



Town of Dewey Beach

www.townofdeweybeach.com

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RESOLUTION NO _____

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A RESOLUTION TO AMEND THE FY2025 BUDGET

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WHEREAS, the FY2025 budget was approved by the Town Council on February 16, 2024; and

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WHEREAS, the Town has experienced increases in both revenue and expenses during the current fiscal year; and

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WHEREAS, amendments to the FY2025 budget to reflect these changes are necessary to adhere to proper government accounting practices.

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NOW THEREFORE, BE IT RESOLVED by the Mayor and Town Council that the Town of Dewey Beach hereby amends the FY2025 budget attached hereto and incorporated herein by this reference as though restated in full.

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Approved by majority vote of the Dewey Beach Town Council on December 20, 2024.

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Mayor, William Stevens

Town Manager, Bill Zolper

FY25 Budget Amendment Test

The test to determine if a budget amendment needs to be done is basically

1. Revenues have exceeded expectations, and this has resulted in expenses exceeding expectations due to extra purchases or projects
2. Revenues were less than expectations and expenses either met or were less than expectations.

If revenues exceeded expectations and expenses were less than or met expectations, nothing needs to be done.

For this test, shown on the next page, I took the original budget year to date and compared it to year-to-date actuals.

- Taxes & Assessments are above expectations since Transfer Tax and Accommodation Tax have come in very strong so far this year.
- Licenses, Permits & Fees are above expectations as Rental Licenses have come in strong, the combination of Seasonal Parking, Daily Parking & Meters were strong, as are Building Permits and Beach Fires.
- Fines & Intergovernmental are only a little above expectation but more grants are expected over the next couple of months.
- Public Safety is higher than projected as we did not expect to be supplying security at Starboard and Northbeach over the summer weekends.
- Donations to Beach Safety came in almost double what was predicted based on history.
- Interest income was up due to the start of construction on the new town hall being delayed and us receiving an extra \$1,000,000 grant.
- General and Administrative Expenses were high due to fees associated with ParkMobile being accounted for differently this year.
- Public Safety expenses are high due for multiple reasons: a) multiple grants being received by the police department and the associated purchases with those grants, b) due to the new police contract, the calculation of overtime is different and has caused the salary and wages as well as taxes to go up, c) ammunition costs as well as other smaller costs have gone up this year.
- Capital Outlays are the allocations to Streets & Infrastructure and Town Hall that the town does each month. Due to revenues being higher than anticipated, the allocations have been higher. These allocations are expenses.
- Other revenues and Streets expenditures are both off about \$1.2 million. These are the expenses that were to be for the construction of the new town hall.

On the following pages you will see the accounts that will be adjusted and the reasonings for the changes.

YTD BUDGET

	Original Budget	Final Budget	Actual	Variance Favorable / (Unfavorable)
REVENUE				
Taxes and assessments	1,582,500.00		1,970,099.77	387,599.77
Licenses, permits and fees	2,807,021.56		3,090,060.24	283,038.68
Fines	327,704.16		362,136.82	34,432.66
Intergovernmental	183,334.64		184,971.38	1,636.74
<i>Donations and other revenue</i>				-
Public safety	48,998.32		105,497.79	56,499.47
Beach safety	5,333.32		14,815.00	9,481.68
Investment income - -	177,333.32		308,115.72	130,782.40
Unrealized loss on investments - -	-		(49,786.74)	(49,786.74)
Other	1,252,666.68		40,395.79	(1,212,270.89)
Total revenue	6,384,892.00	-	6,026,305.77	(358,586.23)
EXPENDITURES				
General and administrative	1,195,692.84		1,483,673.04	(287,980.20)
Public safety	2,159,879.75		2,424,766.96	(264,887.21)
Streets	1,665,476.44		369,184.53	1,296,291.91
Beach safety	508,142.46		495,478.39	12,664.07
Capital outlay	403,086.48		414,301.33	(11,214.85)
Total expenditures	5,932,277.97	-	5,187,404.25	744,873.72
Net changes in fund balances	452,614.03	-	838,901.52	386,287.49

Revenue in green means that revenues are above expectations

Revenues in red - below expectations

Expenditures in green means they are below expectations.

Expenditures in red means they are above expectations.

FY25 Budget Amendment Reasonings

REVENUES

4000100 – Transfer Tax – This revenue stream has been remarkably strong all year, already at 125% of the projected budget for the year with five months left to go. If the same rate of sales was to be maintained, the town would receive over a million dollars in revenue from transfer tax. The staff is only predicting \$700,000, which is \$76,000 more over the next five months but still \$200,000 over last year.

4000200 – Accommodations Tax – This revenue stream has benefited from vacationers opting to stay in a home instead of staying in a hotel. As hotel lodging tax has decreased, accommodation tax revenue has increased. Just through November the revenue is already almost \$40,000 over projections. An additional \$36,000 in off season revenue should not be a far stretch considering the past two years from December 1st through March 31st has seen an average of \$50,000 in accommodation tax revenue coming in.

4000250 – Hotel Lodging Tax – This stream has fallen off quickly after season. Reported revenues are only averaging about 94% of last year, a decrease of about \$900,000 across all the hotels in town.

