

Town of Dewey Beach
FY24 Budget Presentation

Budget Process

A budget is a document for guidance but not a final financial rule. The budget must not be held as a pass or fail mark in the road. It must be seen and used as guidance as to where expenditures might be growing unchecked or where revenues are facing challenges.

Finances are hard to project under normal conditions. When they are influenced by situations that an organization cannot control it can become a process that is painful and virtually impossible. Add in the opinion that if a budget is not met on all aspects the organization is in trouble it can make a challenge a chore.

Municipal revenues are totally at the mercy of those doing business with the Town. Towns do not make a physical product. They sell goodwill and a safe experience. If people do not come to Town, the Town does not get parking revenue, Accommodations Tax, or Lodging Tax. If businesses do not do business in the Town, they have no need to get a license for the Town. That only leaves building permits and tickets for not following the law. No Town wants to balance the budget on tickets. That does not lead to goodwill. Building permits are subject to the whim of home owners buying and remodeling property. This leaves no set revenue stream that a budget can be built upon.

The first part of the budget process must always be educating all parties in what the end goal is and what their part in the process is. The end goal of a budget is to get some idea of what money the Town expects to bring in and how they expect to spend those funds. Each department head should be responsible for making sure that their department does not foolishly spend the funds allocated to their department while not risking the safety of public or smooth operation of the department and the Town.

In the Town of Dewey Beach, throughout the year department heads were informed of areas where they may have approached or exceeded budget or where they are under budget.

Around the middle of the third quarter, department heads are asked to submit a summary of changes to their department over the past year, improvements, problems that have developed and solved, as well as plans for summer coverage and any large (capital) purchases that would benefit their department and thus the Town.

The capital purchases are added to the Cap Expenditure budget for Commissioner and Town Manager consideration and planning.

Any other budget requests were considered in the overall budget by the Accounting Supervisor and Town Manager.

Throughout the year the Accounting / HR Manager has kept the Town Manager informed of areas where projections were met or exceeded both to the positive and negative. Both have also been keeping track of financial changes neighboring Towns have made and the overall economy both locally and nationally.

All of this along with historical data was used by the Accounting / HR Manager to put together a preliminary budget. The Accounting / HR Manager uses a very conservative approach to budgeting, by keeping revenue projections at or below current levels and increasing certain expenditures, especially salaries.

From there, the Town Manager reviews the numbers making inquiries into the reasoning behind the decisions. The Town Manager will make any suggested changes before the budget is presented to the Budget and Finance Committee (B&F) for review. Last year B&F did not meet to review the budget so it went directly to the Commissioners who worked with the Accounting / HR Manager and the Town Manager to reach a budget all were comfortable with.

This year the budget initially to the Commissioners for review days prior to going to B&F due to timing of the January Commissioners monthly meeting. When B&F met throughout January and February, they asked questions about the budget presentation which led to further explanations being added to the document.

Changes to revenue and expenditure streams continued throughout January and February with a final version being presented to the Commissioners and posted to the Town website on February 28, 2023. Commissioners will meet on March 10th to revenue and approve the final FY24 budget.

After approval the whole process begins again for the Accounting / HR Manager as constant vigilance to the financial status of the Town is needed year-round.

New Budget Format

Historically, the budget of the Town of Dewey Beach has been presented in a large spreadsheet that when printed is several pages of tabloid (11" x 17") paper printed landscape. While this gives an extensive amount of data, it can be overwhelming to the average reviewer.

The monthly financials have been presented using the basic Balance Sheet & Profit & Loss (P&L) formats provided by Quickbooks that most small businesses use. This year as the Commissioners and staff gained better knowledge of government finances, this format has proven to raise more questions than it answers.

The Accounting / HR Manager has been working at the suggestion of the Commissioners, to get the monthly financials in a format that will make it easier to understand the Town's finances in a government accounting format.

If the budget is presented in its historical fashion and the financials are presented in a different format, it will be difficult for all parties to be able to understand the Town's financial status in relation to the budget. That is why this year the budget will be presented in a format similar to the audited financial statement working papers.

Another change is that this year the budget is being presented with more written explanations from both the department heads and the Accounting / HR Manager. This will allow the budget and all supporting documents to be presented together and answer potential questions before they arise.

After the government budget format, revenues will be addressed then employee obligation explanations will be given for both year-round and seasonal employees.

This will be followed by a department write up by each department head.

Thank you.

Accounting / HR Manager

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [6100]	Net Position									
Fund : GF	General Fund									
6900100	Streets & Infrastructure					198,715.16	149,500.00	176,500.00		176,500.00
6900200	Capital Improvement					184,098.72	196,250.00	225,000.00		225,000.00
6900300	Rainy Day Fund					35,070.48	35,000.00	25,000.00		25,000.00
Subtotal Fund : GF	Subgroup : [6100.00] Equity	0.00	0.00	0.00	0.00	417,884.36	380,750.00	426,500.00	0.00	426,500.00
Subtotal All Funds Presented	Subtotal [6100.00] Equity	0.00	0.00	0.00	0.00	417,884.36	380,750.00	426,500.00	0.00	426,500.00
All Funds Presented	Group Total [6100] Net Position	0.00	0.00	0.00	0.00	417,884.36	380,750.00	426,500.00	0.00	426,500.00

Group : [7100]	Revenue									
Subgroup : [7100.01]	Taxes and Assessments									
Fund : GF	General Fund									
4000100	Transfer Tax	783,984.00	639,718.00	1,687,847.00	1,861,910.81	701,889.06	700,000.00	500,000.00	460,000.00	40,000.00
4000200	Accommodations Tax	510,696.00	426,335.00	483,033.00	775,190.79	803,097.46	700,000.00	775,000.00	775,000.00	
4000250	Hotel Tax				207,810.64	354,255.71	392,500.00	450,000.00	225,000.00	225,000.00
4000300	Cable TV Franchise	55,465.00	58,510.00	60,855.00	61,602.47	42,517.62	60,000.00	60,000.00	60,000.00	
4000400	Beach Concession Contract	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	85,000.00	85,000.00	
Subtotal Fund : GF	Subgroup : [7100.01] Taxes and Assessments	1,420,145.00	1,194,563.00	2,301,735.00	2,976,514.71	1,971,759.85	1,922,500.00	1,870,000.00	1,605,000.00	265,000.00
Subtotal All Funds Presented	Subtotal [7100.01] Taxes and Assessments	1,420,145.00	1,194,563.00	2,301,735.00	2,976,514.71	1,971,759.85	1,922,500.00	1,870,000.00	1,605,000.00	265,000.00

Subgroup : [7100.02]	Licenses, Permits, and Fees									
Fund : GF	General Fund									
4010050	Business License Fines	0.00	500.00	300.00	0.00	2,000.00	0.00	0.00	0.00	
4010100	Rental License	100,923.00	60,519.00	114,764.00	77,438.00	65,382.42	90,000.00	119,375.00	119,375.00	
4010200	Commercial Rental License	2,293.00	1,746.00	3,164.00	153.00	1,692.00	0.00	1,000.00	1,000.00	
4010300	Commerical Business	228,122.00	193,314.00	223,824.00	193,711.23	134,371.00	207,500.00	278,985.00	278,985.00	
4010500	Seasonal	285,640.00	293,826.00	279,945.00	342,602.75	390,473.00	330,000.00	370,000.00	351,500.00	18,500.00
4010600	Daily	257,380.00	364,900.00	426,635.00	653,781.80	678,994.65	600,000.00	660,000.00	627,000.00	33,000.00
4010700	Parking Meters	327,524.00	344,650.00	284,098.00	413,351.88	387,474.31	410,000.00	385,000.00	385,000.00	
4010800	Building	560,338.00	269,651.00	236,588.00	712,897.88	681,330.11	410,000.00	550,000.00	440,000.00	110,000.00
4010850	Builing Permit Application Fees	0.00	0.00	450.00	11,292.31	21,235.00	0.00	15,000.00	15,000.00	
4010900	Beach Fire	21,124.00	20,662.00	38,200.00	46,385.00	30,339.00	40,000.00	25,000.00	25,000.00	
4011100	Dog Licenses	24,565.00	19,770.00	20,270.00	47,741.00	54,846.00	35,000.00	45,000.00	45,000.00	

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Subtotal Fund : GF	Subgroup : [7100.02] Licenses, Permits, and Fees	1,807,909.00	1,569,538.00	1,628,238.00	2,499,354.85	2,448,137.49	2,122,500.00	2,449,360.00	2,287,860.00	161,500.00
Subtotal All Funds Presented	Subtotal [7100.02] Licenses, Permits, and Fees	1,807,909.00	1,569,538.00	1,628,238.00	2,499,354.85	2,448,137.49	2,122,500.00	2,449,360.00	2,287,860.00	161,500.00
Subgroup : [7100.03]	Fines									
Fund : GF	General Fund									
4020100	Parking Tickets	221,362.00	245,494.00	113,079.00	229,887.54	145,785.64	250,000.00	190,000.00	190,000.00	
4020150	Delinquent Parking Tickets	23,996.00	6,912.00	4,422.00	4,355.80	2,359.78	0.00	0.00	0.00	
4020300	Ordinance Fines & Court Costs	69,290.00	50,465.00	51,890.00	79,618.47	46,088.27	70,000.00	60,000.00	60,000.00	
4020400	Traffic Fines	13,209.00	9,236.00	10,752.00	16,602.93	13,156.76	15,000.00	12,500.00	12,500.00	
4020500	Capias / Contempt Charges	900.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00	
4020600	Delinquent Civil Summons	474.00	1,674.00	1,388.00	299.56	0.00	0.00	0.00	0.00	
4020700	Fines - Other Courts	5,493.00	3,006.00	4,920.00	9,161.61	7,699.16	5,000.00	5,000.00	5,000.00	
Subtotal Fund : GF	Subgroup : [7100.03] Fines	334,724.00	317,327.00	186,451.00	339,925.91	215,089.61	340,000.00	267,500.00	267,500.00	0.00
Subtotal All Funds Presented	Subtotal [7100.03] Fines	334,724.00	317,327.00	186,451.00	339,925.91	215,089.61	340,000.00	267,500.00	267,500.00	0.00
Subgroup : [7100.04]	Intergovernmental Grants									
Fund : GF	General Fund									
4040980	State 5G Funds	0.00	0.00	0.00	0.00	24,007.45	0.00	300,000.00		300,000.00
4060100	SALLE	0.00	0.00	0.00	4,268.60	482.30	0.00	5,000.00		5,000.00
4060200	EDIE	0.00	0.00	0.00	3,976.40	7,709.73	0.00	5,000.00		5,000.00
4060300	Municipal Street Aid	5,596.00	24,826.00	16,728.00	25,270.31	34,910.74	23,000.00	25,000.00		25,000.00
4060500	Community Transportation Funds	29,485.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4060600	ARPA revenue	0.00	0.00	0.00	107,976.00	0.00	0.00	75,000.00		75,000.00
4070400	Police Department	25,000.00	41,135.00	74,795.00	34,418.70	95,600.01	0.00	30,000.00		30,000.00
Subtotal Fund : GF	Subgroup : [7100.04] Intergovernmental Grants	60,081.00	65,961.00	91,523.00	175,910.01	162,710.23	23,000.00	440,000.00	0.00	440,000.00
Subtotal All Funds Presented	Subtotal [7100.04] Intergovernmental Grants	60,081.00	65,961.00	91,523.00	175,910.01	162,710.23	23,000.00	440,000.00	0.00	440,000.00
Subgroup : [7100.05]	Donations and Other Revenues: Public Safety									
Fund : GF	General Fund									
4040500	Donations	58.00	150.00	4,000.00	4,235.20	1,160.00	0.00	0.00		
4040550	Marketing Donations	43,355.00	1,500.00	250.00	20,527.35	(10,994.96)	0.00	3,000.00	3,000.00	
4040600	Police Reports	875.00	750.00	675.00	1,470.00	1,120.00	1,000.00	1,000.00	1,000.00	
4040700	Police Extra Duty	34,925.00	39,210.00	41,858.00	57,783.75	61,252.99	30,000.00	30,000.00	30,000.00	
4040800	Pension State Funding	40,694.00	42,064.00	42,215.00	54,841.35	71,939.74	40,000.00	56,000.00	56,000.00	

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
4080100	Monthly Toward 300k	60,000.00	60,000.00	0.00	30,000.00					
4080200	Annual in Perpetuity	37,500.00	37,500.00	37,500.00	37,500.00	50,000.00	50,000.00	50,000.00	50,000.00	
Subtotal Fund : GF	Subgroup : [7100.09] Other Revenues	153,525.00	309,082.00	72,860.00	154,393.97	92,665.71	114,000.00	1,304,000.00	54,000.00	1,250,000.00
Subtotal All Funds Presented	Subtotal [7100.09] Other Revenues	153,525.00	309,082.00	72,860.00	154,393.97	92,665.71	114,000.00	1,304,000.00	54,000.00	1,250,000.00
Subgroup : None										
All Funds Presented	Group Total [7100] Revenue	3,924,664.00	3,595,486.00	4,380,955.00	6,269,471.00	5,010,772.55	4,602,000.00	6,708,860.00	4,584,360.00	2,124,500.00
Group : [7200]	Expenditures									
Subgroup : [7200.01]	General and Administrative									
Fund : GF	General Fund									
6010100	Bank & Credit Card Fees	27,208.00	30,200.00	26,237.00	34,249.04	36,787.03	35,000.00	60,000.00	60,000.00	
6010125	Bank Fees - Transfer Tax	6,378.00	6,187.00	15,987.00	20,126.57	7,018.92	7,000.00	5,000.00	5,000.00	
6010140	Investment Fee	0.00	2,988.00	3,127.00	3,167.25	1,069.33	3,000.00	3,000.00	3,000.00	
6010150	Collection Agency Fees	11,182.00	2,943.00	1,998.00	1,604.87	935.55	0.00	0.00	0.00	
6010200	Commissioner & Committee Exp	1,915.00	5,870.00	373.00	4,546.70	1,736.10	2,000.00	3,000.00	3,000.00	
6010250	Election Expenses	1,405.00	1,932.00	6,202.00	2,604.82	3,101.25	5,000.00	5,000.00	5,000.00	
6010300	Donations	6,303.00	7,113.00	0.00	5,600.00	5,474.97	5,000.00	15,000.00	15,000.00	
6010400	Code Update	1,305.00	2,800.00	3,410.00	1,195.00	8,127.02	3,000.00	5,000.00	5,000.00	
6010500	Legal Fees	93,776.00	67,445.00	57,845.00	56,921.25	37,022.50	60,000.00	100,000.00	100,000.00	
6010550	Legal Fees - Lawsuit	11,984.00	236,965.00	2,373.00	18,343.00	83,913.00	20,000.00		0.00	
6010600	Audit Fees	19,763.00	20,060.00	21,000.00	24,500.00	31,990.00	45,000.00	45,000.00	45,000.00	
6010700	Comp Plan	2,643.00	1,600.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	
6010800	Beach & Marketing Events	3,156.00	3,125.00	970.00	280.00	14,559.11	2,000.00	3,000.00	3,000.00	
6010900	IT	43,851.00	42,408.00	79,966.00	105,164.45	88,000.18	85,000.00	100,000.00	100,000.00	
6011000	Equipment / Asset Purchase	0.00	57,693.00	234,634.00	8,265.00	0.00	0.00	0.00	0.00	
6011100	Employee Bonuses	10,450.00	10,350.00	8,750.00	10,250.00	10,200.00	12,000.00	15,000.00	15,000.00	
6011150	Payroll Expenses	0.00	0.00	0.00	27,958.95	6,961.88	0.00	9,000.00	9,000.00	
6011200	Dues / Publications	4,985.00	5,285.00	5,788.00	4,300.00	4,869.00	6,500.00	6,500.00	6,500.00	
6011300	Legal Ads	4,580.00	10,542.00	18,709.00	13,876.48	18,187.78	7,500.00	7,500.00	7,500.00	
6011400	Extraordinary DBE Expense	32,124.00	1,675.00	0.00	1,102.97	0.00	0.00	0.00	0.00	
6011500	Compensated Absence Exp.			28,835.00	0.06	(57,743.72)			0.00	
6012100	Beautification	127,829.00	32,493.00	61,378.00	40,060.88	1,266.28	40,000.00	27,500.00	27,500.00	
6012150	COVID-19 Expenses			81,812.00	19,867.90	2,314.72	60,000.00	0.00	0.00	
6020100	Year Round Employee - Salary & Wages	256,466.00	284,415.00	238,952.00	299,344.72	296,161.17	314,720.00	356,981.00	356,981.00	
6020110	Year Round Employee - Payroll Taxes	20,956.00	22,567.00	19,656.00	24,665.38	23,771.06	24,076.00	27,309.00	27,309.00	
6020130	Year Round Employee - Employee Benefits	44,082.00	51,044.00	45,927.00	58,698.76	67,570.79	64,379.00	60,747.00	60,747.00	

