

ORDINANCE NO. ____

**AN ORDINANCE AMENDING AND RESTATING
THE TOWN OF OCEAN VIEW ANNUAL OPERATING BUDGET
FOR FISCAL YEAR ENDING APRIL 30, 2026.**

WHEREAS, the Town Council of Ocean View adopted on April 08, 2025, an operating budget for the fiscal year ending on April 30, 2026; and

WHEREAS, the Town Council of Ocean View has determined that it is appropriate to amend and restate the budget for the fiscal year ending on April 30, 2026, in order to clarify revenues and expenditures and establish rates for property taxes, water and wastewater service charges.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF OCEAN VIEW:

Section 1. The statement of anticipated revenues and other funding sources for the fiscal year ending April 30, 2026 and the statement of anticipated expenditures for the fiscal year ending April 30, 2026 as adopted by ordinance on April 08, 2025, amended set forth in the schedules attached hereto and made a part hereof.

Section 2. This ordinance shall become effective upon its adoption by a majority of the members elected to the Town Council of Ocean View.

TOWN COUNCIL OF OCEAN VIEW

By: _____

ATTEST: _____

Introduced: June 09, 2026

Adopted:

**AMENDMENT TO THE ANNUAL OPERATING BUDGET
FOR FISCAL YEAR ENDING APRIL 30, 2026**

Section 1:

<u>General Fund</u>	ORIGINAL Amount Year Ending April 30, 2026	INCREASE / (DECREASE)	AMENDED Amount Year Ending April 30, 2026
Revenues:			
Taxes:			
Real Estate Tax and Penalties	\$ 3,664,025		\$ 3,664,025
Discount on Real Estate Tax	(36,650)		(36,650)
Real Estate Transfer Tax	1,180,000	905,000	2,085,000
Rental Gross Receipts Tax	774,700		774,700
Intergovernmental Revenues:			
State Grant - Municipal Street Aid	128,140		128,140
Public Safety Grant - Sussex County	-	45,000	45,000
Public Safety Grant - Police Pensions	110,000		110,000
Public Safety Grant - Other	-	158,015	158,015
Grant Proceeds (ARPA, ORPT, Bond Bill)	-	79,000	79,000
Charges for Services:			
Building and Sign Permits	250,000		250,000
Impact Fees - \$1,936	181,650	195,000	376,650
Business and Rental Licenses	207,250		207,250
Cable TV Franchise Fee	80,000		80,000
Zoning and Other Fees	27,000		27,000
Millville Ambulance Subscription (pass-through)	155,000		155,000
Expense Reimbursements	130,000	30,000	160,000
Miscellaneous	123,650	121,075	244,725
Other Revenue Sources:			
Public Safety Fines & Fees	25,250		25,250
Interest	187,000	50,000	237,000
Donations - Public Safety	15,000		15,000
Total Budgeted Revenues	7,202,015	1,583,090	8,785,105
Transfers of Revenues To/From Trust Funds:			
Transfer in from SRRTF for ADA sidewalk work	90,000		90,000
Transfer in ESEF committed funds being granted	80,000	4,500	84,500
Transfer in from SRRTF for Street Paving	200,000		200,000
Use of Unassigned Fund Balance	69,500	(69,500)	-
ESEF Committed Funds (\$500/impact fee + fee on Bldg Permit)	(84,000)	(195,000)	(279,000)
Transfer Tax to SRRTF (@ 25%)	(295,000)	(226,250)	(521,250)
Transfer Tax to CRTF (@ 12.5%)	(147,500)	(113,125)	(260,625)
Transfer to ERTF (balance to 20% of budgeted expenses)	(54,590)	-	(54,590)
Additional allocation to SRRTF	(682,910)	(565,625)	(1,248,535)
Budgeted Revenues Available for Operations	\$ 6,377,515	\$ 418,090	\$ 6,795,605

The Town Council of Ocean View has determined and fixed a rate of taxation for real estate at \$.2578 per \$100 of assessed value and has granted an one percent (1%) discount on real estate property taxes paid on or before July 31, 2026.

<u>General Fund</u>	Original Amount Year Ending April 30, 2026	Increase / (Decrease)	Amended Amount Year Ending April 30, 2024
Budgeted Revenues Available for Operations (Section 1)	\$ 6,377,515	\$ 418,090	\$ 6,795,605.00
Section 2:			
The statement of anticipated expenditures for the fiscal year ending April 30, 2024 is established as follows:			
Budgeted Operating Expenditures:			
Administration	\$ 1,495,400	44,500	\$ 1,539,900
Planning & Zoning	910,620	40,000	\$ 950,620
Public Safety	2,863,200	195,545	\$ 3,058,745
Public Works	1,108,295	80,000	\$ 1,188,295
	<u>6,377,515</u>	<u>360,045</u>	<u>6,737,560</u>
Excess of Operating Revenue Over Operating Expenditures	-	58,045	58,045
Budgeted Capital Expenditures:			
Administration	\$ 900,000	103,070	\$ 1,003,070
Planning & Zoning	424,680		\$ 424,680
Public Safety		171,755	\$ 171,755
Public Works		7,000	\$ 7,000
Capital Repairs funded from CRTF	298,960		\$ 298,960
	<u>1,623,640</u>	<u>281,825</u>	<u>1,905,465</u>
Excess of Expenditures over Operating Revenue	(1,623,640)	(223,780)	(1,847,420)
Transfers from CRTF for Capital Expenditures	298,960	27,255	326,215
Transfers from SRRTF for Capital Expenditures	144,680		144,680
Transfers from Grants for Capital Expenditures	1,167,505	158,975	1,326,480
Transfers from Emerging Projects for Capital Expenditures	12,495	37,550	50,045
Excess/(Deficit) to/(from) Town Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Proprietary Fund</u>			
Water System Revenues	\$ 653,290	\$ (612,900)	\$ 40,390
Water System Operating Costs	415,705	(375,315)	\$ 40,390
Excess Revenues over Operating Costs	237,585	(237,585)	-
Debt Service - GO Bonds	237,585	(237,585)	-
Net - Anticipated Budget Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Town of Ocean View