4010100 – Rental Licenses – While making small adjustments is not mandatory, this adjustment is being made to help the bottom line.

4010300 – Commercial Business Licenses – This revenue stream is being decreased. So far this year there has been 95 fewer Out-of-Town Large (\$47,785) and 114 fewer Out-of-Town Small (\$16,302) than last year.

4010500 – 4010700 – Seasonal Parking, Daily Parking, Parking Meters – I realigned the budget projections with the actual due to the changes in usage seen this year between Daily & Parking Meters. While they were up as a combined total, Seasonal parking was down by roughly \$20,000 (there were 63 fewer seasonal parking permits sold to out-of-town visitors)

4010900 – Beach Fire – This continues to be a much-loved event in Dewey Beach.

406050 – Community Transportation Funds – The Town Manager has been diligent in working with State legislators to acquire funds to continue to improve life in Dewey Beach. These funds have been used for the paving of Dickinson, will be used for the French Drains on Jersey, and for new bike racks and the new movable sign.

4060900 – Sustainable Energy Grant – These funds were acquired by the Police Department to get the charging station for the electric vehicles installed.

4070400 – Police Department – These funds are grants and donations that the department has received that do not fall into any other category. So far \$76,000 has been received and at least another \$100,000 has already been approved by DEMA. More grants are constantly being applied for by the department.

4040700 – Police Extra Duty – Local businesses requested and paid for police presence over the summer on the weekends. These pay jobs were not planned for when the original budget was set and will not be planned for in future years.

4070100 – 4010300 – Beach Patrol Donations – Donations to the Beach Patrol, Jr. Lifeguard Program and DBP Competition all received more donations this year than in past. These funds were used to purchase more items and put more towards the competition team. These funds are offset on line item 6081800 – Donation Purchases

4040300 – Interest Income – Income level increased due to an additional \$1,000,000 grant being received, a higher interest rate being earned (4%) and the beginning of the work on the new town hall has not started so the usage of funds earning interest has not started as happened as predicted.

4040100 – Public Hearing Fees – Increased to current revenue level to help bottom line.

4040900 – Misc – The service fees associated with Police Presence for races (\$15 / police hour) was not properly estimated when budget prepared

Increase in revenue - \$666,295

EXPENSES

6010100 – Bank & Credit Card Fees – Being increased to \$200,000 due to change in accounting practice. In FY24 and prior, ParkMobile fees were netted against the revenue (4010600 & 4010700) and were not shown in fees. This year, for better transparency, the fees were shown as properly in this account. In FY24 ParkMobile fees were \$108,306 versus revenues of \$1,073,715.40. In FY25 ParkMobile fees were \$135,276 versus revenues of \$1,397,078.92.

6010125 – Transfer Tax Fees – Since Transfer Tax revenue is increasing, the associated fees must be increased.

6010250 – Election Expenses – Due to not having an election we can remove the associated projected expenses

6010300 – Donations – An unplanned donation match to RBVFC was held this year. \$5,000 donation was planned, \$10,000 was matched.

6010600 – Audit Fees – Additional audit fees were incurred due to additional costs associated with cleaning up past fixed asset errors to make future audits easier and FY24 audit cleaner.

6010950 – IT – Hardware & Supplies – Amount lowered as better deals on computer purchases were acquired than anticipated when budget prepared originally.

6011150 – Payroll Expenses – Amount increased fees with Intuit went up this year.

6020510 – Cleaning – Cleaning for entire Town Hall building was combined into one general ledger account but when budget prepared, amount wasn't adjusted to account for change.

6022050 – Equipment / Asset – Depreciable – These are expenses associated with the building of the new Town Hall (construction in progress). In the original budget these expenses were put in 6012700 – Town Hall Property Expenses. This change is just for proper accounting purposes.

6030100 –Year-Round Officers – Salary & Wages – Due to the contract being signed after the budget year started and effective 04.01.24, the calculation of overtime changed resulting in higher salary calculations.

6030110 – Year-Round Officer – Payroll Taxes – Due to the increase in Salary & Wages, payroll taxes must be increased.

6030250 – Administrative Year-Round – Uniforms – Purchases were never budgeted for.

6030260 – Administrative Year-Round – Workers Comp – Change in calculations resulted in need to adjust projections.

6030350 – Seasonal Employee – Uniforms – Bullet proof vests were purchased with a grant so this expense is increased to account for this purchase.

6030603 – Electric Vehicle Charging – Originally budgeted in gas, these expenses are pulled out so to better account for any costs associated with current electric vehicles in case of purchase of future electric vehicles.

6030610 – Auto Maintenance & Repairs – Budget was set lower from five year average due to purchase of multiple new cars over recent years. However, one of the still in use older vehicles needed a new transmission thus putting this account higher than historical level.

6031100 – Professional Fees – This is being decreased as others are being increased –
6031300 -Dues Publications & Subscriptions – due to reclassification of expenses.

6031400 – 6031450 – Training – Originally set up as just Year-Round Officer training however separated out as Year-Round, Administrative Employees & Seasonal Employees for better tracking.

6031475 – Weapons / Ammunition – The cost of ammunition has gone up since the available supply has decreased.

6031500 – Supplies – As the department as grown and continued revamping and reorganizing, supply needs have increased.