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
6020140	Year Round Employee - Pension Plan	2,182.00	5,767.00	4,516.00	3,310.13	783.71	4,650.00	6,509.00	6,509.00	
6020160	Year Round Employee - Workers Comp		809.00	2,521.00	2,307.63	3,053.15	913.00	465.00	465.00	
6020300	Seasonal Employee - Salary & Wages	11,747.00	1,195.00	0.00	11,442.46	4,424.22	15,000.00	5,000.00	5,000.00	
6020310	Seasonal Employee - Payroll Taxes	997.00	111.00	0.00	1,059.43	550.43	1,448.00	450.00	450.00	
6020360	Seasonal Employee - Workers Comp	0.00	10.00	12.00	19.94	117.15	44.00	15.00	15.00	
6020500	Utilities	16,425.00	16,957.00	15,361.00	19,630.67	17,868.97	25,602.00	21,213.00	21,213.00	
6020510	Cleaning	2,958.00	2,400.00	2,450.00	2,907.50	2,185.00	2,750.00	2,900.00	2,900.00	
6020520	Pest Control	200.00	206.00	212.00	427.50	432.00	500.00	500.00	500.00	
6020530	Building Maintenance	3,487.00	5,251.00	4,463.00	1,800.73	547.07	5,000.00	2,500.00	2,500.00	
6020605	Mileage Reimbursement	819.00	959.00	800.00	5,400.00	4,649.26	5,500.00	7,000.00	7,000.00	
6021000	Postage	11,727.00	14,028.00	6,393.00	13,331.78	6,194.78	15,000.00	12,000.00	12,000.00	
6021100	Professional Fees	190,512.00	86,882.00	123,595.00	77,893.25	111,072.12	50,000.00	375,000.00	75,000.00	300,000.00
6021200	Insurance	85,147.00	65,918.00	69,989.00	67,934.31	54,600.33	71,000.00	70,000.00	70,000.00	
6021300	Dues & Publications	2,850.00	2,785.00	273.00	1,021.46	1,050.00	2,500.00	2,500.00	2,500.00	
6021400	Training	5,024.00	4,656.00	1,090.00	4,187.83	10,491.92	1,000.00	7,500.00	7,500.00	
6021500	Supplies	16,655.00	13,045.00	13,862.00	15,086.37	14,827.27	9,000.00	10,000.00	10,000.00	
6021600	Printing	1,896.00	2,641.00	6,413.00	4,831.68	987.24	2,000.00	2,000.00	2,000.00	
6021700	Misc	10,534.00	4,082.00	2,119.00	5,919.82	4,906.71	5,000.00	5,000.00	5,000.00	
6021800	Equipment Maintenance				2,179.07		150.00	150.00	150.00	
6050100	Year Round Employee - Salary & Wages	69,949.00	84,599.00	76,083.00	79,040.23	43,912.42	58,120.00	71,000.00	71,000.00	
6050110	Year Round Employee - Payroll Taxes	5,862.00	7,146.00	6,414.00	6,815.97	3,560.42	4,446.00	5,148.00	5,148.00	
6050130	Year Round Employee - Employee Benefits	31,695.00	32,769.00	33,023.00	43,423.30	24,854.54	31,226.00	30,638.00	30,638.00	
6050140	Year Round Employee - Pension Plan	1,143.00	1,219.00	1,206.00	1,242.40	0.00	0.00	0.00	0.00	
6050150	Year Round Employee - Uniforms	0.00	188.00	1,435.00	(158.06)	0.00	200.00	500.00	500.00	
6050160	Year Round Employee - Workers Comp	0.00	596.00	391.00	321.34	1,026.30	459.00	283.00	283.00	
6050300	Seasonal Employee - Salary & Wages	86,346.00	57,537.00	16,553.00	57,169.25	81,223.45	114,227.00	77,895.00	77,895.00	
6050310	Seasonal Employee - Payroll Taxes	7,892.00	5,303.00	2,648.00	4,799.67	4,997.40	10,566.00	7,011.00	7,011.00	
6050350	Seasonal Employee - Uniforms	284.00	698.00	0.00	1,173.17	1,248.11	4,000.00	3,000.00	3,000.00	
6050360	Seasonal Employee - Workers Comp	0.00	621.00	401.00	362.49	717.50	902.00	500.00	500.00	
6050500	Utilities	12,163.00	12,755.00	10,858.00	10,186.40	7,670.93	13,000.00	11,130.00	11,130.00	
6050510	Cleaning	1,150.00	0.00	0.00	780.00	2,040.00	3,600.00	2,880.00	2,880.00	
6050520	Pest Control	411.00	433.00	426.00	0.00	0.00	450.00	0.00	0.00	
6050530	Building Maintenance	4,482.00	3,928.00	9,812.00	7,179.74	2,565.46	7,500.00	0.00	0.00	
6050600	Gas	190.00	271.00	0.00	678.62	13.48	750.00	750.00	750.00	
6050610	Auto Maintenance & Repair	104.00	522.00	170.00	248.95	1,737.20	1,000.00	1,000.00	1,000.00	
6051100	Professional Fees	0.00	69.00	274.00	278.35	188.23	500.00	500.00	500.00	
6051300	Dues & Publications	45.00	0.00	0.00	849.20				0.00	
6051400	Training	2,085.00	3,889.00	156.00	0.00	0.00	1,000.00	1,000.00	1,000.00	
6051500	Supplies	8,086.00	6,379.00	3,361.00	5,796.52	2,531.19	7,500.00	5,000.00	5,000.00	
6051700	Misc	1,743.00	3,029.00	2,862.00	2,240.20	331.83	1,500.00	1,500.00	1,500.00	

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
6051900	Equipment Maintenance	1,990.00	579.00	1,185.00	1,175.76	220.00	2,000.00	1,000.00	1,000.00	
6060100	Year Round Employee - Salary & Wages	55,878.00	49,629.00	51,980.00	54,667.36	55,705.91	77,800.00	82,468.00	82,468.00	
6060110	Year Round Employee - Payroll Taxes	4,594.00	4,191.00	4,106.00	4,775.85	4,564.83	5,952.00	5,979.00	5,979.00	
6060130	Year Round Employee - Employee Benefits	12,223.00	7,107.00	10,250.00	10,725.34	11,006.55	13,967.00	13,967.00	13,967.00	
6060140	Year Round Employee - Pension Plan	0.00	0.00	1,422.00	1,599.68	2,038.87	2,334.00	1,813.00	1,813.00	
6060150	Year Round Employee - Uniforms	0.00	0.00	0.00	42.00	20.00	200.00	200.00	200.00	
6060160	Year Round Employee - Workers Comp	0.00	449.00	270.00	207.26	661.55	615.00	363.00	363.00	
6060500	Phone	602.00	542.00	502.00	545.34	738.29	700.00	900.00	900.00	
6060600	Gas	1,588.00	636.00	960.00	1,524.36	1,848.74	1,500.00	2,788.00	2,788.00	
6061300	Dues & Publications	40.00	452.00	145.00	200.74	0.00	500.00	500.00	500.00	
6061400	Training	1,919.00	1,075.00	155.00	165.00	165.00	1,000.00	1,000.00	1,000.00	
6061500	Supplies	67.00	1,204.00	864.00	1,547.80	913.43	750.00	1,500.00	1,500.00	
6061700	Misc	62.00	103.00	99.00	53.38	52.00	250.00	250.00	250.00	
6070100	Year Round Employee - Salary & Wages	55,148.00	62,536.00	41,240.00	60,236.07	33,683.40	107,721.00	60,772.00	60,772.00	
6070110	Year Round Employee - Payroll Taxes	4,973.00	5,623.00	3,874.00	5,318.45	2,923.34	8,241.00	4,406.00	4,406.00	
6070150	Year Round Employee - Uniforms	76.00	14.00	18.00	11.70	0.00	150.00		0.00	
6070160	Year Round Employee - Workers Comp	0.00	154.00	111.00	87.01	647.65	312.00	79.00	79.00	
6071100	Professional Fees	1,255.00	127.00	0.00	421.17	188.65	250.00	250.00	250.00	
6071500	Supplies	2,130.00	512.00	749.00	1,967.46	1,154.20	1,200.00	1,200.00	1,200.00	
6071700	Misc	424.00	213.00	444.00	1,106.88	0.00	1,500.00	1,000.00	1,000.00	
66000	Payroll Expenses	0.00	0.00	0.00	(150.54)				0.00	
7200000	Broadband	0.00	0.00		19,468.75	(5,232.55)	0.00			0.00
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	1,472,100.00	1,492,499.00	1,502,445.00	1,415,510.17	1,221,953.57	1,508,120.00	1,787,409.00	1,487,409.00	300,000.00
Subtotal All Funds Presented	Subtotal [7200.01] General and Administrative	1,472,100.00	1,492,499.00	1,502,445.00	1,415,510.17	1,221,953.57	1,508,120.00	1,787,409.00	1,487,409.00	300,000.00
Subgroup : [7200.02]	Public Safety									
Fund : GF	General Fund									
6030100	Year Round Officers - Salary & Wages	541,983.00	543,489.00	676,230.00	793,144.54	725,138.85	750,000.00	942,045.00	942,045.00	
6030105	Special Event Payroll	9,764.00	20,615.00	0.00	2,250.00	9,570.00	20,000.00	20,000.00	20,000.00	
6030110	Year Round Officers - Payroll Taxes	44,484.00	45,124.00	55,881.00	57,543.17	55,670.48	58,905.00	71,611.00	71,611.00	
6030130	Year Round Officers - Employee Benefits	151,456.00	145,936.00	152,064.00	142,017.50	140,830.78	174,293.00	204,678.00	204,678.00	
6030140	Year Round Officers - Pension Plan	67,351.00	70,836.00	80,802.00	98,566.28	68,124.48	89,640.00	103,956.00	103,956.00	
6030150	Year Round Officers - Uniforms	9,148.00	13,743.00	10,188.00	16,231.68	5,561.98	0.00	5,000.00	5,000.00	
6030160	Year Round Officers - Workers Comp	0.00	37,854.00	25,001.00	31,230.12	19,763.80	51,600.00	36,251.00	36,251.00	
6030200	Administrative Year Round - Salary & Wages	79,599.00	115,008.00	120,533.00	128,146.94	101,451.30	155,770.00	169,105.00	169,105.00	
6030210	Administrative Year Round - Payroll Taxes	6,738.00	10,840.00	10,228.00	11,300.56	8,147.50	11,916.00	12,839.00	12,839.00	
6030230	Administrative Year Round - Employee Benefits	31,894.00	29,540.00	41,198.00	39,635.67	23,581.19	58,816.00	75,190.00	75,190.00	
6030240	Administrative Year Round - Pension Plan	1,194.00	1,503.00	1,799.00	2,200.78	3,043.20	2,496.00	3,682.00	3,682.00	

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
6030260	Administrative Year Round - Workers Comp	0.00	363.00	226.00	161.86	1,384.45	452.00	342.00	342.00	
6030300	Seasonal Employee - Salary & Wages	202,241.00	162,143.00	157,168.00	166,288.71	205,211.96	249,120.00	270,000.00	270,000.00	
6030310	Seasonal Employee - Payroll Taxes	20,085.00	14,966.00	13,223.00	20,974.02	19,302.92	23,044.00	24,300.00	24,300.00	
6030350	Seasonal Employee - Uniforms	4,636.00	2,900.00	3,513.00	3,147.89	2,830.45	4,000.00	4,000.00	4,000.00	
6030360	Seasonal Employee - Workers Comp	0.00	10,459.00	7,876.00	8,659.57	4,580.35	17,139.00	9,300.00	9,300.00	
6030500	Utilities	20,010.00	23,236.00	22,435.00	18,414.25	15,920.44	37,392.00	20,074.00	20,074.00	
6030510	Cleaning	2,550.00	2,400.00	2,450.00	2,907.50	2,212.98	2,750.00	2,974.00	2,974.00	
6030520	Pest Control	199.00	206.00	212.00	427.50	432.00	500.00	500.00	500.00	
6030530	Building Maintenance	2,973.00	5,180.00	3,711.00	2,791.67	2,687.27	6,000.00	6,000.00	6,000.00	
6030600	Gas	27,493.00	23,604.00	23,160.00	40,171.89	39,764.98	48,206.00	51,560.00	51,560.00	
6030610	Auto Maintenance & Repairs	30,282.00	20,792.00	34,396.00	27,464.74	37,672.65	25,000.00	25,000.00	25,000.00	
6031100	Professional Fees	30,728.00	33,532.00	10,778.00	10,367.90	12,796.50	15,000.00	15,000.00	15,000.00	
6031200	Insurance	124,756.00	67,744.00	79,702.00	130,573.42	122,123.95	100,000.00	150,000.00	150,000.00	
6031300	Dues & Publications	938.00	663.00	1,251.00	1,205.47	676.74	1,500.00	1,500.00	1,500.00	
6031400	Training	4,145.00	16,675.00	12,089.00	7,365.48	12,852.77	10,000.00	15,000.00	15,000.00	
6031500	Supplies	8,209.00	7,247.00	3,315.00	12,980.28	9,569.81	15,000.00	10,000.00	10,000.00	
6031700	Misc	5,367.00	7,865.00	7,736.00	5,581.80	2,006.93	5,000.00	5,000.00	5,000.00	
6031800	Equipment Maintenance	12,138.00	8,042.00	22,395.00	13,233.24	6,173.44	10,000.00	10,000.00	10,000.00	
6031900	Drug Testing	0.00	0.00	0.00	1,016.49	746.03	1,000.00	1,000.00	1,000.00	
6032000	Equip / Asset Purchase	1,415.00	1,666.00	69.00	141,252.00	86,987.44	0.00	90,000.00		90,000.00
6081900	Drug Testing	0.00	0.00	0.00	123.04	0.00	0.00	0.00	0.00	
7400000	Public Safety	0.00	0.00	0.00	15,530.40	(26,460.00)	0.00	0.00	0.00	
Subtotal Fund : GF	Subgroup : [7200.02] Public Safety	1,441,776.00	1,444,171.00	1,579,629.00	1,952,906.36	1,720,357.62	1,944,539.00	2,355,907.00	2,265,907.00	90,000.00
Subtotal All Funds Presented	Subtotal [7200.02] Public Safety	1,441,776.00	1,444,171.00	1,579,629.00	1,952,906.36	1,720,357.62	1,944,539.00	2,355,907.00	2,265,907.00	90,000.00
Subgroup : [7200.03]	Streets									
Fund : GF	General Fund									
6012000	Bayard Avenue Operating	63,328.00	62,415.00	9,277.00	5,577.97	4,875.72	7,500.00	7,500.00	7,500.00	
6012200	Trash	17,521.00	22,707.00	27,128.00	25,347.39	24,004.85	30,000.00	70,000.00	70,000.00	
6012300	Street Signs / Lights	22,655.00	14,990.00	14,531.00	19,867.90	39,492.12	20,000.00	20,000.00	20,000.00	
6012400	Parking Meter / Permit Expenses	7,871.00	7,972.00	11,628.00	14,296.15	7,727.36	10,000.00	10,000.00	10,000.00	
6012500	Street Sweeping / Snow Removal	0.00	0.00	0.00	368.57	0.00	1,000.00	0.00	0.00	
6012700	Town Hall Property Expenses	2,024.00	514.00	758.00	1,656.96	(2,061.00)	1,500.00	1,000,500.00	500.00	1,000,000.00
6012800	Storm Water / Street Flooding	25,067.00	31,345.00	37,253.00	6,874.96	5,575.96	0.00	220,000.00		220,000.00
6040100	Year Round Employee - Salary & Wages	60,661.00	53,344.00	48,451.00	88,856.51	74,977.04	91,000.00	104,464.00	104,464.00	
6040110	Year Round Employee - Payroll Taxes	5,293.00	4,496.00	3,883.00	7,534.55	6,082.32	6,962.00	7,992.00	7,992.00	
6040130	Year Round Employee - Employee Benefits	10,056.00	10,842.00	11,397.00	11,398.20	12,847.24	33,524.00	43,949.00	43,949.00	
6040140	Year Round Employee - Pension Plan	1,333.00	1,383.00	1,389.00	1,644.01	2,017.34	2,730.00	3,137.00	3,137.00	