FY26 Operating Budget - All Departments

5/1/2025

Supporting Schedule for FY26 Adopted Budget

	G&A	P&Z	OVPD	DPW	Amount Year Ending April 30, 2025
Salary, including OT & Bonus	\$ 515,350	\$ 403,380	\$ 1,699,655	\$ 249,150	\$ 2,867,535
Insurances: Dental, Health, Vision, Life	103,930	98,855	330,350	67,380	600,515
Payroll Taxes	41,095	32,830	135,675	20,010	229,610
Pension	27,940	22,105	234,690	13,655	298,390
Worker's Compensation	500	1,000	45,000	9,500	56,000
TOTAL SALARY & RELATED EMPLOYEE EXPENSES	\$ 688,815	\$ 558,170	\$ 2,445,370	\$ 359,695	\$ 4,052,050
Committee Stipends	1,500	5,000	-	-	6,500
Computer/Copier Maintenance & related expenses	48,500	9,000	60,750	300	118,550
Other	36,665	-	11,865	2,450	50,980
Employee related expenses, other	25,000	9,750	36,700	5,500	76,950
Grant awards: ESEF Funds	80,000	-	-	-	80,000
Insurance: Business and Bonds	27,500	26,000	55,000	29,400	137,900
Professional Services					
Audit	25,000	-	-	-	25,000
Engineering	-	32,500	-	-	32,500
Legal	15,000	23,500	1,000	-	39,500
Property Assessments	75,000	-	-	-	75,000
Other	99,015	80,500	20,815	26,250	226,580
Pass thru MVFC Ambulance Service	155,000	-	-	-	155,000
Reimbursable - Engineering	-	125,000	-	-	125,000
Reimbursable - Other	-	5,000	-	-	5,000
Public Relations	62,415	1,000	9,500	100	73,015
Repairs and Maintenance					
Buildings	10,000	-	5,500	1,500	17,000
Drainage	-	-	-	75,000	75,000
Machinery & Equipment	1,000	-	2,000	5,000	8,000
Park	-	-	-	25,000	25,000
Street & Sidewalk Maintenance & Repair	-	-	-	425,000	425,000
Vehicles	-	9,500	20,000	5,000	34,500
Other(Cleaning, Inspections, etc.)	23,000	-	17,400	1,300	41,700
Supplies and Miscellaneous					
Advertising	15,000	6,000	1,000	500	22,500
Departement Specific Supplies	31,240	500	41,000	20,500	93,240
Gas & Diesel	-	7,500	48,000	8,500	64,000
NonCapital Equipment/Grant Equipment	5,000	2,500	30,000	5,000	42,500
Office Supplies/Postage	24,000	7,500	3,300	300	35,100
Uniforms	500	500	15,000	1,200	17,200
Telephone and Communications	22,400	1,200	22,000	5,800	51,400
Street Lights	-	-	-	90,000	90,000
Utilities	23,850	-	17,000	15,000	55,850
TOTAL OPERATING EXPENSES	\$ 1,495,400	\$ 910,620	\$ 2,863,200	\$ 1,108,295	\$ 6,377,515