6031550 – K9 Program – Purchase of additional K9 was included in this however it is covered by LESO funds.

6031700 – MISC – During the summer weekends and holidays where extra officers are brought in to help our officers, food is ordered so that officers do not have to worry about their meals during their shifts.

6031800 – Equipment Maintenance – Axon Body Cameras annual cost that is offset by funding from the State of Delaware is included in this account. When the funds are received, the funds will show in 4070400 – Police Department

6032000 – Equipment / Asset Purchase – This account is those purchases of equipment that fall under \$5,000 and are not depreciable.

6032050 -Equipment / Asset – Depreciable – Purchases of capital assets that will be capitalized at the end of the fiscal year.

6012700 – Town Hall Property Expenses – Reduced to move the costs of the Town Hall project to 6022050.

6012750 – Town Street Projects – These are the street projects associated with Community Transportation Funds.

Increases in Expenses – \$613,790

Net Increase – \$52,504

This is a total increase. The increase to the Operating Budget is \$25,675, making the operating net income is projected to be \$47,773.

Account	Description	Year To Date Actual	Year To Date Budget	FY2025 Budget	12.20.24 Amendment	Operating Budget	Set Asides & Grants Budget		
Group : [6100] Net Position									
3200100	Street & Infrastructure	166,829.98	150,086.48	203,871.10	182,900.00		182,900.00		
3200750	Capital Improvements - Town Hall	216,243.30	237,500.00	250,000.00	237,500.00		237,500.00		
3200800	Rainy Day Fund	31,228.05	15,500.00	25,000.00	35,000.00		35,000.00		
	Subtotal - Equity	414,301.33	403,086.48	478,871.10	455,400.00	0.00	455,400.00		
Group : [7100] Revenue									
Subgroup : [7100.01] Taxes and Assessments									
4000100	Transfer Tax	624,561.00	310,000.00	500,000.00	700,000.00	644,000.00	56,000.00		
4000200	Accommodations Tax	789,090.41	675,000.00	750,000.00	825,000.00	825,000.00			
4000250	Hotel Tax	432,486.60	475,000.00	500,000.00	475,000.00	237,500.00	237,500.00		
4000300	Cable TV Franchise	38,961.76	37,500.00	50,000.00	50,000.00	50,000.00			
4000400	Beach Concession Contract	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00			
	Subtotal - Taxes & Assessments	1,970,099.77	1,582,500.00	1,885,000.00	2,135,000.00	1,841,500.00	293,500.00	250,000.00	0.00
Subgroup : [7100.02] Licenses, Permits, and Fees									
4010050	Business License Fines	0.00	0.00			-			
4010100	Rental License	130,202.00	121,129.92	126,177.00	130,000.00	130,000.00			
4010200	Commercial Rental License	0.00	0.00	-		-			
4010300	Commerical Business	300,841.00	317,319.20	396,649.00	315,000.00	315,000.00			
4010500	Seasonal	477,418.00	497,337.00	497,337.00	477,000.00	453,150.00	23,850.00		
4010600	Daily	361,053.50	880,085.00	880,085.00	361,000.00	342,950.00	18,050.00		
4010700	Parking Meters	1,173,685.88	539,257.00	539,257.00	1,173,000.00	1,173,000.00			
4010800	Building	530,847.86	359,576.88	600,000.00	600,000.00	480,000.00	120,000.00		
4010850	Building Permit Application Fees	12,150.00	13,333.32	20,000.00	20,000.00	20,000.00			
4010900	Beach Fire	49,460.00	28,500.00	30,000.00	50,000.00	50,000.00			
4011100	Dog Licenses	54,402.00	50,483.24	55,000.00	55,000.00	55,000.00			
	Subtotal - Licenses, Permits & Fees	3,090,060.24	2,807,021.56	3,144,505.00	3,181,000.00	3,019,100.00	161,900.00	36,495.00	0.00
Subgroup : [7100.03] Fines									
4020100	Parking Tickets	271,287.63	276,370.84	301,500.00	301,500.00	301,500.00			
4020150	Delinquent Parking Tickets	5,836.75	0.00			-			
4020300	Ordinance Fines & Court Costs	65,008.81	40,000.00	60,000.00	60,000.00	60,000.00			
4020400	Traffic Fines	16,161.75	8,333.32	12,500.00	12,500.00	12,500.00			
4020500	Capias / Contempt Charges	0.00	0.00			-			
4020600	Delinquent Civil Summons	459.13	0.00			-			
4020700	Fines - Other Courts	3,382.75	3,000.00	4,500.00	4,500.00	4,500.00			
	Subtotal - Fines	362,136.82	327,704.16	378,500.00	378,500.00	378,500.00	-	0.00	0.00
Subgroup : [7100.04] Intergovernmental Grants									
4040980	State 5G Funds	9,820.57	50,000.00	75,000.00	75,000.00		75,000.00		
4060100	SALLE	0.00	3,333.32	5,000.00	5,000.00		5,000.00		
4060200	EDIE	1,242.94	3,333.32	5,000.00	5,000.00		5,000.00		
4060300	Municipal Street Aid	10,436.52	20,000.00	20,000.00	20,000.00		20,000.00		
4060400	SLEAF	0.00	0.00						
4060500	Community Transportation Funds	57,500.00	0.00	-	110,000.00		110,000.00		
4060600	ARPA revenue	0.00	0.00	-	-		-		
4060800	Violent Crimes	0.00	0.00	-	-		-		
4060900	Sustainable Energy Grant	17,132.35	0.00	-	17,000.00		17,000.00		
4070400	Police Department	88,839.00	106,668.00	160,000.00	250,000.00		250,000.00		
	Subtotal - Intergovernmental Grants	184,971.38	183,334.64	265,000.00	482,000.00	-	482,000.00	217,000.00	0.00