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
6040150	Year Round Employee - Uniforms	0.00	192.00	619.00	1,144.03	1,059.58	500.00	1,500.00	1,500.00	
6040160	Year Round Employee - Workers Comp	0.00	3,728.00	2,386.00	1,856.23	1,566.85	5,678.00	3,000.00	3,000.00	
6040300	Seasonal Employee - Salary & Wages	0.00	0.00	0.00	0.00	8,572.33	0.00	10,000.00	10,000.00	
6040310	Seasonal Employee - Payroll Taxes	0.00	0.00	0.00	0.00	706.65	0.00	900.00	900.00	
6040500	Utilities	5,663.00	5,601.00	4,014.00	4,235.89	2,757.43	6,691.00	2,500.00	2,500.00	
6040530	Building Maintenance	3,393.00	686.00	473.00	853.69	16.99	1,000.00	1,000.00	1,000.00	
6040600	Gas	3,452.00	2,789.00	2,193.00	5,278.05	5,053.07	5,000.00	7,924.00	7,924.00	
6040610	Auto Maintenance & Repairs	2,358.00	1,295.00	2,199.00	176.26	2,403.52	1,000.00	1,000.00	1,000.00	
6041500	Supplies	1,277.00	0.00	0.00	6,329.32	4,338.30	5,000.00	5,000.00	5,000.00	
6041700	Misc	7,455.00	2,318.00	2,718.00	177.96	142.23	150.00	150.00	150.00	
6041800	Equipment Maintenance	331.00	158.00	380.00	75.31	377.06	5,000.00	2,500.00	2,500.00	
6042000	Equipment / Asset Purchase	0.00	20.00	3,327.00	9,920.00	35,098.98	0.00	80,000.00		80,000.00
7100000	Streets & Infrastructure	0.00	0.00	0.00	232,437.00	230,012.00	0.00	0.00		
Subtotal Fund : GF	Subgroup : [7200.03] Streets	239,738.00	226,795.00	184,004.00	445,906.91	467,643.94	234,235.00	1,603,016.00	303,016.00	1,300,000.00
Subtotal All Funds Presented	Subtotal [7200.03] Streets	239,738.00	226,795.00	184,004.00	445,906.91	467,643.94	234,235.00	1,603,016.00	303,016.00	1,300,000.00
Subgroup : [7200.04]	Beach Safety									
Fund : GF	General Fund									
6080100	Year Round Employee - Salary & Wages	317,179.00	322,866.00	342,053.00	325,114.85	17,769.15	22,000.00	23,500.00	23,500.00	
6080110	Year Round Employee - Payroll Taxes	29,380.00	30,068.00	32,251.00	31,248.50	1,603.74	1,595.00	1,704.00	1,704.00	
6080130	Year Round Employee - Employee Benefits	384.00	419.00	490.00	704.40	587.00	704.00	704.00	704.00	
6080160	Year Round Employee - Workers Comp	0.00	20,324.00	13,150.00	11,541.18	782.00	1,373.00	100.00	100.00	
6080300	Seasonal Employee - Salary & Wages	0.00	0.00	0.00	0.00	356,886.90	307,000.00	376,285.00	376,285.00	
6080310	Seasonal Employee - Payroll Taxes	0.00	0.00	0.00	0.00	33,769.94	28,398.00	33,865.65	33,865.65	
6080320	Seasonal Employee - Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	3,762.85	3,762.85	
6080350	Seasonal Employee - Uniforms	0.00	0.00	0.00	6,569.00	4,785.88	10,000.00	10,000.00	10,000.00	
6080360	Seasonal Employee - Workers Comp	0.00	0.00	0.00	0.00	7,996.80	19,157.00	12,000.00	12,000.00	
6080500	Utilities	7,479.00	7,194.00	7,273.00	6,086.12	5,902.42	12,122.00	8,784.00	8,784.00	
6080510	Cleaning	300.00	200.00	1,200.00	1,710.00	1,800.00	2,000.00	2,340.00	2,340.00	
6080530	Building Maintenance	1,157.00	3,136.00	4,475.00	4,265.85	754.95	5,000.00	1,500.00	1,500.00	
6080550	Landhold Lease - LSS	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	
6080600	Gas	460.00	553.00	386.00	926.91	988.02	1,000.00	1,000.00	1,000.00	
6080610	Auto Maintenance & Repair	0.00	3,326.00	1,368.00	1,940.01	2,239.40	1,500.00	1,500.00	1,500.00	
6081200	Insurance	10,731.00	675.00	995.00	1,017.96	843.30	1,000.00	1,000.00	1,000.00	
6081300	Dues & Publications	0.00	0.00	500.00	0.00	0.00	0.00	500.00	500.00	
6081400	Training	690.00	0.00	10,420.00	9,835.70	7,220.00	10,000.00	10,000.00	10,000.00	
6081500	Supplies	4,032.00	2,747.00	1,896.00	6,397.81	4,957.90	4,000.00	6,000.00	6,000.00	
6081600	Printing	366.00	975.00	911.00	705.48	1,026.34	1,000.00	1,000.00	1,000.00	

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
6081700	Misc	91.00	1,180.00	388.00	703.29	568.28	1,500.00	1,000.00	1,000.00	
6081810	Donation Purchases	9,232.00	13,408.00	7,135.00	22,641.03	9,439.84	8,000.00	8,000.00		8,000.00
6081900	Equipment Maintenance	4,924.00	4,154.00	7,039.00	5,008.47	1,193.99	7,500.00	2,500.00	2,500.00	
6082000	Equip / Asset Purchase	0.00	0.00	0.00	7,670.00	4,505.00	0.00	0.00	0.00	
Subtotal Fund : GF	Subgroup : [7200.04] Beach Safety	386,410.00	411,225.00	431,930.00	444,091.56	465,620.85	444,849.00	507,045.50	499,045.50	8,000.00
Subtotal All Funds Presented	Subtotal [7200.04] Beach Safety	386,410.00	411,225.00	431,930.00	444,091.56	465,620.85	444,849.00	507,045.50	499,045.50	8,000.00
All Funds Presented	Group Total [7200] Expenditures	3,540,024.00	3,574,690.00	3,698,008.00	4,258,415.00	3,875,575.98	4,131,743.00	6,213,377.50	4,515,377.50	1,698,000.00
	NET (INCOME) LOSS	384,640.00	20,796.00	682,947.00	2,011,056.00	717,312.21	89,507.00	495,482.50	68,982.50	426,500.00

Changes in revenue projections with larger than a 10% difference.

- Transfer Tax (4000100):

This is projected to be down about 29% from the FY23 budget projections. The change is being assumed based on the limited amount of property that can exchange hands within the Town limits, the growing inflation rate and the number of properties that have already changed hands within the last two years.

- Accommodations Tax (4000200):

This revenue stream is projected to be 11% higher than FY23 for the simple fact that based on the new rental verification software and process, the revenues from Accommodations Tax have been higher than projected the past two years and this year the budget is just being brought into line with revenues.

- Beach Concession Contract (4000400):

The reason for this 21% increase is because a new contract is being negotiated at this higher rate. This contract had not been negotiated or raised since 2016.

- Building Permits (4010800):

The Building Permit revenue is increased by 34% for two reasons. First the revenues from this stream have met and exceeded budget projects for both FY22 and FY23. Second, it is expected based on the fact that Building Permit revenues lag Transfer Tax revenues that the increased Building Permit revenues will last for at least one more year before coming back down to a historic average.

- Beach Fires (4010900):

To better serve residents and visitors that want to hold bonfires on Dewey Beach, staff arranged with Fulton Bank to be able to get a system in place that would allow staff to automatically refund the \$100 deposit if the fire is cleaned up properly without the individual having to call Town Hall to request this refund. Due to this the revenues that are in this stream are strictly those associated with the permit itself, and not any deposit.

- Dog Licenses (4011100):

Three events have increased the dog license revenue over the past two years. It is expected that these events will continue to have a positive effect on the revenue from Dog Licenses. The addition of a Dog Ambassador on the beach in the mornings and evenings during the warmer months has been well received. Dog owners who do not have a Dewey license for their dog are educated about the requirements and may purchase a license either from the Dog Ambassador right then or are directed how they can purchase the license via our website. Additionally, adding the ability to purchase Dog Licenses via our website has been quite beneficial to both the Town and dog owners. They can arrange to have a lifetime license mailed to them or just purchase a short-term license ahead of time while they are in the planning phase of their trip. Finally, the addition of commemorative Dog Licenses has brought in more funds that are helping to offset the cost of the complementary dog bags at each street.

- Parking Tickets (4020100):

Due to the addition of better signage around Town about parking and the fact that our Parking Ambassadors have been proactive in educating the public on the parking requirements in Town, the

revenue from parking permits has gone up and reversely the number of tickets written has gone down thus reducing Parking Ticket revenue. (24% decrease)

- Ordinance Fines / Court Costs & Traffic Fines (4020300 & 4020400):
These revenue streams have not been making budget thus the projections were reduced 14% and 17% respectively.
- Pension State Funding (4040800):
This budgeted amount has been increased 40% because it was discovered that the amount received from the State is at roughly 75% of the prior year's employer (Town) contribution to the police pension fund. To achieve this year's amount, 11% of the projected salaries for year-round police officers was taken and then multiplied by 75% to reach this year's projected income.
- Interest Income (4040300):
At the request of the Investment Committee, staff reached out to Fulton Bank to see what could be done to better use the monies that the Town has in Fulton Bank. Staff at Fulton was able to get the Town funds set up in a risk free government checking account making 3.15% interest. This interest will be earned on the following bank accounts:
 - General Fund
 - State Grant for Town Hall
 - Municipal Street Aid
 - Street Repairs
 - Police Department
 - Transfer Tax Revenue
 - Payroll
- COVID-19 Revenues (4040950):
This revenue stream was set as a direct offset to COVID-19 Expenses (6012150) with the net being a virtual wash of funds. With the increased vaccination rate and care that people are taking, any expenses and thus reimbursement from the State and Federal government are no longer being budgeted for.

Explained Use of Set Asides & Grant Revenue

To follow proper government accounting practices, the Town is now recognizing the revenues and expenses associated with grant and set aside funds. These expenses must be recognized within the period they are incurred, no matter how they are paid for. If the Town needed to replace piping or replace the retaining wall at the pump station and didn't have the set aside funds to pay for it, the expenses would still be incurred. Additionally, revenues that are received via grants is not to be recognized as revenue until all stipulations for the use of the funds have been met. So, they sit as a liability on the Balance Sheet until such time as all requirements are met because if the requirements for use are not met, then the funds must be returned to the granting agency.

There is also a requirement on many grants that the funds be placed in a separate bank account used only for that grant money. This makes tracking how the funds are used much clearer should there be an audit of the project. Currently the Town has the following grant funds sitting in their own bank accounts:

- Municipal Street Aid
- State Grant for Town Hall
- SALLE
- EDIE
- Violent Crimes Grant

The funds from the State for the 5G poles, ARPA, the LESO funds and the Commissioner allocated Comp Plan funds, as well as the funds that are donated to the Beach Patrol are kept within the General Fund but are tracked on a spreadsheet for any donations or usage. These funds are kept this way because there were no stipulations either from the State of Delaware or the Commissioners stating that these funds had to be kept in a separate bank account. The funds that are set aside for Streets and Infrastructure are kept in their own bank account per the requirements set at the origination of this set-aside.

We have just been awarded grants from DNREC and DelDot. Once the funding stipulations and funds are received, they will be accounted for properly.

The Fund Balance Policy stipulations for a Rainy-Day fund as well as the three month set aside are between the Brown Advisory account for the General Fund as well as the main General Fund bank account.

Any monies associated with the Beach Replenishment Tax are kept within their own bank account and any expenses incurred, beach cleaning, are paid out of that account directly. Those funds that have been sent to Brown Advisory from that account are also kept in their own separate funds at Brown Advisory.

Below is an explanation of the usage of these funds as they appear on the budget for the first time.

- State 5G Funds (4040980):
These funds are recognized as revenue when there is an expense associated with this ongoing issue. The expenses that are incurred from CTC's assistance are expensed in Administration Professional Fees (6021100). Prior they were being shown as other expenses as Broadband (7200000) however by using proper governmental accounting practices, this account will not be used.
- SALLE (4060100), EDIE (4060200), Police Department (4070400), ARPA Funds (4060600):

The funds from SALLE, EDIE and the Police Department fund are used for purchase of new Police vehicles and the outfitting of such. They are recognized as Police Equipment / Asset Purchases (6032000) and will be a wash. The ARPA funds will be used for pre-authorized expenses associated with Public Safety.

- Beach Safety Donations (4070100 / 4070200 / 4070300):

These are donations to the Beach Patrol for the Jr. Lifeguard Program, the Lifeguard Program, and the Competition Team. The expenses associated with these funds are recognized within Beach Patrol Equipment / Asset Purchase (6082000).

- Misc. (4040900):

These funds are really not miscellaneous. They are funds from the Streets and Infrastructure set aside account that are offset with Storm Water / Street Flooding (6012800). The use of the funds in this bank account must be approved by the Infrastructure Committee and recommended to the Commissioner for final approval. These funds are not used unless there is a specific project that has been presented to the Infrastructure Committee. At this time \$111,000 in projects has been approved.

- Town Hall Other (4041000):

The \$3,000,000 that the State has granted to the Town has been supplemented by an allocation of about \$2,000,000 by the Commissioners from prior year surplus. These funds have been used to pay for the services of GMB in the preliminary stages of the development of a new town hall. With this project being expected to be roughly a three-year endeavor, the expenses are being projected to be allocated the same with \$1,000,000 in the first year, \$2,000,000 the second and the remainder occurring in the final year of the project. The expenses will be recognized in Town Hall Property Expenses (6012700). Primarily this account has been used for expenses associated with the apartment within the annex or the fence alongside Town Hall.

- Streets / Maintenance Equipment / Asset Purchase (6042000):

This is for a new dump truck for the Streets / Maintenance Department which can be used for moving supplies that are needed for repairs to street ends such as millings as well as an additional vehicle to be used during inclement weather events. These funds will come from the Capital Expenditures set aside with is funded from 50% of the Hotel Lodging Tax.