Town of Ocean View

FY26 Operating Budget - All Departments

4/30/2026

Supporting Schedule for FY26 Budget Amendment

	G&A	P&Z	OVPD	DPW	Amount Year Ending April 30, 2025
Salary, including OT & Bonus	\$ 515,350	\$ 403,380	\$ 1,804,655	\$ 249,150	\$ 2,972,535
Insurances: Dental, Health, Vision, Life	103,930	98,855	330,350	79,380	612,515
Payroll Taxes	41,095	32,830	145,925	20,010	239,860
Pension	27,940	22,105	234,690	13,655	298,390
Worker's Compensation	500	1,000	52,100	9,500	63,100
TOTAL SALARY & RELATED EMPLOYEE EXPENSES	\$ 688,815	\$ 558,170	\$ 2,567,720	\$ 371,695	\$ 4,186,400
Committee Stipends	1,500	5,000			6,500
Computer/Copier Maintenance & related exper	48,500	9,000	95,550	300	153,350
Other	36,665	-	11,865	1,950	50,480
Employee related expenses, other	25,000	9,750	38,600	5,500	78,850
Grant awards: ESEF Funds	84,500	-			84,500
Insurance: Business and Bonds	27,500	26,000	61,500	29,400	144,400
Professional Services					
Audit	25,000	-			25,000
Engineering	-	32,500		-	32,500
Legal	55,000	33,500	1,000	-	89,500
Property Assessments	75,000	-			75,000
Other	99,015	80,500	20,815	26,250	226,580
Pass thru MVFC Ambulance Service	155,000	-			155,000
Reimbursable - Engineering	-	155,000			155,000
Reimbursable - Other	-	5,000			5,000
Public Relations	62,415	1,000	9,500	100	73,015
Repairs and Maintenance					
Buildings	10,000		5,500	2,000	17,500
Drainage				137,500	137,500
Machinery & Equipment	1,000		2,000	5,000	8,000
Park				25,000	25,000
Street & Sidewalk Maintenance & Repair				425,000	425,000
Vehicles		9,500	23,300	10,500	43,300
Other(Cleaning, Inspections, etc.)	23,000		17,400	1,300	41,700
Supplies and Miscellaneous					
Advertising		6,000	1,000	500	7,500
Departement Specific Supplies	15,000	500	41,000	26,500	83,000
Gas & Diesel	30,940	7,500	48,000	1,200	87,640
NonCapital Equipment/Grant Equipment	500	2,500	56,695	5,000	64,695
Office Supplies/Postage	5,000	7,500	3,300	300	16,100
Uniforms	24,000	500	15,000	2,500	42,000
Telephone and Communications	300.00	1,200	22,000	5,800	29,300
Street Lights	22,400	-		90,000	112,400
Utilities	23,850	-	17,000	15,000	55,850
TOTAL OPERATING EXPENSES	\$ 1,539,900	\$ 950,620	\$ 3,058,745	\$ 1,188,295	\$ 6,737,560

Schedule A

The amended operating budget
for fiscal year ending on April 30, 2026 is as follows:

REVENUES: Revenues increased in total by \$1,583,900 as shown in Section 1 of the Budget Amendment Ordinance.

Grant Proceeds (non-public safety)

The increase is for grants (non-public safety) that were awarded during the fiscal year (DNREC) and ARPA (American Rescue Plan Act) which requires that the revenue be acknowledged at the time the funds are spent.

Grant Proceeds (public safety)

The increase is for grants (public safety) that were awarded during the fiscal year which included funding for overtime, training, capital and non-capital equipment.

Real Estate Transfer Tax

Real Estate Transfer Tax in FY26 came in higher than originally anticipated due to the strong market in the Town of Ocean View and the ongoing completion of the Silverwood Development.

Building Permits

New construction and improvement permit activity increased in the later part of FY26. There were 25 new construction permits above the original 68 anticipated.

Interest

Although Interest rates were anticipated to decline and have slightly, interest still came in higher than anticipated in FY26.

Miscellaneous (Sale of Assets)

Insurance claims for the total-loss vehicles were accounted for as sale of assets along with the sale of a DPW vehicle.

EXPENDITURES: Expenditures increased in total by \$360,045 as shown in Section 2 of the Budget Amendment Ordinance – Budgeted Operating Expenditures.

Administration (Department 510)

Administration increased in total by \$44,500 for legal services and the additional grant funding awarded by Council on March 10th meeting to MVFC. Other line items are being amended that did not require an increase or decrease to the overall adopted budget. The department was able to absorb these amendments.

Planning and Zoning (Department 515)

Planning and Zoning increased in total by \$40,000 for reimbursable engineering reviews legal services. Other line items are being amended that did not require an increase or decrease to the overall adopted budget. The department was able to absorb these amendments.

Public Safety (Department 520)

Public Safety increased in total by \$195,545. The most significant impact was the increase to Salary and Related Employee Expense (\$105,000), of which overtime was covered by unanticipated grants that were applied for and awarded during the year. There were also increases in Noncapital equipment and Training that were also covered by unanticipated grants that were applied for and awarded during the year.

Public Works (Department 530)

Public Works increased in total by \$80,000 which included an increase to Drainage Repair / Maintenance for the unexpected pipe repairs in several developments and an increase in Health Insurance due to a employee coverage change during open enrollment. The winter storm of 2026 caused a short fall of \$130,715 on the Storm Response line item.

BUDGETED CAPITAL EXPENDITURES: Capital Project Expenditures increased in total by \$281,825 as shown in Section 2 of the Budget Amendment Ordinance – Budgeted Capital Expenditures.

Administration (Department 510)

Administration increased in total by \$103,070.

- Keyless Access Control \$65,520 funded by grant and CRTF
- Berzins Final Concept Design \$37,550 approved by Council on 01/13/26

Public Safety (Department 520)

Public Safety increased in total by \$171,755.

- Vehicle Replacement (P2 and P5) \$156,251 funded by insurance and operating
- Ident Fingerprint Scanners \$10,000 funded by County Revenue Share

Public Works (Department 530)

Public Works increased in total by \$7,000.

- Saltdogg Salt Spreader \$7,000 funded by General Fund Operating