Account	Description	Year To Date Actual	Year To Date Budget	FY2025 Budget	12.20.24 Amendment	Operating Budget	Set Asides & Grants Budget		
Subgroup : [7100.05]	Donations and Other Revenues: Public Safety								
4040500	Donations	0.00	0.00						
4040550	Marketing Donations	5,078.00	3,333.32	5,000.00	5,000.00		5,000.00		
4040600	Police Reports	800.00	665.00	1,000.00	1,000.00	1,000.00			
4040700	Police Extra Duty	63,880.08	10,000.00	15,000.00	63,000.00	63,000.00			
4040800	Pension State Funding	35,739.71	35,000.00	70,000.00	70,000.00	70,000.00			
	Subtotal - Donations and Other Revenues: Public Safety	105,497.79	48,998.32	91,000.00	139,000.00	134,000.00	5,000.00	48,000.00	0.00
Subgroup : [7100.06]	Donations and Other Revenues: Beach Safety								
4070100	Donations - Beach Patrol	4,415.00	1,333.32	2,000.00	4,000.00		4,000.00		
4070200	Donations - Jr Lifeguard Prog	4,521.00	2,000.00	3,000.00	4,500.00		4,500.00		
4070300	Donations - DBP Competition	5,879.00	2,000.00	3,000.00	5,800.00		5,800.00		
	Subtotal - Donations and Other Revenues: Beach Safety	14,815.00	5,333.32	8,000.00	14,300.00	-	14,300.00	6,300.00	0.00
Subgroup : [7100.07]	Investment Income								
4040300	Interest Income	255,043.24	177,333.32	266,000.00	350,000.00	350,000.00	-		
4050100	Investment Income	53,072.48	0.00	-	-	-	-		
	Subtotal - Investment Income	308,115.72	177,333.32	266,000.00	350,000.00	350,000.00	-	84,000.00	0.00
Subgroup : [7100.08]	Unrealized Gain (Loss) on Investments								
4050200	Unrealized Gain / Loss	13,006.61	0.00			-	-		
4050400	Realized Gain / Loss	(62,793.35)	0.00						
	Subtotal - Unrealized Gain (Loss) on Investments	(49,786.74)	-	-	-	-	-	0.00	0.00
Subgroup : [7100.09]	Other Revenues								
4040100	Public Hearing Fees	3,500.00	1,000.00	1,500.00	3,500.00	3,500.00			
4040200	Gain / Loss Sale of Equipment	0.00	0.00			-	-		
4040900	Misc	24,583.79	1,666.68	2,500.00	25,000.00	25,000.00	-		
4040950	COVID-19 Revenue	0.00	0.00	-	-	-	-		
4041000	Town Hall Other	12,312.00	1,250,000.00	5,000,000.00	5,000,000.00		5,000,000.00		
4080100	Monthly Toward 300k	0.00	0.00			-			
4080200	Annual in Perpetuity	0.00	0.00	50,000.00	50,000.00	50,000.00			
	Subtotal - Other Revenues	40,395.79	1,252,666.68	5,054,000.00	5,078,500.00	78,500.00	5,000,000.00	24,500.00	0.00
	Grand Total - Revenue	6,026,305.77	6,384,892.00	11,092,005.00	11,758,300.00	5,801,600.00	5,956,700.00	666,295.00	0.00
Group : [7200]	Expenditures								
Subgroup : [7200.01]	General and Administrative								
6010100	Bank & Credit Card Fees	180,826.08	40,000.00	60,000.00	200,000.00	200,000.00			
6010125	Bank Fees - Transfer Tax	6,245.62	3,100.00	5,000.00	7,000.00	7,000.00			
6010140	Investment Fee	3,048.81	0.00			-			
6010150	Collection Agency Fees	1,722.19	0.00	-		-			
6010200	Commissioner & Committee Exp	2,965.18	2,000.00	3,000.00	3,000.00	3,000.00			
6010250	Election Expenses	239.00	5,000.00	5,000.00	500.00	500.00			
6010300	Donations	11,700.00	3,333.32	5,000.00	12,000.00	12,000.00			
6010400	Code Update	8,940.00	5,000.00	5,000.00	10,000.00	10,000.00			
6010500	Legal Fees	70,914.41	66,666.68	100,000.00	100,000.00	100,000.00			
6010550	Legal Fees - Lawsuit	0.00	0.00			-			
6010600	Audit Fees	67,393.00	60,000.00	60,000.00	68,000.00	68,000.00			
6010700	Comp Plan	0.00	1,333.32	2,000.00	2,000.00	2,000.00			
6010800	Beach & Marketing Events	3,170.00	2,000.00	3,000.00	3,000.00	3,000.00			
6010850	Donation / Sponsorship Purchases	7,681.66	3,333.32	5,000.00	5,000.00		5,000.00		
6010900	IT - Software & Support	60,944.78	56,666.68	85,000.00	85,000.00	85,000.00			
6010950	IT - Hardware & Supplies	18,002.84	33,333.32	50,000.00	25,000.00	25,000.00			
6011000	Equipment / Asset Purchase	0.00	0.00			-			