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [6100]	Net Position									
Fund : GF	General Fund									
6900100	Streets & Infrastructure					198,715.16	149,500.00	176,500.00		176,500.00
6900200	Capital Improvement					184,098.72	196,250.00	225,000.00		225,000.00
6900300	Rainy Day Fund					35,070.48	35,000.00	25,000.00		25,000.00
Subtotal Fund : GF	Subgroup : [6100.00] Equity	0.00	0.00	0.00	0.00	417,884.36	380,750.00	426,500.00	0.00	426,500.00
Subtotal All Funds Presented	Subtotal [6100.00] Equity	0.00	0.00	0.00	0.00	417,884.36	380,750.00	426,500.00	0.00	426,500.00
Group : [7100]	Revenue									
Subgroup : [7100.01]	Taxes and Assessments									
Fund : GF	General Fund									
4000100	Transfer Tax	783,984.00	639,718.00	1,687,847.00	1,861,910.81	701,889.06	700,000.00	500,000.00	460,000.00	40,000.00
4000200	Accommodations Tax	510,696.00	426,335.00	483,033.00	775,190.79	803,097.46	700,000.00	775,000.00	775,000.00	
4000250	Hotel Tax				207,810.64	354,255.71	392,500.00	450,000.00	225,000.00	225,000.00
4000300	Cable TV Franchise	55,465.00	58,510.00	60,855.00	61,602.47	42,517.62	60,000.00	60,000.00	60,000.00	
4000400	Beach Concession Contract	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	85,000.00	85,000.00	
Subtotal Fund : GF	Subgroup : [7100.01] Taxes and Assessments	1,420,145.00	1,194,563.00	2,301,735.00	2,976,514.71	1,971,759.85	1,922,500.00	1,870,000.00	1,605,000.00	265,000.00
Subtotal All Funds Presented	Subtotal [7100.01] Taxes and Assessments	1,420,145.00	1,194,563.00	2,301,735.00	2,976,514.71	1,971,759.85	1,922,500.00	1,870,000.00	1,605,000.00	265,000.00
Subgroup : [7100.02]	Licenses, Permits, and Fees									
Fund : GF	General Fund									
4010050	Business License Fines	0.00	500.00	300.00	0.00	2,000.00	0.00	0.00	0.00	
4010100	Rental License	100,923.00	60,519.00	114,764.00	77,438.00	65,382.42	90,000.00	119,375.00	119,375.00	
4010200	Commercial Rental License	2,293.00	1,746.00	3,164.00	153.00	1,692.00	0.00	1,000.00	1,000.00	
4010300	Commerical Business	228,122.00	193,314.00	223,824.00	193,711.23	134,371.00	207,500.00	278,985.00	278,985.00	
4010500	Seasonal	285,640.00	293,826.00	279,945.00	342,602.75	390,473.00	330,000.00	370,000.00	351,500.00	18,500.00
4010600	Daily	257,380.00	364,900.00	426,635.00	653,781.80	678,994.65	600,000.00	660,000.00	627,000.00	33,000.00
4010700	Parking Meters	327,524.00	344,650.00	284,098.00	413,351.88	387,474.31	410,000.00	385,000.00	385,000.00	
4010800	Building	560,338.00	269,651.00	236,588.00	712,897.88	681,330.11	410,000.00	550,000.00	440,000.00	110,000.00
4010850	Builing Permit Application Fees	0.00	0.00	450.00	11,292.31	21,235.00	0.00	15,000.00	15,000.00	
4010900	Beach Fire	21,124.00	20,662.00	38,200.00	46,385.00	30,339.00	40,000.00	25,000.00	25,000.00	
4011100	Dog Licenses	24,565.00	19,770.00	20,270.00	47,741.00	54,846.00	35,000.00	45,000.00	45,000.00	
Subtotal Fund : GF	Subgroup : [7100.02] Licenses, Permits, and Fees	1,807,909.00	1,569,538.00	1,628,238.00	2,499,354.85	2,448,137.49	2,122,500.00	2,449,360.00	2,287,860.00	161,500.00
Subtotal All Funds Presented	Subtotal [7100.02] Licenses, Permits, and Fees	1,807,909.00	1,569,538.00	1,628,238.00	2,499,354.85	2,448,137.49	2,122,500.00	2,449,360.00	2,287,860.00	161,500.00

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Subgroup : [7100.03]	Fines									
Fund : GF	General Fund									
4020100	Parking Tickets	221,362.00	245,494.00	113,079.00	229,887.54	145,785.64	250,000.00	190,000.00	190,000.00	
4020150	Delinquent Parking Tickets	23,996.00	6,912.00	4,422.00	4,355.80	2,359.78	0.00	0.00	0.00	
4020300	Ordinance Fines & Court Costs	69,290.00	50,465.00	51,890.00	79,618.47	46,088.27	70,000.00	60,000.00	60,000.00	
4020400	Traffic Fines	13,209.00	9,236.00	10,752.00	16,602.93	13,156.76	15,000.00	12,500.00	12,500.00	
4020500	Capias / Contempt Charges	900.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00	
4020600	Delinquent Civil Summons	474.00	1,674.00	1,388.00	299.56	0.00	0.00	0.00	0.00	
4020700	Fines - Other Courts	5,493.00	3,006.00	4,920.00	9,161.61	7,699.16	5,000.00	5,000.00	5,000.00	
Subtotal Fund : GF	Subgroup : [7100.03] Fines	334,724.00	317,327.00	186,451.00	339,925.91	215,089.61	340,000.00	267,500.00	267,500.00	0.00
Subtotal All Funds Presented	Subtotal [7100.03] Fines	334,724.00	317,327.00	186,451.00	339,925.91	215,089.61	340,000.00	267,500.00	267,500.00	0.00
Subgroup : [7100.04]	Intergovernmental Grants									
Fund : GF	General Fund									
4040980	State 5G Funds	0.00	0.00	0.00	0.00	24,007.45	0.00	300,000.00		300,000.00
4060100	SALLE	0.00	0.00	0.00	4,268.60	482.30	0.00	5,000.00		5,000.00
4060200	EDIE	0.00	0.00	0.00	3,976.40	7,709.73	0.00	5,000.00		5,000.00
4060300	Municipal Street Aid	5,596.00	24,826.00	16,728.00	25,270.31	34,910.74	23,000.00	25,000.00		25,000.00
4060500	Community Transportation Funds	29,485.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4060600	ARPA revenue	0.00	0.00	0.00	107,976.00	0.00	0.00	75,000.00		75,000.00
4070400	Police Department	25,000.00	41,135.00	74,795.00	34,418.70	95,600.01	0.00	30,000.00		30,000.00
Subtotal Fund : GF	Subgroup : [7100.04] Intergovernmental Grants	60,081.00	65,961.00	91,523.00	175,910.01	162,710.23	23,000.00	440,000.00	0.00	440,000.00
Subtotal All Funds Presented	Subtotal [7100.04] Intergovernmental Grants	60,081.00	65,961.00	91,523.00	175,910.01	162,710.23	23,000.00	440,000.00	0.00	440,000.00
Subgroup : [7100.05]	Donations and Other Revenues: Public Safety									
Fund : GF	General Fund									
4040500	Donations	58.00	150.00	4,000.00	4,235.20	1,160.00	0.00	0.00		
4040550	Marketing Donations	43,355.00	1,500.00	250.00	20,527.35	(10,994.96)	0.00	3,000.00	3,000.00	
4040600	Police Reports	875.00	750.00	675.00	1,470.00	1,120.00	1,000.00	1,000.00	1,000.00	
4040700	Police Extra Duty	34,925.00	39,210.00	41,858.00	57,783.75	61,252.99	30,000.00	30,000.00	30,000.00	
4040800	Pension State Funding	40,694.00	42,064.00	42,215.00	54,841.35	71,939.74	40,000.00	56,000.00	56,000.00	
Subtotal Fund : GF	Subgroup : [7100.05] Donations and Other Revenues: Public Safety	119,907.00	83,674.00	88,998.00	138,857.65	124,477.77	71,000.00	90,000.00	90,000.00	0.00
Subtotal All Funds Presented	Subtotal [7100.05] Donations and Other Revenues: Public Safety	119,907.00	83,674.00	88,998.00	138,857.65	124,477.77	71,000.00	90,000.00	90,000.00	0.00

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Subgroup : [7100.06]	Donations and Other Revenues: Beach Safety									
Fund : GF	General Fund									
4070100	Donations - Beach Patrol	3,000.00	1,396.00	1,750.00	12,759.00	2,266.00	2,000.00	2,000.00		2,000.00
4070200	Donations - Jr Lifeguard Prog	3,980.00	4,841.00	2,785.00	4,910.00	2,825.00	3,000.00	3,000.00		3,000.00
4070300	Donations - DBP Competition	2,208.00	1,785.00	3,158.00	3,860.00	7,426.00	3,000.00	3,000.00		3,000.00
Subtotal Fund : GF	Subgroup : [7100.06] Donations and Other Revenues: Beach Safety	9,188.00	8,022.00	7,693.00	21,529.00	12,517.00	8,000.00	8,000.00	0.00	8,000.00
Subtotal All Funds Presented	Subtotal [7100.06] Donations and Other Revenues: Beach Safety	9,188.00	8,022.00	7,693.00	21,529.00	12,517.00	8,000.00	8,000.00	0.00	8,000.00
Subgroup : [7100.07]	Investment Income									
Fund : GF	General Fund									
4040300	Interest Income	18,109.00	48,300.00	2,502.00	482.49	30.57	1,000.00	280,000.00	280,000.00	0.00
4050100	Investment Income	0.00	0.00	2,568.00	10,975.53	18,355.52	0.00	0.00	0.00	0.00
Subtotal Fund : GF	Subgroup : [7100.07] Investment Income	18,109.00	48,300.00	5,070.00	11,458.02	18,386.09	1,000.00	280,000.00	280,000.00	0.00
Subtotal All Funds Presented	Subtotal [7100.07] Investment Income	18,109.00	48,300.00	5,070.00	11,458.02	18,386.09	1,000.00	280,000.00	280,000.00	0.00
Subgroup : [7100.08]	Unrealized Gain (Loss) on Investments									
Fund : GF	General Fund									
4050200	Unrealized Gain / Loss	1,076.00	(981.00)	(1,613.00)	(48,473.12)	(34,971.20)	0.00	0.00	0.00	0.00
Subtotal Fund : GF	Subgroup : [7100.08] Unrealized Gain (Loss) on Investments	1,076.00	(981.00)	(1,613.00)	(48,473.12)	(34,971.20)	0.00	0.00	0.00	0.00
Subtotal All Funds Presented	Subtotal [7100.08] Unrealized Gain (Loss) on Investments	1,076.00	(981.00)	(1,613.00)	(48,473.12)	(34,971.20)	0.00	0.00	0.00	0.00

Revenues

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Subgroup : [7100.09]	Other Revenues									
Fund : GF	General Fund									
4040100	Public Hearing Fees	4,050.00	2,250.00	(500.00)	4,500.00	11,650.00	1,500.00	1,500.00	1,500.00	
4040200	Gain / Loss Sale of Equipment	444.00	180,876.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4040900	Misc	17,758.00	15,456.00	4,961.00	47,968.47	30,514.71	2,500.00	252,500.00	2,500.00	250,000.00
4040950	COVID-19 Revenue			30,899.00	34,425.50	0.00	60,000.00	0.00	0.00	0.00
4041000	Town Hall Other	0.00	13,000.00			501.00		1,000,000.00		1,000,000.00
4070500	DBE Review Fund	33,773.00								
4080100	Monthly Toward 300k	60,000.00	60,000.00	0.00	30,000.00					
4080200	Annual in Perpetuity	37,500.00	37,500.00	37,500.00	37,500.00	50,000.00	50,000.00	50,000.00	50,000.00	
Subtotal Fund : GF	Subgroup : [7100.09] Other Revenues	153,525.00	309,082.00	72,860.00	154,393.97	92,665.71	114,000.00	1,304,000.00	54,000.00	1,250,000.00
Subtotal All Funds Presented	Subtotal [7100.09] Other Revenues	153,525.00	309,082.00	72,860.00	154,393.97	92,665.71	114,000.00	1,304,000.00	54,000.00	1,250,000.00
Subgroup : None										
All Funds Presented	Group Total [7100] Revenue	3,924,664.00	3,595,486.00	4,380,955.00	6,269,471.00	5,010,772.55	4,602,000.00	6,708,860.00	4,584,360.00	2,124,500.00

Year-Round Employee Obligations

When preparing the year-round employee obligation analysis for the upcoming fiscal year, multiple options were prepared. This enabled analysis to be done to find the best possible option far as rewarding our current staff for their hard work with cost of living increases as well as filling in spots where the Town is short staffed.

Currently there are two positions that are vacant that have been advertised for refilling – Town Clerk & Maintenance. There are also two positions within the Police Department among administrative staff that have been empty but there had been no effort to replace those employees; others have stepped up to fill the vacancies. However, the new Police Chief has asked for these positions to be budgeted for so that they can hopefully be filled this year. Finally, there is a need within the Building and Code Enforcement Department for a dedicated Administrative Assistant.

As far as the Town Clerk, with this position being opened, the Town is able to rewrite the job description to fit better what duties have been reassigned and further dedicate this position to specialized duties such as grant writing. The Town Manager, Assistant Town Manager and Accounting / HR Supervisor are conducted interviews on January 11th with four candidates who met the minimum requirements. A decision on the new Town Clerk was made in early February 2023.

Over the years the Maintenance Department has had one to two employees. This past year we hired and lost a very valuable year-round maintenance worker. This department is responsible for not only maintenance around the Town buildings but also for maintenance on the Town's streets, dune overpasses, and street ends. The responsibilities of this department have expanded and can no longer be done by one employee. Our current Maintenance Supervisor has done a great job keeping up with things over the past two years by himself but has not had any real vacation and that is not good for the employee or the Town. It has also been determined that this department can maintain all the mowing and landscaping on Town properties thus eliminating the need for an outside vendor to provide these services. To this end, two new employees would be best hired. One would be someone who can take care of the landscaping, trash cleanup along the streets, filling doggie bags, and general small maintenance projects thus freeing up the other two employees for the larger jobs. The need to have an employee qualified to drive the skid loader and plow is needed so that we are not beholden to just one employee.

In the Police Department, the Lead Dispatcher retired summer of 2022. This employee was responsible for supervising Dispatch, scheduling of coverage year-round, hiring year-round and seasonal dispatchers, as well as filling in and assisting the department Administrative Assistant where needed. These duties have been absorbed by the department Administrative Assistant. However, this again leads to an employee being overburdened and having to unnecessarily divide up time. Also vacant is the position of part-time dispatcher. In the past a part-time dispatcher was employed to assist during the busy summer months as well as cover vacations and sick time for the full-time dispatcher and the Lead Dispatcher. These positions have been requested by the new Police Chief to be budgeted for so that soon they can be filled thus ensuring better coverage for our officers, visitors and residents.

Finally, the Building / Code Enforcement Department needs a dedicated Administrative Assistant. This year Code Enforcement and Building Official were combined in one department as many Code violations fall under building. A part-time employee was hired to be out on the streets checking business licenses and building permits on construction sites around the Town. This has freed the Building Official up to be able to review plans in a timelier manner and also get the Town's CRS and FEMA obligations up to date. Building permits are now processed through the Edmunds system so there is no longer the need to handwrite building permits and permit

logs. However, the way the permit process is currently done, the process is converse to how it should be done to best utilize the Edmunds system. This is because the Building Official is required to use the Assistant Town Manager and Front Office staff to get everything done. If there was a dedicated Administrative Assistant, the proper process to streamline the building permit approval and payment process could be implemented. This person would also be able to assist in getting all the old file records organized and electronically filed so that the Building Official does not lose time finding necessary documents that are mislabeled or misfiled.

The second set of issues that was considered when preparing employee obligations is the cost of living and proper pay increases (raises) for employees.

This past year the Commissioners brought Town employee and Police Officer pay rates to a level comparable to neighboring beach towns. However, 2022 saw a large increase in the overall cost of living. As of the November Consumer Price Index (CPI) release by the Bureau of Labor Statistics (BLS) the CPI for the past 12 months before seasonal adjustments was 7.1%. <https://www.bls.gov/news.release/pdf/cpi.pdf> This is down slightly from the CPI ended June 2022 which was 9.1%, the highest in 40 years - <https://www.bls.gov/opub/ted/2022/consumer-prices-up-9-1-percent-over-the-year-ended-june-2022-largest-increase-in-40-years.htm>

Over the past five years, other than last year's increases, Town employees and Police Officers have received 2% - 3% annually. This is outside of any promotional salary increases received by Police Officers when they ranked up or any pay increases that Town Managers gave to employees.

Currently there is no set guaranteed "time in position" increase schedule set for non-Police employees. This has been researched and something has been attempted to be put in place. However, for public sector positions it is harder to establish such a standard as our revenue streams are more subject to outside influences than the private sector. Additionally, without having a property tax, there is no guaranteed income level on which the budget can be based. Thus, employees are more dependent on the annual COLA increases the Town approves than in other Towns or sectors.

The Interim Officer in Charge of the Police Department requested a 10% increase for all Police employees and making the part-time officers pay rate match the hourly rate of a Patrolman First Class (PFC1). This request was seconded by the new Police Chief as even with the prior year salary increases, Dewey Beach officers still lag those of neighboring towns for starting salaries within a rank.

