must be over \$5,000.

**Capital Outlay:** An expenditure for the acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

**Capital Projects:** A plan to build and/or purchase property, plant, equipment, and infrastructure assets.

**Capital Projects Fund:** Account for financial resources to be used for the acquisition or construction of major capital facilities.

**Capital Reserve Trust Fund:** Funds accumulated that shall only be expended for the repair and replacement of capital assets or improvements determined by a majority of the Town Council and funded by 12.5% of Realty Transfer Tax collected.

**CARES Act:** Coronavirus Aid, Relief and Economic Security Act

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**CLUP:** Comprehensive Land Use Plan

**Commercial Paper:** A short-term unsecured promissory note issued by companies

**Comprehensive Land Use Plan:** A long range plan that guides policy and land use decisions.

**Connection Fee:** Fee charged to access a central water system to pay for the infrastructure cost that provided the capacity.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Contingency:** Budget account in which funds are set aside for unseen expenditures which may become necessary to use during the year.

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.



**COVID-19:** a mild to severe respiratory illness that is caused by coronavirus.

**CRTF:** Capital Reserve Trust Fund

**CPI\_U:** Consumer Price Index - Urban

**CY:** Calendar Year

## D

**DE:** Delaware

**Debt:** Duty or obligation to pay money, deliver goods, or render services under an express or implied agreement.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**DEMA:** Delaware Emergency Management Agency

**DELDOT:** Delaware Department of Transportation

**Department:** A Town agency or office.

**Depreciation:** Annual loss of value of equipment or other asset. This is not a budgeted item, but will show in the actual audited numbers.

**DPW:** Department of Public Works

## E

**Economic Development:** The creation of wealth from which community benefits are realized. It is an investment in growing your economy and enhancing the prosperity and quality of life for all residents.

**EDU:** Equivalent Dwelling Unit

**Emergency Reserve Trust Fund:** Funds in addition to emergency appropriations funded annually during the budget process (not less than 20% of the current operating budget). These funds are for use during natural disasters, public emergencies or during periods of reduced revenue.

**Emergency Services Enhancement Fund:** Funding program established to award annual grants to volunteer fire services or other organized providers of fire protection and emergency services. Funded by one half of one percent (.5%) of the construction value of building permits and \$500 of the \$1,936 Impact Fee.

**Employment costs:** The total expense of employment. This cost includes salary, overtime, FICA, health, pension, life insurance, unemployment, workers' compensation, and disability insurance.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or other commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Fund:** A separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Equities:** Investments that are stocks and shares in a company.

**Equivalent Dwelling Unit (EDU):** An arbitrary term used to express the load-producing effects on the water system and/or sewer system caused by one average-sized residential dwelling.





**ERTF:** Emergency Reserve Trust Fund

**ESEF:** Emergency Services Enhancement Fund

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget.

**Expenditure:** An outlay of money made by the Town to provide the programs and services within their approved budget.

**Expense/Expenditure:** The cost required for something.



## F

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fiscal Responsibility:** The ability to balance between government spending and tax to maintain sustainable public finances and ensure fiscal policy aids the optimal rate of economic growth.

**Fiscal Year (FY):** An accounting period covered by the Town's budget. Ocean View's fiscal year commences May 1st and ends the following April 30th.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Full-Time:** Status of an employee whose combined weekly hours total at least 40 hours.

**Function:** The primary role of the department in the Town government.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds.

**Fund Balance:** The difference between assets and liabilities in governmental funds. The balance in this account is the cumulative results of actual revenues and expenditures over time.

**Funding Sources:** Financial resources used to support expenses.

**FY:** Fiscal Year



## G

**GAAP:** Generally Accepted Accounting Principles - A set of rules that encompass the details, complexities, and legalities of business and corporate accounting.

**GASB:** Governmental Accounting Standards Board

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**GF:** General Fund

**GFOA:** Government Finance Officers Association

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district (Ocean View Town Council).

**Government Finance Officers Association:** represents public finance officials throughout the United States and Canada. The association provides training and educational opportunities, recommended practices and GASB interpretations to finance officials and support staff.

**Governmental Fund:** Account to track the government's activities that are primarily tax-supported.

## I

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Infrastructure:** The structures that support the Town, such as roads, water facilities, communication, etc.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Interfund Transfer:** Type of transaction in which a fund transfers resources to another fund.

**Intergovernmental Revenue:** Revenues from other governments (County, State or Federal).

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**IT:** Information Technology

## L

**Liability:** Loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by the entity.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

## M

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Misc:** Miscellaneous

**Modified Accrual Accounting:** The accounting method under which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Mutual Funds:** A financial vehicle made up of a pool of money collected from many investors to invest in securities

## N

**Note:** A short-term loan, typically with a maturity date of a year or less.

## O

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Obligations:** Debt or commitment of an entity

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Ordinance:** The regulation adopted by Town Council.

**Other Funding Source:** The revenue source that is made up of transfers from other funds or use of savings.

## P

**P&Z:** Planning and Zoning

**Pay-Go:** Meeting of costs as they arise mostly from General Fund. Also known as Pay-as-you-go.

**PD:** Police Department (Public Safety)

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proprietary Fund:** A fund used in governmental accounting to account for activities that involve business-like interactions.

**Purchased Services:** The cost of services that are provided by a vendor.

## R

**Rd:** Road

**Realty Transfer Tax (RTT):** A tax that is levied on the transfer of ownership of real property from one entity to another. The County collects 1.5% of the value of a transfer for the Town.

**Reassessment:** The periodic process to reevaluate property values.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserves:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or future use, otherwise known as savings.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue:** Monies received by the Town to support its budget and enable the employees to provide services needed by the public. Property taxes, gross rental receipt tax, building permits, and receipts from state and federal sources are examples.

**Revenue Sources:** Financial resources used to support expenditures.

**RTT:** Realty Transfer Tax

## S

**SRRTF:** Street Repair and Replacement Trust Fund

**Street Repair and Replacement Trust Fund:** Funds accumulated that shall only be expended on the repair and replacement of streets, drainage and sidewalks as determined by a majority of the Town Council and funded by 25% of Realty Transfer Tax collected.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Sustainability:** Meeting the needs of the present without compromising the ability of future generations to meet their needs.



## T

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$.2378 per \$100 of assessed valuation of taxable real and personal property.

**Taxable assessments:** The value of property used to calculate property taxes.

**Transfers In:** Financial inflows from other funds of the government reporting entity.

**Transfers Out:** Financial outflows to other funds of the government reporting entity.

**Trust Fund:** As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

## U

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash.

**Unfunded Liability:** The government's obligation to pay a future benefit.

**Unreserved Fund Balance:** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

**Unrestricted Funds:** Funds with no restrictions imposed by entities outside the County

## V

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

## W

**Water Fund:** The fund that accounts for the water operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services are recovered primarily through water user and service charges.