Account	Description	Year To Date Actual	Year To Date Budget	FY2025 Budget	12.20.24 Amendment	Operating Budget	Set Asides & Grants Budget		
6011100	Employee Bonuses	6,400.00	15,000.00	15,000.00	15,000.00	15,000.00			
6011150	Payroll Expenses	10,292.40	6,000.00	9,000.00	13,000.00	13,000.00			
6011200	Dues / Publications	2,125.00	4,333.32	6,500.00	6,500.00	6,500.00			
6011300	Legal Ads	110.43	5,000.00	7,500.00	7,500.00	7,500.00			
6011400	Extraordinary DBE Expense	0.00	0.00			-			
6011500	Compensated Absence Exp.	50,974.03	0.00			-			
6012100	Beautification	14,761.21	23,333.32	35,000.00	35,000.00	35,000.00			
6012150	COVID-19 Expenses	0.00	0.00			-			
Total Town Wide Expenses		528,456.64	335,433.28	461,000.00	597,500.00	592,500.00	5,000.00	136,500.00	0.00
6020100	Year Round Employee - Salary & Wages	211,577.23	249,762.04	381,989.00	381,989.00	381,989.00			
6020110	Year Round Employee - Payroll Taxes	18,946.30	19,980.89	30,559.00	30,559.00	30,559.00			
6020130	Year Round Employee - Employee Benefits	51,089.38	48,252.00	72,380.00	72,380.00	72,380.00			
6020140	Year Round Employee - Pension Plan	2,659.38	2,688.61	4,112.00	4,112.00	4,112.00			
6020160	Year Round Employee - Workers Comp	6,215.25	330.68	496.00	496.00	496.00			
6020300	Seasonal Employee - Salary & Wages	3,376.96	5,000.00	5,000.00	5,000.00	5,000.00			
6020310	Seasonal Employee - Payroll Taxes	293.18	450.00	450.00	450.00	450.00			
6020360	Seasonal Employee - Workers Comp	(239.21)	10.00	15.00	15.00	15.00			
6020500	Utilities	21,956.58	20,000.00	30,000.00	30,000.00	30,000.00			
6020510	Cleaning	3,274.00	1,932.00	2,900.00	6,000.00	6,000.00			
6020520	Pest Control	441.00	500.00	500.00	500.00	500.00			
6020530	Building Maintenance	3,991.24	1,660.00	2,500.00	2,500.00	2,500.00			
6020605	Mileage Reimbursement	3,693.08	4,660.00	7,000.00	7,000.00	7,000.00			
6021000	Postage	8,908.37	8,000.00	12,000.00	12,000.00	12,000.00			
6021100	Professional Fees	35,353.14	100,000.00	150,000.00	150,000.00	75,000.00	75,000.00		
6021200	Insurance	45,856.43	46,666.68	70,000.00	70,000.00	70,000.00			
6021300	Dues Publications & Subscriptions	2,742.00	1,660.00	2,500.00	2,500.00	2,500.00			
6021400	Training	3,149.60	5,000.00	7,500.00	7,500.00	7,500.00			
6021500	Supplies	9,257.00	6,666.68	10,000.00	10,000.00	10,000.00			
6021600	Printing	0.00	1,333.32	2,000.00	2,000.00	2,000.00			
6021700	Misc	1,490.69	3,333.32	5,000.00	5,000.00	5,000.00			
6022050	Equipment / Asset - Depreciable	198,774.43	0.00		5,000,000.00	-	5,000,000.00		
Total Administration Expenses		632,806.03	527,886.22	796,901.00	5,800,001.00	725,001.00	5,075,000.00	5,003,100.00	0.00
6050100	Year Round Employee - Salary & Wages	52,944.25	48,330.36	73,917.00	73,917.00	73,917.00			
6050110	Year Round Employee - Payroll Taxes	4,111.22	3,866.20	5,913.00	5,913.00	5,913.00			
6050130	Year Round Employee - Employee Benefits	25,625.00	24,504.68	36,756.00	36,756.00	36,756.00			
6050140	Year Round Employee - Pension Plan	0.00	0.00			-			
6050150	Year Round Employee - Uniforms	284.50	500.00	500.00	500.00	500.00			
6050160	Year Round Employee - Workers Comp	929.28	216.68	326.00	326.00	326.00			
6050300	Seasonal Employee - Salary & Wages	91,053.41	83,250.00	83,250.00	83,250.00	83,250.00			
6050310	Seasonal Employee - Payroll Taxes	6,809.54	8,325.00	8,325.00	8,325.00	8,325.00			
6050350	Seasonal Employee - Uniforms	2,958.49	3,000.00	3,000.00	3,000.00	3,000.00			
6050360	Seasonal Employee - Workers Comp	(2,329.25)	244.18	366.00	366.00	366.00			
6050500	Utilities	6,400.26	7,420.00	11,130.00	11,130.00	11,130.00			
6050510	Cleaning	1,808.00	1,920.00	2,880.00	2,880.00	2,880.00			
6050520	Pest Control	0.00	0.00			-			
6050530	Building Maintenance	2,092.15	0.00			-			
6050600	Gas	46.12	133.32	200.00	200.00	200.00			
6050610	Auto Maintenance & Repair	384.30	1,666.72	2,500.00	2,500.00	2,500.00			
6051100	Professional Fees	365.12	333.32	500.00	500.00	500.00			
6051300	Dues Publications & Subscriptions	0.00	0.00			-			
6051400	Training	0.00	666.68	1,000.00	1,000.00	1,000.00			
6051500	Supplies	1,651.74	4,666.68	7,000.00	7,000.00	7,000.00			
6051700	Misc	447.89	1,000.00	1,500.00	1,500.00	1,500.00			
6051900	Equipment Maintenance	703.00	1,000.00	1,500.00	1,500.00	1,500.00			
6052000	Equip / Asset Purchase	0.00	0.00			-			
6052050	Equipment / Asset - Depreciable	0.00	0.00			-			