With all of this in mind the employee obligations have been estimated based on 10% increase for Police Officers and 6% for all other employees.

Salary Survey FY2023

		City of Lewes	Town of Milton	Town of Bethany Beach*	Town of South Bethany	City of Rehoboth		Average	Dewey Beach	Difference		
	POSITION											
admin	Accounting Clerk/Accts Receivable		\$ 43,735.61	\$ 54,527.00				\$ 49,131.31	\$ 37,440.00	\$ (11,691.31)		
admin	Admin. Asst. /HR				\$ 40,497.60			\$ 40,497.60	\$ 39,520.00	\$ (977.60)		
admin	Alderman					\$ 53,773.00		\$ 53,773.00	\$ 36,400.00	\$ (17,373.00)		
admin	Assist City Manager/Finance Officer	\$ 56,430.40				\$ 86,602.00		\$ 71,516.20				
admin	Assistant Building Official	\$ 43,409.60				\$ 59,150.00		\$ 51,279.80				
admin	Building / Code Admin	\$ 40,372.80			\$ 45,531.20	\$ 36,728.00		\$ 40,877.33				
admin	Building Inspector	\$ 50,169.60		\$ 70,780.00	\$ 61,172.80	\$ 63,170.00		\$ 61,323.10	\$ 57,000.00	\$ (4,323.10)		
admin	Code Enforcement I	\$ 40,372.80	\$ 48,109.17			\$ 48,884.00		\$ 45,788.66	\$ 41,600.00	\$ (4,188.66)		
admin	Director of Public Works			\$ 70,990.00		\$ 92,487.00		\$ 81,738.50				
admin	Finance Supervisor/Director	\$ 50,169.60		\$ 89,016.00	\$ 67,059.20	\$ 63,170.00		\$ 67,353.70	\$ 57,137.60	\$ (10,216.10)		
admin	HR and Benefits Admin	\$ 43,409.60						\$ 43,409.60				
admin	Office Assistant/Receptionist	\$ 40,372.80	\$ 36,145.14					\$ 38,258.97				

Salary Survey FY2023

		City of Lewes	Town of Milton	Town of Bethany Beach*	Town of South Bethany	City of Rehoboth	Average	Dewey Beach	Difference
	POSITION								
admin	Parking Admin Assist					\$ 36,728.00	\$ 36,728.00	\$ 37,440.00	\$ 712.00
admin	Parking Supervisor					\$ 48,884.00	\$ 48,884.00	\$ 41,995.20	\$ (6,888.80)
admin	PD Administrative Assistant	\$ 40,372.80	\$ 39,759.60		\$ 38,147.20	\$ 36,728.00	\$ 38,751.90	\$ 52,000.00	\$ 13,248.10
admin	Project Coordinator (Zoning, subdivision, land use)		\$ 58,212.10				\$ 58,212.10		
admin	Public Works (Maint Worker) Operator II		\$ 39,759.65				\$ 39,759.65		
admin	Public Works (Maint Worker) Operator I		\$ 36,145.14		\$ 41,100.80		\$ 38,622.97		
admin	Public Works (Maint Worker) Operator III		\$ 48,109.17				\$ 48,109.17		
admin	Public Works Supervisor	\$ 50,169.60	\$ 64,033.31		\$ 57,304.00		\$ 57,168.97	\$ 54,000.00	\$ (3,168.97)
admin	Sr. Accountant/Accts Payable		\$ 52,920.09			\$ 44,440.00	\$ 48,680.05		
admin	Town/City Clerk	\$ 43,409.60	\$ 64,033.31	\$ 61,807.00	\$ 51,001.60	\$ 53,773.00	\$ 54,804.90	\$ 54,000.00	\$ (804.90)
admin	Town/City Manager	\$ 131,990.00	\$ 103,126.29	\$ 139,994.00	\$ 107,848.00	\$ 160,000.00	\$ 128,591.66	\$ 105,000.00	\$ (23,591.66)

Salary Survey FY2024

	City of Lewes	Town of Milton	Town of Bethany Beach*	Town of South Bethany	City of Rehoboth	Ocean View	Millsboro	Town of Fenwick Island	Average	Dewey Beach	Difference
Academy Graduate			\$ 57,693.00	\$ 47,700.00					\$ 52,696.50		
Captain		\$ 85,228.34	\$ 81,838.00			\$ 73,509.00			\$ 80,191.78		
Chief of Police		\$ 93,751.17	\$ 129,002.00	\$ 93,496.00	\$ 104,788.00	\$ 85,917.00		\$ 92,500.00	\$ 99,909.03	\$ 102,000.00	\$ 2,090.97
Corporal	\$ 72,596.00	\$ 64,033.31	\$ 68,713.00	\$ 61,197.00	\$ 72,596.00	\$ 58,174.00	\$ 69,233.00	\$ 63,700.00	\$ 66,280.29	\$ 65,000.00	\$ (1,280.29)
Corporal - Grade 2			\$ 70,774.00		\$ 74,795.73				\$ 72,784.87		
Sr. Corporal					\$ 77,062.12		\$ 73,742.00		\$ 75,402.06		
Master Corporal					\$ 79,397.18				\$ 79,397.18		
Lieutenant	\$ 89,285.00	\$ 77,480.31	\$ 77,206.00		\$ 92,088.50		\$ 83,771.00	\$ 81,000.00	\$ 83,471.80	\$ 82,737.00	\$ (734.80)
Officer				\$ 52,809.00					\$ 52,809.00		
Patrolman	\$ 61,508.00	\$ 52,920.09	\$ 61,155.00	\$ 47,840.00	\$ 61,508.84	\$ 58,174.00	\$ 57,217.00		\$ 57,188.99	\$ 53,000.00	\$ (4,188.99)
PFC	\$ 65,199.00	\$ 58,212.10	\$ 64,824.00		\$ 65,199.37	\$ 58,174.00	\$ 62,939.00		\$ 62,424.58	\$ 58,000.00	\$ (4,424.58)
Police Cadet			\$ 47,525.00	\$ 44,520.00					\$ 46,022.50		
Police Officer Recruit	\$ 54,325.00	\$ 48,109.17	\$ 56,840.00	\$ 44,512.00		\$ 58,174.00			\$ 52,392.03		
Sergeant	\$ 84,231.00	\$ 70,436.64	\$ 72,836.00	\$ 71,289.00	\$ 79,187.71	\$ 62,893.00	\$ 76,156.00	\$ 72,800.00	\$ 73,728.67	\$ 71,000.00	\$ (2,728.67)

Seasonal Employee Obligations

During the summer season, Dewey Beach would not be able to function without seasonal help. Based on department head requests as well as past employment, we are looking at the following being needed to successfully run the Town during the Summer of 2023.

- Administration 1 Seasonal employee.
This person will assist the front office on Friday evenings when we stay open until 6pm as well as Saturday and Sunday mornings. This person will normally work about 12 hours a week unless the Administrative Supervisor and Administrative Assistant determine that the person could be of use during other times of the week.

The person will be hired to work starting the week of May 15th. They will work Friday evenings, Saturday mornings and Sunday mornings through the end of August. From September 1st through the end of October they will only be working Friday evenings and Saturday mornings.

They are needed on the weekends in September and October due to the popularity of bonfires on the weekends.

- Maintenance 1 Seasonal Employee
This person will be responsible for basic landscaping and grounds maintenance throughout Town properties. They will also assist with trash cleanup along the streets, filling doggie bags, and general small maintenance projects as would help the Maintenance team.
- Parking Enforcement 15 Seasonal Employees
Last year J1 students were employed and there is hope to do the same this year. The ones that worked for the Town have expressed interest in returning this year and bringing friends. These 15 employees would be made up of two to three office staff to assist the current Parking Supervisor and Parking Administrative Assistant in the heavier workload that summer brings. The rest of the employees would be on the streets educating visitors on Town parking regulations and issuing parking citations.
- Beach Patrol 60 employees
Dewey Beach Patrol has a great reputation as a great organization to work for. This means every year a majority of veteran guards return (some have returned for over 10 years) leaving only about 15 spots open for rookies with upwards of 30 applicants competing for those coveted spots. Due to the nature of the beast, most guards are either students (high school or college) or teachers. This means that very few guards can make it all the way to the end of the season so there may be 60 guards at the beginning of the season, by September there may only be a dozen guards.
- Seasonal Police 24 employees
This past summer seasonal officers were instrumental in keeping Dewey safe and enjoyable for residents and visitors. Even though it is hard to get people to work in this line of work, Dewey has a history of a solid seasonal officer program with many officers coming back for multiple years and using their experiences to launch them into a career in law enforcement. The 24 employees would be made up of four dispatchers and 20 officers on the street.

Seasonal Employee Obligation Analysis

Beach Patrol - Includes Captain till FY23								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY19 (Actual)	57	13.20	22,359.50	317,179.00	22,995.48		340,174.48	
FY20 (Actual)	61	13.45	23,359.05	322,312.45	23,367.65	21,272.62	366,952.72	26,778.25
FY21 (Actual)	71	13.70	23,703.50	342,053.00	24,798.84	21,344.11	388,195.95	21,243.23
FY22 (Actual)	67	13.90	22,191.25	320,098.00	23,207.11	19,974.12	363,279.22	(24,916.73)
FY23 (Actual)	63	15.00	22,612.00	356,289.90	32,066.09	22,232.49	410,588.48	47,309.26
FY24 (Budgeted)	60	16.00	22,750.00	376,285.00	37,628.50	23,480.18	437,393.68	26,805.20

Seasonal Police								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY19 (Actual)	22	11.00	13,486.00	202,241.00	14,662.47		216,903.47	
FY20 (Actual)	18	11.25	13,396.75	162,143.00	11,755.37	10,701.44	184,599.81	(32,303.67)
FY21 (Actual)	19	13.50	11,307.75	157,168.00	11,394.68	10,813.16	179,375.84	(5,223.97)
FY22 (Actual)	16	15.05	10,214.00	156,680.00	11,359.30	10,779.58	178,818.88	(556.95)
FY23 (Actual)	17	17.00	10,982.00	187,939.30	16,914.54	12,930.22	217,784.06	38,965.18
FY24 (Budgeted)	24	18.00	15,000.00	270,000.00	24,300.00	18,576.00	312,876.00	95,091.94

Parking Ambassadors								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY19 (Actual)	11	12.50	5,915.56	89,346.00	6,477.59		95,823.59	
FY20 (Actual)	10	12.50	4,460.58	57,537.00	4,171.43	443.03	62,151.47	(33,672.12)
FY21 (Actual)	5	13.50	1,459.01	16,553.00	1,200.09	130.77	17,883.86	(44,267.61)
FY22 (Actual)	10	14.25	2,020.32	52,604.00	3,813.79	415.57	56,833.36	38,949.50
FY23 (Actual)	16	17.00	4,453.30	75,196.18	6,767.66	594.05	82,557.89	25,724.52
FY24 (Budgeted)	15	17.00	4,500.00	77,895.00	7,010.55	615.37	85,520.92	2,963.03

Total Seasonal Coverage								
	Number of Employees	Starting Rate	Total Hours	Total Wages	Taxes	WC	Total Obligation	Increase over Prior Year
FY19 (Actual)	90		41,761.06	608,766.00	44,135.54		652,901.54	
FY20 (Actual)	89		41,216.38	541,992.45	39,294.45	32,417.09	613,704.00	(39,197.54)
FY21 (Actual)	95		36,470.26	515,774.00	37,393.62	32,288.03	585,455.65	(28,248.35)
FY22 (Actual)	93		34,425.57	529,382.00	38,380.20	31,169.27	598,931.47	13,475.82
FY23 (Actual)	96		38,047.30	619,425.38	55,748.28	35,756.76	710,930.43	111,998.96
FY24 (Budgeted)	99		42,250.00	724,180.00	68,939.05	42,671.55	835,790.60	236,859.14

Changes in expense projections with larger than a 10% difference.

- Bank & Credit Card Fees (6010100):

This is projected to be higher than last year just because more transactions are being processed online instead of via check. Fees may go up, but the money is in the Town's bank account faster with no chance of the payment being returned for non-sufficient funds. Additionally, with the setup of the Sweep Account with Fulton Bank, the Town is no longer in a position where the fees for banking are offset by the little bit of interest the Town would have made. The Town's banking fees will go up however the interest rate that the Town is earning on the nightly sweep will offset the fees by over \$270,000.

- Bank Fees – Transfer Tax (6010125):

These fees are contingent on the amount of Transfer Tax we received. If our revenue goes down, the resulting fees will also go down.

- Commissioner & Committee Exp (6010200):

The end of COVID brings about more in-person meetings and the current Town Commissioners and Committees are more interested in attending events put on that will benefit Dewey Beach; thus the 50% increase)

- Donations (6010300):

In the past, Dewey Beach has given \$5,000 to the Rehoboth Beach Volunteer Fire Department (RBVFD). In 2017 the Town did a challenge to the property owners and visitors that for every dollar they donated to RBVFD the Town would match up to \$15,000. Staff feels that another such fundraiser to support the fire department is not only overdue but a goodwill project that needs to be done.

- Code Update (6010400):

This expense fluctuates depending on the number of changes to the Town Code / Charter. With the Charter and Code Committee working on updating the conflicting issues that currently exist within the Code, it is projected that this expense would go up (67% increase)

- Legal Fees (601500):

Instead of segregating Regular Legal Fees & legal fees associated with lawsuits, all legal fees are now being contained within one account.

- Beach Marketing Events (6010800):

The Marketing Committee is looking to promote the Town of Dewey Beach in new ways. This along with the increased interest in retail items (mugs, commemorative dog tags, flags, challenge coins, etc.) this expense is increasing and will be partially offset by an increase in dog license revenue and miscellaneous revenue. (50% increase)

- IT (6010900):

In the FY2021 Annual Financial Audit, Cohn Reznik suggested that the Town participate in a Security Risk Assessment (SRA). This assessment has brought about additional costs to ensure the Town is meeting all security challenges in a proactive manner. (18% increase)

- Employee Bonus (6011100)

With the continued growth of the Town, the number of employees eligible for annual Audit & Holiday Bonuses will increase. This will also allow the Town Manager to give additional bonuses to those employees who rise to levels above the expected high-performance levels of Town employees. (25% increase)

- Beautification (6012100):

With the FY23 decision by the Town Manager to end the contract with Sposato Landscaping, and having another service provide basic mowing services while having a seasonal employee handle the flower beds in and around Town property and the medians on Route 1, this expense is decreasing by 31%

- Administration Salary & Wages (6020100):

A raise of 6% is budgeted for all employees who are not certified Police Officers. In the Town Hall Administrative staff along with this increase, there has been changes in staffing over this past year as well as movement of duties. Due to the increased cost of living, these changes in staffing have necessitated higher starting wages than in the past.

- Administration Pension Plan (6020140)

New employees are participating in the Town supported retirement plan for non-Police Officers. It is not guaranteed that all new employees will be participating in the plan, but participation is being assumed. (48% increase)

- Administration Seasonal Salary & Wages (6020300)

The past couple of years has seen the seasonal help having to cover more than planned due to COVID and staff scheduling. With all employees who work the front office now being on a 40 hour per week schedule, the hours that will be needed for seasonal assistance has decreased. (67% decrease)

- Administration Professional Fees (6021100):

This expense is made up of various professional services that the Town uses such as our HR Consultant, cloud storage for files, our Assistant Town Manager who has a contract and is not an employee of the Town, our outside Accounting firm for quarterly reviews, as well as other services who the Town utilizes from time to time. (50% increase)

- Administration Training (6021400):

With the increase in in-person trainings and the Commissioners and Town Managers support and encouragement, Administrative staff are attending more classes and conferences. With a new Town Clerk there will be additional classes that this individual will need to take that the prior Clerk had already taken. Additionally, the Accounting / HR Manager is looking to attend conferences for PSHRA (Public Service Human Resource Association) & GFOA (Government Finance Officers Association) where

additional training will be received. This individual is also looking to begin the process for the CPFO (Certified Public Finance Officer) Program which is a minimum of a two-year program. (Increase 650% - \$1,000 up to \$7,500)

- Parking Enforcement Salaries & Wages (6050100)

A raise of 6% is budgeted for all employees who are not certified Police Officers. In the Parking Enforcement staff along with this increase, there has been changes in staffing over this past year as well as movement of duties. Due to the increased cost of living, these changes in staffing have necessitated higher starting wages than in the past.

- Parking Enforcement Uniforms (6050150)

Uniforms for the Parking Enforcement year-round staff have not been purchased in three years. Having a uniform presentation for these year-round employees presents a more professional atmosphere. (150% increase)

- Parking Enforcement Seasonal Salaries & Wages (6050300):

Even with budgeting for more Ambassadors and a higher starting wage, this expense is projected to decrease by 32% due to a more conservative projection of hours worked.

- Parking Enforcement Pest Control (6050520) and Building Maintenance (6050530):

These expenses are being removed this year due to the expectation that the Annex (Parking Enforcement office space) will be demolished this year in preparation for the new Town Hall.

- Alderman Salary & Wages (6070100):

This expense is being decreased by 44% due to changes within the staffing of the court.

- Police Admin Salary & Wages (6030200):

A raise of 6% is budgeted for all employees who are not certified Police Officers. In prior years there were three full-time employees and two part-time employees that made up the staff. The two part-time employees left and one of the full-time employees retired. These positions were not filled by the prior Police administration. The new Police Chief has requested that the positions be put back within the budget and the positions be advertised for fulfillment.

- Police Department Insurance (6031200):

Insurance coverage costs for the Police Department went up 50% due to the further reduction of available providers for Law Enforcement Liability Insurance.

- Streets / Maintenance Salary & Wage (6040100):

A raise of 6% is budgeted for all employees who are not certified Police Officers. In the Streets / Maintenance department, along with this increase, there has been changes in staffing over this past year as well as movement of duties. Due to the increased cost of living, these changes in staffing have necessitated higher starting wages than in the past.

- Beach Patrol Seasonal Salary & Wages (6080300):

The starting wage for Dewey Beach lifeguards has been increased to \$16 / hr. at the request of the Beach Patrol Captain still leaving the DBP guards being the lowest paid within the local beach Towns. This increase and the overtime that has been getting greater at the end of the season is resulting in a 23% increase. Most of the DBP are either students or teachers from the local schools. Since the teachers and many of the students have to start back for either classes or sports prior to the end of the season, the remaining guards end up working more hours to make sure the beach is covered for the protection of Town visitors and residents. This overtime has not been budgeted for properly in the past.

Town Wide Expenses

Town Wide Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.01]	General and Administrative									
Fund : GF	General Fund									
6010100	Bank & Credit Card Fees	27,208.00	30,200.00	26,237.00	34,249.04	36,787.03	35,000.00	60,000.00	60,000.00	
6010125	Bank Fees - Transfer Tax	6,378.00	6,187.00	15,987.00	20,126.57	7,018.92	7,000.00	5,000.00	5,000.00	
6010140	Investment Fee	0.00	2,988.00	3,127.00	3,167.25	1,069.33	3,000.00	3,000.00	3,000.00	
6010150	Collection Agency Fees	11,182.00	2,943.00	1,998.00	1,604.87	935.55	0.00	0.00	0.00	
6010200	Commissioner & Committee Exp	1,915.00	5,870.00	373.00	4,546.70	1,736.10	2,000.00	3,000.00	3,000.00	
6010250	Election Expenses	1,405.00	1,932.00	6,202.00	2,604.82	3,101.25	5,000.00	5,000.00	5,000.00	
6010300	Donations	6,303.00	7,113.00	0.00	5,600.00	5,474.97	5,000.00	15,000.00	15,000.00	
6010400	Code Update	1,305.00	2,800.00	3,410.00	1,195.00	8,127.02	3,000.00	5,000.00	5,000.00	
6010500	Legal Fees	93,776.00	67,445.00	57,845.00	56,921.25	37,022.50	60,000.00	100,000.00	100,000.00	
6010550	Legal Fees - Lawsuit	11,984.00	236,965.00	2,373.00	18,343.00	83,913.00	20,000.00		0.00	
6010600	Audit Fees	19,763.00	20,060.00	21,000.00	24,500.00	31,990.00	45,000.00	45,000.00	45,000.00	
6010700	Comp Plan	2,643.00	1,600.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	
6010800	Beach & Marketing Events	3,156.00	3,125.00	970.00	280.00	14,559.11	2,000.00	3,000.00	3,000.00	
6010900	IT	43,851.00	42,408.00	79,966.00	105,164.45	88,000.18	85,000.00	100,000.00	100,000.00	
6011000	Equipment / Asset Purchase	0.00	57,693.00	234,634.00	8,265.00	0.00	0.00	0.00	0.00	
6011100	Employee Bonuses	10,450.00	10,350.00	8,750.00	10,250.00	10,200.00	12,000.00	15,000.00	15,000.00	
6011150	Payroll Expenses	0.00	0.00	0.00	27,958.95	6,961.88	0.00	9,000.00	9,000.00	
6011200	Dues / Publications	4,985.00	5,285.00	5,788.00	4,300.00	4,869.00	6,500.00	6,500.00	6,500.00	
6011300	Legal Ads	4,580.00	10,542.00	18,709.00	13,876.48	18,187.78	7,500.00	7,500.00	7,500.00	
6011400	Extraordinary DBE Expense	32,124.00	1,675.00	0.00	1,102.97	0.00	0.00	0.00	0.00	
6011500	Compensated Absence Exp.			28,835.00	0.06	(57,743.72)			0.00	
6012100	Beautification	127,829.00	32,493.00	61,378.00	40,060.88	1,266.28	40,000.00	27,500.00	27,500.00	
6012150	COVID-19 Expenses			81,812.00	19,867.90	2,314.72	60,000.00	0.00	0.00	
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	410,837.00	549,674.00	659,394.00	403,985.19	305,790.90	400,000.00	411,500.00	411,500.00	0.00

Town Wide Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.03]	Streets									
Fund : GF	General Fund									
6012000	Bayard Avenue Operating	63,328.00	62,415.00	9,277.00	5,577.97	4,875.72	7,500.00	7,500.00	7,500.00	
6012200	Trash	17,521.00	22,707.00	27,128.00	25,347.39	24,004.85	30,000.00	70,000.00	70,000.00	
6012300	Street Signs / Lights	22,655.00	14,990.00	14,531.00	19,867.90	39,492.12	20,000.00	20,000.00	20,000.00	
6012400	Parking Meter / Permit Expenses	7,871.00	7,972.00	11,628.00	14,296.15	7,727.36	10,000.00	10,000.00	10,000.00	
6012500	Street Sweeping / Snow Removal	0.00	0.00	0.00	368.57	0.00	1,000.00	0.00	0.00	
6012700	Town Hall Property Expenses	2,024.00	514.00	758.00	1,656.96	(2,061.00)	1,500.00	1,000,500.00	500.00	1,000,000.00
6012800	Storm Water / Street Flooding	25,067.00	31,345.00	37,253.00	6,874.96	5,575.96	0.00	220,000.00		220,000.00
7200000	Broadband	0.00	0.00		19,468.75	(5,232.55)	0.00			0.00
7100000	Streets & Infrastructure	0.00	0.00	0.00	232,437.00	230,012.00	0.00	0.00		
Subtotal Fund : GF	Subgroup : [7200.03] Streets	138,466.00	139,943.00	100,575.00	325,895.65	304,394.46	70,000.00	1,328,000.00	108,000.00	1,220,000.00
Subtotal All Funds Presented	Subtotal [7200.03] Streets	549,303.00	689,617.00	759,969.00	729,880.84	610,185.36	470,000.00	1,739,500.00	519,500.00	1,220,000.00

Administration

The Town Hall Administrative Department has undergone many changes over the last year. The Town's longtime employee Joyce Pool retired over the summer, and the Town hired in a new Administrative Assistant, Laura Steiner. The front office was outfitted with a new desk – a long overdue necessity – and the space was reconfigured to allow for better engagement with visitors to the front window. A new wall mount monitor was purchased for use at the front window, and an extra tower was repurposed to replace the small laptop that was proving difficult to use.

The Town upgraded the point-of-sale system to allow for secure storage of credit card numbers (all card numbers are stored on an outside Visa server). Previously, anyone purchasing a bonfire permit was forced to call to request their bonfire deposit returns. This created a number of problems:

- Returns had to be done within 2 weeks for audit purposes. If the purchaser did not request their refund within 2 weeks of the bonfire date, their deposit was forfeited. This resulted in several unhappy customers.
- Front desk staff was inundated with calls from people trying to get their refunds, resulting in increased workload.
- Customers had to call in and verbally provide their full credit card details for staff to process the refund. This posed a risk of identity theft, as customers often called from the beach or another public place to obtain their refund.

The new POS system has remedied these issues, and returning customers remarked about how convenient it was to be able to just enjoy their vacation, without needing to remember to call about a refund.

The Town also upgraded its permit logs to a shared Excel spreadsheet. This streamlined the process of sharing necessary information between parties (front office, finance, beach patrol, and police), so everyone was aware of planned bonfire activity on the beach. Front office and finance staff could also access the spreadsheet from their own workstations, which increased productivity.

The use of Adobe Sign was initiated to obtain legally-binding signatures on necessary documents, such as Rental License Applications, Board of Adjustment Hearing requests, Police Presence requests, and Business Licenses. These forms can also accept signatures and payments in one step. Once the forms were designed and coded by the Administrative Supervisor, they could be embedded on the town website, giving customers an easy way to complete forms and payments in one step. Adobe Sign also provides an audit log with each form, detailing dates, times, and parties involved with reviewing the forms. The Town has begun to use these forms for job applications as well, and copies can be automatically sent to department heads as necessary.

The Town website has been upgraded with a new homepage and enhanced features for greater community engagement and easier navigation. The department pages and committee pages also received a full update, allowing them to become a hub of information for visitors, committee members, and staff alike. Our Adobe Sign forms have also been embedded directly to the appropriate webpages for easy and seamless access for customers to do all town business online.

Previously, Town meeting space was outfitted with a large cabinet to house all computer equipment. This cabinet did not have proper ventilation, nor did it have easy side and rear access to AV equipment. All components ran through a laptop that was not capable of processing such a large amount of data, and

would often crash in the middle of town meetings. Since accessing components within the cabinet was exceptionally difficult, over time it became full of outdated equipment that was never removed. Components were prone to overheating, and crowding of equipment caused feedback issues over the audio system. We replaced the old wood cabinet with a commercial-grade locking AV cabinet to house all components. We enlisted the help of MidSouth Audio to wire all components correctly, remove old equipment, and make any necessary replacements. The Town now has a reliable operating system for all town meetings. Additionally, these changes will make moving the system to our new Town Hall building much easier when that time arrives.

The Town began using rental compliance software this summer to identify ad listings for rental properties in town that were unlicensed. To date, we recouped \$8,569 in rental license fees, \$2,000 in late fees, and \$39,291 in accommodations tax from individuals who would have otherwise remained “under the radar” and unidentified as renting without a license.

Previously, our accommodations tax was being processed through Quickbooks, and our rental licenses were processed within the same module as our business licenses. This made reporting exceptionally difficult, and therefore created a problem when trying to get a side-by-side report of rental properties vs. accommodations tax paid. The Administrative Supervisor received training for the rental module in our existing tax software, and built a rental database where all licenses and accommodations tax are processed. Thanks to enhanced reporting, we can now identify accommodations tax delinquencies and hold those property owners accountable.

The department continues to strive towards reducing mailing costs by utilizing email blasts for notifications whenever possible, and pushing customers to “pay online” through our website. This year, rather than sending out mailers to all businesses and property owners to obtain their business and rental licenses, we completed multiple email campaigns *first*, directed those customers to our website, and only sent physical mail to those recipients who did not respond to the email campaign. This reduced mailing costs and staff time.

The Security Risk Assessment has been, and continues to be, an ongoing project handled by our Administrative Supervisor, with the patience and support of town staff. Please see the attached working report of the SRA.

The Town Clerk resigned at the end of November 2022, and the front office staff has absorbed most of the Town Clerk’s duties in the interim. The administrative department has accepted this challenge and continues to learn new responsibilities and discuss ideas of how to enhance productivity. The Mayor expressed the immediate need for a general repository for town meeting documents, a virtual “workspace” where we can plan ahead for what topics need to be tackled over the coming months. The Administrative Supervisor took over this task and created a group in Microsoft Teams, and sent an instructional email to commissioners. This has proven to be a great asset, as it provides meeting materials to commissioners as early as possible, resulting in more productive meetings. Our Administrative Assistant has taken over the responsibility of meeting minutes, and is exploring the options available for better note-taking and more detailed minutes.

As for future projects, we are working on the following:

- Ways to reduce mailing costs of issued business and rental licenses (possible online accounts that would negate the need for paper copies)
- Our website provider will be releasing SMS text capabilities by summer 2023. This will enhance communication options between town staff and customers, and also serve as a “Code Red” system for the town.
- Continue work on the SRA and creating protocols for the employee manual.
- Adding a licensed business directory to our website.
- Online booking option for bonfires
- Creating a training/instructional video on our website for committees and chairpersons regarding meeting do’s and don’ts

Kate Banaszak
Town Clerk former
Administrative Supervisor



SRA Progress

DATE	TASK	NOTES
5/10/2022	SRA results review and discussion with Jack Berberian. Went over changes that needed to happen immediately, Jack began putting tickets in with SecureNet to complete fixes that they can assist with.	Notes
6/29/2022	Geoff at SN updated security policies and power saving settings for workstations. 1. Minimum password length 8 characters. 2. Inactivity timer set for 15 minutes. 3. Computer account lockout after 5 failed password attempts, will unlock after 5 minutes.	Notes
6/28/2022	Wifi password for Town Hall updated.	Notes
6/29/2022	Account started with BitWarden to manage passwords. Master password provided to SecureNet	Notes
7/1/2022	Phishing campaign by SecureNet set to start 7/5/22, will follow up with me in 2 weeks to review results.	Notes
7/8/2022	Adding Ninja to inventory missing full managed services from SecureNet. Meeting laptop added today, verified lifeguard laptop already on managed services.	
7/5/2022	First interoffice Cyber Security Bulletin sent regarding email phishing. Requested department heads forward to their teams.	Notes
7/13/2022	Working with Geoff Morton with SecureNet to set up role-based access folders on server. Mass email sent to staff explaining the move from hard drive storage to server. Requested folder names from each staff member be sent to me by 7/22.	Notes
7/26/2022	Spoke with Kevin Freeman at SecureNet, need to schedule walk through of Lifesaving Station and Parking to get estimate for cabling for Meraki routers (already installed at Town Hall). Emailed Tammy with a heads up, let Kevin know I'd take the lead on the LSS walkthrough. Meraki routers needed for better management of our internet connection, and to allow for setup of public and business wifi connections.	Notes
7/26/2022	Received email from Tony Savage regarding phishing campaign, originally was blocked by email spam filter on our system. Going to restart the campaign today, advised not to give a heads up to staff to get accurate results on who needs further training.	
7/22/2022	Verified all computers have correct version of TeamViewer installed by SecureNet (double-checking for any "free" versions that are not secure).	Ticket 321749
7/25/2022	As per Jack Berberian and Geoff Morton, ShoreScan is an out-of-date storage system that likely can be replaced by storing securely on the server or in Office 365. Looking into how to do a mass export of all documents. Have a mix of discs and back up zip files on ShoreScan. Think zips can be installed right to the server directly, but discs may take a bit more effort. Jack requested most recent invoices from ShoreScan, requested from Sheena/Karin 7/26/22.	Notes
7/28/2022	Teams meeting with Jack, reviewed managed care contract, 5 computers missing after inventory review. All will be added to monthly bill and onto service contract. Reviewed town email lists and which email addresses could be deactivated. Discussed consolidating services on bill and bundling into pro accounts for Microsoft 365 that will offer 1TB storage. This should save a bit of money as well. Discussed commissioner email accounts do not need Microsoft 365 or managed services, only email.	Notes
7/28/2022	Rob Wittman stopped by to look at LSS and Code Enforcement buildings to add Meraki routers. Will be sending us a quote to install and do cabling (provides extension of network, can create public wifi and private business connection).	
8/15/2022	Provided list to SecureNet for role-based access folders.	