Account	Description	Year To Date Actual	Year To Date Budget	FY2025 Budget	12.20.24 Amendment	Operating Budget	Set Asides & Grants Budget		
Total Parking Enforcement Expenses		196,285.02	191,043.82	240,563.00	240,563.00	240,563.00	-	0.00	0.00
6060100	Year Round Employee - Salary & Wages	67,077.40	72,308.20	110,589.00	110,589.00	110,589.00			
6060110	Year Round Employee - Payroll Taxes	4,632.81	5,784.60	8,847.00	8,847.00	8,847.00			
6060130	Year Round Employee - Employee Benefits	11,031.78	10,594.00	15,891.00	15,891.00	15,891.00			
6060140	Year Round Employee - Pension Plan	1,272.36	1,275.00	1,950.00	1,950.00	1,950.00			
6060150	Year Round Employee - Uniforms	134.39	133.32	200.00	200.00	200.00			
6060160	Year Round Employee - Workers Comp	1,747.34	324.68	487.00	487.00	487.00			
6060500	Phone	1,300.55	666.68	1,000.00	1,000.00	1,000.00			
6060600	Gas	1,692.08	1,666.68	2,500.00	2,500.00	2,500.00			
6060610	Auto Maintenance & Repair	0.00	0.00			-			
6061300	Dues Publications & Subscriptions	205.00	333.32	500.00	500.00	500.00			
6061400	Training	70.00	666.68	1,000.00	1,000.00	1,000.00			
6061500	Supplies	1,402.02	1,666.68	2,500.00	2,500.00	2,500.00			
6061700	Misc	0.00	166.68	250.00	250.00	250.00			
Total Building / Code Enforcement Expenses		90,565.73	95,586.52	145,714.00	145,714.00	145,714.00	-	0.00	0.00
6070100	Year Round Employee - Salary & Wages	25,463.07	41,100.12	62,859.00	40,000.00	40,000.00			
6070110	Year Round Employee - Payroll Taxes	1,995.67	3,288.20	5,029.00	3,200.00	3,200.00			
6070150	Year Round Employee - Uniforms	324.13	0.00			-			
6070160	Year Round Employee - Workers Comp	610.53	54.68	82.00	82.00	82.00			
6071100	Professional Fees	0.00	166.68	250.00	250.00	250.00			
6071500	Supplies	907.21	800.00	1,200.00	1,200.00	1,200.00			
6071700	Misc	0.00	333.32	500.00	500.00	500.00			
Total Alderman Court Expenses		29,300.61	45,743.00	69,920.00	45,232.00	45,232.00	-	(24,688.00)	0.00
Subtotal - General & Administrative		1,477,414.03	1,195,692.84	1,714,098.00	6,829,010.00	1,749,010.00	5,080,000.00	5,114,912.00	0.00
Subgroup : [7200.02]	Public Safety								
6030100	Year Round Officers - Salary & Wages	861,248.20	751,923.08	1,150,000.00	1,320,000.00	1,320,000.00			
6030105	Special Event Payroll	31,345.00	44,096.00	55,120.00	55,120.00	55,120.00			
6030110	Year Round Officers - Payroll Taxes	62,208.48	58,135.42	88,913.00	110,010.00	110,010.00			
6030130	Year Round Officers - Employee Benefits	181,109.85	192,205.32	288,308.00	288,308.00	288,308.00			
6030140	Year Round Officers - Pension Plan	85,964.77	106,725.34	163,227.00	163,227.00	163,227.00			
6030150	Year Round Officers - Uniforms	24,155.46	13,300.00	20,000.00	20,000.00	20,000.00			
6030160	Year Round Officers - Workers Comp	33,114.26	25,266.68	37,900.00	37,900.00	37,900.00			
6030200	Administrative Year Round - Salary & Wages	221,517.37	210,467.20	321,891.00	321,891.00	321,891.00			
6030210	Administrative Year Round - Payroll Taxes	15,040.61	16,837.20	25,751.00	25,751.00	25,751.00			
6030230	Administrative Year Round - Employee Benefits	70,617.97	86,851.32	130,277.00	130,277.00	130,277.00			
6030240	Administrative Year Round - Pension Plan	1,994.23	3,896.92	5,960.00	5,960.00	5,960.00			
6030250	Administrative Year Round - Uniforms	2,698.36	0.00		2,700.00	2,700.00			
6030260	Administrative Year Round - Workers Comp	5,311.77	278.68	418.00	7,500.00	7,500.00			
6030300	Seasonal Employee - Salary & Wages	177,363.55	190,320.00	190,320.00	190,320.00	190,320.00			
6030310	Seasonal Employee - Payroll Taxes	14,898.52	16,250.00	16,250.00	16,250.00	16,250.00			
6030350	Seasonal Employee - Uniforms	17,254.49	8,000.00	8,000.00	18,000.00	18,000.00			
6030360	Seasonal Employee - Workers Comp	3,477.22	4,326.59	6,490.00	6,490.00	6,490.00			
6030500	Utilities	13,795.04	10,333.32	15,500.00	15,500.00	15,500.00			
6030510	Cleaning	0.00	0.00			-			
6030520	Pest Control	0.00	0.00			-			
6030530	Building Maintenance	0.00	0.00			-			
6030600	Gas	39,158.04	36,666.68	55,000.00	55,000.00	55,000.00			
6030603	Electric Vehicle Charging	1,053.70	0.00		2,500.00	2,500.00			
6030605	Mileage Reimbursement	298.30	0.00		500.00	500.00			
6030610	Auto Maintenance & Repairs	30,506.62	16,666.68	25,000.00	35,000.00	35,000.00			
6031100	Professional Fees	2,134.00	13,333.32	20,000.00	5,000.00	5,000.00			
6031200	Insurance	93,612.93	100,000.00	150,000.00	150,000.00	150,000.00			
6031300	Dues Publications & Subscriptions	20,247.98	666.68	1,000.00	25,000.00	25,000.00			