DATE	TASK	NOTES
8/29/2022	Quote signed for two Meraki routers, one for Town Hall, one for Code Enforcement. Will move older existing Town Hall router to Lifesaving Station. After new construction of Town Hall, Code Enforcement router will be moved to the LSS to completely replace the older model.	
9/26/2022	Quote signed for Microsoft 365 email migration.	
10/13/2022	SecureNet on-site at LSS to check for wiring option for Meraki router.	
10/17/2022	Role-based access folders set up by SecureNet. Email sent to staff regarding update in data storage protocol.	
11/9/2022	Email migration to Microsoft 365 complete.	
11/16/2022	Meraki Router and AP wiring completed at Lifesaving Station.	
11/17/2022	Meraki Router and AP wiring completed at Code Enforcement.	
12/1/2022	PROTOCOL CHANGE: Geoff Morton confirmed he removed all email forwarding privileges for all accounts. This prevents any user from trying to forward work emails to a personal email address.	
12/14/2022	Met with Diane Campanelli to discuss HR side of SRA, mainly offboarding/onboarding. Received rough outline of HR protocols for onboard/offboard. Will begin work to draft a policy for TODB.	
1/3/2023	Disabled DeweyBeach1 general network, split guest and staff networks. Town Hall currently operational on new networks, need to work with Comcast to disable existing wifi networks at LSS and CE, this will be done week of 1/9/23. PROTOCOL CHANGE: IT Liasion is keeper of the staff WiFi password. This should not be given out to staff.	
1/3/2023	Created updated computer infrastructure map.	
1/4/2023	Moved meeting with Jack Berberian to 1/19/2023, discuss updates to SRA, review full report.	

Administrative Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.01]	General and Administrative									
Fund : GF	General Fund									
6020100	Year Round Employee - Salary & Wages	256,466.00	284,415.00	238,952.00	299,344.72	296,161.17	314,720.00	356,981.00	356,981.00	
6020110	Year Round Employee - Payroll Taxes	20,956.00	22,567.00	19,656.00	24,665.38	23,771.06	24,076.00	27,309.00	27,309.00	
6020130	Year Round Employee - Employee Benefits	44,082.00	51,044.00	45,927.00	58,698.76	67,570.79	64,379.00	60,747.00	60,747.00	
6020140	Year Round Employee - Pension Plan	2,182.00	5,767.00	4,516.00	3,310.13	783.71	4,650.00	6,509.00	6,509.00	
6020160	Year Round Employee - Workers Comp		809.00	2,521.00	2,307.63	3,053.15	913.00	465.00	465.00	
6020300	Seasonal Employee - Salary & Wages	11,747.00	1,195.00	0.00	11,442.46	4,424.22	15,000.00	5,000.00	5,000.00	
6020310	Seasonal Employee - Payroll Taxes	997.00	111.00	0.00	1,059.43	550.43	1,448.00	450.00	450.00	
6020360	Seasonal Employee - Workers Comp	0.00	10.00	12.00	19.94	117.15	44.00	15.00	15.00	
6020500	Utilities	16,425.00	16,957.00	15,361.00	19,630.67	17,868.97	25,602.00	21,213.00	21,213.00	
6020510	Cleaning	2,958.00	2,400.00	2,450.00	2,907.50	2,185.00	2,750.00	2,900.00	2,900.00	
6020520	Pest Control	200.00	206.00	212.00	427.50	432.00	500.00	500.00	500.00	
6020530	Building Maintenance	3,487.00	5,251.00	4,463.00	1,800.73	547.07	5,000.00	2,500.00	2,500.00	
6020605	Mileage Reimbursement	819.00	959.00	800.00	5,400.00	4,649.26	5,500.00	7,000.00	7,000.00	
6021000	Postage	11,727.00	14,028.00	6,393.00	13,331.78	6,194.78	15,000.00	12,000.00	12,000.00	
6021100	Professional Fees	190,512.00	86,882.00	123,595.00	77,893.25	111,072.12	50,000.00	375,000.00	75,000.00	300,000.00
6021200	Insurance	85,147.00	65,918.00	69,989.00	67,934.31	54,600.33	71,000.00	70,000.00	70,000.00	
6021300	Dues & Publications	2,850.00	2,785.00	273.00	1,021.46	1,050.00	2,500.00	2,500.00	2,500.00	
6021400	Training	5,024.00	4,656.00	1,090.00	4,187.83	10,491.92	1,000.00	7,500.00	7,500.00	
6021500	Supplies	16,655.00	13,045.00	13,862.00	15,086.37	14,827.27	9,000.00	10,000.00	10,000.00	
6021600	Printing	1,896.00	2,641.00	6,413.00	4,831.68	987.24	2,000.00	2,000.00	2,000.00	
6021700	Misc	10,534.00	4,082.00	2,119.00	5,919.82	4,906.71	5,000.00	5,000.00	5,000.00	
6021800	Equipment Maintenance				2,179.07		150.00	150.00	150.00	
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	684,664.00	585,728.00	558,604.00	623,400.42	626,244.35	620,232.00	975,739.00	675,739.00	300,000.00

Dewey Beach Police Department

During FY 2023 The Dewey Beach Police Department found itself 20% down in manpower. With hard work and dedication, the Department was able to provide the town with adequate police coverage during the busy season. As you all know our town was plagued with violence that we have never experienced at the start of our busy season. With limited manpower, we were able to step up and provide extra patrols to quell these incidents. With many arrests and aggressive patrols, we were able to deter any further major incidents for the remainder of the busy 2022 season.

During FY 2023 our department applied and received grant monies from various sources. Our department currently has \$14,266 in funds available to conduct overtime patrols to curb violent crimes and target criminals within our town. In addition to the over-time funding, we received \$78,094 in grant funding to purchase equipment.

We are interested in hosting a Police Night Out to promote community outreach. We would also like to participate in 2 bicycle safety checkpoints during the summer season. The bicycle safety checkpoints would be worked in conjunction with the Delaware Department of Transportation. The cost for these projects would be approximately \$5,000.

Our department is preparing to deploy police body worn cameras. The State has funded the cost of this program with the exception of additional services offered by the vendor. Our department feels it would benefit with the auto transcription function offered with the body camera software. This function would expedite report writing allowing officers to reallocate time to patrol. The annual fee for this service is \$4,900.00.

We are interested in purchasing an additional 6, 800MHZ portable radios for seasonal police, to move away from problematic vhf radios that are currently in use. The department used grant monies to purchase 10 radios this year. The cost for this project is approximately \$30,000.

The police department would like to purchase a mobile generator light plant to provide lighting at events and in identified problem areas. The cost for this project is approximately \$18,000.

The police department requests the purchase of a new police vehicle by the town. We have found ourselves behind in replacing aging vehicles, with the increase in officers going from 8 to 10. A new equipped police vehicle from the town in addition with another vehicle purchased with grant funding would help resolve this issue. The cost of this project would be approximately \$60,000.

Lt. John Hocker

Police Department Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.02]	Public Safety									
Fund : GF	General Fund									
6030100	Year Round Officers - Salary & Wages	541,983.00	543,489.00	676,230.00	793,144.54	725,138.85	750,000.00	942,045.00	942,045.00	
6030105	Special Event Payroll	9,764.00	20,615.00	0.00	2,250.00	9,570.00	20,000.00	20,000.00	20,000.00	
6030110	Year Round Officers - Payroll Taxes	44,484.00	45,124.00	55,881.00	57,543.17	55,670.48	58,905.00	71,611.00	71,611.00	
6030130	Year Round Officers - Employee Benefits	151,456.00	145,936.00	152,064.00	142,017.50	140,830.78	174,293.00	204,678.00	204,678.00	
6030140	Year Round Officers - Pension Plan	67,351.00	70,836.00	80,802.00	98,566.28	68,124.48	89,640.00	103,956.00	103,956.00	
6030150	Year Round Officers - Uniforms	9,148.00	13,743.00	10,188.00	16,231.68	5,561.98	0.00	5,000.00	5,000.00	
6030160	Year Round Officers - Workers Comp	0.00	37,854.00	25,001.00	31,230.12	19,763.80	51,600.00	36,251.00	36,251.00	
6030200	Administrative Year Round - Salary & Wages	79,599.00	115,008.00	120,533.00	128,146.94	101,451.30	155,770.00	169,105.00	169,105.00	
6030210	Administrative Year Round - Payroll Taxes	6,738.00	10,840.00	10,228.00	11,300.56	8,147.50	11,916.00	12,839.00	12,839.00	
6030230	Administrative Year Round - Employee Benefits	31,894.00	29,540.00	41,198.00	39,635.67	23,581.19	58,816.00	75,190.00	75,190.00	
6030240	Administrative Year Round - Pension Plan	1,194.00	1,503.00	1,799.00	2,200.78	3,043.20	2,496.00	3,682.00	3,682.00	
6030260	Administrative Year Round - Workers Comp	0.00	363.00	226.00	161.86	1,384.45	452.00	342.00	342.00	
6030300	Seasonal Employee - Salary & Wages	202,241.00	162,143.00	157,168.00	166,288.71	205,211.96	249,120.00	270,000.00	270,000.00	
6030310	Seasonal Employee - Payroll Taxes	20,085.00	14,966.00	13,223.00	20,974.02	19,302.92	23,044.00	24,300.00	24,300.00	
6030350	Seasonal Employee - Uniforms	4,636.00	2,900.00	3,513.00	3,147.89	2,830.45	4,000.00	4,000.00	4,000.00	
6030360	Seasonal Employee - Workers Comp	0.00	10,459.00	7,876.00	8,659.57	4,580.35	17,139.00	9,300.00	9,300.00	
6030500	Utilities	20,010.00	23,236.00	22,435.00	18,414.25	15,920.44	37,392.00	20,074.00	20,074.00	
6030510	Cleaning	2,550.00	2,400.00	2,450.00	2,907.50	2,212.98	2,750.00	2,974.00	2,974.00	
6030520	Pest Control	199.00	206.00	212.00	427.50	432.00	500.00	500.00	500.00	
6030530	Building Maintenance	2,973.00	5,180.00	3,711.00	2,791.67	2,687.27	6,000.00	6,000.00	6,000.00	
6030600	Gas	27,493.00	23,604.00	23,160.00	40,171.89	39,764.98	48,206.00	51,560.00	51,560.00	
6030610	Auto Maintenance & Repairs	30,282.00	20,792.00	34,396.00	27,464.74	37,672.65	25,000.00	25,000.00	25,000.00	
6031100	Professional Fees	30,728.00	33,532.00	10,778.00	10,367.90	12,796.50	15,000.00	15,000.00	15,000.00	
6031200	Insurance	124,756.00	67,744.00	79,702.00	130,573.42	122,123.95	100,000.00	150,000.00	150,000.00	
6031300	Dues & Publications	938.00	663.00	1,251.00	1,205.47	676.74	1,500.00	1,500.00	1,500.00	
6031400	Training	4,145.00	16,675.00	12,089.00	7,365.48	12,852.77	10,000.00	15,000.00	15,000.00	
6031500	Supplies	8,209.00	7,247.00	3,315.00	12,980.28	9,569.81	15,000.00	10,000.00	10,000.00	
6031700	Misc	5,367.00	7,865.00	7,736.00	5,581.80	2,006.93	5,000.00	5,000.00	5,000.00	
6031800	Equipment Maintenance	12,138.00	8,042.00	22,395.00	13,233.24	6,173.44	10,000.00	10,000.00	10,000.00	
6031900	Drug Testing	0.00	0.00	0.00	1,016.49	746.03	1,000.00	1,000.00	1,000.00	
6032000	Equip / Asset Purchase	1,415.00	1,666.00	69.00	141,252.00	86,987.44	0.00	90,000.00		90,000.00
6081900	Drug Testing	0.00	0.00	0.00	123.04	0.00	0.00	0.00	0.00	
7400000	Public Safety	0.00	0.00	0.00	15,530.40	(26,460.00)	0.00	0.00	0.00	
Subtotal Fund : GF	Subgroup : [7200.02] Public Safety	1,441,776.00	1,444,171.00	1,579,629.00	1,952,906.36	1,720,357.62	1,944,539.00	2,355,907.00	2,265,907.00	90,000.00

Streets & Maintenance

The Streets and Maintenance department experienced having two full-time employees over the summer along with a seasonal employee. This led to the department being able to keep the streets and Town looking great, along with doing beach scaping after big storms to keep the beach accessible, as well as normal duties throughout the town.

Don Richard

Maintenance Supervisor

Maintenance Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget		General Fund	Set Asides & Grants
Group : [7200]	Expenditures										
Subgroup : [7200.03]	Streets										
Fund : GF	General Fund										
6040100	Year Round Employee - Salary & Wages	60,661.00	53,344.00	48,451.00	88,856.51	74,977.04	91,000.00	104,464.00		104,464.00	
6040110	Year Round Employee - Payroll Taxes	5,293.00	4,496.00	3,883.00	7,534.55	6,082.32	6,962.00	7,992.00		7,992.00	
6040130	Year Round Employee - Employee Benefits	10,056.00	10,842.00	11,397.00	11,398.20	12,847.24	33,524.00	43,949.00		43,949.00	
6040140	Year Round Employee - Pension Plan	1,333.00	1,383.00	1,389.00	1,644.01	2,017.34	2,730.00	3,137.00		3,137.00	
6040150	Year Round Employee - Uniforms	0.00	192.00	619.00	1,144.03	1,059.58	500.00	1,500.00		1,500.00	
6040160	Year Round Employee - Workers Comp	0.00	3,728.00	2,386.00	1,856.23	1,566.85	5,678.00	3,000.00		3,000.00	
6040300	Seasonal Employee - Salary & Wages	0.00	0.00	0.00	0.00	8,572.33	0.00	10,000.00		10,000.00	
6040310	Seasonal Employee - Payroll Taxes	0.00	0.00	0.00	0.00	706.65	0.00	900.00		900.00	
6040500	Utilities	5,663.00	5,601.00	4,014.00	4,235.89	2,757.43	6,691.00	2,500.00		2,500.00	
6040530	Building Maintenance	3,393.00	686.00	473.00	853.69	16.99	1,000.00	1,000.00		1,000.00	
6040600	Gas	3,452.00	2,789.00	2,193.00	5,278.05	5,053.07	5,000.00	7,924.00		7,924.00	
6040610	Auto Maintenance & Repairs	2,358.00	1,295.00	2,199.00	176.26	2,403.52	1,000.00	1,000.00		1,000.00	
6041500	Supplies	1,277.00	0.00	0.00	6,329.32	4,338.30	5,000.00	5,000.00		5,000.00	
6041700	Misc	7,455.00	2,318.00	2,718.00	177.96	142.23	150.00	150.00		150.00	
6041800	Equipment Maintenance	331.00	158.00	380.00	75.31	377.06	5,000.00	2,500.00		2,500.00	
6042000	Equipment / Asset Purchase	0.00	20.00	3,327.00	9,920.00	35,098.98	0.00	80,000.00			80,000.00
Subtotal Fund : GF	Subgroup : [7200.03] Streets	101,272.00	86,852.00	83,429.00	139,480.01	158,016.93	164,235.00	275,016.00		195,016.00	80,000.00

Parking Enforcement

This year the Parking Enforcement Department had a change in leadership which saw a veteran of both Rehoboth and Dewey Parking Enforcement departments come into the management position. Tammy Horn stepped into the department leadership role in March of 2022 and quickly took on the challenges of the upcoming season.

These challenges included making sure that a beta testing of Virtual Parking Permits was done using Town employees and those that wanted to purchase seasonal parking permits at the full \$250 price. Also working closely with both T2 and Parkmobile to make sure that when season started there were few if any technical issues.

At the suggestion of the Town Manager, J1 students were welcomed onto the Parking Enforcement team. It took a couple weeks to get them up to full speed but they quickly understood the processes and were happy to cover shifts that ran to midnight or 1:00 or 2:00 am.

Many of these same students have contacted the Parking Enforcement Supervisor and are looking to return for this next summer and bring their friends. This will lead to a full contingent of parking education and enforcement on the streets of Dewey.

With all the changes that summer of 2022 brought, there were fewer parking related complaints than in prior years.

Tammy Horn

Parking Enforcement Supervisor

Parking Enforcement Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.01]	General and Administrative									
Fund : GF	General Fund									
6050100	Year Round Employee - Salary & Wages	69,949.00	84,599.00	76,083.00	79,040.23	43,912.42	58,120.00	71,000.00	71,000.00	
6050110	Year Round Employee - Payroll Taxes	5,862.00	7,146.00	6,414.00	6,815.97	3,560.42	4,446.00	5,148.00	5,148.00	
6050130	Year Round Employee - Employee Benefits	31,695.00	32,769.00	33,023.00	43,423.30	24,854.54	31,226.00	30,638.00	30,638.00	
6050140	Year Round Employee - Pension Plan	1,143.00	1,219.00	1,206.00	1,242.40	0.00	0.00	0.00	0.00	
6050150	Year Round Employee - Uniforms	0.00	188.00	1,435.00	(158.06)	0.00	200.00	500.00	500.00	
6050160	Year Round Employee - Workers Comp	0.00	596.00	391.00	321.34	1,026.30	459.00	283.00	283.00	
6050300	Seasonal Employee - Salary & Wages	86,346.00	57,537.00	16,553.00	57,169.25	81,223.45	114,227.00	77,895.00	77,895.00	
6050310	Seasonal Employee - Payroll Taxes	7,892.00	5,303.00	2,648.00	4,799.67	4,997.40	10,566.00	7,011.00	7,011.00	
6050350	Seasonal Employee - Uniforms	284.00	698.00	0.00	1,173.17	1,248.11	4,000.00	3,000.00	3,000.00	
6050360	Seasonal Employee - Workers Comp	0.00	621.00	401.00	362.49	717.50	902.00	500.00	500.00	
6050500	Utilities	12,163.00	12,755.00	10,858.00	10,186.40	7,670.93	13,000.00	11,130.00	11,130.00	
6050510	Cleaning	1,150.00	0.00	0.00	780.00	2,040.00	3,600.00	2,880.00	2,880.00	
6050520	Pest Control	411.00	433.00	426.00	0.00	0.00	450.00	0.00	0.00	
6050530	Building Maintenance	4,482.00	3,928.00	9,812.00	7,179.74	2,565.46	7,500.00	0.00	0.00	
6050600	Gas	190.00	271.00	0.00	678.62	13.48	750.00	750.00	750.00	
6050610	Auto Maintenance & Repair	104.00	522.00	170.00	248.95	1,737.20	1,000.00	1,000.00	1,000.00	
6051100	Professional Fees	0.00	69.00	274.00	278.35	188.23	500.00	500.00	500.00	
6051300	Dues & Publications	45.00	0.00	0.00	849.20				0.00	
6051400	Training	2,085.00	3,889.00	156.00	0.00	0.00	1,000.00	1,000.00	1,000.00	
6051500	Supplies	8,086.00	6,379.00	3,361.00	5,796.52	2,531.19	7,500.00	5,000.00	5,000.00	
6051700	Misc	1,743.00	3,029.00	2,862.00	2,240.20	331.83	1,500.00	1,500.00	1,500.00	
6051900	Equipment Maintenance	1,990.00	579.00	1,185.00	1,175.76	220.00	2,000.00	1,000.00	1,000.00	
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	235,620.00	222,530.00	167,258.00	223,603.50	178,838.46	262,946.00	220,735.00	220,735.00	0.00

Building & Code Enforcement

This year saw the consolidation of the Building & Code Enforcement divisions under one umbrella. This works great since most code violations are building related. To assist with these extra duties and to provide extra eyes on the street to make sure that the Town's building and code regulations are followed, a part-time code enforcement officer was hired towards the end of summer.

This was a great addition to the team as FY23 has seen a larger amount of building permit requests as well as higher dollar value projects in the Town. The individual has also identified and educated many small businesses on the need for a Town business license leading to \$20,000 more revenues from that area.

This department continues to grow and under the leadership of the current Building Official will continue to make sure that all building projects within the Town are following the current Town, DNREC and FEMA guidelines.

Daune Hinks

Building Official

Building / Code Enforcement Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.01]	General and Administrative									
Fund : GF	General Fund									
6060100	Year Round Employee - Salary & Wages	55,878.00	49,629.00	51,980.00	54,667.36	55,705.91	77,800.00	82,468.00	82,468.00	
6060110	Year Round Employee - Payroll Taxes	4,594.00	4,191.00	4,106.00	4,775.85	4,564.83	5,952.00	5,979.00	5,979.00	
6060130	Year Round Employee - Employee Benefits	12,223.00	7,107.00	10,250.00	10,725.34	11,006.55	13,967.00	13,967.00	13,967.00	
6060140	Year Round Employee - Pension Plan	0.00	0.00	1,422.00	1,599.68	2,038.87	2,334.00	1,813.00	1,813.00	
6060150	Year Round Employee - Uniforms	0.00	0.00	0.00	42.00	20.00	200.00	200.00	200.00	
6060160	Year Round Employee - Workers Comp	0.00	449.00	270.00	207.26	661.55	615.00	363.00	363.00	
6060500	Phone	602.00	542.00	502.00	545.34	738.29	700.00	900.00	900.00	
6060600	Gas	1,588.00	636.00	960.00	1,524.36	1,848.74	1,500.00	2,788.00	2,788.00	
6061300	Dues & Publications	40.00	452.00	145.00	200.74	0.00	500.00	500.00	500.00	
6061400	Training	1,919.00	1,075.00	155.00	165.00	165.00	1,000.00	1,000.00	1,000.00	
6061500	Supplies	67.00	1,204.00	864.00	1,547.80	913.43	750.00	1,500.00	1,500.00	
6061700	Misc	62.00	103.00	99.00	53.38	52.00	250.00	250.00	250.00	
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	76,973.00	65,388.00	70,753.00	76,054.11	77,715.17	105,568.00	111,728.00	111,728.00	0.00

Alderman Court 36

Coming in as the new Alderman for the Town of Dewey my main objective this year was to, not only get acclimated but to assess what was working well in the court and what processes might need to be re-evaluated. Within weeks of hire Ronda and I met with the Town Manager, Chief, Lieutenant, and Parking Enforcement to ensure that I understood these processes, what could be changed, and what I could do in my role as Alderman to assist these other departments to implement those changes. There were two accomplishments that took place almost immediately:

Bailiff conversion to Liaison Officer- I highly regard the need for court security. However, I noticed quickly that there was a much higher percentage of zoom hearings. Another concern was that these cases were not being reviewed by a police prosecution process prior to arraignment. It is not the role of the Judge to work out plea agreements and it was my intent to remove any conflict of interest. A liaison officer role is ideal as, a liaison officer, can still provide security for the court as needed but also be that point of contact for defendants prior to arraignment to discuss their options and obtain necessary documentation prior to the zoom call. This process allows the defendant to feel prepared and informed prior to their court date and it helps the flow of the calendar on the date of arraignment for myself and the clerk.

DB21 versus Title 21- Upon questioning why Title 21 was completely rewritten to Dewey Beach 21 it was evident to me that there was no clear answer for this. To me it did seem like an awful lot of work without a clear benefit. The downfall from a court of first appearance and financial perspective is that when written as DB21 these violations are automatically allowed a request to transfer to the Court of Common Pleas. Whereas Title 21 was set up that fine amounts under \$100 base are required to stay at the court of first appearance assuming they are not on a ticket with multiple violations. Legislatively, this was put into place so that the higher courts would not get inundated with minor traffic violations and defendants would give the court process a chance with the Alderman or Justice of the Peace systems. Also, DB21 eliminates a couple of the penalties that can be collected resulting in lower fines assessed to the defendant.

During my 2 days per month, I am present in the office primarily for zoom arraignments and I am available for walk in defendants and trials. Some days the schedule is completely full but there are also times when it is sparse. However, I feel it is important to stay connected and work on projects in a timely fashion. If the budget does not allow for more hours, it would be my suggestion to split the hours somehow and come in for "office hours" on my current off weeks to keep up with emails, touch base with anything Ronda needs, submit reports, and to just simply be available as a department head. I did want to monitor the court schedule to see how the first off season went. However, I did notice that feeling of disconnect when Sheena was unable to reach me earlier this week due to an email server issue at our house and I am currently working on this budget report without access to resources from the office on the morning it is due. This just lends to my request to be present so that I may be the most prepared for the town staff and for Mayor and Council.

Judge Kelly Pettyjohn

Alderman Court Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.01]	General and Administrative									
Fund : GF	General Fund									
6070100	Year Round Employee - Salary & Wages	55,148.00	62,536.00	41,240.00	60,236.07	33,683.40	107,721.00	60,772.00	60,772.00	
6070110	Year Round Employee - Payroll Taxes	4,973.00	5,623.00	3,874.00	5,318.45	2,923.34	8,241.00	4,406.00	4,406.00	
6070150	Year Round Employee - Uniforms	76.00	14.00	18.00	11.70	0.00	150.00		0.00	
6070160	Year Round Employee - Workers Comp	0.00	154.00	111.00	87.01	647.65	312.00	79.00	79.00	
6071100	Professional Fees	1,255.00	127.00	0.00	421.17	188.65	250.00	250.00	250.00	
6071500	Supplies	2,130.00	512.00	749.00	1,967.46	1,154.20	1,200.00	1,200.00	1,200.00	
6071700	Misc	424.00	213.00	444.00	1,106.88	0.00	1,500.00	1,000.00	1,000.00	
Subtotal Fund : GF	Subgroup : [7200.01] General and Administrative	64,006.00	69,179.00	46,436.00	69,148.74	38,597.24	119,374.00	67,707.00	67,707.00	0.00

Dewey Beach Patrol

To maintain high-standards and exemplary performance, all members of the patrol must undergo physical and mental wellness tryouts, rigorous physical training, and educational coursework. The DBP is nationally accredited by the United States Lifesaving Association (USLA) to certify its members in open water rescue. Each guard will hold certifications as: (1) an Emergency Medical Responder by the Delaware State Fire School, (2) as a Health Care Provider by the American Heart Association; and (3) an Open Water Rescue Lifeguard through the USLA Certified Program in house with the Dewey Beach Patrol. First year lifeguards must complete a minimum of twenty-one (21) days of training that includes intense Open Water Rescue training, Emergency Medical Responder training and the completion of the annual "Rookie" training test. In addition, the DBP is a standing member of the Sussex County Lifesaving Association (SCLA). All lifeguards must continuously complete routine training in CPR, standard first aid, c-spine injury stabilization, and beach/surf management.

The Dewey Beach Patrol typical operational duties began at 9:00 am for roll call, briefing and training. The lifeguards sign on at 10 am sharp, clear the water at 4:57 pm and sign off at 5:00 pm unless an active response is in progress. Station breakdown, transport and equipment return occur from 5:00 pm to 5:30 pm. This typical schedule excludes opening day orientation and training for the entire staff from 7am – 9:45am.

Due to public request, standards within the industry, and community stewardship, the DBP also provides a host of related services including, but not limited to:

- Emergency Medical Services
- Handicapped access services
- Beach Event Management
- Night Patrol on assigned event or holidays
- Marine Mammal, Avian and Reptile stranding reports and disposal
- Junior Lifeguarding Program (see www.deweybeachpatrol.com)
- Youth and Adult Recreation Program (see www.deweybeachpatrol.com)
- Marine, bird, fish and reptile safety instruction and educational outreach to various groups
- Beach Ordinance Enforcement/Educational Outreach
- Trash and Debris Removal
- Fecal Matter Clean-up
- Tri-State Bird Rescue Procedures
- Incident Command System (CIS) Training and Reporting
- DBP Competition Team
- Bay Rescue

The Junior Lifeguarding Program, Youth Recreation Program and educational outreach programs are funded in part by non-profit and private donations.

During the past summer season, the DBP has experienced some variations in rescue response services provided. This has been attributed to observable increase of visitors using the beach facility, alterations of the coastline topography, coastal erosion, and significant weather events. The hazards experienced by swimmers include profound long-shore currents, profound “shore break” and rip currents. This spring and summer season provided a large volume usage from April to mid-September. Weather patterns and the residual effect of beach replenishment have also been concerns in the past. It has become very apparent that the Town of Dewey Beach has more family group usages daily than in the past.

Captain Todd Fritchman

Beach Patrol Expenses

Account	Description	FY2019	FY2020	FY2021	FY2022	FY2023 YTD	FY2023 Budget	FY2024 Budget	General Fund	Set Asides & Grants
Group : [7200]	Expenditures									
Subgroup : [7200.04]	Beach Safety									
Fund : GF	General Fund									
6080100	Year Round Employee - Salary & Wages	317,179.00	322,866.00	342,053.00	325,114.85	17,769.15	22,000.00	23,500.00	23,500.00	
6080110	Year Round Employee - Payroll Taxes	29,380.00	30,068.00	32,251.00	31,248.50	1,603.74	1,595.00	1,704.00	1,704.00	
6080130	Year Round Employee - Employee Benefits	384.00	419.00	490.00	704.40	587.00	704.00	704.00	704.00	
6080160	Year Round Employee - Workers Comp	0.00	20,324.00	13,150.00	11,541.18	782.00	1,373.00	100.00	100.00	
6080300	Seasonal Employee - Salary & Wages	0.00	0.00	0.00	0.00	356,886.90	307,000.00	376,285.00	376,285.00	
6080310	Seasonal Employee - Payroll Taxes	0.00	0.00	0.00	0.00	33,769.94	28,398.00	33,865.65	33,865.65	
6080320	Seasonal Employee - Local Taxes	0.00	0.00	0.00	0.00	0.00	0.00	3,762.85	3,762.85	
6080350	Seasonal Employee - Uniforms	0.00	0.00	0.00	6,569.00	4,785.88	10,000.00	10,000.00	10,000.00	
6080360	Seasonal Employee - Workers Comp	0.00	0.00	0.00	0.00	7,996.80	19,157.00	12,000.00	12,000.00	
6080500	Utilities	7,479.00	7,194.00	7,273.00	6,086.12	5,902.42	12,122.00	8,784.00	8,784.00	
6080510	Cleaning	300.00	200.00	1,200.00	1,710.00	1,800.00	2,000.00	2,340.00	2,340.00	
6080530	Building Maintenance	1,157.00	3,136.00	4,475.00	4,265.85	754.95	5,000.00	1,500.00	1,500.00	
6080550	Landhold Lease - LSS	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	
6080600	Gas	460.00	553.00	386.00	926.91	988.02	1,000.00	1,000.00	1,000.00	
6080610	Auto Maintenance & Repair	0.00	3,326.00	1,368.00	1,940.01	2,239.40	1,500.00	1,500.00	1,500.00	
6081200	Insurance	10,731.00	675.00	995.00	1,017.96	843.30	1,000.00	1,000.00	1,000.00	
6081300	Dues & Publications	0.00	0.00	500.00	0.00	0.00	0.00	500.00	500.00	
6081400	Training	690.00	0.00	10,420.00	9,835.70	7,220.00	10,000.00	10,000.00	10,000.00	
6081500	Supplies	4,032.00	2,747.00	1,896.00	6,397.81	4,957.90	4,000.00	6,000.00	6,000.00	
6081600	Printing	366.00	975.00	911.00	705.48	1,026.34	1,000.00	1,000.00	1,000.00	
6081700	Misc	91.00	1,180.00	388.00	703.29	568.28	1,500.00	1,000.00	1,000.00	
6081810	Donation Purchases	9,232.00	13,408.00	7,135.00	22,641.03	9,439.84	8,000.00	8,000.00		8,000.00
6081900	Equipment Maintenance	4,924.00	4,154.00	7,039.00	5,008.47	1,193.99	7,500.00	2,500.00	2,500.00	
6082000	Equip / Asset Purchase	0.00	0.00	0.00	7,670.00	4,505.00	0.00	0.00	0.00	
Subtotal Fund : GF	Subgroup : [7200.04] Beach Safety	386,410.00	411,225.00	431,930.00	444,091.56	465,620.85	444,849.00	507,045.50	499,045.50	8,000.00