Account	Description	Year To Date Actual	Year To Date Budget	FY2025 Budget	12.20.24 Amendment	Operating Budget	Set Asides & Grants Budget		
6031400	Training - Year Round Officers	7,534.90	10,000.00	15,000.00	13,000.00	13,000.00			
6031425	Training - Administrative Employees	596.30	0.00		1,000.00	1,000.00			
6031450	Training - Seasonal Officers	950.00	0.00		1,000.00	1,000.00			
6031475	Weapons / Ammunition	22,633.52	9,333.32	14,000.00	25,000.00	25,000.00			
6031500	Supplies	13,232.95	8,000.00	12,000.00	15,000.00	15,000.00			
6031550	K9 Program	19,372.22	5,333.32	8,000.00	20,000.00	20,000.00			
6031600	Printing	0.00	0.00			-			
6031700	Misc	10,108.78	3,333.32	5,000.00	11,000.00	11,000.00			
6031800	Equipment Maintenance	48,228.57	6,666.68	10,000.00	50,000.00	50,000.00			
6031900	Drug Testing	1,580.17	666.68	1,000.00	1,000.00	1,000.00			
6032000	Equip / Asset Purchase	23,304.49	210,000.00	315,000.00	20,000.00	20,000.00		-	
6032050	Equipment / Asset - Depreciable	267,098.34	0.00		350,000.00	-	350,000.00		
Subtotal - Public Safety		2,424,766.96	2,159,879.75	3,155,325.00	3,515,204.00	3,165,204.00	350,000.00	359,879.00	0.00
Subgroup : [7200.03] Streets									
6012000	Bayard Avenue Operating	7,207.00	5,000.00	7,500.00	7,500.00	7,500.00			
6012200	Trash	49,979.66	46,666.68	70,000.00	70,000.00	70,000.00			
6012300	Street Signs / Lights	10,967.22	13,333.32	20,000.00	20,000.00	20,000.00			
6012400	Parking Meter / Permit Expenses	9,746.52	6,666.68	10,000.00	10,000.00	10,000.00			
6012500	Street Sweeping / Snow Removal	0.00	0.00			-			
6012700	Town Hall Property Expenses	1,583.02	1,250,333.36	5,000,500.00	1,500.00	1,500.00		-	
6012750	Town Street Projects	134,429.88	0.00		135,000.00	-	135,000.00		
6012800	Storm Water / Street Flooding	8,726.78	200,000.00	300,000.00	300,000.00		300,000.00		
Town Wide Expenses		222,640.08	1,522,000.04	5,408,000.00	544,000.00	109,000.00	435,000.00	(4,864,000.00)	0.00
6040100	Year Round Employee - Salary & Wages	66,398.89	67,737.80	103,599.00	103,599.00	103,599.00			
6040110	Year Round Employee - Payroll Taxes	5,362.49	5,419.08	8,288.00	8,288.00	8,288.00			
6040130	Year Round Employee - Employee Benefits	43,496.77	33,826.68	50,740.00	50,740.00	50,740.00			
6040140	Year Round Employee - Pension Plan	1,134.10	2,032.16	3,108.00	3,108.00	3,108.00			
6040150	Year Round Employee - Uniforms	853.75	1,000.00	1,000.00	1,000.00	1,000.00			
6040160	Year Round Employee - Workers Comp	2,564.87	2,127.32	3,191.00	3,191.00	3,191.00			
6040300	Seasonal Employee - Salary & Wages	11,898.00	10,000.00	10,000.00	10,000.00	10,000.00			
6040310	Seasonal Employee - Payroll Taxes	1,017.92	900.00	900.00	900.00	900.00			
6040350	Seasonal Employee - Workers Comp	227.32	0.00			-			
6040500	Utilities	2,711.72	1,666.68	2,500.00	2,500.00	2,500.00			
6040530	Building Maintenance	3,000.00	666.68	1,000.00	1,000.00	1,000.00			
6040600	Gas	4,691.25	5,333.32	8,000.00	8,000.00	8,000.00			
6040610	Auto Maintenance & Repairs	332.52	1,666.68	2,500.00	2,500.00	2,500.00			
6041500	Supplies	2,950.44	3,333.32	5,000.00	5,000.00	5,000.00			
6041700	Misc	36.24	100.00	150.00	150.00	150.00			
6041800	Equipment Maintenance	93.92	1,666.68	2,500.00	2,500.00	2,500.00			
6042000	Equipment / Asset Purchase	6,046.00	6,000.00	6,000.00	6,000.00	-	6,000.00		
6042050	Equipment / Asset - Depreciable								
Streets / Maintenance		152,816.20	143,476.40	208,476.00	208,476.00	202,476.00	6,000.00	0.00	0.00
Subtotal - Streets		375,456.28	1,665,476.44	5,616,476.00	752,476.00	311,476.00	441,000.00	(4,864,000.00)	0.00
Subgroup : [7200.04] Beach Safety									
6080100	Year Round Employee - Salary & Wages	16,313.84	16,346.16	25,000.00	25,000.00	25,000.00			
6080110	Year Round Employee - Payroll Taxes	1,306.32	1,307.70	2,000.00	2,000.00	2,000.00			
6080130	Year Round Employee - Employee Benefits	469.60	469.32	704.00	704.00	704.00			
6080160	Year Round Employee - Workers Comp	444.12	513.32	770.00	770.00	770.00			
6080300	Seasonal Employee - Salary & Wages	402,072.36	401,992.50	401,993.00	401,993.00	401,993.00			
6080310	Seasonal Employee - Payroll Taxes	36,872.15	40,199.25	40,199.00	40,199.00	40,199.00			
6080320	Seasonal Employee - Local Taxes	0.00	1,000.00	1,000.00	1,000.00	1,000.00			
6080350	Seasonal Employee - Uniforms	5,261.60	5,000.00	10,000.00	10,000.00	10,000.00			
6080360	Seasonal Employee - Workers Comp	(4,259.54)	8,254.25	12,381.00	12,381.00	12,381.00			

Account	Description	Year To Date Actual	Year To Date Budget	FY2025 Budget	12.20.24 Amendment	Operating Budget	Set Asides & Grants Budget		
6080500	Utilities	5,212.95	5,333.32	8,000.00	8,000.00	8,000.00			
6080510	Cleaning	1,808.00	1,560.00	2,340.00	2,340.00	2,340.00			
6080520	Pest Control	444.00	0.00			-			
6080530	Building Maintenance	1,051.91	1,000.00	1,500.00	1,500.00	1,500.00			
6080550	Landhold Lease - LSS	0.00	0.00			-			
6080600	Gas	782.45	1,000.00	1,000.00	1,000.00	1,000.00			
6080610	Auto Maintenance & Repair	666.59	750.00	1,500.00	1,500.00	1,500.00			
6081200	Insurance	975.36	500.00	750.00	750.00	750.00			
6081300	Dues Publications & Subscriptions	0.00	333.32	500.00	500.00	500.00			
6081400	Training	9,020.00	10,000.00	10,000.00	10,000.00	10,000.00			
6081500	Supplies	2,333.67	6,000.00	6,000.00	6,000.00	6,000.00			
6081600	Printing	1,248.79	0.00			-			
6081700	Misc	483.23	0.00			-			
6081800	Donation Purchases	11,332.27	5,333.32	8,000.00	11,000.00	-	11,000.00		
6081900	Equipment Maintenance	1,638.72	1,250.00	2,500.00	2,500.00	2,500.00			
6082000	Equip / Asset Purchase	0.00	0.00			-			
6082050	Equipment / Asset - Depreciable	0.00	0.00						
	Subtotal - Beach Safety	495,478.39	508,142.46	536,137.00	539,137.00	528,137.00	11,000.00	3,000.00	0.00
All Funds Presented	Group Total [7200] Expenditures	4,773,115.66	5,529,191.49	11,022,036.00	11,635,827.00	5,753,827.00	5,882,000.00	613,791.00	0.00
	NET INCOME (LOSS)	1,253,190.11	855,700.51	69,969.00	122,473.00	47,773.00	74,700.00	52,504.00	0.00

Original Amounts

22,097.57 47,871.19

25,675.43 26,828.81